

e-FILING REPORT COVER SHEET

REPORT NAME: 2017 Results of Operations Report

COMPANY NAME: Idaho Power Company

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

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

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

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

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

Key words:

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

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

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

LISA D. NORDSTROM
Lead Counsel
lnordstrom@idahopower.com

April 13, 2018

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, 2017

Dear Sir or Madam:

Pursuant to OAR 860-027-0070, Idaho Power Company herewith submits an electronic filing of its Results of Operations Report (“ROO”) to the Oregon Public Utility Commission (“Commission”) for the 12 months ending December 31, 2017. Specifically, the two-volume report contains the following:

<u>Section No.</u>	<u>Description</u>
A	<u>Actual Results of Operations</u> for the 12 months ending December 31, 2017.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company’s Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, Type I adjusted results of operations, and Type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company’s Oregon jurisdiction was 7.342 percent on an actual basis, 7.031 percent on a Type I adjusted basis, and 7.978 percent on a Type I and II adjusted basis.

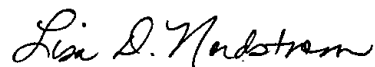
The second volume contains all workpapers which detail the development of the adjustments made to the reporting period.

The methodology used to prepare the 2017 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 2017 ROO in accordance with this methodology.

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

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

Very truly yours,



Lisa D. Nordstrom

LDN/CW/kkt

Enclosures

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

APRIL 2018

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION A

**JANUARY - DECEMBER 2017
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2017

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,205,976,166
2	Sales to other utilities	33,381,940
3	Other	<u>101,502,298</u>
4	Total operating revenues	1,340,860,404
	Operating expenses:	
5	Purchased power	244,381,204
6	Fuel cost	145,828,828
7	PCA adjustment	52,023,698
8	Other operation	327,565,895
9	Maintenance	<u>60,983,589</u>
10	Total operation and maintenance	830,783,214
11	Depreciation	154,525,251
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	6,145,521
13	Regulatory debits/credits - Oregon	1,003,154
14	Regulatory debits/credits - Idaho	1,075,354
15	ARO accretion expense	221,929
16	Taxes other than income taxes	34,089,536
	Income taxes - current	
17	Federal	44,701,501
18	Other	10,557,960
19	Provision for deferred income taxes - net	(25,634,195)
20	Investment tax credit	<u>7,424,893</u>
21	Total operating expenses	<u>1,064,894,117</u>
22	Operating income	<u>\$ 275,966,286</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2017

Line No	Description	(1) Amount
1	Operating income	\$ 275,966,286
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	7,082,051
3	Non operating rental income	(7,437)
4	Gain on disposition of property	450,000
5	Rev from jobbing and contract work	4,032,474
6	Interest and dividend income	6,043,906
	Allowance for other funds used during construction	20,784,392
7		
8	Miscellaneous non-operating income	<u>253,942</u>
9	Total other income	38,639,328
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,104,918
11	Loss on disposition of property	-
12	Non utility operations - Rev	33,443
13	Miscellaneous income deductions	8,412,720
14	Taxes other than income taxes	20,222
	Income taxes -	
15	Federal	20,849
16	Other	3,721
17	Provision for deferred income taxes - net	<u>11,920,026</u>
18	Total other income deductions	<u>24,515,898</u>
19	Net other income and deductions	<u>14,123,430</u>
20	Income before interest charges	290,089,716
	Interest charges:	
21	First mortgage bonds	72,478,750
22	Other long-term debt	8,719,680
23	Short-term debt	813,252
24	Amort debt prem disc	3,661,942
25	Other interest charges	<u>6,763,060</u>
26	Total interest charges	92,436,684
27	Less: Allowance for borrowed funds used during construction	<u>8,694,285</u>
28	Net interest charges	<u>83,742,399</u>
29	Net income	<u>\$ 206,347,317</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2017

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 552,333,276
2	Commercial	315,115,763
3	Industrial	148,284,143
	Special contract customers:	
4	INEL	10,146,994
5	Micron	27,832,842
6	Simplot	8,860,265
7	Irrigation	150,029,828
8	Street lighting	4,079,095
9	Deferred revenue Hells Canyon relicensing AFUDC	(10,706,040)
10	Revenue Sharing	<u>-</u>
11	Total general business revenues	1,205,976,166
12	Sales for resale	<u>33,381,940</u>
13	Total sales of electric energy	<u>1,239,358,106</u>
	Other operating revenues:	
14	Miscellaneous service revenues	4,273,744
15	Rent from electric property	15,236,097
16	Other electric revenues	81,992,456
17	Provision for rate refund - (449.1)	<u>-</u>
18	Total other operating revenues	<u>101,502,298</u>
19	Total system operating revenues	<u><u>\$ 1,340,860,404</u></u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 130,793,699	\$ 21,793,676	\$ 152,587,375
2	535-545	Hydraulic power generation	36,989,725	6,751,831	43,741,556
3	546-554	Other power generation	43,781,578	3,156,512	46,938,090
4	555-557	Other power supply expenses	<u>300,391,347</u>	<u>-</u>	<u>300,391,347</u>
5		Total power production exp	511,956,350	31,702,019	543,658,369
6	560-573	Transmission expenses	21,346,969	3,931,851	25,278,820
7	580-598	Distribution expenses	32,031,165	18,611,906	50,643,072
8	901-905	Customer acctg and collect exp	22,427,893	-	22,427,893
9	907-912	Customer service and info exp	46,084,048	-	46,084,048
10	920-935	Administrative and general exp	<u>135,953,200</u>	<u>6,737,813</u>	<u>142,691,013</u>
11		Total operation and maintenance expenses	<u>\$ 769,799,625</u>	<u>\$ 60,983,589</u>	<u>\$ 830,783,214</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 166,605	\$ 375,778	\$ 436,337	\$ -	\$ 978,720
2	501	Fuel	92,007,202	4,156,501	11,729,960	-	107,893,663
3	502	Steam expenses	5,531,161	677,945	2,292,329	-	8,501,434
4	505	Electric expenses	-	-	1,396,032	-	1,396,032
5	506	Misc steam power expenses	8,747,253	806,543	2,141,109	-	11,694,905
6	507	Rents	328,946	-	-	-	328,946
7		Total operation	106,781,167	6,016,766	17,995,766	-	130,793,699
Maintenance -							
8	510	Main supv and engineering	23,430	31,798	-	-	55,228
9	511	Main of structures	94	40,380	399,960	-	440,434
10	512	Main of boiler plant	7,074,749	188,557	3,768,059	-	11,031,366
11	513	Main of electric plant	2,340,314	1,519,055	472,004	-	4,331,373
12	514	Main of misc steam plant	5,766,079	56,782	112,414	-	5,935,275
13		Total maintenance	15,204,666	1,836,573	4,752,438	-	21,793,676
14		Total steam power generation	121,985,833	7,853,339	22,748,204	-	152,587,375
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,699,366	5,699,366
16	536	Water for power/Cloud seeding	-	-	-	5,857,068	5,857,068
17	536	Water lease	-	-	-	-	-
18	537	Hydraulic expenses	-	-	-	15,008,403	15,008,403
19	538	Electric expenses	-	-	-	1,912,278	1,912,278
20	539	Misc hydro pwr gen exp	-	-	-	8,270,822	8,270,822
21	540	Rents	-	-	-	241,787	241,787
22		Total operation	-	-	-	36,989,725	36,989,725
Maintenance -							
23	541	Main supv and engineering	-	-	-	94,013	94,013
24	542	Main of structures	-	-	-	1,139,095	1,139,095
25	543	Main of res,dams,waterwys	-	-	-	821,883	821,883
26	544	Main of electric plant	-	-	-	1,877,280	1,877,280
27	545	Main of misc hydro plant	-	-	-	2,819,560	2,819,560
28		Total maintenance	-	-	-	6,751,831	6,751,831
29		Total hydraulic power generation	-	-	-	43,741,556	43,741,556
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	687,916	687,916
31	547	Fuel - Salmon diesel	-	-	-	3,887	3,887
32	547	Fuel	-	-	-	37,931,278	37,931,278
33	548	Generation expenses	-	-	-	4,171,670	4,171,670
34	549	Misc other pwr gen exp	-	-	-	986,828	986,828
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	43,781,578	43,781,578

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

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	\$ -	\$ -	\$ -	\$ 226	\$ 226
2	552	Main of structures	-	-	-	335,091	335,091
3	553	Main of gen and elec plt	-	-	-	595,085	595,085
4	554	Main misc oth pwr gen plt	-	-	-	2,226,109	2,226,109
5		Total maintenance	-	-	-	3,156,512	3,156,512
6		Total other power generation	-	-	-	46,938,090	46,938,090
Other power supply expenses -							
7	555	Purchased power - transmission losse	-	-	-	398,607	398,607
8	555	Purchased power	-	-	-	243,982,596	243,982,596
9	556	System cont and load disp	-	-	-	2,885	2,885
10	557	Other expenses - other power product	-	-	-	3,983,561	3,983,561
11	557	Other expenses - PCA, EPC and PCA	-	-	-	52,023,698	52,023,698
12		Total other power supply expenses	-	-	-	300,391,347	300,391,347
13		Total power production expenses	121,985,833	7,853,339	22,748,204	391,070,994	543,658,369

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 3,150,433	\$ 3,150,433
2	561	Load dispatching	-	-	-	4,888,192	4,888,192
3	562	Station expenses	(78)	1,240	-	2,886,710	2,887,872
4	563	Overhead line expenses	-	-	-	1,070,029	1,070,029
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	4,568,399	4,568,399
7	566	Misc trans expenses	-	-	-	25	25
8	567	Rents	-	-	-	4,782,018	4,782,018
9	Total operation		(78)	1,240	-	21,345,807	21,346,969
Maintenance -							
10	568	Main supv and engineering	-	-	-	154,736	154,736
11	569	Main of structures	-	-	-	965,320	965,320
12	570	Main of station equip	-	3,553	9,526	1,912,093	1,925,172
13	571	Main of overhead lines	-	-	-	883,265	883,265
14	573	Main of misc trans plant	-	-	-	3,357	3,357
15	Total maintenance		-	3,553	9,526	3,918,772	3,931,851
16	Total transmission expenses		(78)	4,793	9,526	25,264,579	25,278,820
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,208,616	4,208,616
18	581	Load dispatching	-	-	-	4,166,896	4,166,896
19	582	Station expenses	-	-	-	1,555,734	1,555,734
20	583	Overhead line expenses	-	-	-	4,916,620	4,916,620
21	584	Underground line expenses	-	-	-	3,615,140	3,615,140
22	585	St light and sgnl sys exp	-	-	-	118,675	118,675
23	586	Meter expenses	-	-	-	4,904,919	4,904,919
24	587	Customer install expenses	-	-	-	1,276,382	1,276,382
25	588	Misc distribution exp	-	-	-	6,886,864	6,886,864
26	589	Rents	-	-	-	381,320	381,320
27	Total operation		-	-	-	32,031,165	32,031,165
Maintenance -							
28	590	Main supv and engineering	-	-	-	(1,643,939)	(1,643,939)
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,887,158	3,887,158
31	593	Main of overhead lines	-	-	-	13,818,925	13,818,925
32	594	Main of underground lines	-	-	-	748,181	748,181
33	595	Main of line transformers	-	-	-	23,843	23,843
34	596	Main of st lght-sgnl sys	-	-	-	554,421	554,421
35	597	Main of meters	-	-	-	982,875	982,875
36	598	Main of misc dist plant	-	-	-	240,442	240,442
37	Total maintenance		-	-	-	18,611,906	18,611,906
38	Total distribution expenses		-	-	-	50,643,072	50,643,072

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

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	\$ -	\$ -	\$ -	\$ 945,821	\$ 945,821
2	902	Meter reading expenses	-	-	-	1,544,764	1,544,764
3	903	Cust records - collect exp	-	-	-	14,205,692	14,205,692
4	904	Uncollectible accounts	-	-	-	5,732,560	5,732,560
5	905	Misc customer accts exp	-	-	-	(944)	(944)
6	Total customer accounts expenses		-	-	-	22,427,893	22,427,893
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	821,144	821,144
8	908	Customer assistance exp	-	-	-	4,935,837	4,935,837
9	908	Energy efficiency rider - Idaho	-	-	-	37,086,084	37,086,084
10	908	Energy efficiency rider - Oregon	-	-	-	2,154,604	2,154,604
11	909	Info and instruct adv exp	-	-	-	444,538	444,538
12	910	Misc cust svc and inf exp	-	-	-	641,841	641,841
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	46,084,048	46,084,048
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	79,079,418	79,079,418
16	921	Office supplies and exp	-	-	-	14,134,582	14,134,582
17	922	Admin exp transf - cr	-	-	-	(27,762,969)	(27,762,969)
18	923	Outside services employed	-	-	-	6,769,731	6,769,731
19	924	Property insurance	319,160	54,954	110,743	2,632,705	3,117,561
20	925	Injuries and damages	-	-	-	5,647,112	5,647,112
21	926	Emp pensions and benefits	-	-	-	27,552,852	27,552,852
22	926.2	Emp pensions and benefits - Oregon	-	-	-	2,079,988	2,079,988
23	926.2	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.21	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	4,260,709	4,260,709
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	364,410	364,410
29	930.2	Misc general expenses	-	-	-	3,556,441	3,556,441
30	931	Rents	-	-	-	(350)	(350)
31	Total operation		319,160	54,954	110,743	135,468,344	135,953,200
Maintenance -							
32	935	Main of general plant	-	-	-	6,737,813	6,737,813
33	Total maintenance		-	-	-	6,737,813	6,737,813
34	Total administrative and general expenses		319,160	54,954	110,743	142,206,157	142,691,013
35	Total electric operation and maintenance expenses		\$ 122,304,915	\$ 7,913,085	\$ 22,868,472	\$ 677,696,742	\$ 830,783,214

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/17

FERC Account	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17
302	86,797.25	86,797.25	87,254.52	87,253.76	87,253.76	87,254.81
303	378,370.41	435,287.87	447,584.85	449,740.83	449,686.86	435,775.21
Account 404 Amortization Expense						
	465,167.66	522,085.12	534,839.37	536,994.59	536,940.62	523,030.02
310	1,964.81	1,964.81	1,964.81	1,964.81	1,964.81	12,227.90
311	233,047.21	233,182.06	233,198.29	233,159.17	235,859.63	1,427,166.34
312	1,520,907.07	1,522,810.90	1,520,612.82	1,520,821.90	1,509,814.27	6,652,851.83
314	443,762.28	444,350.61	443,105.39	443,009.12	449,584.15	1,840,020.67
315	86,938.46	86,981.09	87,253.67	87,226.79	87,622.35	793,874.65
316	55,434.07	54,433.47	54,493.61	55,449.65	56,032.98	213,214.17
Total Steam Production						
	2,342,053.90	2,343,722.94	2,340,628.59	2,341,631.44	2,340,878.19	10,939,355.56
331	358,237.82	358,932.34	358,941.57	358,973.20	359,590.38	311,935.61
332	369,710.55	369,710.89	369,712.37	369,713.14	369,720.91	390,589.48
333	334,053.48	334,081.51	334,093.48	334,075.70	334,092.54	375,941.73
334	139,799.89	140,295.34	140,784.17	140,863.73	140,822.08	144,168.32
335	49,805.19	50,402.03	50,440.70	50,625.56	50,641.98	48,409.95
336	20,765.09	20,765.09	20,765.09	20,765.09	20,765.09	23,284.95
Total Hydro Production						
	1,272,372.02	1,274,187.20	1,274,737.38	1,275,016.42	1,275,632.98	1,294,330.04
341	346,371.26	346,482.06	346,546.16	346,634.83	346,588.10	324,939.72
342	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30	24,689.97
343	642,794.26	642,955.99	643,034.58	643,039.37	641,500.24	609,886.68
344	136,106.49	136,106.49	136,106.49	136,106.49	136,106.49	135,521.40
345	236,471.57	236,474.86	236,497.50	236,500.77	237,154.80	221,628.21
346	17,377.52	17,405.49	17,359.91	17,360.68	17,362.79	16,829.09
Total Other Production						
	1,405,037.40	1,405,341.19	1,405,460.94	1,405,558.44	1,404,628.72	1,333,495.07
Total Production						
	5,019,463.32	5,023,251.33	5,020,826.91	5,022,206.30	5,021,139.89	13,567,180.67
352	121,213.00	120,894.42	120,732.88	120,960.38	121,302.31	130,800.23
353	650,257.78	649,216.93	648,194.59	652,068.28	653,445.13	773,061.13
Total Transmission Stations						
	771,470.78	770,111.35	768,927.47	773,028.66	774,747.44	903,861.36
350	38,247.68	38,252.60	38,278.70	38,281.23	38,071.61	24,575.47
354	280,645.35	280,902.03	280,928.36	280,587.24	281,502.39	178,071.07
355	410,399.90	413,136.36	413,542.61	414,589.97	414,706.94	396,325.32
356	411,027.77	411,359.65	411,334.11	411,561.27	411,976.78	343,529.49
359	256.93	256.93	256.93	256.93	256.93	295.96
Total Transmission Lines						
	1,140,577.63	1,143,907.57	1,144,340.71	1,145,276.64	1,146,514.65	942,797.31
Total Transmission						
	1,912,048.41	1,914,018.92	1,913,268.18	1,918,305.30	1,921,262.09	1,846,658.67
361	65,955.45	65,932.61	65,892.81	66,270.82	66,315.91	67,409.73
362	370,594.77	370,298.28	369,859.84	377,126.73	378,627.39	354,830.15
Total Distribution Stations						
	436,550.22	436,230.89	435,752.65	443,397.55	444,943.30	422,239.88
360	2,025.52	2,039.91	2,061.18	2,091.95	2,024.87	2,025.96
364	673,913.50	673,915.37	674,444.47	677,391.95	679,181.80	487,488.54
365	326,000.43	326,355.17	326,657.03	328,178.57	327,880.68	292,116.30
366	80,916.50	80,626.36	80,393.25	80,641.40	80,335.46	78,068.91
367	458,874.66	458,987.34	459,019.79	460,358.66	460,754.35	390,727.41
368	1,153,583.52	1,155,506.35	1,158,067.20	1,163,404.48	1,166,005.67	984,025.67
369	126,376.70	126,736.19	126,894.75	127,162.15	127,248.12	78,860.27
370	47,192.52	47,359.87	47,534.81	47,607.26	47,683.15	28,302.45
37010	411,174.79	411,296.66	415,117.17	417,902.34	420,867.07	328,601.26
371	3,796.36	3,800.46	3,807.97	3,813.03	3,817.12	7,281.74
373	9,038.41	9,044.55	9,059.95	9,062.07	9,073.10	6,522.65
Total Distribution Lines						
	3,292,892.91	3,295,668.23	3,303,057.57	3,317,613.86	3,324,871.39	2,684,021.16
Total Distribution						
	3,729,443.13	3,731,899.12	3,738,810.22	3,761,011.41	3,769,814.69	3,106,261.04
390	204,711.62	204,025.19	204,446.84	207,465.04	207,424.22	208,785.36
391	353,305.81	353,577.44	353,747.65	356,666.70	365,272.98	669,488.90
392	6,578.48	6,578.48	6,578.48	6,578.48	6,578.48	15,704.69
393	7,204.99	7,204.99	7,102.81	7,348.12	7,454.27	8,460.72
394	29,826.06	29,874.77	29,851.11	31,491.49	31,613.60	38,133.98
395	46,554.95	47,317.98	47,327.59	47,079.97	46,970.55	54,198.47
396	0.00	0.00	0.00	0.00	0.00	0.00
397	274,210.80	274,200.00	274,022.53	274,308.57	274,063.80	342,939.53
398	28,475.80	28,669.00	29,582.92	30,318.53	30,607.56	35,264.78
Total General						
	950,868.51	951,447.85	952,659.93	961,256.90	969,985.46	1,372,976.43
Total Depreciation Expense						
	11,611,823.37	11,620,617.22	11,625,565.24	11,662,779.91	11,682,202.13	19,893,076.81
Depreciation on Idaho ARO						
	47,222.09	47,222.10	47,222.09	47,222.09	47,222.09	47,222.09
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						
	11,634,353.85	11,643,147.71	11,648,095.72	11,685,310.39	11,704,732.61	19,915,607.29

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/17

FERC Account	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	12 Month Total
302	87,256.22	87,256.22	87,256.22	87,256.22	91,299.38	91,299.36	1,054,234.97
303	445,337.71	445,007.85	445,242.84	434,551.94	405,421.84	417,479.27	5,189,487.48
Account 404 Amortization Expense	532,593.93	532,264.07	532,499.06	521,808.16	496,721.22	508,778.63	6,243,722.45
310	2,382.40	2,382.40	2,382.40	2,382.40	2,382.40	2,382.36	36,346.31
311	351,152.07	350,887.43	352,250.38	352,824.29	359,246.96	359,376.33	4,721,350.16
312	2,516,561.84	2,503,961.89	2,504,476.83	2,494,007.24	2,455,953.72	2,460,701.44	29,183,481.75
314	686,322.15	686,127.06	682,710.63	682,432.78	628,248.31	627,878.17	8,057,551.32
315	183,038.54	183,115.77	183,586.46	183,747.59	182,326.40	182,332.31	2,328,044.08
316	71,224.00	71,473.70	71,779.26	73,237.90	88,553.89	89,380.67	954,707.37
Total Steam Production	3,810,681.00	3,797,948.25	3,797,185.96	3,788,632.20	3,716,711.68	3,722,051.28	45,281,480.99
331	323,417.34	323,999.99	325,861.46	328,667.86	328,690.24	331,248.24	4,068,496.05
332	391,916.52	391,838.07	391,574.79	391,569.97	391,569.67	391,568.93	4,589,195.29
333	375,886.05	375,721.52	375,725.67	375,752.80	375,818.01	389,101.95	4,314,344.44
334	144,710.98	144,757.57	144,986.86	145,020.71	144,973.32	145,655.71	1,716,838.68
335	48,465.88	48,632.68	48,666.32	49,784.81	49,847.47	50,114.37	595,836.94
336	23,297.65	23,298.47	23,298.47	23,298.57	23,298.70	23,298.32	266,900.58
Total Hydro Production	1,307,694.42	1,308,248.30	1,310,113.57	1,314,094.72	1,314,197.41	1,330,987.52	15,551,611.98
341	324,872.22	324,909.11	325,040.92	327,103.06	325,085.54	324,853.83	4,009,426.81
342	24,691.78	24,691.78	24,695.55	24,698.44	24,700.20	24,700.24	302,449.46
343	628,560.96	631,498.32	631,590.13	630,918.68	630,974.89	594,078.02	7,570,832.12
344	135,521.40	135,521.40	135,521.40	135,521.40	135,521.40	135,521.41	1,629,182.26
345	221,661.65	221,661.65	221,661.65	253,338.13	221,673.63	221,673.51	2,766,397.93
346	16,844.85	16,845.09	17,156.71	17,975.33	17,210.99	17,226.02	206,954.47
Total Other Production	1,352,152.86	1,355,127.35	1,355,666.36	1,389,555.04	1,355,166.65	1,318,053.03	16,485,243.05
Total Production	6,470,528.28	6,461,323.90	6,462,965.89	6,492,281.96	6,386,075.74	6,371,091.83	77,318,336.02
352	124,772.72	124,633.45	124,637.87	125,442.38	125,480.69	125,531.27	1,486,401.60
353	695,538.30	758,605.98	705,116.27	673,190.08	712,923.36	716,977.32	8,288,595.15
Total Transmission Stations	820,311.02	883,239.43	829,754.14	798,632.46	838,404.05	842,508.59	9,774,996.75
350	24,575.10	24,638.53	24,470.77	24,552.18	24,639.91	24,655.99	363,239.77
354	176,536.81	176,540.21	176,929.20	176,915.62	176,924.19	179,575.21	2,646,057.68
355	397,184.75	398,453.28	399,955.55	400,072.71	402,405.76	404,890.62	4,865,663.77
356	343,073.57	343,835.23	343,996.67	344,207.81	344,632.36	346,531.28	4,467,065.99
359	295.96	295.96	295.96	295.96	295.96	295.90	3,356.31
Total Transmission Lines	941,666.19	943,763.21	945,648.15	946,044.28	948,898.18	955,949.00	12,345,383.52
Total Transmission	1,761,977.21	1,827,002.64	1,775,402.29	1,744,676.74	1,787,302.23	1,798,457.59	22,120,380.27
361	67,971.26	67,965.29	68,105.58	67,866.58	67,432.56	67,394.43	804,513.03
362	358,847.75	358,085.05	358,393.12	358,493.34	365,738.23	365,557.05	4,386,451.70
Total Distribution Stations	426,819.01	426,050.34	426,498.70	426,359.92	433,170.79	432,951.48	5,190,964.73
360	2,026.22	2,016.14	2,484.22	2,499.44	2,547.76	2,568.73	26,411.90
364	489,584.97	489,165.99	491,267.58	494,188.36	494,592.95	497,489.34	6,822,624.82
365	292,887.65	292,982.79	294,104.22	296,079.68	297,047.11	299,275.91	3,699,565.54
366	78,920.68	78,798.02	78,993.51	79,535.25	78,904.39	79,371.71	955,505.44
367	396,703.22	395,237.42	400,223.13	404,788.10	403,102.34	404,314.48	5,093,090.90
368	989,392.21	992,112.29	995,936.91	1,001,016.95	1,003,720.60	1,005,992.52	12,768,764.37
369	79,059.81	79,141.90	79,139.07	79,320.22	79,379.33	79,629.87	1,188,948.38
370	28,407.68	28,334.85	28,129.43	28,710.01	28,224.84	28,064.41	435,551.28
37010	331,045.15	333,375.39	327,893.77	328,591.93	328,612.87	330,623.73	4,385,102.13
371	7,291.36	7,298.07	7,301.18	7,293.60	7,293.05	7,315.95	70,109.89
373	6,524.70	6,527.21	6,518.16	6,516.35	6,510.45	6,512.57	90,910.17
Total Distribution Lines	2,701,843.65	2,704,990.07	2,711,991.18	2,728,539.89	2,729,935.69	2,741,159.22	35,536,584.82
Total Distribution	3,128,662.66	3,131,040.41	3,138,489.88	3,154,899.81	3,163,106.48	3,174,110.70	40,727,549.55
390	208,792.93	208,678.11	208,753.51	209,325.55	209,510.06	209,900.99	2,491,819.42
391	677,773.07	629,244.33	621,217.11	581,062.34	578,338.13	580,078.39	6,119,772.85
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	142,825.22
393	8,238.92	8,112.78	8,112.76	8,236.35	8,236.33	8,143.25	93,856.29
394	38,292.46	38,287.61	38,357.40	39,714.25	39,654.91	40,344.43	425,442.07
395	54,477.12	54,448.70	55,124.23	55,257.91	55,263.59	55,714.01	619,735.07
396	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397	343,356.20	341,758.06	337,171.67	336,402.73	335,212.70	335,158.20	3,742,804.79
398	91,008.22	35,280.65	35,702.33	36,285.12	36,300.17	34,868.20	452,363.28
Total General	1,437,643.61	1,331,514.93	1,320,143.70	1,281,988.94	1,278,220.58	1,279,912.15	14,088,618.99
Total Depreciation Expense	12,798,811.76	12,750,881.88	12,697,001.76	12,673,847.45	12,614,705.03	12,623,572.27	154,254,884.83
Depreciation on Idaho ARO	47,222.09	47,222.09	47,222.10	47,222.10	47,222.10	47,222.10	566,665.13
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	12,821,342.24	12,773,412.36	12,719,532.25	12,696,377.94	12,637,235.52	12,646,102.76	154,525,250.64

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2017

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 6,243,722
2	406	Amortization of electric plant acquisition adjustment	32,539
3	411.6	Gain on sale of utility plant	-
4	411.7	Loss on disposition of utility plant	-
5	411.8	Gains from disposition of allowance - Bridger	(23)
6	411.8	Gains from disposition of allowance - Boardman	-
7	411.8	Gains from disposition of allowance - Valmy	-
8	411.8	Gains from disposition of allowance - Other	<u>(130,717)</u>
9		Total	<u><u>\$ 6,145,521</u></u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2017

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment	\$ 91,280
2	Social Security	15,581,429
3	Total federal taxes	<u>15,672,709</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	22,331,834
5	Oregon	3,152,162
6	Montana	359,207
7	Washington	15,201
8	Wyoming	1,508,456
9	Nevada	907,842
10	Shoshone-Bannock	78,886
11	Total real and personal property	<u>28,353,588</u>
12	Kilowatt-hour tax - Idaho	1,950,669
	Licenses:	
13	Wyoming	4,429
14	Nevada	-
15	Shoshone-Bannock	150
16	Total licenses	<u>4,579</u>
	Regulatory commission:	
17	Idaho	2,665,964
18	Oregon	254,808
19	Total regulatory commission	<u>2,920,772</u>
	Foreign taxes:	
20	Canada GST taxes	-
	Franchise:	
21	Oregon total franchise	859,928
22	Unemployment - total state	<u>361,521</u>
23	Total state, county and local taxes	<u>34,451,057</u>
24	Total other taxes	50,123,766
25	Less: State & Fed P/R Loading Reversal	(16,034,230)
26	Net other taxes	<u>\$ 34,089,536</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2017

No	Description	(1) Total
Income:		
1	Bridger Coal Company - joint venture	\$ 9,267,406
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	81,933
4	Miscellaneous income	-
5	Total income	<u>9,349,339</u>
Expenses:		
6	Operation expense	335
7	Income taxes	2,266,953
8	Interest expense	-
9	Total expenses	<u>2,267,288</u>
10	Net income from operations	7,082,051
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>(53,257)</u>
12	Net income (earnings to Idaho Power Company)	<u>\$ 7,028,794</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2017

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2016	\$ 5,715,816,875
2	January 2017	5,722,802,552
3	February	5,724,890,485
4	March	5,742,210,055
5	April	5,748,349,440
6	May	5,767,990,398
7	June	5,806,517,399
8	July	5,806,160,702
9	August	5,814,497,831
10	September	5,824,977,507
11	October	5,831,486,805
12	November	5,851,465,400
13	December	5,890,378,539
14	Average	<u>\$ 5,788,272,614</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-16	\$ 15,476,074
Jan-17	15,141,318
Feb-17	15,141,318
Mar-17	15,119,757
Apr-17	15,119,757
May-17	15,119,757
Jun-17	15,119,757
Jul-17	15,119,757
Aug-17	15,119,757
Sep-17	15,119,757
Oct-17	15,119,757
Nov-17	15,119,757
Dec-17	15,032,522

IDAHO POWER COMPANY
 ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
 For The Thirteen Months Ended December 31, 2017

Line No	Month	(1) Amount
1	December 2016	\$2,143,450,644
2	January 2017	2,154,485,611
3	February	2,160,554,678
4	March	2,168,399,961
5	April	2,176,849,243
6	May	2,186,454,964
7	June	2,211,091,754
8	July	2,217,060,086
9	August	2,225,102,534
10	September	2,234,670,182
11	October	2,244,497,411
12	November	2,239,306,918
13	December	2,247,263,316
14	Average	<u>\$2,200,706,716</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-16	7,298,626
Jan-17	7,343,970
Feb-17	7,389,314
Mar-17	7,746,903
Apr-17	7,792,248
May-17	7,837,592
Jun-17	8,195,181
Jul-17	8,240,526
Aug-17	8,285,870
Sep-17	8,643,459
Oct-17	8,688,804
Nov-17	8,734,148
Dec-17	9,090,838
Average	<u>\$ 8,099,037</u>

IDAHO POWER COMPANY
 ACCUMULATED PROVISION FOR AMORTIZATION
 OF ELECTRIC UTILITY PLANT
 For The Thirteen Months Ended December 31, 2017

<u>Line No</u>	<u>Month</u>	<u>Amount</u>
1	December 2016	\$ 24,336,226
2	January 2017	24,777,030
3	February	25,187,846
4	March	25,685,032
5	April	25,997,059
6	May	26,465,574
7	June	26,988,604
8	July	27,521,198
9	August	27,999,927
10	September	27,759,702
11	October	26,523,520
12	November	26,485,841
13	December	26,879,853
14	Average	<u>\$ 26,354,416</u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2017

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2016	\$ 5,252,737
2	January 2017	5,213,168
3	February	5,285,354
4	March	5,361,472
5	April	5,498,266
6	May	5,830,260
7	June	5,969,894
8	July	6,009,953
9	August	6,208,040
10	September	6,429,679
11	October	6,694,926
12	November	6,897,227
13	December	6,762,256
14	Average	<u>\$ 5,954,864</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2017 and 12/31/2016

Description	December 31 2017	December 31 2016	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Construction Advances	1,420,073.76	1,838,457.95	1,629,266.00
Postemployment Benefits	436,208.37	566,112.40	501,160.00
USBR - American Falls O&M Costs Settlement	74,147.99	125,255.70	99,702.00
Non-VEBA Pension & Benefits	(238,565.03)	(179,496.16)	(209,031.00)
Executive Deferred Comp	28,807.67	39,760.77	34,284.00
Retention Pay Accrual	21,449.21	22,212.22	21,831.00
Stock Based Compensation	3,209,059.60	3,861,626.62	3,535,343.00
Pension Expense-Oregon	2,714,789.51	3,523,080.72	3,118,935.00
Bridger Revenue Deferral	377,039.53	442,425.99	409,733.00
Asset Retirement Obligation (ARO)	0.00	1,543,331.84	771,666.00
OR Reconnect Fees Adv	236.91	0.00	118.00
Rate Case Disallowances	1,356,866.66	2,157,902.40	1,757,385.00
VEBA - Post Retirement Benefits	7,854,162.29	11,747,528.68	9,800,845.00
Total Account 190	17,254,276.47	25,688,199.13	21,471,237.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depr Timing Diff - Operating	(291,099,048.18)	(480,081,721.61)	(385,590,385.00)
Excess Deferred Taxes on Depreciation (ARAM)	(193,991,452.20)	0.00	(96,995,726.00)
Total Account 282 - Other property	(485,090,500.38)	(480,081,721.61)	(482,586,111.00)
Account 283 - Other			
Royalty Income	(237,340.43)	(361,615.85)	(299,478.00)
Pension Expense	(30,547,824.08)	(36,782,758.69)	(33,665,291.00)
Intervenor Funding Orders	(76,299.92)	(160,438.85)	(118,369.00)
PS & I Costs	(103,956.58)	(260,755.05)	(182,356.00)
2011 LIDAR Surveys Deferral	(56,635.74)	(102,283.40)	(79,460.00)
Boardman Decommission	0.00	(554,697.46)	(277,349.00)
Langley Revenue Accrual	0.00	(370,974.01)	(185,487.00)
Siemens LTP Contract	(46,153.07)	(37,091.77)	(41,622.00)
Prepaid Credit Facility	(144,428.24)	(272,859.26)	(208,644.00)
Siemens OR Interest Reserve	8,958.19	0.00	4,479.00
Boardman Removal Costs	(5,748.97)	0.00	(2,874.00)
Total - Account 283 - Other	(31,209,428.84)	(38,903,474.34)	(35,056,451.00)
Total Accounts (190, 281, 282, 283)	(499,045,652.75)	(493,296,996.82)	(496,171,325.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2017 and 12/31/2016

Description	December 31 2017	December 31 2016	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:							
Account 190:							
Construction Advances	1,420,073.76	1,838,457.95	1,629,266.00	0.00	0.00	0.00	1,629,266.00
Postemployment Benefits-SFAS112	436,208.37	566,112.40	501,160.00	0.00	0.00	0.00	501,160.00
USBR - American Falls O&M Costs Settlement	74,147.99	125,255.70	99,702.00	0.00	0.00	0.00	99,702.00
Non-VEBA Pension & Benefits	(238,565.03)	(179,496.16)	(209,031.00)	0.00	0.00	0.00	(209,031.00)
Executive Deferred Comp	28,807.67	39,760.77	34,284.00	0.00	0.00	0.00	34,284.00
Retention Pay Accrual	21,449.21	22,212.22	21,831.00	0.00	0.00	0.00	21,831.00
Stock Based Compensation - FAS 123R	3,209,059.60	3,861,626.62	3,535,343.00	0.00	0.00	0.00	3,535,343.00
Pension Expense-Oregon	2,714,789.51	3,523,080.72	3,118,935.00	0.00	0.00	0.00	3,118,935.00
Bridger Revenue Deferral	377,039.53	442,425.99	409,733.00	0.00	0.00	0.00	409,733.00
Asset Retirement Obligation (ARO)	0.00	1,543,331.84	771,666.00	0.00	0.00	0.00	771,666.00
OR Reconnect Fees Adv	236.91	0.00	118.00	0.00	0.00	0.00	118.00
Rate Case Disallowances	1,356,866.66	2,157,902.40	1,757,385.00	0.00	0.00	0.00	1,757,385.00
VEBA - Post Retirement Benefits	7,854,162.29	11,747,528.68	9,800,845.00	0.00	0.00	0.00	9,800,845.00
Total Account 190	17,254,276.47	25,688,199.13	21,471,237.00	0.00	0.00	0.00	21,471,237.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(291,099,048.18)	(480,081,721.61)	(385,590,385.00)	0.00	(1,027,370.00)	(513,685.00)	(386,104,070.00)
Regulatory Liability - Deferred Income Tax - ARAM	(193,991,452.20)	0.00	(96,995,726.00)	0.00	0.00	0.00	(96,995,726.00)
Total Account 282 - Other property	(485,090,500.38)	(480,081,721.61)	(482,586,111.00)	0.00	(1,027,370.00)	(513,685.00)	(483,099,796.00)
Account 283 - Other							
Royalty Income	(237,340.43)	(361,615.85)	(299,478.00)	0.00	0.00	0.00	(299,478.00)
Pension Expense	(30,547,824.08)	(36,782,758.69)	(33,665,291.00)	0.00	0.00	0.00	(33,665,291.00)
Intervenor Funding Orders	(76,299.92)	(160,438.85)	(118,369.00)	0.00	0.00	0.00	(118,369.00)
PS & I Costs	(103,956.58)	(260,755.05)	(182,356.00)	0.00	0.00	0.00	(182,356.00)
2011 LIDAR Surveys Deferral	(56,635.74)	(102,283.40)	(79,460.00)	0.00	0.00	0.00	(79,460.00)
Boardman Decommission	0.00	(554,697.46)	(277,349.00)	0.00	0.00	0.00	(277,349.00)
Langley Revenue Accrual	0.00	(370,974.01)	(185,487.00)	0.00	0.00	0.00	(185,487.00)
Siemens LTP Contract	(46,153.07)	(37,091.77)	(41,622.00)	0.00	0.00	0.00	(41,622.00)
Prepaid Credit Facility	(144,428.24)	(272,859.26)	(208,644.00)	0.00	0.00	0.00	(208,644.00)
Siemens OR Interest Reserve	8,958.19	0.00	4,479.00	0.00	0.00	0.00	4,479.00
Boardman Removal Costs	(5,748.97)	0.00	(2,874.00)	0.00	0.00	0.00	(2,874.00)
Total - Account 283 - Other	(31,209,428.84)	(38,903,474.34)	(35,056,451.00)	0.00	0.00	0.00	(35,056,451.00)
Total Deferred Income Taxes Applicable to Rate Base							
Components	(499,045,652.75)	(493,296,996.82)	(496,171,325.00)	0.00	(1,027,370.00)	(513,685.00)	(496,685,010.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2017

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 2016	\$ 22,396,312	\$ 260,065	\$ 5,553,037	\$ 32,213	\$ 25,053,992	\$ 104,875	\$ 31,933	\$ 268,014	\$ 53,700,442
2	January 2017	23,473,257	262,665	4,969,737	56,604	25,053,992	104,766	31,933	107,159	\$ 54,060,112
3	February.....	23,976,968	174,085	4,899,594	45,285	25,053,992	105,035	31,933	30,117	\$ 54,317,009
4	March.....	25,406,484	228,357	4,971,363	45,510	25,053,992	103,621	30,877	218,310	\$ 56,058,515
5	April.....	27,871,028	402,874	4,978,631	45,510	25,053,992	103,476	29,841	114,461	\$ 58,599,813
6	May.....	29,383,246	433,508	4,982,551	45,510	25,053,992	90,291	29,841	305,725	\$ 60,324,665
7	June.....	32,680,432	407,848	5,026,860	45,510	25,068,080	93,052	29,841	305,725	\$ 63,657,348
8	July.....	32,931,553	358,540	4,288,483	45,823	21,862,123	105,730	29,841	308,249	\$ 59,930,342
9	August.....	32,155,022	376,166	3,984,651	61,507	18,685,893	68,452	29,012	321,744	\$ 55,682,448
10	September.....	31,827,995	382,901	4,093,530	27,981	17,298,363	66,605	29,012	366,488	\$ 54,092,874
11	October.....	32,032,965	439,116	4,228,437	61,786	17,298,363	99,555	29,012	333,270	\$ 54,522,505
12	November.....	32,306,836	418,511	4,769,143	70,294	17,298,363	99,555	28,046	332,997	\$ 55,323,744
13	December.....	33,723,478	472,098	4,790,048	58,589	17,298,363	99,555	28,046	168,282	\$ 56,638,459
14	Average.....	<u>\$ 29,243,506</u>	<u>\$ 355,133</u>	<u>\$ 4,733,543</u>	<u>\$ 49,394</u>	<u>\$ 21,933,346</u>	<u>\$ 95,736</u>	<u>\$ 29,936</u>	<u>\$ 244,657</u>	<u>\$ 56,685,252</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2017

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2016	\$ 54,454,684	\$ 3,403,797	\$ 57,858,481
2	January 2017	55,249,585	3,521,098	58,770,683
3	February	55,419,385	3,636,639	59,056,024
4	March	55,548,557	3,824,984	59,373,541
5	April	55,402,952	3,768,531	59,171,482
6	May	55,065,170	3,658,426	58,723,597
7	June	55,163,029	3,735,504	58,898,533
8	July	54,600,335	3,421,444	58,021,779
9	August	55,048,291	3,257,429	58,305,721
10	September	55,214,661	3,256,914	58,471,575
11	October	55,654,317	3,177,437	58,831,754
12	November	55,121,999	3,161,443	58,283,442
13	December	53,856,630	1,888,307	55,744,937
14	Average	<u>\$ 55,061,507</u>	<u>\$ 3,362,458</u>	<u>\$ 58,423,965</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2017

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2016	\$ 18,269,814
2	January 2017	15,420,797
3	February	14,747,690
4	March	12,298,228
5	April	12,780,467
6	May	16,667,689
7	June	15,607,731
8	July	16,026,616
9	August	17,108,045
10	September	16,362,186
11	October	16,201,179
12	November	16,561,063
13	December	16,865,877
14	Average	\$ 15,762,876

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2017

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 448,285
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	174,418
3	PS&I - Shoshone Falls Expansion - (IPUC Order 29904)	133,396
4	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	10,769,932
5	Siemens LTP Rate Base - (IPUC Order 33420)	16,070,903
Oregon Public Utilities Commission:		
Account 182		
6	CUB Fund Grant - (OPUC Order 15-399)	29,493
7	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	426,648
8	Siemens LTP Rate Base - (OPUC Order 15-387)	707,684
9	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	4,397,606
Account 254		
10	Reconnect Fees - (OPUC ADV 16-09)	(3,712)
11	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	(1,938,839)
12	Total	<u>\$ 31,215,813</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2017

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2016	\$ 77,130,927	\$ 1,088,440	\$ -	\$ (244,435)	\$ 77,974,932
2	January 2017	78,623,397	1,080,716	-	(4,144,686)	75,559,427
3	February	78,980,867	1,075,356	-	(10,546,575)	69,509,648
4	March	78,023,871	1,074,400	-	(10,892,023)	68,206,249
5	April	77,338,866	1,071,094	-	(10,948,657)	67,461,302
6	May	77,108,627	1,067,377	-	(9,453,154)	68,722,850
7	June	78,009,322	1,059,688	-	(6,909,111)	72,159,899
8	July	79,060,381	1,051,574	-	(8,114,179)	71,997,776
9	August	79,558,055	1,042,483	-	(11,421,060)	69,179,478
10	September	80,679,755	1,033,373	-	(13,230,983)	68,482,145
11	October	82,015,732	1,024,636	-	(16,042,598)	66,997,771
12	November	83,020,986	1,016,274	-	(16,654,776)	67,382,484
13	December	72,212,978	1,007,387	-	(4,083,304)	69,137,061
14	Average	<u>\$ 78,597,213</u>	<u>\$ 1,053,292</u>	<u>\$ -</u>	<u>\$ (9,437,349)</u>	<u>\$ 70,213,155</u>

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2017**

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	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
Sales for Resale	0	0	0	0	0
Opportunity Sales	33,381,940	0	33,381,940	4,885,460	38,267,400
Other Operating Revenues	101,502,297	(35,208,214)	66,294,083	0	66,294,083
Total Operating Revenue	1,340,860,403	(35,208,214)	1,305,652,189	(123,821,334)	1,181,830,855
OPERATING EXPENSES					
Operation & Maintenance Expense	830,783,214	(38,098,823)	792,684,390	(60,295,045)	732,389,346
Depreciation Expense	154,525,251	0	154,525,251	(2,772,018)	151,753,233
Amortization Expense	6,145,521	98,201	6,243,722	(138,379)	6,105,343
Accretion Expense	221,929	0	221,929	0	221,929
Taxes Other Than Income Taxes	34,089,536	0	34,089,536	47,684	34,137,220
Regulatory Debits/Credits	2,078,508	0	2,078,508	(1,075,354)	1,003,154
Provision for Deferred Income Taxes	(25,634,195)	30,543,493	4,909,298	1,027,370	5,936,668
Investment Tax Credit Adjustment	7,424,893	0	7,424,893	0	7,424,893
Federal Income Tax	44,701,501	(13,259,007)	31,442,494	(20,488,972)	10,953,522
State Income Taxes	10,557,960	(6,655,564)	3,902,396	(3,935,982)	(33,585)
Total Operating Expenses	1,064,894,118	(27,371,701)	1,037,522,417	(87,630,695)	949,891,722
OPERATING NET INCOME	275,966,285	(7,836,513)	268,129,772	(36,190,639)	231,939,133
Add: IERCO Operating Income	7,082,051	0	7,082,051	0	7,082,051
CONSOLIDATED OPERATING INCOME	283,048,336	(7,836,513)	275,211,823	(36,190,639)	239,021,184
RATE OF RETURN EARNED	8.554%		8.380%		7.281%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

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	53,834,005	0	53,834,005	(329,515)	53,504,490
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,549,531	0	1,549,531	217,971	1,767,502
Other Operating Revenues	4,780,731	(1,967,325)	2,813,405	(10,246)	2,803,160
Total Operating Revenue	60,164,266	(1,967,325)	58,196,940	(121,789)	58,075,151
OPERATING EXPENSES					
Operation & Maintenance Expense	38,604,782	(1,553,266)	37,051,516	(1,703,174)	35,348,342
Depreciation Expense	6,690,627	0	6,690,627	(162,194)	6,528,434
Amortization Expense	263,039	4,182	267,221	(7,002)	260,219
Accretion Expense	9,829	0	9,829	0	9,829
Taxes Other Than Income Taxes	2,417,344	0	2,417,344	(10,738)	2,406,606
Regulatory Debits/Credits	1,003,154	0	1,003,154	0	1,003,154
Provision for Deferred Income Taxes	(922,500)	1,132,694	210,194	45,107	255,301
Investment Tax Credit Adjustment	319,560	0	319,560	(1,172)	318,387
Federal Income Tax	1,236,678	(709,266)	527,412	355,608	883,019
State Income Taxes	335,549	(313,309)	22,240	54,658	76,898
Total Operating Expenses	49,958,062	(1,438,966)	48,519,097	(1,428,906)	47,090,191
OPERATING NET INCOME	10,206,203	(528,360)	9,677,844	1,307,116	10,984,960
Add: IERCO Operating Income	328,736	0	328,736	(1,629)	327,107
CONSOLIDATED OPERATING INCOME	10,534,940	(528,360)	10,006,580	1,305,487	11,312,067
RATE OF RETURN EARNED	7.342%		7.031%		7.978%
IMPLIED RETURN ON EQUITY	9.121%		8.549%		10.289%

COST OF CAPITAL - DEC 31, 2017

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	9.900%	5.391%
Total	100.000%		7.766%

**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	\$187,180	\$56,946	\$11,792	\$118,442
DSM Rider Removal	(\$2,154,604)	(\$655,493)	(\$135,740)	(\$1,363,370)
Allocator Impacts	\$98	\$30	\$6	\$62
Total	(\$1,967,325)	(\$598,518)	(\$123,942)	(\$1,244,866)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,154,604)	(\$655,493)	(\$135,740)	(\$1,363,370)
Employee Incentive	(\$683,396)	(\$207,909)	(\$43,054)	(\$432,433)
Other O&M - Account #416	\$190,543	\$57,969	\$12,004	\$120,570
CSPP Adjustment	\$1,266,136	\$385,195	\$79,767	\$801,174
Advertising	(\$30,050)	(\$9,142)	(\$1,893)	(\$19,015)
Allocator Impacts	(\$141,895)	(\$43,169)	(\$8,939)	(\$89,787)
Total	(\$1,553,266)	(\$472,549)	(\$97,856)	(\$982,862)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$4,203	\$1,279	\$265	\$2,659
Allocator Impacts	(\$21)	(\$6)	(\$1)	(\$13)
Total	\$4,182	\$1,272	\$263	\$2,646
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$312,613	\$95,106	\$19,695	\$197,812
Allocator Impacts	(\$2,743)	(\$835)	(\$173)	(\$1,736)
Total	\$309,870	\$94,271	\$19,522	\$196,076
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$2,076,334)	(\$631,681)	(\$130,809)	(\$1,313,843)
Allocator Impacts	\$137,541	\$41,844	\$8,665	\$87,032
Total	(\$1,938,793)	(\$589,838)	(\$122,144)	(\$1,226,812)
NET TOTAL	(\$2,666,904)	(\$811,350)	(\$168,015)	(\$1,687,539)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$329,515)	(\$108,015)	(\$20,759)	(\$200,740)
Normalized Opportunity	\$217,971	\$71,451	\$13,732	\$132,788
Allocator Impacts	(\$10,246)	(\$3,359)	(\$645)	(\$6,242)
Total	(\$121,789)	(\$39,923)	(\$7,673)	(\$74,194)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$29,246)	(\$9,587)	(\$1,842)	(\$17,817)
Annualized P/R Related Adj	(\$1,065)	(\$349)	(\$67)	(\$649)
Removal of #557 Amortization	(\$507,647)	(\$166,407)	(\$31,982)	(\$309,258)
Normalized Power Supply	(\$1,033,462)	(\$338,769)	(\$65,108)	(\$629,584)
Revenue Sensitive Adj	(\$1,318)	(\$432)	(\$83)	(\$803)
Allocator Impacts	(\$130,436)	(\$42,757)	(\$8,217)	(\$79,461)
Total	(\$1,703,174)	(\$558,301)	(\$107,300)	(\$1,037,572)
Depreciation Expense				
Annualizing Adj	(\$120,023)	(\$39,344)	(\$7,561)	(\$73,118)
Allocator Impacts	(\$42,171)	(\$13,824)	(\$2,657)	(\$25,690)
Total	(\$162,194)	(\$53,167)	(\$10,218)	(\$98,808)
Amortization Expense				
Annualizing Adjustment	(\$5,922)	(\$1,941)	(\$373)	(\$3,608)
Allocator Impacts	(\$1,079)	(\$354)	(\$68)	(\$658)
Total	(\$7,002)	(\$2,295)	(\$441)	(\$4,265)
Taxes Other Than Income Taxes				
Hydro KWH Tax	(\$1,071)	(\$351)	(\$67)	(\$652)
Revenue Sensitive Adj	(\$5,025)	(\$1,647)	(\$317)	(\$3,061)
Allocator Impacts	(\$4,641)	(\$1,521)	(\$292)	(\$2,828)
Total	(\$10,738)	(\$3,520)	(\$676)	(\$6,541)
Interest Expense				
Long-Term Synchronization	(\$985)	(\$323)	(\$62)	(\$600)
Allocator Impacts	(\$14,404)	(\$4,722)	(\$907)	(\$8,775)
Total	(\$15,389)	(\$5,044)	(\$969)	(\$9,375)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$118,139)	(\$38,726)	(\$7,443)	(\$71,970)
Allocator Impacts	(\$465,216)	(\$152,498)	(\$29,309)	(\$283,409)
Total	(\$583,355)	(\$191,224)	(\$36,751)	(\$355,379)
NET TOTAL	\$1,193,351	\$391,181	\$75,181	\$726,989

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$39,240,688)	(\$2,154,604)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$4,032,474	\$187,180
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$98
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$35,208,214)	(\$1,967,325)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$128,706,794)	(\$329,515)
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	\$4,885,460	\$217,971
Ordered Sales Normalization		
Allocator Impacts	\$0	(\$10,246)
TOTAL TYPE II ADJUSTMENTS	(\$123,821,334)	(\$121,789)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	(\$14,658,362)	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$658,536)	(\$30,050)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$39,240,688)	(\$2,154,604)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$27,313,780	\$1,266,136
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$14,976,444)	(\$683,396)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$141,895)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$4,104,918	\$190,543
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	(\$38,115,332)	(\$1,553,266)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$22,264,138)	(\$1,033,462)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$37,365,336)	(\$507,647)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$1,318)	(\$1,318)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$640,916)	(\$29,246)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$23,338)	(\$1,065)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	(\$130,436)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$60,295,046)	(\$1,703,174)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$2,772,018)	(\$120,023)
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	(\$42,171)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$2,772,018)	(\$162,194)

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$21)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$98,201	\$4,203
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$98,201	\$4,182

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$138,379)	(\$5,922)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	(\$1,079)
TOTAL TYPE II ADJUSTMENTS	(\$138,379)	(\$7,002)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2017

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$5,025)	(\$5,025)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	(\$23,073)	(\$1,071)
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$75,783	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	(\$4,641)
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$47,684	(\$10,738)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	(\$1,075,354)	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$30,543,493	\$1,099,171
Allocator Impacts Effect of Other Allocators	\$0	\$33,523
TOTAL TYPE I ADJUSTMENTS	\$30,543,493	\$1,132,694

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$1,027,370	\$43,987
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$1,120
TOTAL TYPE II ADJUSTMENTS	\$1,027,370	\$45,107

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$1,172)
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,172)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$7,208,894	\$312,613
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$2,743)
TOTAL TYPE I ADJUSTMENTS	\$7,208,894	\$309,870

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$22,719)	(\$985)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	(\$14,404)
TOTAL TYPE II ADJUSTMENTS	(\$22,719)	(\$15,389)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$49,711,926)	(\$2,076,334)
Allocator Impacts	\$0	\$137,541
TOTAL TYPE I ADJUSTMENTS	(\$49,711,926)	(\$1,938,793)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	(\$2,910,397)	(\$118,139)
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$465,216)
TOTAL TYPE II ADJUSTMENTS	(\$2,910,397)	(\$583,355)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$1,629)
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,629)

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,788,272,615	0	5,788,272,615	0	5,788,272,615
Less: Accumulated Depreciation	2,200,706,716	0	2,200,706,716	(1,386,009)	2,199,320,707
Amortization of Other Utility Plant	26,354,416	0	26,354,416	(69,189)	26,285,227
Net Electric Plant in Service	3,561,211,482	0	3,561,211,482	1,455,198	3,562,666,681
Less: Customer Advances	5,954,864	0	5,954,864	0	5,954,864
Accumulated Deferred Income Taxes	496,171,325	0	496,171,325	513,685	496,685,010
Net Electric Plant Investment	3,059,085,293	0	3,059,085,293	941,513	3,060,026,807
Add: Fuel Inventory	56,685,252	(23,125,918)	33,559,334	0	33,559,334
Materials and Supplies	58,423,965	0	58,423,965	0	58,423,965
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,231,329	(1,523,953)	31,707,376	(2,411,802)	29,295,574
Conservation & Other Deferred Programs	31,215,814	0	31,215,814	0	31,215,814
Net Electric Rate Base	3,238,641,653	(24,649,871)	3,213,991,782	(1,470,289)	3,212,521,494
IERCO Rate Base	70,213,156	0	70,213,156	0	70,213,156
Total Combined Rate Base	3,308,854,809	(24,649,871)	3,284,204,938	(1,470,289)	3,282,734,650

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	249,107,500	0	249,107,500	(914,855)	248,192,645
Less: Accumulated Depreciation	96,711,842	0	96,711,842	(411,647)	96,300,195
Amortization of Other Utility Plant	1,124,893	0	1,124,893	(7,826)	1,117,067
Net Electric Plant in Service	151,270,764	0	151,270,764	(495,382)	150,775,383
Less: Customer Advances	40,543	0	40,543	0	40,543
Accumulated Deferred Income Taxes	21,338,518	23,764	21,362,282	(57,565)	21,304,717
Net Electric Plant Investment	129,891,703	(23,764)	129,867,939	(437,817)	129,430,122
Add: Fuel Inventory	2,631,229	(1,073,464)	1,557,765	(7,720)	1,550,045
Materials and Supplies	2,523,915	0	2,523,915	(8,460)	2,515,455
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,544,191	(62,131)	1,482,061	(68,127)	1,413,934
Conservation & Other Deferred Programs	3,637,972	0	3,637,972	(87)	3,637,885
Net Electric Rate Base	140,229,010	(1,159,359)	139,069,651	(522,210)	138,547,441
IERCO Rate Base	3,259,171	0	3,259,171	(16,153)	3,243,018
Total Combined Rate Base	143,488,181	(1,159,359)	142,328,822	(538,363)	141,790,459

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$914,855)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$914,855)

**IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2017**

	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	(\$1,386,009)	(\$60,909)
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$350,738)
TOTAL TYPE II ADJUSTMENTS	(\$1,386,009)	(\$411,647)

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$69,189)	(\$2,953)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$4,873)
TOTAL TYPE II ADJUSTMENTS	(\$69,189)	(\$7,826)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2017

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

IDAHO POWER COMPANY
Accumulated Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$23,764
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$23,764

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$513,685	\$22,116
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	(\$79,681)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$513,685	(\$57,565)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$23,125,918)	(\$1,073,464)
Commission-Ordered Adjustment To Allowed Inventory		
 Allocator Impacts	 \$0	 \$0
Effect of Allocators		
 TOTAL TYPE I ADJUSTMENTS	 (\$23,125,918)	 (\$1,073,464)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$7,720)
 TOTAL TYPE II ADJUSTMENTS	 \$0	 (\$7,720)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$8,460)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$8,460)

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2017

	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, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$1,523,953)	(\$70,815)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$8,684
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$1,523,953)	(\$62,131)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$2,411,802)	(\$112,732)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$44,605
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$2,411,802)	(\$68,127)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$87)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$87)

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$16,153)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$16,153)

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	5,458	245
91 302 - FRANCHISES & CONSENTS	D10	30,316,631	29,025,499	1,291,132
92 303 - MISCELLANEOUS	P101P	26,468,522	25,329,345	1,139,177
93				
94 TOTAL INTANGIBLE PLANT		56,790,856	54,360,301	2,430,555
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,343,857	49,924,874
98 330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	796,923,999	35,449,324
99 340-346 / OTHER PRODUCTION	D10	552,827,850	529,283,879	23,543,971
100				
101 TOTAL PRODUCTION PLANT		2,557,469,904	2,448,551,735	108,918,169
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,509,520	1,579,559
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		37,089,079	35,509,520	1,579,559
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,270,316	3,392,709
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		79,663,683	76,270,316	3,393,367
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	417,744,968	399,953,940	17,791,027
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		417,856,561	400,029,040	17,827,521

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119				
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,770,805	8,485,999
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		199,256,804	190,770,805	8,485,999
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,459,674	7,582,505
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		178,076,020	170,459,674	7,616,346
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,358,350	9,401,788
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		220,786,633	211,359,539	9,427,094
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,645	16,621
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,645	16,621
139				
140 TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,772,540	48,346,507

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,020,314	22,035,477
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
157				
158 TOTAL DISTRIBUTION PLANT		1,669,822,956	1,596,381,143	73,441,813
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,197,918	16,457,738	740,180
162 390 / STRUCTURES & IMPROVEMENTS	PTD	119,611,718	114,463,756	5,147,962
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,214,259	46,139,168	2,075,091
164 392 / TRANSPORTATION EQUIPMENT	PTD	82,204,246	78,666,262	3,537,984
165 393 / STORES EQUIPMENT	PTD	2,689,767	2,574,002	115,765
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	9,285,860	8,886,207	399,654
167 395 / LABORATORY EQUIPMENT	PTD	13,265,867	12,694,918	570,949
168 396 / POWER OPERATED EQUIPMENT	PTD	15,505,017	14,837,698	667,320
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,024,340	53,613,112	2,411,229
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,070,858	6,766,536	304,322
171				
172 TOTAL GENERAL PLANT		371,069,852	355,099,396	15,970,456
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,788,272,615	5,539,165,115	249,107,500
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	573,558,306	549,131,462	24,426,845
180 330-336 / HYDRAULIC PRODUCTION	L 98	419,807,052	401,928,204	17,878,848
181 340-346 / OTHER PRODUCTION	L 99	110,776,915	106,059,120	4,717,795
182 TOTAL PRODUCTION PLANT		1,104,142,272	1,057,118,785	47,023,488
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,180,446	7,832,055	348,391
186 352 / STRUCTURES & IMPROVEMENTS	L 112	27,285,192	26,122,948	1,162,244
187 353 / STATION EQUIPMENT	L 117	115,344,800	110,423,705	4,921,095
188 354 / TOWERS & FIXTURES	L 123	66,889,443	64,040,739	2,848,704
189 355 / POLES & FIXTURES	L 128	63,263,827	60,558,021	2,705,806
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	75,730,189	72,496,680	3,233,509
191 359 / ROADS & TRAILS	L 138	277,425	265,610	11,815
192 TOTAL TRANSMISSION PLANT		356,971,322	341,739,757	15,231,565
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	65,032	63,190	1,842
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,931,418	11,355,634	575,784
197 362 / STATION EQUIPMENT	L 147	59,491,241	56,977,180	2,514,061
198 364 / POLES, TOWERS & FIXTURES	L 148	139,994,441	129,145,928	10,848,513
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,981,927	49,390,740	3,591,187
200 366 / UNDERGROUND CONDUIT	L 150	16,324,716	16,100,118	224,598
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,924,092	87,691,888	1,232,204
202 368 / LINE TRANSFORMERS	L 152	172,053,136	165,122,814	6,930,322
203 369 / SERVICES	L 153	43,150,217	41,071,175	2,079,042
204 370 / METERS	L 154	31,673,710	30,582,376	1,091,334
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,788,484	1,653,848	134,636
206 373 / STREET LIGHTING SYSTEMS	L 156	3,634,949	3,466,797	168,152
207 TOTAL DISTRIBUTION PLANT		622,013,362	592,621,685	29,391,677
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2017

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	30,242,472	28,940,868	1,301,604
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,867,828	19,012,738	855,090
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,942,091	22,911,649	1,030,442
216 393 / STORES EQUIPMENT	L 165	807,760	772,995	34,765
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,278,665	3,137,555	141,110
218 395 / LABORATORY EQUIPMENT	L 167	6,159,598	5,894,496	265,103
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,120,710	185,327
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,923,033	20,022,528	900,505
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,977,084	2,848,953	128,131
222 TOTAL GENERAL PLANT		112,504,570	107,662,492	4,842,078
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,195,631,527	2,099,142,718	96,488,809
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,156	223,033
228 TOTAL ACCUM PROVISION DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	11,921,905	11,411,667	510,238
232 HYDRAULIC PRODUCTION	L 98	14,432,511	13,817,856	614,655
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,227,061,132	2,129,224,397	97,836,735
238				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,912,790)	(929,181)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,530,964)	(940,273)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	482,586,111	461,816,113	20,769,998
255 283 / OTHER	P101P	35,056,451	33,547,658	1,508,793
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,171,325	474,832,807	21,338,518
257				
258 NET ELECTRIC PLANT IN SERVICE		3,059,085,293	2,929,193,590	129,891,703
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	56,685,252	54,054,023	2,631,229
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,224,289	766,183
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,371,243	506,797
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,257,002	1,023,938
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,047,516	226,997
267 TOTAL ACCOUNT 154		58,423,965	55,900,050	2,523,915
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	33,231,329	31,687,137	1,544,191
277				
278 TOTAL WORKING CAPITAL		148,340,546	141,641,210	6,699,335
279				
280 NET ELECTRIC PLANT IN SERVICE		3,207,425,839	3,070,834,800	136,591,039

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,207,425,839	3,070,834,800	136,591,039
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493
305 AM. FALLS BOND REFINANCE	D10	448,285	429,193	19,092
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,842	5,580,523
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,842	3,637,972
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,948,869	3,648,344
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,400	48,892
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(8,999,284)	(438,065)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
324				
325 TOTAL COMBINED RATE BASE		3,308,854,809	3,165,366,628	143,488,181

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>
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,205,976,166	1,152,142,161	53,834,005
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	33,381,940	31,832,409	1,549,531
332 TOTAL SALES OF ELECTRICITY		1,239,358,106	1,183,974,571	55,383,535
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	0	0	0
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,156,807	140,685
346 TRANSFORMER RENTALS	L 152	17,330	16,632	698
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,675	72,265
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,674	23,472
353 WATER LEASE	E10	61,965	59,089	2,876
354 TOTAL ACCOUNT 454		15,236,097	14,489,063	747,034
355				

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>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,366,456	461,128
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,415	30,320
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,192,570	1,298,564
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	39,240,688	37,086,084	2,154,604
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,628	3,535
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,736	2,777
368 TOTAL ACCOUNT 456		81,992,456	78,041,528	3,950,928
369				
370 TOTAL OTHER OPERATING REVENUES		101,502,297	96,721,566	4,780,731
371				
372 TOTAL OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	978,720	937,038	41,682
378 501 / FUEL	E10	107,893,663	102,885,430	5,008,233
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,106,812	394,622
383 TOTAL ACCOUNT 502		8,501,434	8,106,812	394,622
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,231	64,801
387 TOTAL ACCOUNT 505		1,396,032	1,331,231	64,801
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	328,946	314,937	14,009
390 TOTAL STEAM OPERATION EXPENSES		130,793,700	124,772,287	6,021,413
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,876	2,352
394 511 / STRUCTURES	D10	440,434	421,677	18,757
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,519,309	512,057
398 TOTAL ACCOUNT 512		11,031,366	10,519,309	512,057
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,130,318	201,055
402 TOTAL ACCOUNT 513		4,331,373	4,130,318	201,055
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	5,935,275	5,682,502	252,773
405		21,793,676	20,806,682	986,994
406 TOTAL STEAM GENERATION EXPENSES		152,587,376	145,578,970	7,008,406
407				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,699,366	5,455,102	244,264
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	0	0	0
414 OTHER	D10	5,857,068	5,607,626	249,442
415 TOTAL ACCOUNT 536		5,857,068	5,607,626	249,442
416				
417 537 / HYDRAULIC EXPENSES	D10	15,008,403	14,369,221	639,182
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,581,887	1,514,517	67,370
420 OTHER	E10	330,391	315,055	15,336
421 TOTAL ACCOUNT 538		1,912,278	1,829,572	82,706
422				
423 539 / MISCELLANEOUS EXPENSES	D10	8,270,822	7,918,582	352,240
424 540 / RENTS	D10	241,787	231,490	10,297
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		36,989,724	35,411,593	1,578,131
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	94,013	90,009	4,004
430 542 / STRUCTURES	D10	1,139,095	1,090,583	48,512
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	821,883	786,880	35,003
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,299,798	1,244,442	55,356
434 OTHER	E10	577,482	550,676	26,806
435 TOTAL ACCOUNT 544		1,877,280	1,795,118	82,162
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,819,560	2,699,480	120,080
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,751,831	6,462,071	289,760
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		43,741,555	41,873,663	1,867,892

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	687,916	658,619	29,297
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	37,931,278	36,170,575	1,760,703
449 TOTAL ACCOUNT 547		37,935,165	36,174,282	1,760,883
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,353,953	2,253,702	100,251
453 OTHER	E10	1,817,718	1,733,342	84,375
454 TOTAL ACCOUNT 548		4,171,670	3,987,044	184,626
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	986,828	944,801	42,027
458				
459 TOTAL OTHER POWER OPER EXPENSES		43,781,579	41,764,745	2,016,834
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	335,091	320,820	14,271
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	56,990	54,563	2,427
466 OTHER	E10	538,095	513,118	24,977
467 TOTAL ACCOUNT 553		595,085	567,680	27,405
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,226,109	2,131,303	94,806
471				
472 TOTAL OTHER POWER GENERATION EXP		46,938,090	44,784,765	2,153,325
473				

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>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,104	18,503
477 OTHER PURCHASED POWER	E10	73,955,111	70,522,245	3,432,866
478 TOTAL ACCOUNT 555.0		74,353,718	70,902,349	3,451,368
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	2,798,602	2,679,415	119,188
481 ENERGY RELATED	E10	167,228,883	159,466,414	7,762,469
482 TOTAL COGEN & SMALL POWER PROD		170,027,485	162,145,829	7,881,657
483				
484 TOTAL ACCOUNT 555		244,381,203	233,048,178	11,333,025
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,885	2,762	123
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	51,516,051	51,516,051	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	507,647	0	507,647
490 OTHER	D10	3,983,561	3,813,908	169,653
491 TOTAL ACCOUNT 557		56,007,259	55,329,959	677,300
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		300,391,347	288,380,899	12,010,448
494				
495 TOTAL PRODUCTION EXPENSES		543,658,368	520,618,298	23,040,070

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	3,150,433	3,016,014	134,419
502 561 / LOAD DISPATCHING	D12	4,888,192	4,680,012	208,180
503 562 / STATION EXPENSES	L 117	2,887,872	2,764,663	123,209
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,070,029	1,024,358	45,672
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,356,342	212,057
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,577,985	204,033
508				
509 TOTAL TRANSMISSION OPERATION		21,346,969	20,419,398	927,570
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	154,736	148,134	6,602
513 569 / STRUCTURES	L 112	965,320	924,201	41,119
514 570 / STATION EQUIPMENT	L 117	1,925,172	1,843,036	82,136
515 571 / OVERHEAD LINES	L 123+128+133	883,265	845,565	37,700
516 573 / MISCELLANEOUS PLANT	L 140	3,357	3,214	143
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,931,851	3,764,151	167,701
519				
520 TOTAL TRANSMISSION EXPENSES		25,278,820	24,183,549	1,095,271

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,208,616	4,023,514	185,103
527 581 / LOAD DISPATCHING	D60	4,166,896	3,999,053	167,843
528 582 / STATION EXPENSES	L 147	1,555,734	1,489,989	65,744
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,916,620	4,551,782	364,838
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,615,140	3,565,105	50,035
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	118,675	113,185	5,490
532 586 / METER EXPENSES	L 154	4,904,919	4,735,918	169,002
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,276,382	1,180,296	96,086
534 588 / MISCELLANEOUS EXPENSES	L 158	6,886,864	6,583,967	302,897
535 589 / RENTS	L 158	381,320	364,548	16,771
536 TOTAL DISTRIBUTION OPERATION		32,031,165	30,607,358	1,423,807
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,643,939)	(1,571,636)	(72,303)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,887,158	3,722,890	164,269
542 593 / OVERHEAD LINES	L 148+149	13,818,925	12,793,492	1,025,433
543 594 / UNDERGROUND LINES	L 150+151	748,181	737,825	10,355
544 595 / LINE TRANSFORMERS	L 152	23,843	22,883	960
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	554,421	528,774	25,647
546 597 / METERS	L 154	982,875	949,010	33,865
547 598 / MISCELLANEOUS PLANT	L 158	240,442	229,867	10,575
548 TOTAL DISTRIBUTION MAINTENANCE		18,611,906	17,413,104	1,198,802
549				
550 TOTAL DISTRIBUTION EXPENSES		50,643,072	48,020,462	2,622,609
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	945,821	896,821	49,000
554 902 / METER READING	CW902	1,544,764	1,212,550	332,214
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,205,692	13,709,188	496,503
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,732,560	5,331,296	401,264
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		22,427,893	21,148,966	1,278,927
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	821,144	778,082	43,062
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,692	14,442
563 OTHER	DA908	43,865,391	41,563,143	2,302,248
564 TOTAL ACCOUNT 908		44,176,525	41,859,835	2,316,690
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	641,841	608,294	33,547
567 TOTAL CUST SERV & INFORMATN EXPENSES		46,084,048	43,675,217	2,408,831

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	79,079,418	75,376,205	3,703,214
575 921 / OFFICE SUPPLIES	LABOR	14,134,582	13,472,673	661,909
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,462,855)	(1,300,113)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,452,711	317,020
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,207	20,649
580 ALL RISK & MISCELLANEOUS	P110P	2,632,705	2,520,232	112,473
581 TOTAL ACCOUNT 924		3,117,561	2,984,439	133,122
582				
583 925 / INJURIES & DAMAGES	LABOR	5,647,112	5,382,663	264,449
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,552,852	26,262,579	1,290,274
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,079,988	0	2,079,988
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,855,887	82,555
592 ENERGY RELATED	E10	1,067,754	1,018,191	49,563
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E89	578,965	551,889	27,076
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,751	6,750
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,081	535,629
603				

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>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	364,410	347,345	17,065
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,556,441	3,389,896	166,545
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		135,953,200	128,084,114	7,869,086
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,737,813	6,447,825	289,988
611 TOTAL ADMIN & GENERAL EXPENSES		142,691,013	134,531,939	8,159,074
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		830,783,214	792,178,431	38,604,782
615				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,281,481	43,353,022	1,928,459
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,551,612	14,889,296	662,316
621 340-346 / OTHER PRODUCTION	L 99	16,485,243	15,783,165	702,078
622 TOTAL PRODUCTION PLANT		77,318,336	74,025,483	3,292,853
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	363,240	347,770	15,470
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,486,402	1,423,087	63,315
627 353 / STATION EQUIPMENT	L 117	8,288,595	7,934,969	353,626
628 354 / TOWERS & FIXTURES	L 123	2,646,058	2,533,367	112,691
629 355 / POLES & FIXTURES	L 128	4,865,664	4,657,558	208,105
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,467,066	4,276,332	190,734
631 359 / ROADS & TRAILS	L 138	3,356	3,213	143
632 TOTAL TRANSMISSION PLANT		22,120,380	21,176,296	944,084
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	26,412	25,664	748
636 361 / STRUCTURES & IMPROVEMENTS	L 146	804,513	765,689	38,824
637 362 / STATION EQUIPMENT	L 147	4,386,452	4,201,083	185,369
638 364 / POLES, TOWERS & FIXTURES	L 148	6,822,625	6,293,923	528,702
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,699,566	3,448,804	250,762
640 366 / UNDERGROUND CONDUIT	L 150	955,505	942,359	13,146
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,093,091	5,022,517	70,574
642 368 / LINE TRANSFORMERS	L 152	12,768,764	12,254,437	514,327
643 369 / SERVICES	L 153	1,188,948	1,131,663	57,285
644 370 / METERS	L 154	4,820,653	4,654,555	166,098
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	70,110	64,832	5,278
646 373 / STREET LIGHTING SYSTEMS	L 156	90,910	86,705	4,205
647 TOTAL DISTRIBUTION PLANT		40,727,550	38,892,231	1,835,319

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,491,819	2,384,574	107,245
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,119,773	5,856,384	263,389
654 392 / TRANSPORTATION EQUIPMENT	L 164	142,825	136,678	6,147
655 393 / STORES EQUIPMENT	L 165	93,856	89,817	4,039
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	425,442	407,131	18,311
657 395 / LABORATORY EQUIPMENT	L 167	619,735	593,062	26,673
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,742,805	3,581,718	161,086
660 398 / MISCELLANEOUS EQUIPMENT	L 170	452,363	432,894	19,469
661 TOTAL GENERAL PLANT		14,088,619	13,482,260	606,359
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		154,821,550	148,118,093	6,703,457
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,470)	(12,829)
667 TOTAL DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,243,722	5,976,501	267,221
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(98,201)	(94,019)	(4,182)
673 TOTAL AMORTIZATION EXPENSE		6,145,521	5,882,483	263,039
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		160,670,772	153,717,106	6,953,666
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 **** TABLE 7 - TAXES OTHER THAN INCOME TAXES ****				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,581,429	14,851,766	729,663
684 FUTA	LABOR	91,280	87,005	4,275
685 LESS PAYROLL DEDUCTION	LABOR	(16,034,230)	(15,283,362)	(750,868)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,491	60,429
690 VALMY	L 97	887,781	849,972	37,809
691 BOARDMAN	L 97	170,552	163,288	7,264
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,346,945	326,812
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,780,970	257,648
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,730,493	447,653
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,347	85,467
696 SUB-TOTAL		28,353,588	27,130,506	1,223,082
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,384	195
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,808	0	254,808
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	859,928	0	859,928
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	361,521	344,591	16,930
709 HYDRO GENERATION KWH TAX	E10	1,709,036	1,629,706	79,330
710 IRRIGATION-PIC	CIDA	241,632	241,632	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
715				
716				

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(994,091)	(951,307)	(42,785)
729 ACCOUNTS #190 & #283 - RELATED	L 758	(24,640,104)	(23,760,389)	(879,715)
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(25,634,195)	(24,711,695)	(922,500)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,105,333	319,560
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	44,701,501	43,464,823	1,236,678
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	9,880,304	9,565,119	315,186
740 STATE OF OREGON	L 815	526,162	510,360	15,802
741 OTHER STATES	L 856	151,494	146,932	4,562
742 TOTAL STATE INCOME TAXES		10,557,960	10,222,411	335,549

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		830,783,214	792,178,431	38,604,782
749 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
750 AMORTIZATION OF LIMITED TERM PLANT		6,145,521	5,882,483	263,039
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
753 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
754 TOTAL OPERATING EXPENSES		1,027,843,958	978,855,183	48,988,775
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		313,016,445	301,840,954	11,175,491
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	81,198,430	77,677,268	3,521,162
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,750,908	487,346
763 TOTAL INTEREST CHARGES		92,436,684	88,428,176	4,008,508
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		220,579,761	213,412,778	7,166,983
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		12,232,912	11,843,911	389,001
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		208,346,848	201,568,867	6,777,982
770				
771 FEDERAL TAX AT 35 PERCENT		72,921,397	70,549,103	2,372,294
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(4,661,968)	(4,510,304)	(151,664)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		68,259,429	66,038,799	2,220,629
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
781 SUM OF OTHER ADJUSTMENTS		(67,308,366)	(64,497,076)	(2,811,290)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(23,557,928)	(22,573,977)	(983,952)
783				
784 TOTAL FEDERAL INCOME TAX		44,701,501	43,464,823	1,236,678

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
785 **** TABLE 11 - OREGON STATE INCOME TAXES ****				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	220,579,761	213,412,778	7,166,983
788				
789 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(96,787,043)	(92,707,022)	(4,080,021)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,211,860	267,015
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(59,829,491)	(57,285,216)	(2,544,275)
797				
798 INCOME SUBJECT TO OREGON TAX		160,750,270	156,127,562	4,622,707
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,737,409)	(303,012)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		171,810,635	166,650,733	5,159,902
804 APPORTIONMENT FACTOR (0.045454550)		7,809,575	7,575,034	234,541
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		7,809,575	7,575,034	234,541
807				
808 OREGON TAX AT 6.6 PERCENT		515,432	499,952	15,480
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		515,432	499,952	15,480
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	10,730	10,408	322
814				
815 STATE INCOME TAX PAID - OREGON		526,162	510,360	15,802
816				

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	220,579,761	213,412,778	7,166,983
820				
821 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
825 STATE INCOME TAX ADJUSTMENTS		(96,787,043)	(92,707,022)	(4,080,021)
826				
827 INCOME SUBJECT TO IDAHO TAX		153,271,395	148,915,702	4,355,692
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,277,666	1,046,904
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		195,696,750	189,453,948	6,242,803
833				
834 IDAHO TAX AT 5.9 PERCENT		11,546,108	11,177,783	368,325
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		11,546,108	11,177,783	368,325
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(1,665,804)	(1,612,664)	(53,140)
840 STATE INCOME TAX PAID - IDAHO		9,880,304	9,565,119	315,186
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		153,271,395	148,915,702	4,355,692
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		171,372,181	166,176,282	5,195,899
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		171,372,181	166,176,282	5,195,899
852				
853 OTHER TAX AT 0.1 PERCENT		171,372	166,176	5,196
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(19,878)	(19,244)	(634)
856 OTHER STATES' INCOME TAX PAID		151,494	146,932	4,562

**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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,503	11,988
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,489,677	201,035
862 536 / WATER FOR POWER	E10	852,870	813,281	39,589
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,824,701	259,098
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,517	67,370
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,432,373	152,681
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,074,549	719,773
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,173	3,255
869 542 / STRUCTURES	D10	775,262	742,245	33,017
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,304	18,696
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,442	55,356
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,020	71,751
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,093,183	182,076
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,167,732	901,849
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,195	26,431
877 548 / GENERATING EXPENSES	D10	2,353,953	2,253,702	100,251
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	443,977	19,749
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,291,874	146,431
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,652	6,346
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,563	2,427
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,360	12,249
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,575	21,021
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,764,449	167,453
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,160	143,419
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,243	143,423
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,425,926	1,224,713
894				

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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>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,027	97,249
899 561 / LOAD DISPATCHING	D12	2,680,215	2,566,069	114,146
900 562 / STATION EXPENSES	L 117	2,264,229	2,167,627	96,602
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,459	17,141
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,625,320	7,300,182	325,138
906 568 / SUPERVISION & ENGINEERING	L 140	73,657	70,514	3,143
907 569 / STRUCTURES	L 112	752,350	720,302	32,047
908 570 / STATION EQUIPMENT	L 117	1,718,400	1,645,086	73,314
909 571 / OVERHEAD LINES	L 123+128+133	686,642	657,334	29,308
910 573 / MISCELLANEOUS PLANT	L 140	2,696	2,581	115
911 TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,095,817	137,927
912 TOTAL TRANSMISSION EXPENSES		10,859,063	10,395,998	463,065
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,292	143,504
916 581 / LOAD DISPATCHING	D60	3,427,707	3,289,639	138,068
917 582 / STATION EXPENSES	L 147	943,971	904,079	39,892
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588	254,612
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899	19,858
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,311	70,873	3,438
921 586 / METER EXPENSES	L 154	3,452,856	3,333,886	118,970
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284	71,906
923 588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,230,670	176,441
924 589 / RENTS	L 158	2,220	2,122	98
925 TOTAL DISTRIBUTION OPERATION		20,392,119	19,425,333	966,786

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,579	303
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925
934 595 / LINE TRANSFORMERS	L 152	7,402	7,104	298
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,019	7,316
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,750	450,530
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,062,083	1,417,316
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	649,255	35,932
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,021,623	222,573
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	284,037	15,720
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	4,954,915	274,225
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 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>
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,382,299	2,182,298
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,672	11,293
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	268,985	12,097
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,208	5,611
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,272	6,750
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,220,814	54,906
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,353,250	2,272,955
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,196,832	6,198,901
991				
992 TOTAL LABOR - RATIO (%)		1	0.9532	0.0468

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,443,303.0	2,339,247.0	104,056.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,443,303.0	2,339,247.0	104,056.0
998 RETAIL TRANSMISSION	D12	2,443,303.0	2,339,247.0	104,056.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,315,658.0	2,222,383.0	93,275.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,778,494.0	15,046,084.2	732,409.8
1003 RETAIL MWH AT GENERATION LVL	E100	15,778,494.0	15,046,084.2	732,409.8
1004 CUSTOMER LEVEL	E99	14,541,682.7	13,861,631.0	680,051.7
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	60,039,078	57,146,305	2,892,773
1008 370-METER INVESTMENT	ACCT370	87,915,335	84,886,167	3,029,168
1009 902-CUSTOMER WEIGHTED	CW902	1,544,764	1,212,550	332,214
1010 903-CUSTOMER WEIGHTED	CW903	14,205,689	13,709,186	496,503
1011 904-CUSTOMER WEIGHTED	CW904	4,731,149	4,399,981	331,168
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	538,622	519,804	18,818

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 ****TABLE 14 - ALLOCATION FACTORS****				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026 362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027 364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029 366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032 373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	43,865,391	41,563,143	2,302,248
1036 440-RETAIL SALES REVENUE	RETREV	1,205,976,166	1,152,142,162	53,834,005
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	39,240,688	37,086,084	2,154,604
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	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>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,129,705,418	230,706,489
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,843,582	3,925,946
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,520,268	107,710,195
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	220,982,571	9,938,604
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,484,804,814	246,676,945
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	688,092,200	657,646,492	30,445,708
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,843,582	3,925,946
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,813,640	6,181,192
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,247,341,224	1,191,556,514	55,784,710
1056 O&M - ALL EXCEPT FUEL	O&M M	679,097,318	647,511,094	31,586,224
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,587,339	36,868,014
1058 O&M - TOTAL (NOT USED)	OM401	830,783,214	792,178,431	38,604,782

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***					
1060					
1061 CAPACITY RELATED KW					
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.74%	4.26%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1064	RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.97%	4.03%
1066					
1067 ENERGY RELATED MWH					
1068	GENERATION LEVEL (PSP)	E10	100.00%	95.36%	4.64%
1069	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.36%	4.64%
1070	CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
1071					
1072 CUSTOMER RELATED FACTORS					
1073	369-DIRECT ASSIGNMENT	DA369	100.00%	95.18%	4.82%
1074	370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075	902-CUSTOMER WEIGHTED	CW902	100.00%	78.49%	21.51%
1076	903-CUSTOMER WEIGHTED	CW903	100.00%	96.50%	3.50%
1077	904-CUSTOMER WEIGHTED	CW904	100.00%	93.00%	7.00%
1078	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.51%	3.49%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.75%	5.25%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.54%	4.46%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 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, 2017

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.70%	4.30%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.31%	4.69%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.73%	4.27%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.70%	4.30%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.70%	4.30%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.58%	4.42%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.31%	4.69%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.32%	4.68%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.53%	4.47%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.35%	4.65%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.35%	4.65%

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**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, 2017**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	249,107.5
Less: Accum Prov for Depreciation	96,711.8
Amort of Other Utility Plant	1,124.9
Net Electric Plant-in-Service	151,270.8
Less: Cust Advances for Construction	40.5
Accumulated Deferred Income Taxes	21,362.3
Add: Fuel Inventory	1,557.8
Materials & Supplies	2,523.9
Prepayments	0.0
Working Cash Allowance	1,482.1
Net Electric Rate Base	135,431.7
Add: Conservation & Deferred Programs	3,638.0
IERCO Rate Base	3,259.2
Total Combined Rate Base	142,328.8
Development of Net Income	
Operation Revenues	58,196.9
Operating Expenses	
Operation & Maintenance Expenses	37,051.5
Depreciation Expense	6,690.6
Amortization Expense	267.2
Accretion Expense	9.8
Taxes Other Than Income Taxes	2,417.3
Regulatory Debits/Credits	1,003.2
Deferred Income Taxes	210.2
Investment Tax Credits Adj - Net	319.6
Federal Income Taxes	527.4
State Income Taxes	22.2
Total Operating Expenses	48,519.1
Operating Income	9,677.8
Add: IERCO Operating Income	328.7
Total Operating Income	10,006.6
Rate of Return Earned - Percent	7.031%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	5,458	245
91 302 - FRANCHISES & CONSENTS	D10	30,316,631	29,025,499	1,291,132
92 303 - MISCELLANEOUS	P101P	26,468,522	25,329,345	1,139,177
93				
94 TOTAL INTANGIBLE PLANT		56,790,856	54,360,301	2,430,555
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,343,857	49,924,874
98 330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	796,923,999	35,449,324
99 340-346 / OTHER PRODUCTION	D10	552,827,850	529,283,879	23,543,971
100				
101 TOTAL PRODUCTION PLANT		2,557,469,904	2,448,551,735	108,918,169
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,509,520	1,579,559
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		37,089,079	35,509,520	1,579,559
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,270,316	3,392,709
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		79,663,683	76,270,316	3,393,367
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	417,744,968	399,953,940	17,791,027
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		417,856,561	400,029,040	17,827,521

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,770,805	8,485,999
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		199,256,804	190,770,805	8,485,999
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,459,674	7,582,505
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		178,076,020	170,459,674	7,616,346
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,358,350	9,401,788
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		220,786,633	211,359,539	9,427,094
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,645	16,621
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,645	16,621
139					
140	TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,772,540	48,346,507

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<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	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,020,314	22,035,477
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
157				
158 TOTAL DISTRIBUTION PLANT		1,669,822,956	1,596,381,143	73,441,813
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS				
161 389 / LAND & LAND RIGHTS	PTD	17,197,918	16,457,738	740,180
162 390 / STRUCTURES & IMPROVEMENTS	PTD	119,611,718	114,463,756	5,147,962
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,214,259	46,139,168	2,075,091
164 392 / TRANSPORTATION EQUIPMENT	PTD	82,204,246	78,666,262	3,537,984
165 393 / STORES EQUIPMENT	PTD	2,689,767	2,574,002	115,765
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	9,285,860	8,886,207	399,654
167 395 / LABORATORY EQUIPMENT	PTD	13,265,867	12,694,918	570,949
168 396 / POWER OPERATED EQUIPMENT	PTD	15,505,017	14,837,698	667,320
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,024,340	53,613,112	2,411,229
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,070,858	6,766,536	304,322
171				
172 TOTAL GENERAL PLANT		371,069,852	355,099,396	15,970,456
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,788,272,615	5,539,165,115	249,107,500
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	573,558,306	549,131,462	24,426,845
180 330-336 / HYDRAULIC PRODUCTION	L 98	419,807,052	401,928,204	17,878,848
181 340-346 / OTHER PRODUCTION	L 99	110,776,915	106,059,120	4,717,795
182 TOTAL PRODUCTION PLANT		1,104,142,272	1,057,118,785	47,023,488
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,180,446	7,832,055	348,391
186 352 / STRUCTURES & IMPROVEMENTS	L 112	27,285,192	26,122,948	1,162,244
187 353 / STATION EQUIPMENT	L 117	115,344,800	110,423,705	4,921,095
188 354 / TOWERS & FIXTURES	L 123	66,889,443	64,040,739	2,848,704
189 355 / POLES & FIXTURES	L 128	63,263,827	60,558,021	2,705,806
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	75,730,189	72,496,680	3,233,509
191 359 / ROADS & TRAILS	L 138	277,425	265,610	11,815
192 TOTAL TRANSMISSION PLANT		356,971,322	341,739,757	15,231,565
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	65,032	63,190	1,842
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,931,418	11,355,634	575,784
197 362 / STATION EQUIPMENT	L 147	59,491,241	56,977,180	2,514,061
198 364 / POLES, TOWERS & FIXTURES	L 148	139,994,441	129,145,928	10,848,513
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,981,927	49,390,740	3,591,187
200 366 / UNDERGROUND CONDUIT	L 150	16,324,716	16,100,118	224,598
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,924,092	87,691,888	1,232,204
202 368 / LINE TRANSFORMERS	L 152	172,053,136	165,122,814	6,930,322
203 369 / SERVICES	L 153	43,150,217	41,071,175	2,079,042
204 370 / METERS	L 154	31,673,710	30,582,376	1,091,334
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,788,484	1,653,848	134,636
206 373 / STREET LIGHTING SYSTEMS	L 156	3,634,949	3,466,797	168,152
207 TOTAL DISTRIBUTION PLANT		622,013,362	592,621,685	29,391,677
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	30,242,472	28,940,868	1,301,604
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,867,828	19,012,738	855,090
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,942,091	22,911,649	1,030,442
216 393 / STORES EQUIPMENT	L 165	807,760	772,995	34,765
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,278,665	3,137,555	141,110
218 395 / LABORATORY EQUIPMENT	L 167	6,159,598	5,894,496	265,103
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,120,710	185,327
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,923,033	20,022,528	900,505
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,977,084	2,848,953	128,131
222 TOTAL GENERAL PLANT		112,504,570	107,662,492	4,842,078
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,195,631,527	2,099,142,718	96,488,809
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,156	223,033
228 TOTAL ACCUM PROVISION DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	11,921,905	11,411,667	510,238
232 HYDRAULIC PRODUCTION	L 98	14,432,511	13,817,856	614,655
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,227,061,132	2,129,224,397	97,836,735
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,936,555)	(905,416)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,554,728)	(916,509)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	482,586,111	461,816,113	20,769,998
255 283 / OTHER	P101P	35,056,451	33,547,658	1,508,793
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,171,325	474,809,043	21,362,282
257				
258 NET ELECTRIC PLANT IN SERVICE		3,059,085,293	2,929,217,354	129,867,939
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,559,334	32,001,569	1,557,765
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,224,289	766,183
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,371,243	506,797
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,257,002	1,023,938
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,047,516	226,997
267 TOTAL ACCOUNT 154		58,423,965	55,900,050	2,523,915
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	31,707,376	30,225,315	1,482,061
277				
278 TOTAL WORKING CAPITAL		123,690,675	118,126,934	5,563,740
279				
280 NET ELECTRIC PLANT IN SERVICE		3,182,775,968	3,047,344,289	135,431,679

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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		3,182,775,968	3,047,344,289	135,431,679
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493
305 AM. FALLS BOND REFINANCE	D10	448,285	429,193	19,092
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,842	5,580,523
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,842	3,637,972
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,948,869	3,648,344
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,400	48,892
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(8,999,284)	(438,065)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
324				
325 TOTAL COMBINED RATE BASE		3,284,204,938	3,141,876,117	142,328,822

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>
326 ***TABLE 4 - OPERATING REVENUES***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,205,976,166	1,152,142,161	53,834,005
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	33,381,940	31,832,409	1,549,531
332 TOTAL SALES OF ELECTRICITY		1,239,358,106	1,183,974,571	55,383,535
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,032,474	3,845,294	187,180
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,156,807	140,685
346 TRANSFORMER RENTALS	L 152	17,330	16,632	698
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,577	72,363
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,674	23,472
353 WATER LEASE	E10	61,965	59,089	2,876
354 TOTAL ACCOUNT 454		15,236,097	14,488,965	747,132
355				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,366,456	461,128
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,415	30,320
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,192,570	1,298,564
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,628	3,535
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,736	2,777
368 TOTAL ACCOUNT 456		42,751,768	40,955,444	1,796,324
369				
370 TOTAL OTHER OPERATING REVENUES		66,294,083	63,480,678	2,813,405
371				
372 TOTAL OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	947,499	907,147	40,352
378 501 / FUEL	E10	107,893,663	102,885,430	5,008,233
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,106,812	394,622
383 TOTAL ACCOUNT 502		8,501,434	8,106,812	394,622
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,231	64,801
387 TOTAL ACCOUNT 505		1,396,032	1,331,231	64,801
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	328,946	314,937	14,009
390 TOTAL STEAM OPERATION EXPENSES		130,761,858	124,741,801	6,020,057
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,876	2,352
394 511 / STRUCTURES	D10	440,434	421,677	18,757
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,519,309	512,057
398 TOTAL ACCOUNT 512		11,031,366	10,519,309	512,057
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,130,318	201,055
402 TOTAL ACCOUNT 513		4,331,373	4,130,318	201,055
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	5,935,275	5,682,502	252,773
405		21,793,676	20,806,682	986,994
406 TOTAL STEAM GENERATION EXPENSES		152,555,534	145,548,484	7,007,050
407				

IDAHO POWER COMPANY
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,168,758	4,947,235	221,523
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(96,476)	(92,367)	(4,109)
414 OTHER	D10	5,857,068	5,607,626	249,442
415 TOTAL ACCOUNT 536		5,760,592	5,515,258	245,334
416				
417 537 / HYDRAULIC EXPENSES	D10	14,320,211	13,710,338	609,873
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,402,946	1,343,197	59,749
420 OTHER	E10	330,391	315,055	15,336
421 TOTAL ACCOUNT 538		1,733,337	1,658,252	75,085
422				
423 539 / MISCELLANEOUS EXPENSES	D10	7,865,285	7,530,316	334,969
424 540 / RENTS	D10	241,787	231,490	10,297
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,089,970	33,592,889	1,497,081
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	85,368	81,732	3,636
430 542 / STRUCTURES	D10	1,051,398	1,006,621	44,777
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	772,224	739,336	32,888
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,152,766	1,103,672	49,094
434 OTHER	E10	577,482	550,676	26,806
435 TOTAL ACCOUNT 544		1,730,248	1,654,348	75,900
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,628,981	2,517,017	111,964
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,268,219	5,999,055	269,164
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,358,189	39,591,944	1,766,245

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	617,711	591,404	26,307
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	37,931,278	36,170,575	1,760,703
449 TOTAL ACCOUNT 547		37,935,165	36,174,282	1,760,883
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,087,677	1,998,766	88,910
453 OTHER	E10	1,817,718	1,733,342	84,375
454 TOTAL ACCOUNT 548		3,905,394	3,732,108	173,286
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	934,372	894,579	39,793
458	D10	0	0	0
459 TOTAL OTHER POWER OPER EXPENSES		43,392,642	41,392,372	2,000,270
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	318,237	304,684	13,553
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	50,543	48,390	2,153
466 OTHER	E10	538,095	513,118	24,977
467 TOTAL ACCOUNT 553		588,638	561,508	27,130
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,193,575	2,100,154	93,421
471		3,100,676	2,966,563	134,113
472 TOTAL OTHER POWER GENERATION EXP		46,493,318	44,358,935	2,134,383
473				

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>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,104	18,503
477 OTHER PURCHASED POWER	E10	73,955,111	70,522,245	3,432,866
478 TOTAL ACCOUNT 555.0		74,353,718	70,902,349	3,451,368
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	197,357,787	188,196,788	9,161,000
482 TOTAL COGEN & SMALL POWER PROD		197,357,787	188,196,788	9,161,000
483				
484 TOTAL ACCOUNT 555		271,711,505	259,099,137	12,612,368
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,875	2,753	122
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	36,857,689	36,857,689	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	507,647	0	507,647
490 OTHER	D10	3,602,615	3,449,186	153,429
491 TOTAL ACCOUNT 557		40,967,951	40,306,875	661,076
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		312,682,331	299,408,765	13,273,566
494				
495 TOTAL PRODUCTION EXPENSES		553,089,372	528,908,128	24,181,244

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,892,604	2,769,186	123,418
502 561 / LOAD DISPATCHING	D12	4,585,009	4,389,741	195,268
503 562 / STATION EXPENSES	L 117	2,631,745	2,519,464	112,281
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,024,601	980,868	43,733
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,356,342	212,057
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,577,985	204,033
508				
509 TOTAL TRANSMISSION OPERATION		20,484,402	19,593,611	890,791
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	146,404	140,157	6,247
513 569 / STRUCTURES	L 112	880,215	842,722	37,494
514 570 / STATION EQUIPMENT	L 117	1,730,789	1,656,946	73,843
515 571 / OVERHEAD LINES	L 123+128+133	805,593	771,208	34,385
516 573 / MISCELLANEOUS PLANT	L 140	3,053	2,922	130
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,566,054	3,413,956	152,098
519				
520 TOTAL TRANSMISSION EXPENSES		24,050,456	23,007,566	1,042,889

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,839,533	3,670,663	168,870
527 581 / LOAD DISPATCHING	D60	3,779,158	3,626,933	152,225
528 582 / STATION EXPENSES	L 147	1,448,953	1,387,721	61,232
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,528,487	4,192,451	336,036
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,452,842	3,405,053	47,789
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	110,269	105,168	5,101
532 586 / METER EXPENSES	L 154	4,514,337	4,358,793	155,544
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,168,332	1,080,380	87,952
534 588 / MISCELLANEOUS EXPENSES	L 158	6,501,455	6,215,510	285,946
535 589 / RENTS	L 158	381,068	364,308	16,760
536 TOTAL DISTRIBUTION OPERATION		29,724,434	28,406,980	1,317,453
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,644,718)	(1,572,380)	(72,338)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,622,678	3,469,586	153,092
542 593 / OVERHEAD LINES	L 148+149	13,367,075	12,375,171	991,904
543 594 / UNDERGROUND LINES	L 150+151	691,585	682,014	9,572
544 595 / LINE TRANSFORMERS	L 152	23,006	22,079	927
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	521,114	497,007	24,107
546 597 / METERS	L 154	894,716	863,888	30,828
547 598 / MISCELLANEOUS PLANT	L 158	221,626	211,879	9,748
548 TOTAL DISTRIBUTION MAINTENANCE		17,697,083	16,549,245	1,147,838
549				
550 TOTAL DISTRIBUTION EXPENSES		47,421,517	44,956,225	2,465,292
551				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	849,623	805,607	44,016
554 902 / METER READING	CW902	1,442,099	1,131,964	310,135
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,211,175	12,749,431	461,744
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,732,391	5,331,139	401,252
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,234,344	20,017,251	1,217,093
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	743,636	719,143	24,493
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,692	14,442
563 OTHER	DA908	4,144,605	4,012,288	132,317
564 TOTAL ACCOUNT 908		4,455,739	4,308,980	146,759
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	607,933	587,799	20,134
567 TOTAL CUST SERV & INFORMATN EXPENSES		6,251,846	6,044,929	206,917

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,812,087	70,443,941	3,368,146
575 921 / OFFICE SUPPLIES	LABOR	14,107,324	13,463,588	643,736
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,496,107)	(1,266,862)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,460,819	308,912
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,207	20,649
580 ALL RISK & MISCELLANEOUS	P110P	2,600,909	2,489,795	111,114
581 TOTAL ACCOUNT 924		3,085,765	2,954,002	131,763
582				
583 925 / INJURIES & DAMAGES	LABOR	5,633,558	5,376,491	257,067
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,552,852	26,295,578	1,257,274
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,079,988	0	2,079,988
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,855,887	82,555
592 ENERGY RELATED	E10	1,067,754	1,018,191	49,563
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	578,965	551,889	27,076
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,751	6,750
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,081	535,629
603				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,246,023	3,097,903	148,120
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		129,938,433	122,474,673	7,463,760
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,593,505	6,309,727	283,778
611 TOTAL ADMIN & GENERAL EXPENSES		136,531,938	128,784,401	7,747,538
612				
613 416 / MERCHANDISING EXPENSE	E10	4,104,918	3,914,375	190,543
614 TOTAL OPER & MAINT EXPENSES		792,684,390	755,632,874	37,051,516
615				

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>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,281,481	43,353,022	1,928,459
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,551,612	14,889,296	662,316
621 340-346 / OTHER PRODUCTION	L 99	16,485,243	15,783,165	702,078
622 TOTAL PRODUCTION PLANT		77,318,336	74,025,483	3,292,853
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	363,240	347,770	15,470
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,486,402	1,423,087	63,315
627 353 / STATION EQUIPMENT	L 117	8,288,595	7,934,969	353,626
628 354 / TOWERS & FIXTURES	L 123	2,646,058	2,533,367	112,691
629 355 / POLES & FIXTURES	L 128	4,865,664	4,657,558	208,105
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,467,066	4,276,332	190,734
631 359 / ROADS & TRAILS	L 138	3,356	3,213	143
632 TOTAL TRANSMISSION PLANT		22,120,380	21,176,296	944,084
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	26,412	25,664	748
636 361 / STRUCTURES & IMPROVEMENTS	L 146	804,513	765,689	38,824
637 362 / STATION EQUIPMENT	L 147	4,386,452	4,201,083	185,369
638 364 / POLES, TOWERS & FIXTURES	L 148	6,822,625	6,293,923	528,702
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,699,566	3,448,804	250,762
640 366 / UNDERGROUND CONDUIT	L 150	955,505	942,359	13,146
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,093,091	5,022,517	70,574
642 368 / LINE TRANSFORMERS	L 152	12,768,764	12,254,437	514,327
643 369 / SERVICES	L 153	1,188,948	1,131,663	57,285
644 370 / METERS	L 154	4,820,653	4,654,555	166,098
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	70,110	64,832	5,278
646 373 / STREET LIGHTING SYSTEMS	L 156	90,910	86,705	4,205
647 TOTAL DISTRIBUTION PLANT		40,727,550	38,892,231	1,835,319

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,491,819	2,384,574	107,245
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,119,773	5,856,384	263,389
654 392 / TRANSPORTATION EQUIPMENT	L 164	142,825	136,678	6,147
655 393 / STORES EQUIPMENT	L 165	93,856	89,817	4,039
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	425,442	407,131	18,311
657 395 / LABORATORY EQUIPMENT	L 167	619,735	593,062	26,673
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,742,805	3,581,718	161,086
660 398 / MISCELLANEOUS EQUIPMENT	L 170	452,363	432,894	19,469
661 TOTAL GENERAL PLANT		14,088,619	13,482,260	606,359
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		154,821,550	148,118,093	6,703,457
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,470)	(12,829)
667 TOTAL DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,243,722	5,976,501	267,221
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,243,722	5,976,501	267,221
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		160,768,973	153,811,125	6,957,848
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,581,429	14,870,427	711,002
684 FUTA	LABOR	91,280	87,115	4,165
685 LESS PAYROLL DEDUCTION	LABOR	(16,034,230)	(15,302,566)	(731,664)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,491	60,429
690 VALMY	L 97	887,781	849,972	37,809
691 BOARDMAN	L 97	170,552	163,288	7,264
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,346,945	326,812
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,780,970	257,648
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,730,493	447,653
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,347	85,467
696 SUB-TOTAL		28,353,588	27,130,506	1,223,082
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,384	195
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,808	0	254,808
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	859,928	0	859,928
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	361,521	345,024	16,497
709 HYDRO GENERATION KWH TAX	E10	1,709,036	1,629,706	79,330
710 IRRIGATION-PIC	CIDA	241,632	241,632	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
715				
716				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	4,787,081	4,581,050	206,031
729 ACCOUNTS #190 & #283 - RELATED	L 758	122,217	118,054	4,163
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		4,909,298	4,699,104	210,194
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,105,333	319,560
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	31,442,494	30,915,082	527,412
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,422,705	3,410,903	11,802
740 STATE OF OREGON	L 815	377,688	369,727	7,962
741 OTHER STATES	L 856	102,003	99,526	2,476
742 TOTAL STATE INCOME TAXES		3,902,396	3,880,156	22,240

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743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		792,684,390	755,632,874	37,051,516
749 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
750 AMORTIZATION OF LIMITED TERM PLANT		6,243,722	5,976,501	267,221
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
753 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
754 TOTAL OPERATING EXPENSES		989,843,336	942,403,645	47,439,691
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		315,808,853	305,051,604	10,757,249
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	88,407,324	84,575,983	3,831,341
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,751,218	487,036
763 TOTAL INTEREST CHARGES		99,645,578	95,327,200	4,318,378
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		216,163,275	209,724,403	6,438,872
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,624,082	4,583,843	40,240
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		211,539,192	205,140,561	6,398,632
770				
771 FEDERAL TAX AT 35 PERCENT		74,038,717	71,799,196	2,239,521
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(1,639,121)	(1,589,541)	(49,580)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		72,399,596	70,209,655	2,189,941
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
781 SUM OF OTHER ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(40,957,102)	(39,294,573)	(1,662,529)
783				
784 TOTAL FEDERAL INCOME TAX		31,442,494	30,915,082	527,412

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785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	216,163,275	209,724,403	6,438,872
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,224,126	254,749
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(109,541,417)	(105,046,083)	(4,495,334)
797				
798 INCOME SUBJECT TO OREGON TAX		106,621,858	104,678,320	1,943,538
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,737,409)	(303,012)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		117,682,223	115,201,491	2,480,732
804 APPORTIONMENT FACTOR (0.045454550)		5,349,192	5,236,432	112,761
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		5,349,192	5,236,432	112,761
807				
808 OREGON TAX AT 6.6 PERCENT		353,047	345,605	7,442
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		353,047	345,605	7,442
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	24,641	24,122	519
814				
815 STATE INCOME TAX PAID - OREGON		377,688	369,727	7,962
816				

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817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	216,163,275	209,724,403	6,438,872
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
825 STATE INCOME TAX ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
826				
827 INCOME SUBJECT TO IDAHO TAX		99,142,983	97,454,195	1,688,788
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,277,666	1,046,904
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		141,568,339	137,992,440	3,575,899
833				
834 IDAHO TAX AT 5.9 PERCENT		8,352,532	8,141,554	210,978
835 LESS: INVESTMENT TAX CREDIT	P101P	4,198,740	4,018,031	180,709
836				
837 STATE INCOME TAX ALLOWED - IDAHO		4,153,792	4,123,523	30,269
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(731,087)	(712,620)	(18,467)
840 STATE INCOME TAX PAID - IDAHO		3,422,705	3,410,903	11,802
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		99,142,983	97,454,195	1,688,788
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		117,243,769	114,714,774	2,528,995
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		117,243,769	114,714,774	2,528,995
852				
853 OTHER TAX AT 0.1 PERCENT		117,244	114,715	2,529
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(15,241)	(15,188)	(53)
856 OTHER STATES' INCOME TAX PAID		102,003	99,526	2,476

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857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,503	11,988
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,489,677	201,035
862 536 / WATER FOR POWER	E10	852,870	813,281	39,589
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,824,701	259,098
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,517	67,370
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,432,373	152,681
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,074,549	719,773
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,173	3,255
869 542 / STRUCTURES	D10	775,262	742,245	33,017
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,304	18,696
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,442	55,356
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,020	71,751
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,093,183	182,076
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,167,732	901,849
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,195	26,431
877 548 / GENERATING EXPENSES	D10	2,353,953	2,253,702	100,251
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	443,977	19,749
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,291,874	146,431
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,652	6,346
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,563	2,427
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,360	12,249
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,575	21,021
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,764,449	167,453
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,160	143,419
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,243	143,423
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,425,926	1,224,713
894				

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895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,027	97,249
899 561 / LOAD DISPATCHING	D12	2,680,215	2,566,069	114,146
900 562 / STATION EXPENSES	L 117	2,264,229	2,167,627	96,602
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,459	17,141
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,625,320	7,300,182	325,138
906 568 / SUPERVISION & ENGINEERING	L 140	73,657	70,514	3,143
907 569 / STRUCTURES	L 112	752,350	720,302	32,047
908 570 / STATION EQUIPMENT	L 117	1,718,400	1,645,086	73,314
909 571 / OVERHEAD LINES	L 123+128+133	686,642	657,334	29,308
910 573 / MISCELLANEOUS PLANT	L 140	2,696	2,581	115
911 TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,095,817	137,927
912 TOTAL TRANSMISSION EXPENSES		10,859,063	10,395,998	463,065
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,292	143,504
916 581 / LOAD DISPATCHING	D60	3,427,707	3,289,639	138,068
917 582 / STATION EXPENSES	L 147	943,971	904,079	39,892
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588	254,612
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899	19,858
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	74,311	70,873	3,438
921 586 / METER EXPENSES	L 154	3,452,856	3,333,886	118,970
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284	71,906
923 588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,229,986	177,125
924 589 / RENTS	L 158	2,220	2,122	98
925 TOTAL DISTRIBUTION OPERATION		20,392,119	19,424,649	967,470

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,579	303
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925
934 595 / LINE TRANSFORMERS	L 152	7,402	7,104	298
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,019	7,316
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,750	450,530
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,061,399	1,418,000
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	662,619	22,568
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,104,405	139,791
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	289,884	9,873
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	5,056,907	172,233
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 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, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,438,613	2,125,984
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,963	11,002
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	268,985	12,097
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,351	5,468
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,446	6,576
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,220,814	54,906
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,410,173	2,216,032
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,355,064	6,040,669
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,443,303.0	2,339,247.0	104,056.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,443,303.0	2,339,247.0	104,056.0
998 RETAIL TRANSMISSION	D12	2,443,303.0	2,339,247.0	104,056.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,315,658.0	2,222,383.0	93,275.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,778,494.0	15,046,084.2	732,409.8
1003 RETAIL MWH AT GENERATION LVL	E100	15,778,494.0	15,046,084.2	732,409.8
1004 CUSTOMER LEVEL	E99	14,541,682.7	13,861,631.0	680,051.7
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	60,039,078	57,146,305	2,892,773
1008 370-METER INVESTMENT	ACCT370	87,915,335	84,886,167	3,029,168
1009 902-CUSTOMER WEIGHTED	CW902	1,544,764	1,212,550	332,214
1010 903-CUSTOMER WEIGHTED	CW903	14,205,689	13,709,186	496,503
1011 904-CUSTOMER WEIGHTED	CW904	4,731,149	4,399,981	331,168
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	538,622	519,804	18,818

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026 362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027 364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029 366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032 373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	4,624,704	4,477,060	147,644
1036 440-RETAIL SALES REVENUE	RETREV	1,205,976,166	1,152,142,162	53,834,005
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 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, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,129,705,418	230,706,489
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,944,891	3,824,637
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,520,268	107,710,195
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	220,982,571	9,938,604
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,484,804,814	246,676,945
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	652,047,534	622,934,099	29,113,435
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,944,891	3,824,637
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,971,728	6,023,104
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,247,341,224	1,191,556,514	55,784,710
1056 O&M - ALL EXCEPT FUEL	O&M M	641,094,970	611,057,904	30,037,066
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,587,339	36,868,014
1058 O&M - TOTAL (NOT USED)	OM401	792,684,390	755,632,874	37,051,516

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	100.00%	95.74%	4.26%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	100.00%	95.74%	4.26%
1064	RETAIL TRANSMISSION D12	100.00%	95.74%	4.26%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	100.00%	95.97%	4.03%
1066				
1067 ENERGY RELATED MWH				
1068	GENERATION LEVEL (PSP) E10	100.00%	95.36%	4.64%
1069	RETAIL MWH AT GENERATION LVL E100	100.00%	95.36%	4.64%
1070	CUSTOMER LEVEL E99	100.00%	95.32%	4.68%
1071				
1072 CUSTOMER RELATED FACTORS				
1073	369-DIRECT ASSIGNMENT DA369	100.00%	95.18%	4.82%
1074	370-METER INVESTMENT ACCT370	100.00%	96.55%	3.45%
1075	902-CUSTOMER WEIGHTED CW902	100.00%	78.49%	21.51%
1076	903-CUSTOMER WEIGHTED CW903	100.00%	96.50%	3.50%
1077	904-CUSTOMER WEIGHTED CW904	100.00%	93.00%	7.00%
1078	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	100.00%	96.51%	3.49%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.81%	3.19%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.54%	4.46%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 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, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.70%	4.30%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.43%	4.57%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.73%	4.27%
1113 PLANT - GEN PLT (390,391,397&398)	P390B	100.00%	95.70%	4.30%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.70%	4.30%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.54%	4.46%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.43%	4.57%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.53%	4.47%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.31%	4.69%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.33%	4.67%

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**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, 2017

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	248,192.6
Less: Accum Prov for Depreciation	96,300.2
Amort of Other Utility Plant	1,117.1
Net Electric Plant-in-Service	150,775.4
Less: Cust Advances for Construction	40.5
Accumulated Deferred Income Taxes	21,304.7
Add: Fuel Inventory	1,550.0
Materials & Supplies	2,515.5
Prepayments	0.0
Working Cash Allowance	1,413.9
Net Electric Rate Base	134,909.6
Add: Conservation & Deferred Programs	3,637.9
IERCO Rate Base	3,243.0
Total Combined Rate Base	141,790.5

Development of Net Income

Operation Revenues	58,075.2
Operating Expenses	
Operation & Maintenance Expenses	35,348.3
Depreciation Expense	6,528.4
Amortization Expense	260.2
Accretion Expense	9.8
Taxes Other Than Income Taxes	2,406.6
Regulatory Debits/Credits	1,003.2
Deferred Income Taxes	255.3
Investment Tax Credits Adj - Net	318.4
Federal Income Taxes	883.0
State Income Taxes	76.9
Total Operating Expenses	47,090.2
Operating Income	10,985.0
Add: IERCO Operating Income	327.1
Total Operating Income	11,312.1
Rate of Return Earned - Percent	7.978%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	5,458	245
91 302 - FRANCHISES & CONSENTS	D10	30,316,631	29,031,359	1,285,272
92 303 - MISCELLANEOUS	P101P	26,468,522	25,333,523	1,134,999
93				
94 TOTAL INTANGIBLE PLANT		56,790,856	54,370,341	2,420,516
95				
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,570,448	49,698,283
98 330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	797,084,891	35,288,432
99 340-346 / OTHER PRODUCTION	D10	552,827,850	529,390,737	23,437,113
100				
101 TOTAL PRODUCTION PLANT		2,557,469,904	2,449,046,076	108,423,828
102				
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,516,689	1,572,390
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		37,089,079	35,516,689	1,572,390
108				
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,285,715	3,377,311
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		79,663,683	76,285,715	3,377,969
113				
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	417,744,968	400,034,688	17,710,280
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		417,856,561	400,109,787	17,746,774

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,809,320	8,447,484
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		199,256,804	190,809,320	8,447,484
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,494,088	7,548,091
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		178,076,020	170,494,088	7,581,932
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,401,021	9,359,117
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		220,786,633	211,402,210	9,384,423
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,721	16,545
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,721	16,545
139					
140	TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,991,530	48,127,517

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,153,218	21,902,573
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
157				
158 TOTAL DISTRIBUTION PLANT		1,669,822,956	1,596,514,047	73,308,908
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,197,918	16,460,453	737,465
162 390 / STRUCTURES & IMPROVEMENTS	PTD	119,611,718	114,482,638	5,129,080
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,214,259	46,146,780	2,067,480
164 392 / TRANSPORTATION EQUIPMENT	PTD	82,204,246	78,679,239	3,525,007
165 393 / STORES EQUIPMENT	PTD	2,689,767	2,574,427	115,340
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	9,285,860	8,887,672	398,188
167 395 / LABORATORY EQUIPMENT	PTD	13,265,867	12,697,013	568,855
168 396 / POWER OPERATED EQUIPMENT	PTD	15,505,017	14,840,146	664,872
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,024,340	53,621,956	2,402,384
170 398 / MISCELLANEOUS EQUIPMENT	PTD	7,070,858	6,767,652	303,206
171				
172 TOTAL GENERAL PLANT		371,069,852	355,157,975	15,911,876
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,788,272,615	5,540,079,970	248,192,645
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	573,249,873	548,946,969	24,302,904
180 330-336 / HYDRAULIC PRODUCTION	L 98	420,017,171	402,210,561	17,806,610
181 340-346 / OTHER PRODUCTION	L 99	110,442,611	105,760,401	4,682,210
182 TOTAL PRODUCTION PLANT		1,103,709,655	1,056,917,932	46,791,724
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	8,146,762	7,801,381	345,382
186 352 / STRUCTURES & IMPROVEMENTS	L 112	27,295,179	26,137,785	1,157,394
187 353 / STATION EQUIPMENT	L 117	115,502,366	110,596,868	4,905,498
188 354 / TOWERS & FIXTURES	L 123	66,643,865	63,818,502	2,825,364
189 355 / POLES & FIXTURES	L 128	63,260,339	60,566,907	2,693,432
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	75,575,844	72,363,531	3,212,313
191 359 / ROADS & TRAILS	L 138	277,522	265,757	11,766
192 TOTAL TRANSMISSION PLANT		356,701,878	341,550,731	15,151,147
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	67,238	65,334	1,905
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,933,528	11,357,642	575,886
197 362 / STATION EQUIPMENT	L 147	59,491,357	56,977,291	2,514,066
198 364 / POLES, TOWERS & FIXTURES	L 148	139,568,065	128,752,593	10,815,472
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,927,799	49,340,281	3,587,518
200 366 / UNDERGROUND CONDUIT	L 150	16,323,193	16,098,616	224,577
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,803,433	87,572,901	1,230,532
202 368 / LINE TRANSFORMERS	L 152	171,704,709	164,830,136	6,874,573
203 369 / SERVICES	L 153	43,033,522	40,960,102	2,073,420
204 370 / METERS	L 154	31,415,512	30,333,074	1,082,438
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,797,325	1,662,023	135,302
206 373 / STREET LIGHTING SYSTEMS	L 156	3,628,569	3,460,712	167,857
207 TOTAL DISTRIBUTION PLANT		620,694,251	591,410,705	29,283,546
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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	30,255,969	28,958,560	1,297,409
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,288,412	19,418,423	869,989
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,964,907	22,937,266	1,027,641
216 393 / STORES EQUIPMENT	L 165	809,691	774,971	34,720
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,308,011	3,166,160	141,851
218 395 / LABORATORY EQUIPMENT	L 167	6,184,015	5,918,838	265,177
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,121,390	184,648
220 397 / COMMUNICATIONS EQUIPMENT	L 169	21,062,580	20,159,394	903,186
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,960,111	2,833,179	126,933
222 TOTAL GENERAL PLANT		113,139,733	108,288,179	4,851,554
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,194,245,518	2,098,167,547	96,077,971
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,965	222,224
228 TOTAL ACCUM PROVISION DEPRECIATION		2,199,320,707	2,103,020,512	96,300,195
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	11,942,584	11,433,572	509,012
232 HYDRAULIC PRODUCTION	L 98	14,342,643	13,734,588	608,056
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,285,227	25,168,159	1,117,067
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,225,605,934	2,128,188,671	97,417,262
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2017

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		3,562,666,681	3,411,891,298	150,775,383
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,938,681)	(903,290)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,556,855)	(914,382)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	483,099,796	462,383,955	20,715,841
255 283 / OTHER	P101P	35,056,451	33,553,193	1,503,258
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,685,010	475,380,293	21,304,717
257				
258 NET ELECTRIC PLANT IN SERVICE		3,060,026,807	2,930,596,684	129,430,122
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,559,334	32,009,289	1,550,045
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,227,767	762,705
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,373,538	504,502
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,258,855	1,022,085
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,048,350	226,163
267 TOTAL ACCOUNT 154		58,423,965	55,908,510	2,515,455
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	29,295,574	27,881,640	1,413,934
277				
278 TOTAL WORKING CAPITAL		121,278,873	115,799,439	5,479,433
279				
280 NET ELECTRIC PLANT IN SERVICE		3,181,305,680	3,046,396,124	134,909,556

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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		3,181,305,680	3,046,396,124	134,909,556
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D80	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493
305 AM. FALLS BOND REFINANCE	D10	448,285	429,280	19,005
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,929	5,580,436
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,929	3,637,885
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,966,951	3,630,262
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,642	48,650
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(9,001,455)	(435,894)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,970,138	3,243,018
324				
325 TOTAL COMBINED RATE BASE		3,282,734,650	3,140,944,191	141,790,459

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETRV	1,077,269,372	1,023,764,882	53,504,490
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	38,267,400	36,499,898	1,767,502
332 TOTAL SALES OF ELECTRICITY		1,115,536,772	1,060,264,780	55,271,992
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,032,474	3,846,221	186,253
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,157,444	140,048
346 TRANSFORMER RENTALS	L 152	17,330	16,636	694
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,935	72,005
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,780	23,366
353 WATER LEASE	E10	61,965	59,103	2,862
354 TOTAL ACCOUNT 454		15,236,097	14,490,086	746,011
355				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,368,549	459,035
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,598	30,137
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,198,464	1,292,670
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,645	3,518
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,747	2,766
368 TOTAL ACCOUNT 456		42,751,768	40,963,641	1,788,127
369				
370 TOTAL OTHER OPERATING REVENUES		66,294,083	63,490,924	2,803,160
371				
372 TOTAL OPERATING REVENUES		1,181,830,855	1,123,755,704	58,075,151

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	946,163	906,050	40,113
378 501 / FUEL	E10	74,223,890	70,795,623	3,428,267
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,108,768	392,666
383 TOTAL ACCOUNT 502		8,501,434	8,108,768	392,666
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,552	64,480
387 TOTAL ACCOUNT 505		1,396,032	1,331,552	64,480
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	328,946	315,000	13,946
390 TOTAL STEAM OPERATION EXPENSES		97,090,722	92,655,474	4,435,248
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,887	2,341
394 511 / STRUCTURES	D10	440,434	421,762	18,672
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,521,847	509,519
398 TOTAL ACCOUNT 512		11,031,366	10,521,847	509,519
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,131,315	200,058
402 TOTAL ACCOUNT 513		4,331,373	4,131,315	200,058
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	5,935,275	5,683,649	251,626
405		21,793,676	20,811,460	982,216
406 TOTAL STEAM GENERATION EXPENSES		118,884,398	113,466,934	5,417,464
407				

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>
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,146,051	4,926,509	219,542
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(96,476)	(92,386)	(4,090)
414 OTHER	D10	5,852,939	5,604,804	248,135
415 TOTAL ACCOUNT 536		5,756,463	5,512,418	244,045
416				
417 537 / HYDRAULIC EXPENSES				
418 538 / ELECTRIC EXPENSES	D10	14,290,760	13,684,904	605,856
419 LABOR				
420 OTHER	D10	1,395,288	1,336,135	59,153
421 TOTAL ACCOUNT 538	E10	330,391	315,131	15,260
422		1,725,679	1,651,266	74,413
423 539 / MISCELLANEOUS EXPENSES				
424 540 / RENTS	D10	7,847,930	7,515,217	332,713
425		241,787	231,536	10,251
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,008,670	33,521,850	1,486,820
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	84,998	81,395	3,603
430 542 / STRUCTURES	D10	1,047,645	1,003,230	44,415
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	770,099	737,451	32,648
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,146,474	1,097,869	48,605
434 OTHER	E10	577,482	550,809	26,673
435 TOTAL ACCOUNT 544		1,723,956	1,648,678	75,278
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT				
438	L 98	2,620,825	2,509,715	111,110
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,247,523	5,980,469	267,054
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,256,193	39,502,319	1,753,874

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	614,707	588,647	26,060
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	64,568,750	61,586,437	2,982,313
449 TOTAL ACCOUNT 547		64,572,637	61,590,144	2,982,493
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,076,282	1,988,258	88,024
453 OTHER	E10	1,817,718	1,733,760	83,957
454 TOTAL ACCOUNT 548		3,893,999	3,722,018	171,981
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	932,127	892,610	39,517
458				
459 TOTAL OTHER POWER OPER EXPENSES		70,013,470	66,793,418	3,220,052
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	317,516	304,055	13,461
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	50,267	48,136	2,131
466 OTHER	E10	538,095	513,241	24,854
467 TOTAL ACCOUNT 553		588,362	561,377	26,985
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,192,183	2,099,245	92,938
471		3,098,287	2,964,894	133,393
472 TOTAL OTHER POWER GENERATION EXP		73,111,757	69,758,313	3,353,444
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,196	18,411
477 OTHER PURCHASED POWER	E10	51,554,100	49,172,910	2,381,190
478 TOTAL ACCOUNT 555.0		51,952,707	49,553,106	2,399,601
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	204,526,961	195,080,233	9,446,728
482 TOTAL COGEN & SMALL POWER PROD		204,526,961	195,080,233	9,446,728
483				
484 TOTAL ACCOUNT 555		256,479,668	244,633,338	11,846,330
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,875	2,753	122
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
490 OTHER	D10	3,586,313	3,434,271	152,042
491 TOTAL ACCOUNT 557		3,586,313	3,434,271	152,042
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		260,068,856	248,070,363	11,998,493
494				
495 TOTAL PRODUCTION EXPENSES		493,321,204	470,797,928	22,523,276

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,881,570	2,759,180	122,390
502 561 / LOAD DISPATCHING	D12	4,572,034	4,378,203	193,831
503 562 / STATION EXPENSES	L 117	2,620,784	2,509,477	111,307
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,022,657	979,205	43,452
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,357,393	211,006
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,578,909	203,109
508				
509 TOTAL TRANSMISSION OPERATION		20,447,488	19,562,391	885,097
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	146,047	139,844	6,203
513 569 / STRUCTURES	L 112	876,573	839,404	37,169
514 570 / STATION EQUIPMENT	L 117	1,722,470	1,649,315	73,155
515 571 / OVERHEAD LINES	L 123+128+133	802,269	768,181	34,088
516 573 / MISCELLANEOUS PLANT	L 140	3,039	2,910	129
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,550,400	3,399,655	150,745
519				
520 TOTAL TRANSMISSION EXPENSES		23,997,888	22,962,046	1,035,842

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 158	3,823,738	3,655,868	167,871
581 / LOAD DISPATCHING	D60	3,762,565	3,611,923	150,643
582 / STATION EXPENSES	L 147	1,444,383	1,383,345	61,039
583 / OVERHEAD LINE EXPENSES	L 148+149	4,511,877	4,177,073	334,804
584 / UNDERGROUND LINE EXPENSES	L 150+151	3,445,896	3,398,204	47,692
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	109,909	104,825	5,084
586 / METER EXPENSES	L 154	4,497,622	4,342,654	154,968
587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,163,708	1,076,104	87,604
588 / MISCELLANEOUS EXPENSES	L 158	6,484,962	6,200,258	284,704
589 / RENTS	L 158	381,058	364,328	16,729
TOTAL DISTRIBUTION OPERATION		29,625,717	28,314,580	1,311,137
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 158	(1,644,751)	(1,572,543)	(72,208)
591 / STRUCTURES	L 146	0	0	0
592 / STATION EQUIPMENT	L 147	3,611,360	3,458,746	152,614
593 / OVERHEAD LINES	L 148+149	13,347,738	12,357,269	990,469
594 / UNDERGROUND LINES	L 150+151	689,163	679,625	9,538
595 / LINE TRANSFORMERS	L 152	22,970	22,051	920
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	519,689	495,648	24,041
597 / METERS	L 154	890,943	860,245	30,698
598 / MISCELLANEOUS PLANT	L 158	220,821	211,127	9,695
TOTAL DISTRIBUTION MAINTENANCE		17,657,933	16,512,168	1,145,765
TOTAL DISTRIBUTION EXPENSES		47,283,650	44,826,748	2,456,902

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	845,506	801,704	43,803
554 902 / METER READING	CW902	1,437,705	1,128,515	309,190
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,168,614	12,708,358	460,256
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,731,066	5,329,906	401,160
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,181,948	19,967,594	1,214,354
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	740,319	715,944	24,375
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,763	14,371
563 OTHER	DA908	4,124,059	3,992,398	131,661
564 TOTAL ACCOUNT 908		4,435,193	4,289,161	146,032
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	606,482	586,402	20,080
567 TOTAL CUST SERV & INFORMATN EXPENSES		6,226,532	6,020,514	206,018

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,586,672	70,236,699	3,349,974
575 921 / OFFICE SUPPLIES	LABOR	14,106,158	13,463,987	642,171
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,499,082)	(1,263,887)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,461,544	308,187
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,301	20,555
580 ALL RISK & MISCELLANEOUS	P110P	2,599,548	2,488,928	110,620
581 TOTAL ACCOUNT 924		3,084,404	2,953,228	131,176
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	5,632,978	5,376,541	256,437
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	27,529,514	26,276,256	1,253,259
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	2,079,988	0	2,079,988
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	17,153,713	17,153,713	0
588 927 / FRANCHISE REQUIREMENTS	D11	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES	CIDA	0	0	0
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,856,262	82,180
592 ENERGY RELATED	E10	1,067,754	1,018,436	49,318
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	578,965	552,018	26,947
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,782	6,720
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,861	534,849
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,245,326	3,097,585	147,741
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		129,685,876	122,245,996	7,439,880
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,587,329	6,304,857	282,472
611 TOTAL ADMIN & GENERAL EXPENSES		136,273,205	128,550,854	7,722,352
612				
613 416 / MERCHANDISING EXPENSE	E10	4,104,918	3,915,319	189,599
614 TOTAL OPER & MAINT EXPENSES		732,389,346	697,041,003	35,348,342
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	44,664,615	42,771,061	1,893,554
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,971,850	15,294,724	677,126
621 340-346 / OTHER PRODUCTION	L 99	15,816,636	15,146,090	670,546
622 TOTAL PRODUCTION PLANT		76,453,101	73,211,875	3,241,226
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	295,872	283,328	12,543
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,506,376	1,442,501	63,875
627 353 / STATION EQUIPMENT	L 117	8,603,728	8,238,319	365,409
628 354 / TOWERS & FIXTURES	L 123	2,154,903	2,063,546	91,357
629 355 / POLES & FIXTURES	L 128	4,858,688	4,651,820	206,868
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,158,375	3,981,625	176,750
631 359 / ROADS & TRAILS	L 138	3,550	3,400	151
632 TOTAL TRANSMISSION PLANT		21,581,491	20,664,539	916,952
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	30,825	29,952	873
636 361 / STRUCTURES & IMPROVEMENTS	L 146	808,733	769,705	39,028
637 362 / STATION EQUIPMENT	L 147	4,386,685	4,201,306	185,378
638 364 / POLES, TOWERS & FIXTURES	L 148	5,969,872	5,507,252	462,620
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,591,311	3,347,887	243,424
640 366 / UNDERGROUND CONDUIT	L 150	952,460	939,356	13,104
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,851,774	4,784,544	67,230
642 368 / LINE TRANSFORMERS	L 152	12,071,910	11,588,585	483,325
643 369 / SERVICES	L 153	955,558	909,518	46,040
644 370 / METERS	L 154	4,304,257	4,155,952	148,305
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	87,792	81,183	6,609
646 373 / STREET LIGHTING SYSTEMS	L 156	78,151	74,536	3,615
647 TOTAL DISTRIBUTION PLANT		38,089,329	36,389,776	1,699,553

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2017

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,518,811	2,410,802	108,009
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,960,941	6,662,448	298,493
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,375	8,081
655 393 / STORES EQUIPMENT	L 165	97,719	93,529	4,190
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	484,133	463,373	20,760
657 395 / LABORATORY EQUIPMENT	L 167	668,568	639,899	28,669
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,021,899	3,849,435	172,463
660 398 / MISCELLANEOUS EQUIPMENT	L 170	418,418	400,476	17,942
661 TOTAL GENERAL PLANT		15,358,946	14,700,338	658,608
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		152,049,532	145,508,351	6,541,181
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,553)	(12,747)
667 TOTAL DEPRECIATION EXPENSE		151,753,233	145,224,799	6,528,434
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,105,343	5,845,124	260,219
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,105,343	5,845,124	260,219
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		157,858,576	151,069,923	6,788,653
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				

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>
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	0	0	0
684 FUTA	LABOR	0	0	0
685 LESS PAYROLL DEDUCTION	LABOR	0	0	0
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,765	60,155
690 VALMY	L 97	887,781	850,144	37,637
691 BOARDMAN	L 97	170,552	163,321	7,231
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,348,428	325,329
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,782,137	256,481
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,731,303	446,843
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,660	85,154
696 SUB-TOTAL		28,353,588	27,134,758	1,218,830
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,385	194
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,396	0	254,396
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	855,315	0	855,315
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,685,963	1,608,091	77,872
710 IRRIGATION-PIC	CIDA	317,415	317,415	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,137,220	31,730,614	2,406,606
715				
716				

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>
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	0	0	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,003,154	0	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	5,814,451	5,565,121	249,330
729 ACCOUNTS #190 & #283 - RELATED	L 758	122,217	116,245	5,971
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		5,936,668	5,681,366	255,301
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,106,506	318,387
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	10,953,522	10,070,503	883,019
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(263,373)	(320,230)	56,857
740 STATE OF OREGON	L 815	190,260	177,227	13,033
741 OTHER STATES	L 856	39,527	32,519	7,008
742 TOTAL STATE INCOME TAXES		(33,585)	(110,484)	76,898

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,181,830,855	1,123,755,704	58,075,151
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		732,389,346	697,041,003	35,348,342
749 DEPRECIATION EXPENSE		151,753,233	145,224,799	6,528,434
750 AMORTIZATION OF LIMITED TERM PLANT		6,105,343	5,845,124	260,219
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,137,220	31,730,614	2,406,606
753 REGULATORY DEBITS/CREDITS		1,003,154	0	1,003,154
754 TOTAL OPERATING EXPENSES		925,610,225	880,053,640	45,556,585
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		256,220,630	243,702,064	12,518,566
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	88,384,605	84,567,028	3,817,577
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,752,842	485,412
763 TOTAL INTEREST CHARGES		99,622,859	95,319,870	4,302,989
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		156,597,771	148,382,194	8,215,578
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		688,101	572,170	115,930
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		155,909,671	147,810,023	8,099,647
770				
771 FEDERAL TAX AT 35 PERCENT		54,568,385	51,733,508	2,834,877
772 ADD: FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(1,639,121)	(1,553,968)	(85,154)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		52,929,263	50,179,541	2,749,723
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
781 SUM OF OTHER ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(41,975,741)	(40,109,038)	(1,866,703)
783				
784 TOTAL FEDERAL INCOME TAX		10,953,522	10,070,503	883,019

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
785 ***TABLE 11 - OREGON STATE INCOME TAXES***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 785	156,597,771	148,382,194	8,215,578
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,113,468	365,407
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(112,451,814)	(107,483,783)	(4,968,031)
797				
798 INCOME SUBJECT TO OREGON TAX		44,145,957	40,898,411	3,247,546
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,738,520)	(301,901)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		55,206,322	51,424,634	3,781,688
804 APPORTIONMENT FACTOR (0.045454550)		2,509,379	2,337,484	171,895
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		2,509,379	2,337,484	171,895
807				
808 OREGON TAX AT 6.6 PERCENT		165,619	154,274	11,345
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		165,619	154,274	11,345
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	24,641	22,954	1,688
814				
815 STATE INCOME TAX PAID - OREGON		190,260	177,227	13,033
816				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	156,597,771	148,382,194	8,215,578
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
825 STATE INCOME TAX ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
826				
827 INCOME SUBJECT TO IDAHO TAX		36,667,082	33,784,943	2,882,139
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,281,506	1,043,064
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		79,092,438	74,331,193	4,761,246
833				
834 IDAHO TAX AT 5.9 PERCENT		4,666,454	4,385,540	280,913
835 LESS: INVESTMENT TAX CREDIT	P101P	4,198,740	4,018,693	180,047
836				
837 STATE INCOME TAX ALLOWED - IDAHO		467,714	366,847	100,867
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(731,087)	(687,076)	(44,010)
840 STATE INCOME TAX PAID - IDAHO		(263,373)	(320,230)	56,857
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		36,667,082	33,784,943	2,882,139
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		54,767,868	51,049,687	3,718,182
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		54,767,868	51,049,687	3,718,182
852				
853 OTHER TAX AT 0.1 PERCENT		54,768	51,050	3,718
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(15,241)	(18,531)	3,290
856 OTHER STATES' INCOME TAX PAID		39,527	32,519	7,008

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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,557	11,934
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,490,596	200,116
862 536 / WATER FOR POWER	E10	852,870	813,477	39,393
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,825,877	257,922
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,823	67,064
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,433,066	151,988
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,077,839	716,483
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,188	3,240
869 542 / STRUCTURES	D10	775,262	742,395	32,867
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,389	18,611
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,693	55,105
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,345	71,426
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,094,010	181,249
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,171,848	897,733
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,315	26,311
877 548 / GENERATING EXPENSES	D10	2,353,953	2,254,157	99,796
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	444,066	19,660
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,292,538	145,767
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,681	6,317
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,574	2,416
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,415	12,193
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,670	20,926
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,765,209	166,693
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,811	142,768
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,893	142,772
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,431,507	1,219,132
894				

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>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897	TRANSMISSION EXPENSES			
898	560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,468
899	561 / LOAD DISPATCHING	D12	2,680,215	2,566,587
900	562 / STATION EXPENSES	L 117	2,264,229	2,168,065
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,536
902	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0
903	566 / MISCELLANEOUS EXPENSES	L 520	0	0
904	567 / RENTS	L 140	0	0
905	TOTAL TRANSMISSION OPERATION		7,625,320	7,301,655
906	568 / SUPERVISION & ENGINEERING	L 140	73,657	70,528
907	569 / STRUCTURES	L 112	752,350	720,448
908	570 / STATION EQUIPMENT	L 117	1,718,400	1,645,418
909	571 / OVERHEAD LINES	L 123+128+133	686,642	657,466
910	573 / MISCELLANEOUS PLANT	L 140	2,696	2,581
911	TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,096,442
912	TOTAL TRANSMISSION EXPENSES		10,859,063	10,398,097
913				
914	DISTRIBUTION EXPENSES			
915	580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,552
916	581 / LOAD DISPATCHING	D60	3,427,707	3,290,471
917	582 / STATION EXPENSES	L 147	943,971	904,079
918	583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588
919	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,311	70,873
921	586 / METER EXPENSES	L 154	3,452,856	3,333,886
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284
923	588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,230,074
924	589 / RENTS	L 158	2,220	2,123
925	TOTAL DISTRIBUTION OPERATION		20,392,119	19,425,830

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>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,580	302
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925
934 595 / LINE TRANSFORMERS	L 152	7,402	7,106	296
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,033	7,302
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,765	450,515
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,062,595	1,416,804
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	662,627	22,560
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,104,453	139,743
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	289,887	9,870
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	5,056,967	172,173
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,443,580	2,121,017
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,989	10,976
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	269,029	12,053
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,364	5,455
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,462	6,560
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,221,016	54,704
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,415,440	2,210,765
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,369,267	6,026,466
991				
992 TOTAL LABOR - RATIO (%)		1	0.9545	0.0455

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>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,405,003.0	2,303,043.0	101,960.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,405,003.0	2,303,043.0	101,960.0
998	RETAIL TRANSMISSION D12	2,405,003.0	2,303,043.0	101,960.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL D80	2,277,358.0	2,186,179.0	91,179.0
1000				
1001 ENERGY RELATED MWH				
1002	GENERATION LEVEL (PSP) E10	15,564,436.0	14,845,543.0	718,893.0
1003	RETAIL MWH AT GENERATION LVL E100	15,564,436.0	14,845,543.0	718,893.0
1004	CUSTOMER LEVEL E99	14,346,375.0	13,678,656.0	667,719.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007	369-DIRECT ASSIGNMENT DA369	60,039,078	57,146,305	2,892,773
1008	370-METER INVESTMENT ACCT370	87,915,335	84,886,167	3,029,168
1009	902-CUSTOMER WEIGHTED CW902	1,544,764	1,212,550	332,214
1010	903-CUSTOMER WEIGHTED CW903	14,205,689	13,709,186	496,503
1011	904-CUSTOMER WEIGHTED CW904	4,731,149	4,399,981	331,168
1012	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	538,622	519,804	18,818

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026 362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027 364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029 366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032 373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	4,624,704	4,477,060	147,644
1036 440-RETAIL SALES REVENUE	RETREV	1,077,269,372	1,023,764,882	53,504,490
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 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>
1044 *** TABLE 14 - ALLOCATION FACTORS ***				
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,130,551,653	229,860,253
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,953,827	3,815,701
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,942,743	107,287,720
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	221,019,026	9,902,149
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,485,709,629	245,772,129
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	592,011,223	564,574,830	27,436,392
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,953,827	3,815,701
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,985,874	6,008,958
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,123,519,890	1,067,846,724	55,673,166
1056 O&M - ALL EXCEPT FUEL	O&M M	587,836,356	559,142,817	28,693,538
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,754,621	36,700,731
1058 O&M - TOTAL (NOT USED)	OM401	732,389,346	697,041,003	35,348,342

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	100.00%	95.76%	4.24%
1063	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	100.00%	95.76%	4.24%
1064	RETAIL TRANSMISSION D12	100.00%	95.76%	4.24%
1065	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	100.00%	96.00%	4.00%
1066				
1067 ENERGY RELATED MWH				
1068	GENERATION LEVEL (PSP) E10	100.00%	95.38%	4.62%
1069	RETAIL MWH AT GENERATION LVL E100	100.00%	95.38%	4.62%
1070	CUSTOMER LEVEL E99	100.00%	95.35%	4.65%
1071				
1072 CUSTOMER RELATED FACTORS				
1073	369-DIRECT ASSIGNMENT DA369	100.00%	95.18%	4.82%
1074	370-METER INVESTMENT ACCT370	100.00%	96.55%	3.45%
1075	902-CUSTOMER WEIGHTED CW902	100.00%	78.49%	21.51%
1076	903-CUSTOMER WEIGHTED CW903	100.00%	96.50%	3.50%
1077	904-CUSTOMER WEIGHTED CW904	100.00%	93.00%	7.00%
1078	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	100.00%	96.51%	3.49%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	8 <u>ALLOC/ SOURCE</u>	8 <u>TOTAL SYSTEM</u>	8 <u>IDAHO IPUC</u>	8 <u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.81%	3.19%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.03%	4.97%
1103 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104 IDAHO	CIDA	100.00%	100.00%	0.00%
1105 OREGON	CODA	100.00%	0.00%	100.00%
1106 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.71%	4.29%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.45%	4.55%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.74%	4.26%
1113 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.71%	4.29%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.71%	4.29%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.37%	4.63%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.45%	4.55%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.45%	4.55%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.04%	4.96%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.12%	4.88%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.76%	4.24%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.17%	4.83%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2017 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

APRIL 2018

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ELECTRIC PLANT-IN-SERVICE

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2017

Acct	Account Description	December 2016 Balance	January 2017 Balance	February 2017 Balance	March 2017 Balance	April 2017 Balance	May 2017 Balance	June 2017 Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	30,032,675.03	30,032,675.03	30,337,519.47	30,337,010.61	30,337,010.61	30,337,709.44	30,338,653.83
303	Misc Intangible Plant	22,702,224.69	26,117,271.95	26,855,090.68	26,984,449.40	26,981,211.19	27,024,818.74	27,617,841.74
TOTAL	INTANGIBLE PLANT	52,740,602.73	56,155,649.99	57,198,313.16	57,327,163.02	57,323,924.81	57,368,231.19	57,962,198.58
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03
311	Structures & Improve-Thermal	151,560,962.02	151,613,959.59	151,627,119.09	151,595,399.59	153,516,991.76	153,570,372.19	153,694,136.65
312	Boiler Plant Equip - Scrubbers	758,144,424.69	759,215,239.53	758,246,770.87	758,343,464.84	752,241,984.58	753,923,412.86	759,413,358.28
314	Turbogenerator Units	165,721,669.34	165,950,316.31	165,364,951.30	165,317,944.66	168,873,311.68	169,750,934.86	170,033,266.58
315	Access Elec Equip-Thermal	72,133,547.01	72,162,902.00	72,616,015.82	72,595,009.99	72,893,659.21	73,303,493.00	73,417,366.07
316	Misc Power Plant Equip-Thermal	17,503,531.46	17,605,850.99	17,606,674.92	17,939,757.59	18,011,664.37	18,460,745.83	18,426,083.44
TOTAL	STEAM PRODUCTION PLANT	1,166,786,555.72	1,168,270,689.62	1,167,183,953.20	1,167,513,997.87	1,167,260,032.80	1,170,731,379.94	1,176,706,632.22
330	Land & Land Rights - Hydro	31,444,838.32	31,446,801.78	31,447,379.41	31,447,707.05	31,448,027.62	31,454,431.19	31,463,870.50
331	Structures & Improvement-Hydro	179,022,985.90	179,202,651.33	179,209,542.43	179,216,916.80	179,605,245.26	179,901,149.88	191,214,057.64
332	Reservoirs, Dams & Waterways	271,762,158.46	271,761,547.07	271,762,946.23	271,763,378.10	271,770,349.56	271,694,601.65	272,640,657.98
333	Water Wheels, Turbines & Gens	241,657,340.57	241,693,768.09	241,708,531.60	241,711,359.07	241,725,453.19	241,892,388.50	241,855,556.26
334	Access Electric Equip-Hydro	60,377,084.70	60,581,939.91	60,747,928.74	60,769,597.87	60,765,217.73	60,833,027.80	61,100,111.35
335	Misc Power Plant Equip-Hydro	24,514,472.83	24,702,113.59	24,718,611.02	24,784,865.27	24,796,008.53	24,783,900.22	24,839,423.06
336	Roads, Railroads & Bridges	10,842,583.77	10,842,583.77	10,842,583.77	10,844,851.78	10,844,851.78	10,859,100.80	10,879,977.46
TOTAL	HYDRO PRODUCTION PLANT	819,621,464.55	820,231,405.54	820,437,523.20	820,538,675.94	820,955,153.67	821,418,600.04	833,993,654.25
340	Land & Land Rights-Other	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46
341	Structures & Improvemnts-Other	143,167,990.35	143,213,840.48	143,242,021.22	143,278,712.75	143,259,374.12	143,334,135.94	143,304,135.94
342	Fuel Holders, Produces & Acces	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,452,546.60	10,533,228.21	10,533,995.35
343	Prime Movers	229,873,751.30	229,933,682.35	229,962,662.11	229,964,136.05	229,391,158.44	230,313,480.40	237,273,950.67
344	Generators	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55
345	Access Electric Equip-Other	91,146,850.83	91,148,130.59	91,156,951.81	91,158,225.89	91,413,044.40	91,460,560.39	91,473,673.92
346	Misc Power Plant Equip-Other	6,240,366.12	6,250,430.44	6,234,319.26	6,234,592.03	6,235,352.12	6,235,614.89	6,240,942.76
TOTAL	OTHER PRODUCTION PLANT	550,103,388.21	550,220,513.47	550,270,384.01	550,310,096.33	549,973,358.69	551,098,902.84	558,048,581.65
350.1	Land Owned In Fee - Transm Sta	4,435,023.22	4,427,749.32	4,428,520.09	4,423,520.09	4,423,520.09	4,427,749.32	4,427,749.32
350.2	Land Rights & Easements	32,758,199.03	32,762,447.72	32,769,855.78	32,771,447.58	32,590,480.20	32,591,165.30	32,590,669.85
352	Structures & Improve-Transm	79,539,883.02	79,328,921.98	79,223,572.63	79,371,941.69	79,594,940.27	79,569,109.93	79,591,219.69
353	Station Equip - Transmission	411,289,120.26	410,631,743.77	409,986,057.63	412,432,594.69	413,302,176.41	416,118,255.60	419,309,752.38
354	Towers & Fixtures-Transmission	198,102,598.56	198,283,784.07	198,302,372.18	198,061,577.32	198,707,563.08	199,705,871.56	197,985,209.18
355	Poles & Fixtures-Transmission	175,172,642.86	176,112,169.13	176,288,159.26	176,741,888.48	176,769,071.33	177,063,845.55	177,462,595.06
356	Ovrhd Conductors/Devc-Transm	219,214,808.06	219,391,810.63	219,378,189.02	219,499,345.72	219,720,949.87	220,446,730.51	220,154,163.37
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
TOTAL	TRANSMISSION PLANT	1,120,902,541.19	1,121,328,892.80	1,120,766,992.77	1,123,692,581.75	1,125,498,967.43	1,130,312,993.95	1,131,911,625.03

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2017

Acct	Account Description	December 2016 Balance	January 2017 Balance	February 2017 Balance	March 2017 Balance	April 2017 Balance	May 2017 Balance	June 2017 Balance
360	Land & Land Rights-Distrib	5,947,971.45	5,954,869.97	5,963,413.40	5,976,932.47	5,953,173.71	5,953,677.05	5,953,995.86
361	Structures/Improvements-Distrib	36,984,366.38	36,971,560.83	36,949,245.16	37,161,213.20	37,186,495.55	37,277,278.23	37,587,790.95
362	Station Equipment-Distribution	222,356,863.85	222,178,975.88	221,915,908.82	226,276,033.81	227,176,427.25	230,160,100.62	232,766,101.58
TOTAL	SUBSTATION EQUIPMENT	265,289,201.68	265,105,406.68	264,828,567.38	269,414,179.48	270,316,096.51	273,391,055.90	276,307,888.39
364	Poles Towers & Fixtures-Distri	256,158,911.86	256,159,641.93	256,384,073.71	257,532,434.02	258,219,505.50	258,928,894.13	260,088,183.34
365	Ovrhd Conductors/Devices-Distr	131,275,339.97	131,418,187.89	131,539,740.45	132,152,423.02	132,032,474.27	132,279,079.56	132,628,387.51
366	Underground Conduit	49,794,767.90	49,616,225.04	49,472,764.94	49,625,458.27	49,437,178.77	49,567,558.70	50,108,355.72
367	Undergrnd Conductors & Devices	243,650,262.98	243,710,087.11	243,727,314.44	244,438,213.03	244,648,324.13	246,775,206.31	250,549,420.98
368	Line Transformers	536,550,475.11	537,444,802.04	538,635,866.03	541,118,325.90	542,328,188.18	544,161,657.07	547,129,321.75
369	Services	59,471,387.15	59,640,560.97	59,715,176.74	59,841,019.87	59,881,508.27	59,893,878.38	60,045,537.33
370.0	Meters	16,367,348.66	16,425,388.14	16,486,059.52	16,511,186.11	16,537,508.67	16,567,282.06	16,628,889.88
370.1	Meters - AMI	70,892,205.95	70,913,219.00	71,571,926.66	72,052,127.59	72,563,287.56	73,157,980.32	73,702,074.03
371	Installations On Cust Premise	3,016,976.48	3,020,223.85	3,026,191.37	3,030,201.06	3,033,446.83	3,034,052.30	3,038,060.38
373	Street Lighting & Signal Syst	4,500,453.14	4,503,512.88	4,511,179.21	4,512,231.04	4,517,723.48	4,524,379.52	4,525,802.73
TOTAL	DISTRIBUTION LINES	1,371,678,129.20	1,372,851,848.85	1,375,070,293.07	1,380,813,619.91	1,383,199,145.66	1,388,889,968.35	1,398,444,033.65
389	Land & Land Rights-General	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68
390	Structures/Improve-Exclude CHQ	118,449,352.46	118,030,135.77	118,296,439.89	119,764,910.93	119,746,876.86	119,813,877.86	119,818,771.46
391	Office Furniture	49,081,868.54	49,135,242.42	49,179,329.89	49,835,070.76	50,774,777.02	51,233,929.68	51,742,212.03
392	Transp Equip - Small Trucks	81,429,700.32	81,455,803.45	81,469,183.46	81,904,894.71	82,130,411.56	82,354,788.20	79,812,676.11
393	Stores Equipment	2,619,997.12	2,619,997.12	2,582,840.90	2,672,045.42	2,710,646.97	2,759,850.77	2,693,311.77
394	Tools, Shop & Garage Equipment	8,666,166.23	8,680,320.70	8,673,446.09	9,150,070.80	9,185,549.54	9,217,021.91	9,255,056.93
395	Laboratory Equipment	13,022,365.26	13,235,799.85	13,238,486.72	13,169,221.78	13,138,615.06	13,080,000.92	13,146,876.45
396	Power Operated Equipment	15,085,037.33	15,095,971.20	15,124,342.05	15,322,455.58	15,342,372.51	15,381,897.03	15,503,973.50
397	Comm Equip - Fiber Optics	56,593,211.75	56,592,996.99	56,567,606.44	56,608,532.87	56,554,272.23	56,571,135.54	56,650,770.27
398	Miscellaneous Equip-Other	6,571,337.27	6,615,921.47	6,826,826.63	6,996,582.58	7,063,282.64	7,190,808.53	7,343,181.27
TOTAL	GENERAL EQUIPMENT PLANT	368,694,991.96	368,638,144.65	369,134,457.75	372,599,741.11	373,822,760.07	374,779,266.12	373,142,785.47
TOTAL ELECTRIC PLANT W/O ARO		5,715,816,875.24	5,722,802,551.60	5,724,890,484.54	5,742,210,055.41	5,748,349,439.64	5,767,990,398.33	5,806,517,399.24
317	Asset Retire Cost Steam Prod	15,311,883.37	14,977,127.17	14,977,127.17	14,977,127.17	14,977,127.17	14,977,127.17	14,977,127.17
374	Asset Retirement Cost-Distr	164,191.04	164,191.04	164,191.04	142,630.04	142,630.04	142,630.04	142,630.04
TOTAL	ASSET RETIREMENT	15,476,074.41	15,141,318.21	15,141,318.21	15,119,757.21	15,119,757.21	15,119,757.21	15,119,757.21
TOTAL ELECTRIC PLANT IN SERVICE		5,731,292,949.65	5,737,943,869.81	5,740,031,802.75	5,757,329,812.62	5,763,469,196.85	5,783,110,155.54	5,821,637,156.45

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2017

Acct	Account Description	July 2017 Balance	August 2017 Balance	September 2017 Balance	October 2017 Balance	November 2017 Balance	December 2017 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	30,338,653.83	30,338,653.83	30,338,653.83	30,338,653.83	30,338,653.83	30,669,682.47	394,116,205.64	30,316,631.20
303	Misc Intangible Plant	27,597,385.00	27,611,957.74	26,948,956.72	25,142,435.60	25,890,183.56	26,616,961.20	344,090,788.21	26,468,522.17
TOTAL	INTANGIBLE PLANT	57,941,741.84	57,956,314.58	57,293,313.56	55,486,792.44	56,234,540.40	57,292,346.68	738,281,132.98	56,790,856.38
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	13,958,739.21	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	8,432,736.39	648,672.03
311	Structures & Improve-Thermal	153,681,794.41	153,806,836.04	154,080,707.37	154,270,552.88	154,292,296.39	154,463,764.74	1,991,774,892.72	153,213,453.29
312	Boiler Plant Equip - Scrubbers	758,700,838.90	758,855,508.30	757,361,775.00	755,661,732.07	756,258,616.13	757,671,126.09	9,844,038,252.14	757,233,711.70
314	Turbogenerator Units	169,980,415.69	169,572,695.40	169,497,441.21	169,959,831.40	169,859,624.34	169,859,624.34	2,189,742,027.11	168,441,694.39
315	Access Elec Equip-Thermal	73,417,816.31	73,584,107.54	73,581,770.33	73,586,076.85	73,696,308.75	73,750,008.87	950,738,081.75	73,133,698.60
316	Misc Power Plant Equip-Thermal	18,478,119.10	18,518,199.79	18,915,477.56	19,543,567.93	19,646,287.10	20,152,814.36	240,808,774.44	18,523,751.88
TOTAL	STEAM PRODUCTION PLANT	1,175,981,405.61	1,176,059,768.27	1,175,159,592.67	1,174,744,182.33	1,175,475,553.91	1,177,619,759.60	15,239,493,503.76	1,172,268,731.06
330	Land & Land Rights - Hydro	31,463,960.48	31,464,435.10	31,497,639.41	31,497,639.41	31,497,639.41	31,497,639.41	409,072,009.09	31,467,077.62
331	Structures & Improvement-Hydro	191,408,575.62	192,524,820.76	194,366,357.14	194,389,981.29	194,963,179.10	196,242,641.11	2,431,268,104.26	187,020,623.40
332	Reservoirs, Dams & Waterways	272,585,314.85	272,509,757.38	272,504,249.92	272,504,067.73	272,504,067.73	273,545,283.48	3,539,308,380.14	272,254,490.78
333	Water Wheels, Turbines & Gens	241,727,744.89	241,733,407.24	241,769,448.50	241,833,712.03	259,966,067.14	260,309,412.20	3,179,584,189.28	244,583,399.18
334	Access Electric Equip-Hydro	61,122,446.26	61,182,863.89	61,193,783.03	61,213,000.95	61,519,461.46	62,464,867.39	793,871,331.08	61,067,025.47
335	Misc Power Plant Equip-Hydro	24,922,211.33	24,922,098.92	25,801,095.95	25,847,420.52	25,879,557.47	25,991,708.20	326,503,486.91	25,115,652.84
336	Roads, Railroads & Bridges	10,881,319.59	10,881,319.59	10,881,475.31	10,881,682.93	10,881,682.93	10,881,682.93	141,245,696.41	10,865,053.57
TOTAL	HYDRO PRODUCTION PLANT	834,111,573.02	835,218,702.88	838,014,049.26	838,167,504.86	857,211,655.24	860,933,234.72	10,820,853,197.17	832,373,322.86
340	Land & Land Rights-Other	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	2,690,006.46	34,970,083.98	2,690,006.46
341	Structures & Improvemnts-Other	143,319,348.02	143,373,703.50	143,390,613.70	143,392,086.08	143,288,908.38	143,332,756.89	1,862,897,627.37	143,299,817.49
342	Fuel Holders, Produces & Acces	10,533,995.35	10,535,596.04	10,536,821.58	10,537,568.22	10,537,568.22	10,537,568.22	136,549,074.19	10,503,774.94
343	Prime Movers	238,368,470.15	238,402,581.06	238,139,535.96	238,157,972.63	223,496,333.99	224,537,828.42	3,017,815,543.53	232,139,657.19
344	Generators	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	66,531,876.55	864,914,395.15	66,531,876.55
345	Access Electric Equip-Other	91,473,673.92	91,473,673.92	91,478,360.67	91,478,360.67	91,478,360.67	91,478,360.67	1,187,818,228.35	91,370,632.95
346	Misc Power Plant Equip-Other	6,241,024.06	6,364,306.03	6,360,372.47	6,382,678.15	6,388,386.79	6,388,713.46	81,797,098.58	6,292,084.51
TOTAL	OTHER PRODUCTION PLANT	559,158,394.51	559,371,743.56	559,127,587.39	559,170,548.76	544,411,441.06	545,497,110.67	7,186,762,051.15	552,827,850.09
350.1	Land Owned In Fee - Transm Sta	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	4,427,749.32	57,560,327.37	4,427,717.49
350.2	Land Rights & Easements	32,676,197.80	32,450,009.51	32,559,773.60	32,678,056.53	32,699,697.00	32,699,697.00	424,597,696.90	32,661,361.30
352	Structures & Improve-Transm	79,502,325.42	79,500,132.23	80,018,652.04	80,043,106.32	80,075,460.96	80,263,617.42	1,035,627,883.60	79,663,683.35
353	Station Equip - Transmission	420,413,443.98	420,439,408.00	422,015,812.80	422,389,079.02	424,858,184.19	428,949,668.65	5,432,135,297.38	417,856,561.34
354	Towers & Fixtures-Transmission	197,989,026.25	198,425,270.77	198,410,042.41	198,419,643.55	201,392,760.28	206,552,728.83	2,590,338,448.04	199,256,803.70
355	Poles & Fixtures-Transmission	178,039,194.70	178,723,296.37	178,776,546.88	179,837,020.74	180,666,178.42	183,335,656.95	2,314,988,265.73	178,076,020.44
356	Ovrhd Conductors/Devc-Transm	220,642,934.45	220,746,539.14	220,882,043.22	221,154,475.25	222,373,137.01	226,621,105.58	2,870,226,231.83	220,786,633.22
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
TOTAL	TRANSMISSION PLANT	1,134,081,138.10	1,135,107,671.52	1,137,480,886.45	1,139,339,396.91	1,146,883,433.36	1,163,240,489.93	14,730,547,611.19	1,133,119,047.02

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2017

Acct	Account Description	July 2017 Balance	August 2017 Balance	September 2017 Balance	October 2017 Balance	November 2017 Balance	December 2017 Balance	Total	13-Month Average
360	Land & Land Rights-Distrib	5,950,361.11	6,119,042.09	6,121,802.95	6,139,213.78	6,125,167.82	6,052,619.68	78,212,241.34	6,016,326.26
361	Structures/Improvements-Distrib	37,584,482.65	37,662,052.10	37,529,883.87	37,289,818.73	37,268,686.56	37,463,373.49	484,916,247.70	37,301,249.82
362	Station Equipment-Distribution	232,271,269.19	232,470,988.38	232,535,956.83	237,235,046.64	237,117,491.79	237,332,108.55	2,991,793,273.19	230,137,944.09
TOTAL	SUBSTATION EQUIPMENT	275,806,112.95	276,252,082.57	276,187,643.65	280,664,079.15	280,511,346.17	280,848,101.72	3,554,921,762.23	273,455,520.17
364	Poles Towers & Fixtures-Distri	259,856,440.47	261,018,709.33	262,634,472.34	262,858,666.38	263,878,574.66	265,381,383.03	3,379,099,890.70	259,930,760.82
365	Ovrhd Conductors/Devices-Distr	132,671,520.41	133,179,366.77	134,073,989.81	134,512,262.69	135,521,703.28	136,069,937.48	1,729,354,413.11	133,027,262.55
366	Underground Conduit	50,030,477.43	50,154,445.46	50,498,565.59	50,097,826.73	50,393,802.61	50,759,070.08	649,556,497.24	49,965,884.40
367	Undergrnd Conductors & Devices	249,623,707.10	252,772,596.98	255,655,725.44	254,590,944.83	255,356,638.47	258,499,754.18	3,243,998,195.98	249,538,322.77
368	Line Transformers	548,633,686.22	550,749,502.44	553,560,749.02	555,058,095.47	556,320,790.70	560,033,827.33	7,111,725,287.23	547,055,791.33
369	Services	60,108,258.35	60,106,545.79	60,244,763.77	60,290,159.85	60,483,139.68	60,786,068.28	780,508,004.43	60,039,077.26
370.0	Meters	16,586,262.12	16,462,406.42	16,802,236.87	16,521,845.65	16,428,101.57	16,413,094.89	214,737,610.56	16,518,277.74
370.1	Meters - AMI	74,220,866.37	73,000,394.45	73,155,829.58	73,160,388.30	73,608,072.79	73,608,072.79	945,606,445.39	72,738,957.34
371	Installations On Cust Premise	3,040,855.97	3,042,143.89	3,038,965.18	3,038,710.38	3,048,225.19	3,057,356.02	39,465,408.90	3,035,800.68
373	Street Lighting & Signal Syst	4,527,537.33	4,521,311.06	4,520,138.53	4,516,040.05	4,517,676.74	4,526,920.85	58,724,906.56	4,517,300.50
TOTAL	DISTRIBUTION LINES	1,399,299,611.77	1,405,007,422.59	1,414,185,436.13	1,414,644,940.33	1,419,556,725.69	1,429,135,484.93	18,152,776,660.10	1,396,367,435.39
389	Land & Land Rights-General	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68	17,175,955.68	17,461,464.78	223,572,932.94	17,197,917.92
390	Structures/Improve-Exclude CHQ	119,770,322.65	119,825,827.31	120,120,923.71	120,229,425.57	120,431,350.27	120,654,119.46	1,554,952,334.20	119,611,718.02
391	Office Furniture	48,688,623.50	48,180,220.60	44,775,300.13	44,566,208.94	44,680,056.66	44,912,529.93	626,785,370.10	48,214,259.24
392	Transp Equip - Small Trucks	79,966,981.18	80,670,629.43	81,193,776.79	83,284,447.66	84,833,011.59	88,148,894.18	1,068,655,198.64	82,204,246.05
393	Stores Equipment	2,655,467.92	2,655,467.92	2,692,546.64	2,692,546.64	2,664,605.37	2,947,646.82	34,966,971.38	2,689,767.03
394	Tools, Shop & Garage Equipment	9,253,880.42	9,270,642.64	9,596,286.75	9,582,045.60	9,747,530.16	10,438,164.47	120,716,182.24	9,285,860.17
395	Laboratory Equipment	13,140,051.18	13,302,181.43	13,334,262.11	13,335,625.50	13,443,725.25	13,869,062.33	172,456,273.84	13,265,867.22
396	Power Operated Equipment	15,496,716.95	15,556,505.44	15,783,354.75	15,764,792.56	15,842,527.82	16,265,279.81	201,565,226.53	15,505,017.43
397	Comm Equip - Fiber Optics	56,439,062.62	55,617,165.43	55,482,216.03	55,261,224.98	55,242,480.86	54,135,749.18	728,316,425.19	56,024,340.40
398	Miscellaneous Equip-Other	7,193,662.55	7,269,529.14	7,374,375.46	7,377,086.73	7,119,460.34	6,979,100.13	91,921,154.74	7,070,858.06
TOTAL	GENERAL EQUIPMENT PLANT	369,780,724.65	369,524,125.02	367,528,998.05	369,269,359.86	371,180,704.00	375,812,011.09	4,823,908,069.80	371,069,851.54
TOTAL ELECTRIC PLANT W/O ARO		5,806,160,702.45	5,814,497,830.99	5,824,977,507.16	5,831,486,804.64	5,851,465,399.83	5,890,378,539.34	75,247,543,988.38	5,788,272,614.51
317	Asset Retire Cost Steam Prod	14,977,127.17	14,977,127.17	14,977,127.17	14,977,127.17	14,977,127.17	14,889,891.63	194,950,173.87	14,996,167.22
374	Asset Retirement Cost-Distr	142,630.04	142,630.04	142,630.04	142,630.04	142,630.04	142,630.04	1,918,873.52	147,605.66
TOTAL	ASSET RETIREMENT	15,119,757.21	15,119,757.21	15,119,757.21	15,119,757.21	15,119,757.21	15,032,521.67	196,869,047.39	15,143,772.88
TOTAL ELECTRIC PLANT IN SERVICE		5,821,280,459.66	5,829,617,588.20	5,840,097,264.37	5,846,606,561.85	5,866,585,157.04	5,905,411,061.01	75,444,413,035.77	5,803,416,387.39

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1						
2	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4						
5	SUBFUNCTION					
6	350 / LAND & LAND RIGHTS					
7		TRANSMISSION SERVICE	37,193,222	37,127,446	37,160,334	37,089,079
8		DIRECT ASSIGNMENT	-	-	-	-
9		TOTAL ACCOUNT 350	37,193,222	37,127,446	37,160,334	37,089,079
10						
11	352 / STRUCTURES & IMPROVEMENTS					
12		TRANSMISSION SERVICE	79,539,225	80,262,959	79,901,092	79,663,025
13		DIRECT ASSIGNMENT	658	658	658	658
14		TOTAL ACCOUNT 352	79,539,883	80,263,617	79,901,750	79,663,683
15						
16	353 / STATION EQUIPMENT					
17		TRANSMISSION SERVICE	411,177,527	428,838,075	420,007,801	417,744,968
18		DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19		TOTAL ACCOUNT 353	411,289,120	428,949,669	420,119,395	417,856,561
20						
21	354 / TOWERS & FIXTURES					
22		TRANSMISSION SERVICE	198,102,599	206,552,729	202,327,664	199,256,804
23		DIRECT ASSIGNMENT	-	-	-	-
24		TOTAL ACCOUNT 354	198,102,599	206,552,729	202,327,664	199,256,804
25						
26	355 / POLES & FIXTURES					
27		TRANSMISSION SERVICE	175,138,801	183,301,815	179,220,308	178,042,179
28		DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29		TOTAL ACCOUNT 355	175,172,643	183,335,657	179,254,150	178,076,020
30						
31	356 / OVERHEAD CONDUCTORS & DEVICES					
32		TRANSMISSION SERVICE	219,188,313	226,594,610	222,891,462	220,760,138
33		DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34		TOTAL ACCOUNT 356	219,214,808	226,621,106	222,917,957	220,786,633



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1	2					
3	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
4	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
5						
36	359 /	ROADS & TRAILS				
37		TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
38		DIRECT ASSIGNMENT	-	-	-	-
39		TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
40						
41						
42		TOTAL TRANSMISSION PLANT	1,120,902,541	1,163,240,490	1,142,071,516	1,133,119,047
43						
44		DIRECT ASSIGNMENTS				
45	350	350 IPUC RETAIL	-	-	-	-
46		350 OPUC RETAIL	-	-	-	-
47		350 OPUC Facilities	-	-	-	-
48		350 IPUC Facilities	-	-	-	-
49	TOTAL 350		-	-	-	-
50						
51	352	352 IPUC RETAIL	-	-	-	-
52		352 OPUC RETAIL	658	658	658	658
53		352 OPUC Facilities	-	-	-	-
54		352 IPUC Facilities	-	-	-	-
55	TOTAL 352		658	658	658	658
56						
57	353	353 HOKU	75,100	75,100	75,100	75,100
58		353 OPUC RETAIL	36,494	36,494	36,494	36,494
59		353 OPUC Facilities	-	-	-	-
60		353 IPUC Facilities	-	-	-	-
61	TOTAL 353		111,594	111,594	111,594	111,594
62						
63	354	354 IPUC RETAIL	-	-	-	-
64		354 OPUC RETAIL	-	-	-	-
65		354 OPUC Facilities	-	-	-	-
66		354 IPUC Facilities	-	-	-	-
67	TOTAL 354		-	-	-	-
68						

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

1	2		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>AVERAGE OF ENDING</u>	<u>ESTIMATED 13-MONTH</u>
3	<u>FERC</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>	<u>BALANCES</u>	<u>AVERAGE (1)</u>
4	<u>ACCOUNT NO.</u>					
69	355	355 IPUC RETAIL	-	-	-	-
70		355 OPUC RETAIL	-	-	-	-
71		355 OPUC Facilities	33,842	33,842	33,842	33,842
72		355 IPUC Facilities	-	-	-	-
73	TOTAL 355		33,842	33,842	33,842	33,842
74						
75	356	356 IPUC RETAIL	-	-	-	-
76		356 OPUC RETAIL	-	-	-	-
77		356 OPUC Facilities	25,306	25,306	25,306	25,306
78		356 IPUC Facilities	1,189	1,189	1,189	1,189
79	TOTAL 356		26,495	26,495	26,495	26,495
80						
81	359	359 IPUC RETAIL	-	-	-	-
82		359 OPUC RETAIL	-	-	-	-
83		359 OPUC Facilities	-	-	-	-
84		359 IPUC Facilities	-	-	-	-
85	TOTAL 359		-	-	-	-
86						
87						
88	TOTAL		172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	<u>FERC</u>		<u>BALANCE AS OF YEAR END</u>	<u>BALANCE AS OF YEAR END</u>	<u>13-MONTH</u>
	<u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2016</u>	<u>2017</u>	<u>AVERAGE</u>
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS				
7		TOTAL ACCOUNT 360	5,947,971	6,052,620	6,016,326
8					
9	361 / STRUCTURES & IMPROVEMENTS				
10		TOTAL ACCOUNT 361	36,984,366	37,463,373	37,301,250
11					
12	362 / STATION EQUIPMENT				
13		TOTAL ACCOUNT 362	222,356,864	237,332,109	230,137,944
14					
15	TOTAL		265,289,202	280,848,102	273,455,520



DISTRIBUTION LINE INVESTMENT

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

Year End			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	244,612,888	20,768,495	265,381,383
Account 365	126,868,663	9,201,274	136,069,937
Account 366	50,053,945	705,125	50,759,070
Account 367	254,802,559	3,697,195	258,499,754
Account 369	57,896,483	2,889,586	60,786,068
Account 370	86,953,131	3,068,036	90,021,168
Account 371	2,827,642	229,714	3,057,356
Account 373	4,315,930	210,991	4,526,921
TOTAL	828,331,242	40,770,415	869,101,658

13 Month Average			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	239,788,087	20,142,673	259,930,761
Account 365	124,010,494	9,016,769	133,027,263
Account 366	49,278,446	687,439	49,965,884
Account 367	246,080,518	3,457,805	249,538,323
Account 369	57,146,305	2,892,773	60,039,077
Account 370	84,886,167	3,029,168	87,915,335
Account 371	2,807,266	228,534	3,035,801
Account 373	4,308,331	208,970	4,517,301
TOTAL	808,305,614	39,664,130	847,969,744

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$914,855) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$914,855) (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$249,107,500	\$249,107,500	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$249,107,500	\$248,192,645	(\$914,855)

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/17

FERC Account	Reserve Balance @ 12/31/2016	Reserve Balance @ 01/31/2017	Reserve Balance @ 02/28/2017	Reserve Balance @ 03/31/2017	Reserve Balance @ 04/30/2017	Reserve Balance @ 05/31/2017	Reserve Balance @ 06/30/2017
302	(11,402,867.26)	(11,489,664.51)	(11,576,461.76)	(11,663,716.28)	(11,750,970.04)	(11,838,223.80)	(11,925,478.61)
303	(12,933,358.34)	(13,287,365.95)	(13,611,384.28)	(14,021,315.35)	(14,246,089.11)	(14,627,350.44)	(15,063,125.65)
Total Accumulated Amortization Reserve (Account 111)	(24,336,225.60)	(24,777,030.46)	(25,187,846.04)	(25,685,031.63)	(25,997,059.15)	(26,465,574.24)	(26,988,604.26)
310	(290,256.45)	(292,221.26)	(294,186.07)	(296,150.88)	(298,115.69)	(300,080.50)	(316,794.38)
311	(106,075,347.23)	(106,280,296.71)	(106,501,457.23)	(106,697,732.61)	(106,689,049.75)	(106,924,335.37)	(110,345,686.06)
312	(320,540,145.17)	(322,089,016.48)	(322,319,428.35)	(323,737,246.15)	(325,313,702.78)	(326,791,380.43)	(338,304,779.02)
314	(68,975,118.72)	(69,387,544.32)	(69,345,121.72)	(69,782,638.91)	(69,943,097.54)	(70,384,762.88)	(74,103,198.04)
315	(47,070,795.54)	(47,150,614.76)	(46,999,521.28)	(47,084,912.22)	(47,134,946.71)	(47,221,995.04)	(49,116,220.50)
316	(4,425,060.16)	(4,480,494.23)	(4,534,927.70)	(4,471,785.80)	(4,527,235.45)	(4,613,409.87)	(4,865,338.13)
Total Steam Production	(547,376,723.27)	(549,680,187.76)	(549,994,642.35)	(552,070,466.57)	(553,906,147.92)	(556,235,964.09)	(577,052,016.13)
331	(93,086,426.95)	(93,443,010.99)	(93,804,285.26)	(94,160,185.06)	(94,480,755.46)	(94,840,345.84)	(95,121,448.14)
332	(177,387,567.56)	(177,746,894.56)	(178,103,083.82)	(178,460,451.33)	(178,774,718.68)	(179,039,720.86)	(179,289,193.06)
333	(110,531,720.17)	(110,813,854.50)	(111,079,771.61)	(111,322,981.18)	(111,575,437.05)	(111,821,242.58)	(111,863,139.04)
334	(19,150,431.71)	(19,217,544.87)	(19,260,597.28)	(19,312,300.09)	(19,512,633.55)	(19,540,679.87)	(19,921,404.90)
335	(9,067,145.55)	(9,096,183.10)	(9,119,541.35)	(9,144,230.81)	(9,182,578.29)	(9,201,818.24)	(9,236,778.93)
336	(4,476,945.95)	(4,445,791.89)	(4,398,947.49)	(4,355,334.43)	(4,345,404.32)	(4,322,208.17)	(4,311,869.95)
Total Hydro Production	(413,700,237.89)	(414,763,279.91)	(415,766,226.81)	(416,755,482.90)	(417,871,527.35)	(418,766,015.56)	(419,743,834.02)
341	(19,491,168.50)	(19,837,539.76)	(20,182,289.32)	(20,528,835.48)	(20,843,470.31)	(21,190,058.41)	(21,484,998.13)
342	(2,329,558.45)	(2,355,474.75)	(2,381,391.05)	(2,407,307.35)	(2,433,223.65)	(2,459,139.95)	(2,483,829.92)
343	(43,858,039.01)	(44,543,378.71)	(45,186,985.61)	(45,812,066.33)	(45,406,126.50)	(46,856,804.90)	(46,604,213.06)
344	(21,935,858.04)	(22,071,964.53)	(22,208,071.02)	(22,344,177.51)	(22,480,284.00)	(22,616,390.49)	(22,751,911.89)
345	(16,370,391.17)	(16,606,862.74)	(16,843,337.60)	(17,079,835.10)	(17,316,335.87)	(17,553,490.67)	(17,775,118.88)
346	(1,543,814.11)	(1,561,191.63)	(1,578,597.12)	(1,595,957.03)	(1,613,317.71)	(1,630,680.50)	(1,647,509.59)
Total Other Production	(105,528,829.28)	(106,976,412.12)	(108,380,671.72)	(109,768,178.80)	(110,092,758.04)	(112,306,564.92)	(112,747,581.47)
Total Production	(1,066,605,790.44)	(1,071,419,879.79)	(1,074,141,540.88)	(1,078,594,128.27)	(1,081,870,433.31)	(1,087,308,544.57)	(1,109,543,431.62)
352	(26,704,639.16)	(26,815,610.02)	(26,902,405.08)	(26,987,288.53)	(27,106,210.92)	(27,069,357.49)	(27,284,180.76)
353	(113,571,703.92)	(113,842,295.50)	(112,830,238.84)	(113,175,208.04)	(113,786,096.26)	(114,363,300.51)	(115,143,644.44)
Total Transmission Stations	(140,276,343.08)	(140,657,905.52)	(139,732,643.92)	(140,162,496.57)	(140,892,307.18)	(141,432,658.00)	(142,427,825.20)
350	(8,101,852.22)	(8,140,099.90)	(8,178,352.50)	(8,216,631.20)	(8,074,016.16)	(8,112,087.77)	(8,136,663.24)
354	(65,740,620.01)	(66,019,792.11)	(66,298,223.84)	(66,300,494.68)	(66,572,066.34)	(66,734,265.26)	(66,914,891.70)
355	(61,938,159.51)	(62,343,863.08)	(62,664,512.66)	(62,765,354.12)	(62,904,444.52)	(63,071,821.81)	(63,448,105.75)
356	(74,238,537.72)	(74,649,478.21)	(75,088,727.22)	(75,072,749.31)	(75,231,255.75)	(75,509,525.54)	(75,890,754.39)
359	(275,799.53)	(276,056.46)	(276,313.39)	(276,570.32)	(276,827.25)	(277,084.18)	(277,380.14)
Total Transmission Lines	(210,294,968.99)	(211,429,289.76)	(212,506,129.61)	(212,631,799.63)	(213,058,610.02)	(213,704,784.56)	(214,667,795.22)
Total Transmission	(350,571,312.07)	(352,087,195.28)	(352,238,773.53)	(352,794,296.20)	(353,950,917.20)	(355,137,442.56)	(357,095,620.42)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/17

FERC Account	Reserve Balance @ 12/31/2016	Reserve Balance @ 01/31/2017	Reserve Balance @ 02/28/2017	Reserve Balance @ 03/31/2017	Reserve Balance @ 04/30/2017	Reserve Balance @ 05/31/2017	Reserve Balance @ 06/30/2017
361	(11,586,159.87)	(11,647,362.30)	(11,702,714.74)	(11,756,894.85)	(11,843,196.81)	(11,883,499.16)	(11,938,812.42)
362	(59,139,021.22)	(59,163,199.63)	(58,716,490.04)	(58,854,373.00)	(59,609,563.87)	(59,282,226.09)	(59,400,415.38)
Total Distribution Stations	(70,725,181.09)	(70,810,561.93)	(70,419,204.78)	(70,611,267.85)	(71,452,760.68)	(71,165,725.25)	(71,339,227.80)
360	(52,423.81)	(54,449.33)	(56,489.24)	(58,550.42)	(60,642.37)	(62,667.24)	(64,693.20)
364	(137,709,554.06)	(138,344,480.40)	(138,817,567.05)	(139,155,608.33)	(139,555,622.18)	(140,025,490.88)	(140,211,542.79)
365	(52,023,315.42)	(52,393,521.42)	(52,653,328.13)	(52,644,111.99)	(52,675,290.98)	(52,911,458.03)	(52,893,397.84)
366	(16,064,810.26)	(16,189,005.36)	(16,227,671.47)	(16,268,213.22)	(16,285,748.32)	(16,307,626.01)	(16,304,535.20)
367	(87,056,743.59)	(87,733,837.42)	(88,049,314.35)	(88,303,335.47)	(88,544,213.74)	(88,867,017.63)	(89,117,463.12)
368	(168,916,277.32)	(169,881,206.20)	(170,520,588.55)	(170,850,216.03)	(171,597,503.34)	(172,108,556.06)	(172,387,090.28)
369	(42,765,248.99)	(42,936,891.97)	(43,011,560.00)	(43,069,209.40)	(43,167,275.52)	(43,228,280.70)	(43,235,762.34)
37000	(10,494,294.53)	(10,549,314.93)	(10,604,381.98)	(10,648,078.55)	(10,658,868.47)	(10,689,172.65)	(10,724,684.81)
37010	(19,601,010.18)	(19,997,461.45)	(20,439,007.54)	(20,852,835.98)	(21,255,966.61)	(21,637,032.33)	(22,002,428.76)
371	(1,791,295.41)	(1,789,059.27)	(1,790,540.70)	(1,791,260.74)	(1,789,998.51)	(1,789,562.03)	(1,790,074.28)
373	(3,603,883.49)	(3,619,308.57)	(3,624,260.97)	(3,629,634.86)	(3,636,354.21)	(3,643,862.83)	(3,642,570.66)
Total Distribution Lines	(540,078,857.06)	(543,488,536.32)	(545,794,709.98)	(547,271,054.99)	(549,227,484.25)	(551,270,726.39)	(552,374,243.28)
Total Distribution	(610,804,038.15)	(614,299,098.25)	(616,213,914.76)	(617,882,322.84)	(620,680,244.93)	(622,436,451.64)	(623,713,471.08)
390	(29,300,127.69)	(29,462,529.86)	(29,635,849.87)	(29,747,701.83)	(29,910,949.89)	(30,092,562.25)	(30,297,040.87)
391	(20,441,065.87)	(20,794,371.68)	(21,147,949.12)	(21,501,696.77)	(21,858,363.47)	(22,223,636.45)	(22,893,125.35)
392	(23,727,650.42)	(24,051,199.20)	(24,383,502.66)	(24,676,646.60)	(24,973,287.23)	(25,165,692.79)	(22,904,624.15)
393	(776,117.79)	(783,322.78)	(790,527.77)	(797,630.58)	(804,978.70)	(818,045.38)	(826,506.10)
394	(3,129,421.49)	(3,132,115.65)	(3,161,990.42)	(3,191,841.53)	(3,223,333.02)	(3,254,946.62)	(3,293,080.60)
395	(6,014,426.79)	(6,060,981.74)	(6,108,299.72)	(6,155,627.31)	(6,202,707.28)	(6,249,677.83)	(6,303,876.30)
396	(4,094,280.03)	(4,115,147.67)	(4,136,030.43)	(4,156,952.44)	(4,178,148.51)	(4,326,579.41)	(4,318,108.78)
397	(19,906,643.33)	(20,196,214.55)	(20,508,767.12)	(20,808,693.88)	(21,097,829.74)	(21,337,418.95)	(21,788,329.60)
398	(2,856,431.43)	(2,884,907.23)	(2,913,576.23)	(2,943,159.15)	(2,973,477.68)	(3,004,085.24)	(3,039,350.02)
Total General Accumulated Depreciation Reserve (Account 108000)	(2,138,227,305.50)	(2,149,286,963.68)	(2,155,380,722.51)	(2,163,250,697.40)	(2,171,724,670.96)	(2,181,355,083.69)	(2,206,016,564.89)
Reserve for Disallowed Costs (Account 108400)	(5,223,338.84)	(5,198,647.23)	(5,173,955.62)	(5,149,264.01)	(5,124,572.40)	(5,099,880.79)	(5,075,189.18)
Regulatory Accumulated Reserve Reserve for ARO	(2,143,450,644.34)	(2,154,485,610.91)	(2,160,554,678.13)	(2,168,399,961.41)	(2,176,849,243.36)	(2,186,454,964.48)	(2,211,091,754.07)
317	(7,166,344.29)	(7,211,688.68)	(7,257,033.08)	(7,613,044.21)	(7,658,388.60)	(7,703,732.99)	(8,059,744.12)
374	(132,281.26)	(132,281.26)	(132,281.26)	(133,859.19)	(133,859.19)	(133,859.19)	(135,437.12)
Total Reserve for ARO	(7,298,625.55)	(7,343,969.94)	(7,389,314.34)	(7,746,903.40)	(7,792,247.79)	(7,837,592.18)	(8,195,181.24)
G/L Balance	(2,150,749,269.89)	(2,161,829,580.85)	(2,167,943,992.47)	(2,176,146,864.81)	(2,184,641,491.15)	(2,194,292,556.66)	(2,219,286,935.31)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/17

FERC Account	Reserve Balance @ 07/31/2017	Reserve Balance @ 08/31/2017	Reserve Balance @ 09/30/2017	Reserve Balance @ 10/31/2017	Reserve Balance @ 11/30/2017	Reserve Balance @ 12/31/2017	13 Month Total	13 Month Average
302	(12,012,734.83)	(12,099,991.05)	(12,187,247.27)	(12,274,503.49)	(12,365,802.87)	(12,397,102.23)	(154,984,764.00)	(11,921,904.92)
303	(15,508,463.36)	(15,899,936.10)	(15,572,454.39)	(14,249,016.98)	(14,120,037.64)	(14,482,751.13)	(187,622,648.72)	(14,432,511.44)
Total Accumulated Amortization Reserve (Account 111)	(27,521,198.19)	(27,999,927.15)	(27,759,701.66)	(26,523,520.47)	(26,485,840.51)	(26,879,853.36)	(342,607,412.72)	(26,354,416.36)
310	(319,821.76)	(322,849.14)	(325,876.52)	(328,903.90)	(331,931.28)	(334,958.62)	(4,052,146.45)	(311,703.57)
311	(110,922,298.15)	(111,575,869.15)	(112,248,332.42)	(112,884,317.35)	(113,452,935.10)	(114,102,814.90)	(1,424,700,472.03)	(109,592,344.00)
312	(341,387,783.04)	(344,748,982.28)	(347,575,336.34)	(351,311,156.60)	(354,742,084.95)	(358,520,061.77)	(4,377,381,103.36)	(336,721,623.34)
314	(74,943,263.76)	(75,769,895.00)	(76,828,429.69)	(77,643,804.25)	(78,465,230.05)	(79,400,995.87)	(954,973,100.75)	(73,459,469.29)
315	(49,419,933.62)	(49,761,566.63)	(50,123,201.16)	(50,483,274.45)	(50,811,726.69)	(51,174,551.16)	(633,553,259.76)	(48,734,866.14)
316	(4,982,864.35)	(5,100,640.27)	(5,194,524.66)	(4,814,883.09)	(4,949,739.20)	(4,636,996.77)	(61,597,899.68)	(4,738,299.98)
Total Steam Production	(581,975,964.68)	(587,279,802.47)	(592,295,700.79)	(597,466,339.64)	(602,753,647.27)	(608,170,379.09)	(7,456,257,982.03)	(573,558,306.31)
331	(95,150,566.33)	(95,477,756.93)	(95,801,747.82)	(96,146,778.54)	(96,150,425.66)	(96,390,797.75)	(1,234,054,530.73)	(94,927,271.59)
332	(179,669,953.60)	(180,009,184.05)	(180,395,825.98)	(180,699,927.31)	(180,968,884.44)	(181,388,520.20)	(2,331,933,925.45)	(179,379,532.73)
333	(112,129,509.25)	(112,487,941.60)	(112,838,841.12)	(113,105,886.55)	(113,424,928.58)	(113,443,615.69)	(1,456,438,868.92)	(112,033,759.15)
334	(20,233,546.75)	(20,391,898.30)	(20,497,540.48)	(20,524,635.09)	(20,675,028.04)	(20,381,015.47)	(258,619,256.40)	(19,893,788.95)
335	(9,295,218.88)	(9,342,316.39)	(9,376,755.48)	(9,380,845.82)	(9,384,125.19)	(9,308,620.02)	(120,136,158.05)	(9,241,242.93)
336	(4,360,102.56)	(4,379,563.12)	(4,378,195.46)	(4,287,257.78)	(4,269,029.94)	(3,978,279.42)	(56,308,930.48)	(4,331,456.19)
Total Hydro Production	(420,838,897.37)	(422,088,660.39)	(423,288,906.34)	(424,145,331.09)	(424,872,421.85)	(424,890,848.55)	(5,457,491,670.03)	(419,807,051.54)
341	(21,803,814.87)	(22,126,702.24)	(22,451,162.75)	(22,776,924.81)	(22,963,992.96)	(23,288,846.79)	(278,969,804.33)	(21,459,215.72)
342	(2,508,521.70)	(2,533,213.48)	(2,557,909.03)	(2,582,607.47)	(2,607,307.67)	(2,632,007.91)	(32,271,492.38)	(2,482,422.49)
343	(47,205,002.35)	(47,852,809.78)	(48,291,611.32)	(48,932,068.38)	(34,914,253.72)	(35,299,161.68)	(580,762,521.35)	(44,674,040.10)
344	(22,887,433.29)	(23,022,954.69)	(23,158,476.09)	(23,293,997.49)	(23,429,518.89)	(23,565,040.30)	(295,766,078.23)	(22,751,236.79)
345	(17,996,780.53)	(18,218,442.18)	(18,440,103.83)	(18,693,441.96)	(18,899,279.62)	(19,120,953.13)	(230,914,373.28)	(17,762,644.10)
346	(1,664,354.44)	(1,681,199.53)	(1,698,356.24)	(1,716,331.57)	(1,733,542.56)	(1,750,768.58)	(21,415,620.61)	(1,647,355.43)
Total Other Production	(114,065,907.18)	(115,435,321.90)	(116,597,619.26)	(117,995,371.68)	(104,547,895.42)	(105,656,778.39)	(1,440,099,890.18)	(110,776,914.63)
Total Production	(1,116,880,769.23)	(1,124,803,784.76)	(1,132,182,226.39)	(1,139,607,042.41)	(1,132,173,964.54)	(1,138,718,006.03)	(14,353,849,542.24)	(1,104,142,272.48)
352	(27,399,416.57)	(27,519,535.74)	(27,582,506.11)	(27,663,447.48)	(27,782,963.54)	(27,889,938.97)	(354,707,500.37)	(27,285,192.34)
353	(115,772,688.63)	(116,060,243.53)	(117,431,092.04)	(117,760,122.22)	(116,905,897.86)	(118,839,862.81)	(1,499,482,394.60)	(115,344,799.58)
Total Transmission Stations	(143,172,105.20)	(143,579,779.27)	(145,013,598.15)	(145,423,569.70)	(144,688,861.40)	(146,729,801.78)	(1,854,189,894.97)	(142,629,991.92)
350	(8,161,238.34)	(8,185,876.87)	(8,210,347.64)	(8,234,899.82)	(8,259,539.73)	(8,334,195.72)	(106,345,801.11)	(8,180,446.24)
354	(67,087,243.36)	(67,249,054.18)	(67,415,486.87)	(67,590,887.01)	(67,764,865.70)	(67,874,868.41)	(869,562,759.47)	(66,889,443.04)
355	(63,378,400.57)	(63,525,363.98)	(63,737,190.34)	(64,115,247.92)	(64,309,604.79)	(64,227,679.70)	(822,429,748.75)	(63,263,826.83)
356	(75,923,005.53)	(76,166,138.59)	(76,338,243.13)	(76,679,004.93)	(76,841,984.89)	(76,863,052.02)	(984,492,457.23)	(75,730,189.02)
359	(277,676.10)	(277,972.06)	(278,268.02)	(278,563.98)	(278,859.94)	(279,155.84)	(3,606,527.21)	(277,425.17)
Total Transmission Lines	(214,827,563.90)	(215,404,405.68)	(215,979,536.00)	(216,898,603.66)	(217,454,855.05)	(217,578,951.69)	(2,786,437,293.77)	(214,341,330.29)
Total Transmission	(357,999,669.10)	(358,984,184.95)	(360,993,134.15)	(362,322,173.36)	(362,143,716.45)	(364,308,753.47)	(4,640,627,188.74)	(356,971,322.21)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/17

FERC Account	Reserve Balance @ 07/31/2017	Reserve Balance @ 08/31/2017	Reserve Balance @ 09/30/2017	Reserve Balance @ 10/31/2017	Reserve Balance @ 11/30/2017	Reserve Balance @ 12/31/2017	13 Month Total	13 Month Average
361	(11,983,011.15)	(12,043,520.25)	(12,098,706.67)	(12,156,425.06)	(12,220,449.81)	(12,247,679.26)	(155,108,432.35)	(11,931,417.87)
362	(59,577,252.19)	(59,628,661.82)	(59,864,782.12)	(59,825,708.05)	(60,052,468.50)	(60,271,966.65)	(773,386,128.56)	(59,491,240.66)
Total Distribution Stations	(71,560,263.34)	(71,672,182.07)	(71,963,488.79)	(71,982,133.11)	(72,272,918.31)	(72,519,645.91)	(928,494,560.91)	(71,422,658.53)
360	(66,719.42)	(68,735.56)	(71,219.78)	(73,719.22)	(76,266.98)	(78,835.71)	(845,412.28)	(65,031.71)
364	(140,323,376.20)	(140,475,820.25)	(141,069,451.48)	(141,349,919.48)	(141,397,182.91)	(141,492,122.44)	(1,819,927,738.45)	(139,994,441.42)
365	(52,924,987.60)	(53,027,819.06)	(53,496,106.67)	(53,603,587.46)	(53,711,981.03)	(53,806,141.11)	(688,765,046.74)	(52,981,926.67)
366	(16,347,164.75)	(16,380,771.09)	(16,466,812.36)	(16,522,011.46)	(16,518,174.98)	(16,338,761.85)	(212,221,306.33)	(16,324,715.87)
367	(89,203,286.26)	(89,472,407.99)	(89,838,155.35)	(90,014,772.14)	(90,032,169.37)	(89,780,479.22)	(1,156,013,195.65)	(88,924,091.97)
368	(172,832,000.56)	(172,865,499.62)	(173,138,462.98)	(173,794,748.42)	(173,897,801.73)	(173,900,814.46)	(2,236,690,765.55)	(172,053,135.81)
369	(43,265,551.00)	(43,191,759.26)	(43,249,163.86)	(43,294,033.16)	(43,268,628.53)	(43,269,459.03)	(560,952,823.76)	(43,150,217.21)
37000	(10,717,418.90)	(10,602,511.31)	(11,320,348.46)	(11,168,114.98)	(11,175,473.04)	(11,173,395.96)	(140,526,058.57)	(10,809,696.81)
37010	(22,272,969.94)	(20,906,447.57)	(20,510,959.60)	(20,264,918.56)	(20,584,563.42)	(20,906,563.26)	(271,232,165.20)	(20,864,012.71)
371	(1,794,229.27)	(1,789,615.98)	(1,783,093.91)	(1,782,593.55)	(1,784,975.40)	(1,783,994.04)	(23,250,293.09)	(1,788,484.08)
373	(3,646,116.97)	(3,640,434.87)	(3,642,449.83)	(3,640,652.33)	(3,644,568.83)	(3,640,240.65)	(47,254,339.07)	(3,634,949.16)
Total Distribution Lines	(553,393,820.87)	(552,421,822.56)	(554,586,224.28)	(555,509,070.76)	(556,091,786.22)	(556,170,807.73)	(7,157,679,144.69)	(550,590,703.44)
Total Distribution	(624,954,084.21)	(624,094,004.63)	(626,549,713.07)	(627,491,203.87)	(628,364,704.53)	(628,690,453.64)	(8,086,173,705.60)	(622,013,361.97)
390	(30,486,400.17)	(30,594,762.45)	(30,787,625.47)	(30,997,345.07)	(31,163,199.49)	(30,676,045.52)	(393,152,140.43)	(30,242,472.34)
391	(19,572,264.73)	(19,503,884.88)	(16,648,458.93)	(16,857,928.64)	(17,426,187.70)	(17,412,830.32)	(258,281,763.91)	(19,867,827.99)
392	(23,211,134.48)	(23,518,633.25)	(23,798,258.82)	(23,310,030.83)	(23,681,508.91)	(23,845,019.16)	(311,247,188.50)	(23,942,091.42)
393	(796,901.17)	(805,013.95)	(813,126.71)	(821,363.06)	(829,599.39)	(837,742.64)	(10,500,876.02)	(807,759.69)
394	(3,275,375.91)	(3,313,663.52)	(3,352,020.92)	(3,391,735.17)	(3,431,390.08)	(3,471,734.51)	(42,622,649.44)	(3,278,665.34)
395	(6,025,737.65)	(6,080,186.35)	(6,135,310.58)	(6,190,568.49)	(6,245,832.08)	(6,301,546.09)	(80,074,778.21)	(6,159,598.32)
396	(4,356,481.13)	(4,394,835.52)	(4,433,337.89)	(4,450,446.73)	(4,489,464.64)	(4,528,674.89)	(55,978,488.07)	(4,306,037.54)
397	(21,496,838.56)	(21,000,529.91)	(20,963,318.46)	(21,032,328.76)	(21,320,497.11)	(20,542,025.20)	(271,999,435.17)	(20,923,033.47)
398	(2,953,932.24)	(2,983,243.50)	(3,012,536.75)	(3,048,821.87)	(3,085,122.04)	(3,003,445.26)	(38,702,088.64)	(2,977,083.74)
Total General Accumulated Depreciation Reserve (Account 108000)	(112,175,066.04)	(112,194,753.33)	(109,943,994.53)	(110,100,568.62)	(111,672,801.44)	(110,619,063.59)	(1,462,559,408.39)	(112,504,569.88)
Reserve for Disallowed Costs (Account 108400)	(5,050,497.57)	(5,025,805.96)	(5,001,114.35)	(4,976,422.74)	(4,951,731.13)	(4,927,039.52)	(65,977,459.34)	(5,075,189.18)
Regulatory Accumulated Reserve for ARO	(2,217,060,086.15)	(2,225,102,533.63)	(2,234,670,182.49)	(2,244,497,411.00)	(2,239,306,918.09)	(2,247,263,316.25)	(28,609,187,304.31)	(2,200,706,715.72)
317	(8,105,088.51)	(8,150,432.90)	(8,506,444.05)	(8,551,788.45)	(8,597,132.85)	(8,952,244.67)	(103,533,107.40)	(7,964,085.18)
374	(135,437.12)	(135,437.12)	(137,015.05)	(137,015.05)	(137,015.05)	(138,592.98)	(1,754,370.84)	(134,951.60)
Total Reserve for ARO	(8,240,525.63)	(8,285,870.02)	(8,643,459.10)	(8,688,803.50)	(8,734,147.90)	(9,090,837.65)	(105,287,478.24)	(8,099,036.79)
G/L Balance	(2,225,300,611.78)	(2,233,388,403.65)	(2,243,313,641.59)	(2,253,186,214.50)	(2,248,041,065.99)	(2,256,354,153.90)	(28,714,474,782.55)	(2,208,805,752.50)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	573,558,306	(308,433)	573,249,873
Hydraulic Production	419,807,052	210,119	420,017,171
Other Production	110,776,915	(334,303)	110,442,611
TOTAL PRODUCTION PLANT	1,104,142,272	(432,617)	1,103,709,655
TRANSMISSION PLANT			
Account 350	8,180,446	(33,684)	8,146,762
Account 352	27,285,192	9,987	27,295,179
Account 353	115,344,800	157,566	115,502,366
Account 354	66,889,443	(245,578)	66,643,865
Account 355	63,263,827	(3,488)	63,260,339
Account 356	75,730,189	(154,345)	75,575,844
Account 359	277,425	97	277,522
TOTAL TRANSMISSION PLANT	356,971,322	(269,445)	356,701,878
DISTRIBUTION PLANT			
Account 360	65,032	2,206	67,238
Account 361	11,931,418	2,110	11,933,528
Account 362	59,491,241	116	59,491,357
Account 364	139,994,441	(426,376)	139,568,065
Account 365	52,981,927	(54,127)	52,927,799
Account 366	16,324,716	(1,522)	16,323,193
Account 367	88,924,092	(120,659)	88,803,433
Account 368	172,053,136	(348,427)	171,704,709
Account 369	43,150,217	(116,695)	43,033,522
Account 370	31,673,710	(258,198)	31,415,512
Account 371	1,788,484	8,841	1,797,325
Account 373	3,634,949	(6,380)	3,628,569
TOTAL DISTRIBUTION PLANT	622,013,362	(1,319,111)	620,694,251
GENERAL PLANT			
Account 390	30,242,472	13,496	30,255,969
Account 391	19,867,828	420,584	20,288,412
Account 392	23,942,091	22,815	23,964,907
Account 393	807,760	1,931	809,691
Account 394	3,278,665	29,346	3,308,011
Account 395	6,159,598	24,417	6,184,015
Account 396	4,306,038	-	4,306,038
Account 397	20,923,033	139,547	21,062,580
Account 398	2,977,084	(16,972)	2,960,111
TOTAL GENERAL PLANT	112,504,570	635,163	113,139,733
RESERVE FOR DISALLOWED COSTS	5,075,189	-	5,075,189
TOTAL ACCUMULATED DEPRECIATION	2,200,706,716	(1,386,009)	2,199,320,707

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.39%	(\$1,386,009)	(\$60,909)
Allocator Impacts		\$0	(\$350,738) (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,386,009)	(\$411,647) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$96,711,842	\$96,711,842	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$96,711,842	\$96,300,195	(\$411,647)

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	11,921,905	20,679	11,942,584
HYDRO	14,432,511	(89,868)	14,342,643
TOTAL	----- 26,354,416	----- (69,189)	----- 26,285,227

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.27%	(\$69,189)	(\$2,953)
Allocator Impacts		\$0	(\$4,873) (C)
TOTAL TYPE II ADJUSTMENTS		(\$69,189)	(\$7,826) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,124,893	\$1,124,893	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,124,893	\$1,117,067	(\$7,826)

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$40,543	\$40,543	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$40,543	\$40,543	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	\$23,764 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$23,764 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.31%	\$513,685	\$22,116
Allocator Impacts		\$0	(\$79,681) (C)
TOTAL TYPE II ADJUSTMENTS		\$513,685	(\$57,565) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$21,338,518	\$21,362,282	\$23,764

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

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$21,362,282	\$21,304,717	(\$57,565)

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2017

A	B	C	D	E	F	G	H	I	J	K	
PLANT	Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	770,501	59.28%	456,785	10,487	9,183	39	375,333	\$ 54.694	\$ 20,528,463	\$ 355,133	\$ 20,883,596
VALMY	283,500	10.48%	29,725	10,479	8,937	57	180,000	\$ 58.963	\$ 10,613,340	\$ 95,736	\$ 10,709,076
BOARDMAN	64,200	17.75%	11,395	10,567	8,596	60	47,000	\$ 40.156	\$ 1,887,332	\$ 49,394	\$ 1,936,726
SALMON										\$ 29,936	\$ 29,936
TOTAL							<u>602,333</u>		<u>\$ 33,029,135</u>	<u>\$ 530,199</u>	<u>\$ 33,559,334</u>

MONTH	BRIDGER			VALMY			BOARDMAN			SALMON OIL DOLLARS
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	
Dec-16	422,880	\$ 22,396,312	\$ 260,065	424,933	\$ 25,053,992	\$ 104,875	139,088	\$ 5,553,037	\$ 32,213	\$ 31,933
Jan-17	424,591	23,473,257	262,665	424,933	25,053,992	104,766	124,423	4,969,737	56,604	31,933
Feb-17	431,696	23,976,968	174,085	424,933	25,053,992	105,035	122,554	4,899,594	45,285	31,933
Mar-17	463,020	25,406,484	228,357	424,933	25,053,992	103,621	123,920	4,971,363	45,510	30,877
Apr-17	514,102	27,871,028	402,874	424,933	25,053,992	103,476	123,920	4,978,631	45,510	29,841
May-17	547,063	29,383,246	433,508	424,933	25,053,992	90,291	123,920	4,982,551	45,510	29,841
Jun-17	605,462	32,680,432	407,848	424,933	25,068,080	93,052	124,931	5,026,860	45,510	29,841
Jul-17	607,903	32,931,553	358,540	370,797	21,862,123	105,730	106,486	4,288,483	45,823	29,841
Aug-17	588,899	32,155,022	376,166	316,926	18,685,893	68,452	98,706	3,984,651	61,507	29,012
Sep-17	579,061	31,827,995	382,901	293,394	17,298,363	66,605	102,264	4,093,530	27,981	29,012
Oct-17	579,430	32,032,965	439,116	293,392	17,298,363	99,555	106,665	4,228,437	61,786	29,012
Nov-17	580,705	32,306,836	418,511	293,392	17,298,363	99,555	119,122	4,769,143	70,294	28,046
Dec-17	605,946	33,723,478	472,098	293,392	17,298,363	99,555	116,421	4,790,048	58,589	28,046
TOTAL	6,950,758	\$ 380,165,576	\$ 4,616,732	4,835,823	\$ 285,133,501	\$ 1,244,569	1,532,420	\$ 61,536,065	\$ 642,122	\$ 389,169
AVERAGE	534,674	\$ 29,243,506	\$ 355,133	371,986	\$ 21,933,346	\$ 95,736	117,878	\$ 4,733,543	\$ 49,394	\$ 29,936
AVERAGE COST PER TON		\$ 54.694			\$ 58.963			\$ 40.156		

**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.64%	(\$23,125,918)	(\$1,073,464)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$23,125,918)	(\$1,073,464) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$7,720) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$7,720) (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,631,229	\$1,557,765	(\$1,073,464)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,557,765	\$1,550,045	(\$7,720)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$8,460) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$8,460) (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,523,915	\$2,523,915	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,523,915	\$2,515,455	(\$8,460)

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.65%	(\$1,523,953)	(\$70,815)
Allocator Impacts		\$0	\$8,684 (A)
TOTAL TYPE I ADJUSTMENTS		(\$1,523,953)	(\$62,131) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.67%	(\$2,411,802)	(\$112,732)
Allocator Impacts		\$0	\$44,605 (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,411,802)	(\$68,127) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,544,191	\$1,482,061	(\$62,131)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,482,061	\$1,413,934	(\$68,127)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$87) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$87) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,637,972	\$3,637,972	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,637,972	\$3,637,885	(\$87)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$16,153) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$16,153) (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,259,171	\$3,259,171	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,259,171	\$3,243,018	(\$16,153)

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2017

IDAHO	MONTH	4TH QUARTER	YTD	12 MONTHS
Residential	\$ 58,753,559.82	\$ 137,053,521.16	\$ 533,040,709.08	\$ 533,040,709.08
Commercial	25,411,480.44	72,241,551.97	302,628,556.65	302,628,556.65
Industrial (including specials)	14,068,111.05	43,329,543.65	179,311,752.42	179,311,752.42
Irrigation	291,849.97	3,623,752.93	143,931,887.65	143,931,887.65
Street Lights	341,263.46	1,013,708.09	3,935,295.99	3,935,295.99
Def. Rev. HCC Relicensing AFUDC	(848,284.95)	(2,340,426.07)	(10,706,039.99)	(10,706,039.99)
Revenue Sharing	-	-	-	-
<i>TOTAL GENERAL BUSINESS</i>	98,017,979.79	254,921,651.73	1,152,142,161.80	1,152,142,161.80
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
<i>TOTAL IDAHO</i>	\$ 98,017,979.79	\$ 254,921,651.73	\$ 1,152,142,161.80	\$ 1,152,142,161.80
Idaho Unbilled	15,073,772.00	15,078,530.00	(3,592,199.00)	(3,592,199.00)
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	639,673.61	1,267,977.78	(13,769,551.01)	(13,769,551.01)
<hr/>				
OREGON				
Residential	\$ 2,187,598.26	\$ 5,034,923.43	\$ 19,292,567.18	\$ 19,292,567.18
Commercial	1,206,354.58	3,338,504.67	12,487,206.58	12,487,206.58
Industrial	1,183,883.64	3,799,734.94	15,812,491.25	15,812,491.25
Irrigation	(6,236.80)	42,603.90	6,097,940.08	6,097,940.08
Street Lights	12,162.15	36,594.16	143,799.47	143,799.47
<i>TOTAL GENERAL BUSINESS</i>	4,583,761.83	12,252,361.10	53,834,004.56	53,834,004.56
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
Bridger Revenue Deferral	-	-	-	-
<i>TOTAL OREGON</i>	\$ 4,583,761.83	\$ 12,252,361.10	\$ 53,834,004.56	\$ 53,834,004.56
Oregon Unbilled	667,155.00	781,632.00	(651,051.00)	(651,051.00)

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES

TOTAL COMPANY
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	54,839,011	50,761,833	43,226,456	34,292,311	29,623,129	31,109,062
3 - Residential Master Meter	47,069	50,853	39,671	29,432	26,181	22,795
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	223,541	205,607	169,856	136,302	117,592	123,100
7 - Small General Serv.	1,924,773	1,821,985	1,561,951	1,225,087	1,185,484	1,233,091
9 - Large General Serv.	22,358,902	21,840,059	21,007,566	19,625,070	19,591,244	21,384,590
15 - Dusk/Dawn Lighting	115,620	115,679	115,746	115,522	115,626	114,530
19 - Uniform Rate Cont.	10,395,125	10,158,883	9,555,652	10,583,433	9,821,669	10,356,887
24 - Irrigation & Pump.	227,008	219,309	249,260	1,449,455	9,299,836	24,217,445
40 - Unmetered Gen. Serv.	77,315	77,266	77,171	77,113	77,142	77,151
41 - Municipal St. Light.	309,249	308,957	317,321	302,543	302,213	300,074
42 - Traffic Control Light.	14,446	14,310	13,877	13,242	13,356	13,174
Total All Rates	90,532,059	85,574,741	76,334,527	67,849,510	70,173,473	88,951,900
<u>Special Contracts</u>						
26 - Micron	1,968,688	1,851,662	1,991,391	1,982,966	2,075,568	2,091,802
29 - J R Simplot	666,625	634,296	680,992	650,891	667,349	400,942
30 - DOE	1,124,207	936,633	814,943	681,639	656,134	607,513
Total Specials	3,759,520	3,422,591	3,487,327	3,315,497	3,399,052	3,100,258
Total Firm Retail Sales	94,291,579	88,997,333	79,821,854	71,165,007	73,572,524	92,052,157

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2017

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	41,688,735	47,159,063	38,174,094	29,124,273	32,675,498	43,380,341	476,053,806
3 - Residential Master Meter	26,861	32,855	27,066	24,470	28,636	42,467	398,358
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	160,878	185,804	151,509	115,248	123,875	162,073	1,875,386
7 - Small General Serv.	1,496,163	1,634,837	1,443,820	1,256,503	1,294,235	1,487,477	17,565,405
9 - Large General Serv.	24,860,196	26,209,829	24,372,454	20,817,397	20,304,716	21,046,090	263,418,112
15 - Dusk/Dawn Lighting	114,992	115,180	115,187	114,702	115,139	115,230	1,383,155
19 - Uniform Rate Cont.	12,688,322	13,058,117	13,223,799	10,586,228	10,613,959	10,109,526	131,151,601
24 - Irrigation & Pump.	34,058,908	32,296,747	26,307,008	9,025,857	1,788,797	262,458	139,402,089
40 - Unmetered Gen. Serv.	77,171	77,180	77,185	77,141	77,185	77,184	926,203
41 - Municipal St. Light.	313,707	287,473	303,081	304,711	307,299	309,823	3,666,453
42 - Traffic Control Light.	13,269	13,310	13,341	13,703	13,860	14,013	163,901
Total All Rates	115,499,203	121,070,396	104,208,544	71,460,234	67,343,200	77,006,682	1,036,004,470
Special Contracts							
26 - Micron	2,173,708	2,210,909	2,092,599	2,050,247	2,021,522	2,018,240	24,529,304
29 - J R Simplot	671,889	688,496	679,438	670,136	681,821	699,102	7,791,977
30 - DOE	499,226	511,469	558,457	811,256	849,805	892,337	8,943,622
Total Specials	3,344,823	3,410,874	3,330,495	3,531,639	3,553,149	3,609,679	41,264,902
Total Firm Retail Sales	118,844,026	124,481,270	107,539,039	74,991,873	70,896,348	80,616,361	1,077,269,372

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	52,367,604	48,572,947	41,394,133	32,895,025	28,464,233	29,953,290
3 - Residential Master Meter	47,069	50,853	39,671	29,432	26,181	22,795
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	223,541	205,607	169,856	136,302	117,592	123,100
7 - Small General Serv.	1,682,229	1,606,744	1,381,459	1,094,680	1,063,655	1,103,753
9 - Large General Serv.	21,269,244	20,852,719	20,096,038	18,830,972	18,854,635	20,623,821
15 - Dusk/Dawn Lighting	106,637	106,557	106,655	106,494	106,620	105,541
19 - Uniform Rate Cont.	9,137,195	9,202,534	8,497,446	9,139,234	8,425,087	8,956,049
24 - Irrigation & Pump.	213,494	207,321	237,384	1,431,808	9,055,880	23,208,015
40 - Unmetered Gen. Serv.	77,270	77,220	77,126	77,067	77,097	77,106
41 - Municipal St. Light.	297,098	296,951	305,370	290,683	290,392	288,279
42 - Traffic Control Light.	14,235	14,108	13,689	13,064	13,183	13,015
Total Idaho Rates	85,435,614	81,193,562	72,318,827	64,044,761	66,494,557	84,474,764
<u>Special Contracts</u>						
26 - Micron	1,968,688	1,851,662	1,991,391	1,982,966	2,075,568	2,091,802
29 - J R Simplot	666,625	634,296	680,992	650,891	667,349	400,942
30 - DOE	1,124,207	936,633	814,943	681,639	656,134	607,513
Total Specials	3,759,520	3,422,591	3,487,327	3,315,497	3,399,052	3,100,258
Total Idaho Firm Sales	89,195,134	84,616,153	75,806,153	67,360,259	69,893,609	87,575,022

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	40,344,699	45,660,974	36,896,813	28,080,150	31,363,757	41,549,312	457,542,937
3 - Residential Master Meter	26,861	32,855	27,066	24,470	28,636	42,467	398,358
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	160,878	185,804	151,509	115,248	123,875	162,073	1,875,386
7 - Small General Serv.	1,333,462	1,461,843	1,293,341	1,128,796	1,148,245	1,320,705	15,618,911
9 - Large General Serv.	24,031,601	25,336,445	23,555,233	20,047,070	19,427,092	20,075,606	253,000,475
15 - Dusk/Dawn Lighting	105,982	106,195	106,207	105,714	106,157	106,237	1,274,997
19 - Uniform Rate Cont.	11,071,130	11,653,575	11,564,538	9,160,993	9,233,946	8,913,562	114,955,289
24 - Irrigation & Pump.	32,562,468	30,601,978	24,986,814	8,738,220	1,734,734	244,262	133,222,378
40 - Unmetered Gen. Serv.	77,126	77,135	77,140	77,095	77,139	77,139	925,659
41 - Municipal St. Light.	302,015	275,730	291,258	292,850	295,384	297,807	3,523,818
42 - Traffic Control Light.	13,110	13,152	13,185	13,534	13,678	13,817	161,770
Total Idaho Rates	110,029,333	115,405,686	98,963,104	67,784,141	63,552,644	72,802,985	982,499,979
<u>Special Contracts</u>							
26 - Micron	2,173,708	2,210,909	2,092,599	2,050,247	2,021,522	2,018,240	24,529,304
29 - J R Simplot	671,889	688,496	679,438	670,136	681,821	699,102	7,791,977
30 - DOE	499,226	511,469	558,457	811,256	849,805	892,337	8,943,622
Total Specials	3,344,823	3,410,874	3,330,495	3,531,639	3,553,149	3,609,679	41,264,902
Total Idaho Firm Sales	113,374,156	118,816,560	102,293,599	71,315,780	67,105,793	76,412,664	1,023,764,882

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,471,407	2,188,887	1,832,323	1,397,286	1,158,895	1,155,772
07 - Small General Serv.	242,544	215,240	180,492	130,408	121,828	129,338
09 - Large General Serv.	1,089,658	987,340	911,528	794,099	736,608	760,769
15 - Dusk/Dawn Lighting	8,983	9,122	9,091	9,028	9,006	8,990
19 - Uniform Rate Cont.	1,257,930	956,349	1,058,206	1,444,199	1,396,582	1,400,838
24 - Irrigation Service	13,515	11,988	11,876	17,647	243,956	1,009,430
40 - Unmetered Gen. Serv.	45	45	45	45	45	45
41 - Municipal St. Light.	12,151	12,006	11,951	11,860	11,821	11,795
42 - Traffic Control Light.	212	203	188	177	173	159
Total Oregon Firm Sales	5,096,445	4,381,180	4,015,700	3,804,749	3,678,916	4,477,136

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,344,035	1,498,089	1,277,282	1,044,123	1,311,741	1,831,029	18,510,869
07 - Small General Serv.	162,702	172,995	150,479	127,707	145,990	166,771	1,946,494
09 - Large General Serv.	828,595	873,384	817,221	770,327	877,624	970,484	10,417,637
15 - Dusk/Dawn Lighting	9,011	8,985	8,980	8,988	8,982	8,993	108,158
19 - Uniform Rate Cont.	1,617,191	1,404,542	1,659,261	1,425,235	1,380,013	1,195,965	16,196,312
24 - Irrigation Service	1,496,440	1,694,769	1,320,193	287,637	54,063	18,196	6,179,711
40 - Unmetered Gen. Serv.	45	45	45	45	45	45	544
41 - Municipal St. Light.	11,692	11,743	11,823	11,861	11,915	12,016	142,634
42 - Traffic Control Light.	159	158	156	169	182	197	2,132
Total Oregon Firm Sales	5,469,870	5,664,710	5,245,440	3,676,093	3,790,556	4,203,697	53,504,490

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	676,177,430	613,080,447	471,679,156	352,122,826	335,246,715	340,683,109
3 - Residential Master Meter	604,666	637,865	443,688	308,735	304,553	265,574
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,951,011	2,633,823	1,939,234	1,435,128	1,364,428	1,402,724
7 - Small General Serv.	18,376,810	17,604,462	13,946,848	10,361,597	10,257,972	10,533,261
9 - Large General Serv.	361,094,376	356,294,841	317,278,014	285,063,086	290,670,608	306,201,158
15 - Dusk/Dawn Lighting	574,472	574,354	574,794	574,002	573,735	573,305
19 - Uniform Rate Cont.	205,685,897	201,900,016	185,216,867	209,355,108	191,615,005	203,302,190
24 - Irrigation & Pump.	2,336,622	2,232,107	2,676,989	10,816,505	91,714,010	281,165,420
40 - Unmetered Gen. Serv.	936,663	936,081	934,938	934,133	934,447	934,665
41 - Municipal St. Light.	2,441,053	2,298,274	2,508,212	2,317,838	2,298,925	2,257,762
42 - Traffic Control Light.	245,998	243,723	236,405	225,593	227,573	224,555
Total All Rates	1,271,424,999	1,198,435,993	997,435,144	873,514,551	925,207,971	1,147,543,723
<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	42,988,320	38,637,119	43,167,118	42,290,930	44,259,995	43,593,609
29 - J R Simplot	15,158,116	14,001,999	15,563,856	14,674,938	15,309,139	6,489,010
30 - DOE	25,632,653	20,471,967	17,747,288	15,044,383	14,600,909	12,947,482
Total Specials	83,779,089	73,111,085	76,478,262	72,010,251	74,170,043	63,030,101
Unbilled kWh	(5,422,715)	(222,759,617)	(64,526,886)	(20,664,824)	141,555,406	187,256,352
Total Firm Retail Sales	1,349,781,373	1,048,787,461	1,009,386,520	924,859,978	1,140,933,420	1,397,830,176

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	463,589,110	515,930,202	436,502,842	347,257,494	365,411,315	454,310,791	5,371,991,437
3 - Residential Master Meter	339,352	410,698	338,512	300,470	328,367	455,500	4,737,980
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,904,033	2,148,551	1,792,556	1,408,786	1,425,885	1,768,504	22,174,663
7 - Small General Serv.	12,888,494	14,023,286	12,510,487	11,031,020	11,345,208	12,936,600	155,816,045
9 - Large General Serv.	348,009,075	369,928,647	348,155,748	310,492,434	303,393,699	311,789,100	3,908,370,786
15 - Dusk/Dawn Lighting	571,451	572,378	572,716	570,676	573,532	573,798	6,879,213
19 - Uniform Rate Cont.	206,955,587	216,921,263	216,971,953	206,487,764	209,936,677	198,362,054	2,452,710,381
24 - Irrigation & Pump.	477,878,006	446,255,769	336,024,392	100,164,307	17,707,944	2,841,045	1,771,813,116
40 - Unmetered Gen. Serv.	934,921	935,013	935,043	934,492	935,037	935,053	11,220,486
41 - Municipal St. Light.	2,286,793	2,244,408	2,324,928	2,356,840	2,405,820	2,454,024	28,194,878
42 - Traffic Control Light.	226,176	226,886	227,428	233,545	236,153	238,681	2,792,716
Total All Rates	1,515,582,998	1,569,597,101	1,356,356,605	981,237,829	913,699,637	986,665,150	13,736,701,700
<u>Special Contracts</u>	July	August	September	October	November	December	Total
26 - Micron	46,861,861	46,883,966	44,054,035	44,286,774	43,133,509	43,469,953	523,627,189
29 - J R Simplot	15,321,889	15,854,109	15,492,053	15,254,765	15,449,602	16,058,247	174,627,723
30 - DOE	11,364,267	11,635,180	12,116,017	18,294,275	19,295,370	20,037,834	199,187,625
Total Specials	73,548,017	74,373,255	71,662,105	77,835,814	77,878,481	79,566,034	897,442,537
Unbilled kWh	136,812,889	(92,394,448)	(267,816,759)	(50,195,342)	29,056,000	165,909,636	(63,190,308)
Total Firm Retail Sales	1,725,943,904	1,551,575,908	1,160,201,951	1,008,878,301	1,020,634,118	1,232,140,820	14,570,953,929

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	646,080,974	587,075,665	452,283,792	339,435,870	323,582,552	329,462,665
3 - Residential Master Meter	604,666	637,865	443,688	308,735	304,553	265,574
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,951,011	2,633,823	1,939,234	1,435,128	1,364,428	1,402,724
7 - Small General Serv.	15,717,948	15,197,555	12,093,464	9,169,384	9,129,388	9,365,117
9 - Large General Serv.	344,896,092	341,594,346	304,588,316	274,906,807	281,208,024	296,813,335
15 - Dusk/Dawn Lighting	538,391	537,756	538,348	537,774	537,586	537,250
19 - Uniform Rate Cont.	184,112,178	186,557,468	167,955,674	183,916,619	167,184,717	178,964,055
24 - Irrigation & Pump.	2,238,120	2,152,303	2,598,608	10,664,574	90,124,983	272,769,339
40 - Unmetered Gen. Serv.	936,214	935,632	934,489	933,684	933,998	934,216
41 - Municipal St. Light.	2,359,843	2,220,403	2,431,603	2,243,331	2,225,333	2,184,760
42 - Traffic Control Light.	243,744	241,567	234,409	223,707	225,731	222,865
Total Idaho Rates	1,200,679,182	1,139,784,384	946,041,625	823,775,613	876,821,293	1,092,921,900
<u>Special Contracts</u>						
26 - Micron	42,988,320	38,637,119	43,167,118	42,290,930	44,259,995	43,593,609
29 - J R Simplot	15,158,116	14,001,999	15,563,856	14,674,938	15,309,139	6,489,010
30 - DOE	25,632,653	20,471,967	17,747,288	15,044,383	14,600,909	12,947,482
Total Specials	83,779,089	73,111,085	76,478,262	72,010,251	74,170,043	63,030,101
Unbilled kWh	2,163,494	(215,401,406)	(66,314,782)	(18,352,203)	137,705,685	183,105,640
Total Idaho Firm Sales	1,286,621,765	997,494,063	956,205,105	877,433,661	1,088,697,021	1,339,057,641

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	449,066,129	499,685,495	422,654,061	336,265,166	352,185,709	437,135,515	5,174,913,593
3 - Residential Master Meter	339,352	410,698	338,512	300,470	328,367	455,500	4,737,980
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,904,033	2,148,551	1,792,556	1,408,786	1,425,885	1,768,504	22,174,663
7 - Small General Serv.	11,381,173	12,417,524	11,100,141	9,807,677	9,939,628	11,351,227	136,670,226
9 - Large General Serv.	337,968,441	359,104,097	337,987,195	300,432,518	291,632,089	298,958,842	3,770,090,102
15 - Dusk/Dawn Lighting	535,283	536,308	536,670	534,591	537,466	537,667	6,445,091
19 - Uniform Rate Cont.	182,081,369	195,779,070	191,456,412	181,583,140	185,945,570	178,099,189	2,183,635,461
24 - Irrigation & Pump.	461,340,885	427,144,631	322,661,251	96,890,063	17,241,572	2,685,268	1,708,511,597
40 - Unmetered Gen. Serv.	934,472	934,564	934,594	934,043	934,588	934,604	11,215,098
41 - Municipal St. Light.	2,215,324	2,172,444	2,251,112	2,282,138	2,329,877	2,375,764	27,291,933
42 - Traffic Control Light.	224,489	225,206	225,771	231,742	234,211	236,586	2,770,028
Total Idaho Rates	1,447,990,951	1,500,558,588	1,291,938,275	930,670,334	862,734,962	934,538,666	13,048,455,772
<u>Special Contracts</u>							
26 - Micron	46,861,861	46,883,966	44,054,035	44,286,774	43,133,509	43,469,953	523,627,189
29 - J R Simplot	15,321,889	15,854,109	15,492,053	15,254,765	15,449,602	16,058,247	174,627,723
30 - DOE	11,364,267	11,635,180	12,116,017	18,294,275	19,295,370	20,037,834	199,187,625
Total Specials	73,548,017	74,373,255	71,662,105	77,835,814	77,878,481	79,566,034	897,442,537
Unbilled kWh	134,498,109	(92,748,198)	(257,677,883)	(51,934,739)	29,779,840	158,065,784	(57,110,659)
Total Idaho Firm Sales	1,656,037,077	1,482,183,645	1,105,922,497	956,571,409	970,393,283	1,172,170,484	13,888,787,650

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	30,096,456	26,004,782	19,395,364	12,686,956	11,664,163	11,220,444
07 - Small General Serv.	2,658,862	2,406,907	1,853,384	1,192,213	1,128,584	1,168,144
09 - Large General Serv.	16,198,284	14,700,495	12,689,698	10,156,279	9,462,584	9,387,823
15 - Dusk/Dawn Lighting	36,081	36,597	36,445	36,228	36,149	36,055
19 - Uniform Rate Cont.	21,573,719	15,342,548	17,261,193	25,438,489	24,430,288	24,338,135
24 - Irrigation Service	98,502	79,804	78,381	151,931	1,589,027	8,396,081
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	81,210	77,871	76,609	74,507	73,592	73,002
42 - Traffic Control Light.	2,254	2,156	1,996	1,886	1,842	1,690
Total Oregon Tariff	70,745,817	58,651,609	51,393,519	49,738,938	48,386,678	54,621,823
Unbilled kWh	(7,586,209)	(7,358,211)	1,787,896	(2,312,621)	3,849,721	4,150,712
Total Oregon Firm Sales	63,159,608	51,293,398	53,181,415	47,426,317	52,236,399	58,772,535

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	14,522,981	16,244,707	13,848,781	10,992,328	13,225,606	17,175,276	197,077,844
07 - Small General Serv.	1,507,321	1,605,762	1,410,346	1,223,343	1,405,580	1,585,373	19,145,819
09 - Large General Serv.	10,040,634	10,824,550	10,168,553	10,059,916	11,761,610	12,830,258	138,280,684
15 - Dusk/Dawn Lighting	36,167	36,070	36,046	36,085	36,066	36,131	434,121
19 - Uniform Rate Cont.	24,874,218	21,142,193	25,515,541	24,904,624	23,991,107	20,262,865	269,074,920
24 - Irrigation Service	16,537,121	19,111,138	13,363,141	3,274,244	466,372	155,777	63,301,519
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	71,469	71,964	73,816	74,702	75,943	78,260	902,945
42 - Traffic Control Light.	1,687	1,680	1,657	1,803	1,942	2,095	22,688
Total Oregon Tariff	67,592,047	69,038,513	64,418,330	50,567,494	50,964,675	52,126,484	688,245,928
Unbilled kWh	2,314,780	353,750	(10,138,876)	1,739,397	(723,840)	7,843,852	(6,079,649)
Total Oregon Firm Sales	69,906,827	69,392,263	54,279,454	52,306,891	50,240,835	59,970,336	682,166,279

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	598,034,542	555,592,338	479,331,427	382,663,433	328,264,360	333,316,162
3 - Residential Master Meter	536,916	580,186	452,329	335,255	298,095	259,380
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,620,362	2,395,661	1,977,002	1,558,405	1,335,495	1,370,007
7 - Small General Serv.	17,558,548	16,523,989	13,970,950	10,647,519	10,238,599	10,419,478
9 - Large General Serv.	347,834,994	338,383,661	318,937,298	291,746,442	290,146,728	303,137,037
15 - Dusk/Dawn Lighting	574,472	574,353	574,794	574,003	573,735	573,305
19 - Uniform Rate Cont.	205,685,897	201,900,016	185,216,867	209,355,108	191,615,005	203,302,265
24 - Irrigation & Pump.	2,336,622	2,232,107	2,676,989	20,476,947	136,467,726	287,194,142
40 - Unmetered Gen. Serv.	936,663	936,081	934,938	934,133	934,447	934,665
41 - Municipal St. Light.	2,441,053	2,298,274	2,508,212	2,317,838	2,298,925	2,257,762
42 - Traffic Control Light.	245,998	243,723	236,405	225,593	227,573	224,555
Total All Rates	1,178,806,066	1,121,660,389	1,006,817,211	920,834,677	962,400,688	1,142,988,758
<u>Special Contracts</u>						
26 - Micron	42,988,320	38,637,119	43,167,118	42,290,930	44,259,995	43,593,609
29 - J R Simplot	15,158,116	14,001,999	15,563,856	14,674,938	15,309,139	6,489,010
30 - DOE	25,632,653	20,471,967	17,747,288	15,044,383	14,600,909	12,947,482
Total Specials	83,779,089	73,111,085	76,478,262	72,010,251	74,170,043	63,030,101
Total Firm Retail Sales	1,262,585,155	1,194,771,474	1,083,295,473	992,844,928	1,036,570,731	1,206,018,859

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	418,047,607	470,355,408	397,443,073	321,972,882	362,847,769	483,098,613	5,130,967,613
3 - Residential Master Meter	305,813	374,336	308,158	278,474	326,107	484,245	4,539,295
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,715,854	1,958,325	1,631,818	1,305,657	1,416,073	1,880,110	21,164,769
7 - Small General Serv.	12,320,480	13,515,336	12,172,304	10,920,825	11,321,232	13,231,440	152,840,700
9 - Large General Serv.	334,763,109	358,802,910	340,455,217	308,139,112	302,902,003	317,710,454	3,852,958,965
15 - Dusk/Dawn Lighting	571,450	572,378	572,717	570,676	573,532	573,798	6,879,213
19 - Uniform Rate Cont.	206,955,512	216,921,263	216,971,953	206,487,764	209,936,677	198,734,049	2,453,082,376
24 - Irrigation & Pump.	452,758,662	427,748,231	325,854,105	132,231,903	25,394,049	2,841,045	1,818,212,528
40 - Unmetered Gen. Serv.	934,921	935,013	935,043	934,492	935,037	935,053	11,220,486
41 - Municipal St. Light.	2,286,793	2,244,408	2,324,928	2,356,840	2,405,820	2,454,024	28,194,877
42 - Traffic Control Light.	226,176	226,886	227,428	233,545	236,153	238,681	2,792,716
Total All Rates	1,430,886,377	1,493,654,495	1,298,896,744	985,432,170	918,294,452	1,022,181,512	13,482,853,539
Special Contracts							
26 - Micron	46,861,861	46,883,966	44,054,035	44,286,774	43,133,509	43,469,953	523,627,189
29 - J R Simplot	15,321,889	15,854,109	15,492,053	15,254,765	15,449,602	16,058,247	174,627,723
30 - DOE	11,364,267	11,635,180	12,116,017	18,294,275	19,295,370	20,037,834	199,187,625
Total Specials	73,548,017	74,373,255	71,662,105	77,835,814	77,878,481	79,566,034	897,442,537
Total Firm Retail Sales	1,504,434,394	1,568,027,750	1,370,558,849	1,063,267,984	996,172,933	1,101,747,546	14,380,296,076

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	573,690,116	533,989,588	461,092,341	368,593,403	316,720,960	321,778,289
3 - Residential Master Meter	536,916	580,186	452,329	335,255	298,095	259,380
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,620,362	2,395,661	1,977,002	1,558,405	1,335,495	1,370,007
7 - Small General Serv.	15,078,766	14,348,304	12,187,062	9,419,387	9,109,710	9,245,751
9 - Large General Serv.	332,602,893	324,903,224	306,660,573	281,332,339	280,681,981	293,711,521
15 - Dusk/Dawn Lighting	538,391	537,756	538,348	537,774	537,586	537,250
19 - Uniform Rate Cont.	184,112,178	186,557,468	167,955,674	183,916,619	167,184,717	178,964,130
24 - Irrigation & Pump.	2,238,120	2,152,303	2,598,608	20,325,016	133,450,776	278,057,726
40 - Unmetered Gen. Serv.	936,214	935,632	934,489	933,684	933,998	934,216
41 - Municipal St. Light.	2,359,843	2,220,403	2,431,603	2,243,331	2,225,333	2,184,760
42 - Traffic Control Light.	243,744	241,567	234,409	223,707	225,731	222,865
Total Idaho Rates	1,114,957,542	1,068,862,092	957,062,438	869,418,921	912,704,382	1,087,265,895
Special Contracts						
26 - Micron	42,988,320	38,637,119	43,167,118	42,290,930	44,259,995	43,593,609
29 - J R Simplot	15,158,116	14,001,999	15,563,856	14,674,938	15,309,139	6,489,010
30 - DOE	25,632,653	20,471,967	17,747,288	15,044,383	14,600,909	12,947,482
Total Specials	83,779,089	73,111,085	76,478,262	72,010,251	74,170,043	63,030,101
Total Idaho Firm Sales	1,198,736,631	1,141,973,177	1,033,540,700	941,429,172	986,874,425	1,150,295,996

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	404,684,026	455,444,999	384,754,896	311,649,161	349,762,199	464,722,060	4,946,882,037
3 - Residential Master Meter	305,813	374,336	308,158	278,474	326,107	484,245	4,539,295
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,715,854	1,958,325	1,631,818	1,305,657	1,416,073	1,880,110	21,164,769
7 - Small General Serv.	10,894,648	11,992,939	10,818,677	9,726,806	9,921,214	11,593,701	134,336,965
9 - Large General Serv.	325,186,630	348,459,496	330,631,799	298,287,087	291,181,333	304,506,094	3,718,144,970
15 - Dusk/Dawn Lighting	535,283	536,308	536,670	534,591	537,466	537,667	6,445,090
19 - Uniform Rate Cont.	182,081,294	195,779,070	191,456,412	181,583,140	185,945,570	178,471,184	2,184,007,456
24 - Irrigation & Pump.	437,654,881	409,902,488	312,747,138	128,663,036	24,793,102	2,685,268	1,755,268,462
40 - Unmetered Gen. Serv.	934,472	934,564	934,594	934,043	934,588	934,604	11,215,098
41 - Municipal St. Light.	2,215,324	2,172,444	2,251,112	2,282,138	2,329,877	2,375,764	27,291,932
42 - Traffic Control Light.	224,489	225,206	225,771	231,742	234,211	236,586	2,770,028
Total Idaho Rates	1,366,432,714	1,427,780,176	1,236,297,045	935,475,875	867,381,740	968,427,283	12,812,066,103
Special Contracts							
26 - Micron	46,861,861	46,883,966	44,054,035	44,286,774	43,133,509	43,469,953	523,627,189
29 - J R Simplot	15,321,889	15,854,109	15,492,053	15,254,765	15,449,602	16,058,247	174,627,723
30 - DOE	11,364,267	11,635,180	12,116,017	18,294,275	19,295,370	20,037,834	199,187,625
Total Specials	73,548,017	74,373,255	71,662,105	77,835,814	77,878,481	79,566,034	897,442,537
Total Idaho Firm Sales	1,439,980,731	1,502,153,431	1,307,959,150	1,013,311,689	945,260,221	1,047,993,317	13,709,508,640

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	24,344,426	21,602,750	18,239,086	14,070,030	11,543,400	11,537,873
07 - Small General Serv.	2,479,782	2,175,685	1,783,888	1,228,132	1,128,889	1,173,727
09 - Large General Serv.	15,232,101	13,480,437	12,276,725	10,414,103	9,464,747	9,425,516
15 - Dusk/Dawn Lighting	36,081	36,597	36,446	36,229	36,149	36,055
19 - Uniform Rate Cont.	21,573,719	15,342,548	17,261,193	25,438,489	24,430,288	24,338,135
24 - Irrigation Service	98,502	79,804	78,381	151,931	3,016,950	9,136,416
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	81,210	77,871	76,609	74,507	73,592	73,002
42 - Traffic Control Light.	2,254	2,156	1,996	1,886	1,842	1,690
Total Oregon Firm Sales	63,848,524	52,798,297	49,754,773	51,415,756	49,696,306	55,722,863

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2017

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	13,363,581	14,910,409	12,688,177	10,323,721	13,085,570	18,376,553	184,085,576
07 - Small General Serv.	1,425,832	1,522,397	1,353,627	1,194,019	1,400,018	1,637,739	18,503,735
09 - Large General Serv.	9,576,479	10,343,414	9,823,418	9,852,025	11,720,670	13,204,360	134,813,995
15 - Dusk/Dawn Lighting	36,167	36,070	36,047	36,085	36,066	36,131	434,123
19 - Uniform Rate Cont.	24,874,218	21,142,193	25,515,541	24,904,624	23,991,107	20,262,865	269,074,920
24 - Irrigation Service	15,103,781	17,845,743	13,106,967	3,568,867	600,947	155,777	62,944,066
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	71,469	71,964	73,816	74,702	75,943	78,260	902,945
42 - Traffic Control Light.	1,687	1,680	1,657	1,803	1,942	2,095	22,688
Total Oregon Firm Sales	64,453,663	65,874,319	62,599,699	49,956,295	50,912,712	53,754,229	670,787,436

IPCO POWER SUPPLY EXPENSES FOR 2017 NORMALIZED LOADS OVER 90 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	786,334.5	766,994.2	836,220.9	888,261.7	955,880.9	918,419.7	703,410.3	515,400.6	517,708.9	518,797.3	442,080.4	646,652.2	8,496,161.4
Bridger													
Energy (MWh)	249,449.2	102,410.3	29,650.2	26,631.5	17,385.2	75,773.0	220,753.9	280,212.0	152,171.3	101,321.8	127,441.8	156,247.3	1,539,447.5
Expense (\$ x 1000)	\$ 8,227.3	\$ 3,584.6	\$ 1,231.1	\$ 1,139.1	\$ 818.0	\$ 2,709.2	\$ 7,360.1	\$ 9,206.8	\$ 5,176.8	\$ 3,574.4	\$ 4,456.8	\$ 5,325.8	52,810.0
Boardman													
Energy (MWh)	34,217.3	21,799.0	13,082.2	11,236.6	12,848.3	18,190.9	33,834.6	39,041.8	28,343.3	24,858.0	26,219.8	30,367.5	294,039.3
Expense (\$ x 1000)	\$ 866.4	\$ 561.8	\$ 347.7	\$ 307.2	\$ 345.0	\$ 476.6	\$ 856.9	\$ 983.6	\$ 725.0	\$ 640.1	\$ 673.1	\$ 771.7	7,555.1
Valmy													
Energy (MWh)	53,848.2	18,651.3	6,510.5	6,767.7	7,004.5	15,916.1	39,450.8	51,413.5	25,750.7	17,084.2	22,023.2	25,760.6	290,181.6
Expense (\$ x 1000)	\$ 2,089.9	\$ 975.0	\$ 587.0	\$ 596.3	\$ 602.4	\$ 891.7	\$ 1,640.9	\$ 2,015.3	\$ 1,204.0	\$ 930.3	\$ 1,110.2	\$ 1,215.8	13,858.8
Langley Gulch													
Energy (MWh)	86,295.5	156,694.8	190,630.6	178,735.5	178,727.4	162,842.5	198,620.4	199,041.1	190,444.9	195,383.6	191,185.2	205,229.0	2,133,830.6
Expense (\$ x 1000)	\$ 2,748.4	\$ 3,440.2	\$ 2,973.0	\$ 2,948.6	\$ 3,051.7	\$ 3,086.2	\$ 3,212.8	\$ 3,470.0	\$ 3,413.7	\$ 3,220.9	\$ 3,508.6	\$ 4,440.4	39,514.7
Danskin													
Energy (MWh)	78.9	2,752.1	11,892.2	3,259.1	3,826.7	8,121.9	102,445.4	103,360.0	48,634.9	48,334.2	32,662.5	11,270.3	376,638.4
Expense (\$ x 1000)	\$ 4.2	\$ 100.6	\$ 319.4	\$ 75.8	\$ 103.4	\$ 246.0	\$ 2,732.5	\$ 2,869.6	\$ 1,327.9	\$ 1,231.0	\$ 847.2	\$ 340.8	10,198.5
Bennett Mountain													
Energy (MWh)	5.1	1,217.1	5,081.3	1,030.4	757.2	3,336.8	69,169.0	68,143.6	26,137.8	29,875.5	14,997.7	5,433.1	225,184.6
Expense (\$ x 1000)	\$ 0.3	\$ 47.8	\$ 141.0	\$ 24.0	\$ 20.5	\$ 100.2	\$ 1,827.9	\$ 1,841.9	\$ 700.4	\$ 759.4	\$ 382.7	\$ 171.0	6,017.1
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 750.4	\$ 679.3	\$ 750.4	\$ 726.7	\$ 750.4	\$ 726.7	\$ 750.4	\$ 750.4	\$ 726.7	\$ 750.4	\$ 726.7	\$ 750.4	8,838.5
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	49,063.8	8,547.2	16,351.5	5,205.4	8,376.2	27,943.8	23,609.1	41,603.9	21,666.8	6,460.4	46,310.4	26,338.2	281,476.7
Elkhorn Wind Energy (MWh)	24,406.6	24,037.6	26,788.0	26,520.8	25,525.8	25,150.8	26,303.4	23,209.4	21,015.4	23,409.4	30,182.4	29,442.4	305,991.7
Neal Hot Springs Energy (MWh)	18,122.3	16,549.7	16,837.4	14,443.8	11,596.0	10,890.1	8,804.1	9,600.0	12,015.1	16,328.6	18,406.8	18,890.2	172,484.2
Raft River Geothermal Energy (MWh)	7,343.4	6,500.6	6,869.5	6,636.1	5,316.5	5,818.7	6,165.3	5,627.7	6,277.3	6,504.6	7,005.4	7,460.7	77,525.9
Total Energy Excl. PURPA (MWh)	98,936.1	55,635.1	66,846.4	52,806.1	50,814.5	69,803.4	64,881.8	80,040.9	60,974.6	52,703.0	101,905.1	82,131.5	837,478.6
Market Expense (\$ x 1000)	\$ 1,605.7	\$ 254.7	\$ 464.4	\$ 143.6	\$ 235.1	\$ 797.5	\$ 759.8	\$ 1,303.5	\$ 677.3	\$ 189.9	\$ 1,411.0	\$ 826.5	8,669.0
Elkhorn Wind Expense (\$ x 1000)	\$ 1,479.3	\$ 1,456.9	\$ 1,193.4	\$ 1,181.5	\$ 1,137.2	\$ 1,524.4	\$ 1,913.0	\$ 1,688.0	\$ 1,273.7	\$ 1,418.8	\$ 2,195.2	\$ 2,141.3	18,602.8
Neal Hot Springs Expense (\$ x 1000)	\$ 2,026.6	\$ 1,850.8	\$ 1,380.2	\$ 1,184.0	\$ 950.5	\$ 1,217.8	\$ 1,181.5	\$ 1,288.3	\$ 1,343.7	\$ 1,826.0	\$ 2,470.2	\$ 2,535.1	19,254.6
Raft River Geothermal Expense (\$ x 1000)	\$ 474.6	\$ 420.1	\$ 326.3	\$ 315.2	\$ 252.5	\$ 376.1	\$ 478.2	\$ 436.5	\$ 405.7	\$ 420.4	\$ 543.3	\$ 578.7	5,027.6
Total Expense Excl. PURPA (\$ x 1000)	\$ 5,586.2	\$ 3,982.5	\$ 3,364.3	\$ 2,824.3	\$ 2,575.3	\$ 3,915.7	\$ 4,332.6	\$ 4,716.3	\$ 3,700.4	\$ 3,855.2	\$ 6,619.7	\$ 6,081.6	51,554.1
Surplus Sales													
Energy (MWh)	88,835.4	216,010.1	258,856.9	351,964.3	265,281.4	158,958.1	58,089.9	21,162.8	50,215.9	152,380.9	27,624.5	87,529.3	1,736,909.5
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,880.6	\$ 5,525.5	\$ 4,950.7	\$ 7,125.1	\$ 5,242.7	\$ 3,191.8	\$ 1,736.0	\$ 774.2	\$ 1,354.0	\$ 4,061.3	\$ 645.9	\$ 2,516.7	40,004.3
Transmission Expenses (\$ x 1000)	\$ 88.8	\$ 216.0	\$ 258.9	\$ 352.0	\$ 265.3	\$ 159.0	\$ 58.1	\$ 21.2	\$ 50.2	\$ 152.4	\$ 27.6	\$ 87.5	1,736.9
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,791.8	\$ 5,309.5	\$ 4,691.8	\$ 6,773.1	\$ 4,977.4	\$ 3,032.9	\$ 1,677.9	\$ 753.0	\$ 1,303.8	\$ 3,908.9	\$ 618.2	\$ 2,429.1	38,267.4
Net Power Supply Expenses (\$ x 1000)	\$ 17,481.3	\$ 8,062.2	\$ 5,022.1	\$ 1,868.9	\$ 3,289.3	\$ 9,119.5	\$ 21,036.3	\$ 25,100.8	\$ 15,671.1	\$ 11,052.7	\$ 17,706.7	\$ 16,668.4	152,079.3
2017 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 11,183.62	\$ 5,121.30	\$ 2,165.83	\$ 2,042.65	\$ 1,765.35	\$ 4,077.48	\$ 9,857.98	\$ 12,205.69	\$ 7,105.78	\$ 5,144.74	\$ 6,240.13	\$ 7,313.34	\$ 74,223.89
Account 547, Gas	\$ 3,503.30	\$ 4,267.80	\$ 4,183.81	\$ 3,775.02	\$ 3,926.07	\$ 4,159.10	\$ 8,523.65	\$ 8,931.88	\$ 6,168.70	\$ 5,961.69	\$ 5,465.14	\$ 5,702.59	\$ 64,568.75
Account 555, Non-PURPA Purchased Power	\$ 5,586.2	\$ 3,982.5	\$ 3,364.3	\$ 2,824.3	\$ 2,575.3	\$ 3,915.7	\$ 4,332.6	\$ 4,716.3	\$ 3,700.4	\$ 3,855.2	\$ 6,619.7	\$ 6,081.6	\$ 51,554.1
Account 447, Surplus Sales	\$ 2,791.8	\$ 5,309.5	\$ 4,691.8	\$ 6,773.1	\$ 4,977.4	\$ 3,032.9	\$ 1,677.9	\$ 753.0	\$ 1,303.8	\$ 3,908.9	\$ 618.2	\$ 2,429.1	\$ 38,267.4
Total NPSE	\$ 17,481.33	\$ 8,062.16	\$ 5,022.05	\$ 1,868.87	\$ 3,289.30	\$ 9,119.47	\$ 21,036.33	\$ 25,100.83	\$ 15,671.15	\$ 11,052.68	\$ 17,706.74	\$ 16,668.40	\$ 152,079.31

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2017

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 66,361
2	Hydro Services	8,618
3	Water Management Services	149,691
4	QRE Reporting	7,720
5	Operating Agreements	3,338,358
6	Joint Use (Pole) - Idaho	461,121
7	Joint Use (Pole) - Oregon	<u>605</u>
8	Total	<u><u>\$ 4,032,474</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 78,518
10	Hydro Services	19,842
11	Water Management Services	142,787
12	QRE Reporting	1,116
13	Operating Agreements	3,338,358
14	Joint Use - Idaho	524,123
15	Joint Use - Oregon	<u>174</u>
16	Total	<u><u>\$ 4,104,918</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,152,142,161	0	1,152,142,161	(128,377,279)	1,023,764,882
OPUC	53,834,005	0	53,834,005	(329,515)	53,504,490
SUBTOTAL	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
OPPORTUNITY SALES	33,381,940	0	33,381,940	4,885,460	38,267,400
TOTAL SALES OF ELECTRICITY	1,239,358,106	0	1,239,358,106	(123,821,334)	1,115,536,772

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	4,032,474	4,032,474	0	4,032,474
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,273,744	0	4,273,744	0	4,273,744
454 - Rents from Electric Property					
Substation Equipment	3,297,492	0	3,297,492	0	3,297,492
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,558,940	0	1,558,940	0	1,558,940
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,366,106	0	1,366,106	0	1,366,106
Facilities Charges	7,983,118	0	7,983,118	0	7,983,118
Other Rentals	551,146	0	551,146	0	551,146
Miscellaneous	61,965	0	61,965	0	61,965
Total Account 454	15,236,097	0	15,236,097	0	15,236,097
456 - Other Electric Revenues					
Transmission for Others - Network	10,827,584	0	10,827,584	0	10,827,584
Transmission - Network Dist Facilities	752,735	0	752,735	0	752,735
Transmission - Point-to-Point & Other	30,491,134	0	30,491,134	0	30,491,134
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	39,240,688	(39,240,688)	0	0	0
Standby Service Charge	539,639	0	539,639	0	539,639
Sierra Pacific Usage Charge	76,163	0	76,163	0	76,163
Antelope	0	0	0	0	0
Miscellaneous	64,513	0	64,513	0	64,513
Total Account 456	81,992,456	(39,240,688)	42,751,768	0	42,751,768
TOTAL OTHER OPERATING REVENUE	101,502,297	(35,208,214)	66,294,083	0	66,294,083
TOTAL OPERATING REVENUES	1,340,860,403	(35,208,214)	1,305,652,189	(123,821,334)	1,181,830,855

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$39,240,688)	(\$2,154,604)
Other Revenue - Acct #415	Allocate over E10	\$4,032,474	\$187,180
Allocator Impacts		\$0	\$98 (A)
TOTAL TYPE I ADJUSTMENTS		(\$35,208,214)	(\$1,967,325) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$60,164,266	\$58,196,940	(\$1,967,325)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$128,706,794)	(\$329,515)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$4,885,460	\$217,971
Allocator Impacts		\$0	(\$10,246)
TOTAL TYPE II ADJUSTMENTS		(\$123,821,334)	(\$121,789) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$58,196,940	\$58,075,151	(\$121,789)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	978,720	(31,221)	947,499	(1,336)	946,163
501 / FUEL	107,893,663	0	107,893,663	(33,669,773)	74,223,890
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	8,501,434	0	8,501,434	0	8,501,434
TOTAL ACCOUNT 502	8,501,434	0	8,501,434	0	8,501,434
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,396,032	0	1,396,032	0	1,396,032
TOTAL ACCOUNT 505	1,396,032	0	1,396,032	0	1,396,032
506 / MISCELLANEOUS EXPENSES	11,694,905	(621)	11,694,284	(27)	11,694,257
507 / RENTS	328,946	0	328,946	0	328,946
TOTAL STEAM OPERATION EXPENSES	130,793,700	(31,842)	130,761,858	(33,671,136)	97,090,722
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	55,228	0	55,228	0	55,228
511 / STRUCTURES	440,434	0	440,434	0	440,434
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	11,031,366	0	11,031,366	0	11,031,366
TOTAL ACCOUNT 512	11,031,366	0	11,031,366	0	11,031,366
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	4,331,373	0	4,331,373	0	4,331,373
TOTAL ACCOUNT 513	4,331,373	0	4,331,373	0	4,331,373
514 / MISCELLANEOUS STEAM PLANT	5,935,275	0	5,935,275	0	5,935,275
TOTAL STEAM MAINTENANCE EXPENSES	21,793,676	0	21,793,676	0	21,793,676
TOTAL STEAM GENERATION EXPENSES	152,587,376	(31,842)	152,555,534	(33,671,136)	118,884,398

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,699,366	(530,608)	5,168,758	(22,707)	5,146,051
536 / WATER FOR POWER					
WATER LEASE	0	(96,476)	(96,476)	0	(96,476)
OTHER	5,857,068	0	5,857,068	(4,129)	5,852,939
TOTAL ACCOUNT 536	5,857,068	(96,476)	5,760,592	(4,129)	5,756,463
537 / HYDRAULIC EXPENSES	15,008,403	(688,192)	14,320,211	(29,451)	14,290,760
538 / ELECTRIC EXPENSES					
LABOR	1,581,887	(178,941)	1,402,946	(7,658)	1,395,288
OTHER	330,391	0	330,391	0	330,391
TOTAL ACCOUNT 538	1,912,278	(178,941)	1,733,337	(7,658)	1,725,679
539 / MISCELLANEOUS EXPENSES	8,270,822	(405,537)	7,865,285	(17,355)	7,847,930
540 / RENTS	241,787	0	241,787	0	241,787
TOTAL HYDRAULIC OPERATION EXPENSES	36,989,724	(1,899,754)	35,089,970	(81,300)	35,008,670
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	94,013	(8,645)	85,368	(370)	84,998
542 / STRUCTURES	1,139,095	(87,697)	1,051,398	(3,753)	1,047,645
543 / RESERVOIRS, DAMS & WATERWAYS	821,883	(49,659)	772,224	(2,125)	770,099
544 / ELECTRIC PLANT					
LABOR	1,299,798	(147,032)	1,152,766	(6,292)	1,146,474
OTHER	577,482	0	577,482	0	577,482
TOTAL ACCOUNT 544	1,877,280	(147,032)	1,730,248	(6,292)	1,723,956
545 / MISCELLANEOUS HYDRAULIC PLANT	2,819,560	(190,579)	2,628,981	(8,156)	2,620,825
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,751,831	(483,612)	6,268,219	(20,696)	6,247,523
TOTAL HYDRAULIC GENERATION EXPENSES	43,741,555	(2,383,366)	41,358,189	(101,996)	41,256,193

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	687,916	(70,205)	617,711	(3,004)	614,707
547 / FUEL					
SALMON DIESEL	3,887	0	3,887	0	3,887
OTHER	37,931,278	0	37,931,278	26,637,472	64,568,750
TOTAL ACCOUNT 547	37,935,165	0	37,935,165	26,637,472	64,572,637
548 / GENERATING EXPENSES					
LABOR	2,353,953	(266,276)	2,087,677	(11,395)	2,076,282
OTHER	1,817,718	0	1,817,718	0	1,817,718
TOTAL ACCOUNT 548	4,171,670	(266,276)	3,905,394	(11,395)	3,893,999
549 / MISCELLANEOUS EXPENSES	986,828	(52,456)	934,372	(2,245)	932,127
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	43,781,579	(388,937)	43,392,642	26,620,828	70,013,470
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	226	0	226	0	226
552 / STRUCTURES	335,091	(16,854)	318,237	(721)	317,516
553 / GENERATING & ELECTRIC PLANT					
LABOR	56,990	(6,447)	50,543	(276)	50,267
OTHER	538,095	0	538,095	0	538,095
TOTAL ACCOUNT 553	595,085	(6,447)	588,638	(276)	588,362
554 / MISCELLANEOUS EXPENSES	2,226,109	(32,534)	2,193,575	(1,392)	2,192,183
TOTAL OTHER POWER MAINT EXPENSES	3,156,511	(55,835)	3,100,676	(2,389)	3,098,287
TOTAL OTHER POWER GENERATION EXP	46,938,090	(444,772)	46,493,318	26,618,439	73,111,757
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	398,607	0	398,607	0	398,607
OTHER PURCHASED POWER	73,955,111	0	73,955,111	(22,401,011)	51,554,100
TOTAL ACCOUNT 555.0	74,353,718	0	74,353,718	(22,401,011)	51,952,707
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	2,798,602	(2,798,602)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	167,228,883	30,128,904	197,357,787	7,169,174	204,526,961
TOTAL COGEN & SMALL POWER PROD	170,027,485	27,330,302	197,357,787	7,169,174	204,526,961
TOTAL ACCOUNT 555	244,381,203	27,330,302	271,711,505	(15,231,837)	256,479,668
556 / LOAD CONTROL & DISPATCHING EXPENSES	2,885	(10)	2,875	0	2,875
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	51,516,051	(14,658,362)	36,857,689	(36,857,689)	0
OREGON POWER COST-RELATED EXPENSES	507,647	0	507,647	(507,647)	0
OTHER	3,983,561	(380,946)	3,602,615	(16,302)	3,586,313
TOTAL ACCOUNT 557	56,007,259	(15,039,308)	40,967,951	(37,381,638)	3,586,313
TOTAL OTHER POWER SUPPLY EXPENSES	300,391,347	12,290,984	312,682,331	(52,613,475)	260,068,856
TOTAL PRODUCTION EXPENSES	543,658,368	9,431,004	553,089,372	(59,768,168)	493,321,204

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,150,433	(257,829)	2,892,604	(11,034)	2,881,570
561 / LOAD DISPATCHING	4,888,192	(303,183)	4,585,009	(12,975)	4,572,034
562 / STATION EXPENSES	2,887,872	(256,127)	2,631,745	(10,961)	2,620,784
563 / OVERHEAD LINE EXPENSES	1,070,029	(45,429)	1,024,601	(1,944)	1,022,657
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	4,568,399	0	4,568,399	0	4,568,399
566 / MISCELLANEOUS EXPENSES	25	0	25	0	25
567 / RENTS	4,782,018	0	4,782,018	0	4,782,018
TOTAL TRANSMISSION OPERATION	21,346,969	(862,567)	20,484,402	(36,913)	20,447,488
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	154,736	(8,332)	146,404	(357)	146,047
569 / STRUCTURES	965,320	(85,105)	880,215	(3,642)	876,573
570 / STATION EQUIPMENT	1,925,172	(194,383)	1,730,789	(8,319)	1,722,470
571 / OVERHEAD LINES	883,265	(77,672)	805,593	(3,324)	802,269
573 / MISCELLANEOUS PLANT	3,357	(305)	3,053	(13)	3,039
TOTAL TRANSMISSION MAINTENANCE	3,931,851	(365,797)	3,566,054	(15,654)	3,550,400
TOTAL TRANSMISSION EXPENSES	25,278,820	(1,228,364)	24,050,456	(52,568)	23,997,888
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,208,616	(369,083)	3,839,533	(15,795)	3,823,738
581 / LOAD DISPATCHING	4,166,896	(387,738)	3,779,158	(16,593)	3,762,565
582 / STATION EXPENSES	1,555,734	(106,781)	1,448,953	(4,570)	1,444,383
583 / OVERHEAD LINE EXPENSES	4,916,620	(388,133)	4,528,487	(16,610)	4,511,877
584 / UNDERGROUND LINE EXPENSES	3,615,140	(162,298)	3,452,842	(6,946)	3,445,896
585 / STREET LIGHTING & SIGNAL SYSTEMS	118,675	(8,406)	110,269	(360)	109,909
586 / METER EXPENSES	4,904,919	(390,583)	4,514,337	(16,715)	4,497,622
587 / CUSTOMER INSTALLATIONS EXPENSE	1,276,382	(108,050)	1,168,332	(4,624)	1,163,708
588 / MISCELLANEOUS EXPENSES	6,886,864	(385,408)	6,501,455	(16,494)	6,484,962
589 / RENTS	381,320	(251)	381,068	(11)	381,058
TOTAL DISTRIBUTION OPERATION	32,031,165	(2,306,732)	29,724,434	(98,716)	29,625,717

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	(1,643,939)	(778)	(1,644,718)	(33)	(1,644,751)
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,887,158	(264,480)	3,622,678	(11,318)	3,611,360
593 / OVERHEAD LINES	13,818,925	(451,850)	13,367,075	(19,337)	13,347,738
594 / UNDERGROUND LINES	748,181	(56,595)	691,585	(2,422)	689,163
595 / LINE TRANSFORMERS	23,843	(837)	23,006	(36)	22,970
596 / STREET LIGHTING & SIGNAL SYSTEMS	554,421	(33,308)	521,114	(1,425)	519,689
597 / METERS	982,875	(88,159)	894,716	(3,773)	890,943
598 / MISCELLANEOUS PLANT	240,442	(18,816)	221,626	(805)	220,821
TOTAL DISTRIBUTION MAINTENANCE	18,611,906	(914,823)	17,697,083	(39,150)	17,657,933
TOTAL DISTRIBUTION EXPENSES	50,643,072	(3,221,555)	47,421,517	(137,866)	47,283,650
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	945,821	(96,198)	849,623	(4,117)	845,506
902 / METER READING	1,544,764	(102,665)	1,442,099	(4,394)	1,437,705
903 / CUSTOMER RECORDS & COLLECTIONS	14,205,692	(994,517)	13,211,175	(42,560)	13,168,614
904 / UNCOLLECTIBLE ACCOUNTS	5,732,560	(169)	5,732,391	(1,325)	5,731,066
905 / MISC EXPENSES	(944)	0	(944)	0	(944)
TOTAL CUSTOMER ACCOUNTING EXPENSES	22,427,893	(1,193,549)	21,234,344	(52,396)	21,181,948
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	821,144	(77,508)	743,636	(3,317)	740,319
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	311,134	0	311,134	0	311,134
OTHER	43,865,391	(39,720,786)	4,144,605	(20,546)	4,124,059
TOTAL ACCOUNT 908	44,176,525	(39,720,786)	4,455,739	(20,546)	4,435,193
909 / INFORMATION & INSTRUCTIONAL	444,538	0	444,538	0	444,538
910 / MISCELLANEOUS EXPENSES	641,841	(33,908)	607,933	(1,451)	606,482
TOTAL CUST SERV & INFORMATN EXPENSES	46,084,048	(39,832,202)	6,251,846	(25,314)	6,226,532

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	79,079,418	(5,267,331)	73,812,087	(225,415)	73,586,672
921 / OFFICE SUPPLIES	14,134,582	(27,258)	14,107,324	(1,166)	14,106,158
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(27,762,969)	0	(27,762,969)	0	(27,762,969)
923 / OUTSIDE SERVICES	6,769,731	0	6,769,731	0	6,769,731
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	484,856	0	484,856	0	484,856
ALL RISK & MISCELLANEOUS	2,632,705	(31,796)	2,600,909	(1,361)	2,599,548
TOTAL ACCOUNT 924	3,117,561	(31,796)	3,085,765	(1,361)	3,084,404
925 / INJURIES & DAMAGES	5,647,112	(13,554)	5,633,558	(580)	5,632,978
926 / EMPLOYEE PENSIONS & BENEFITS	46,786,554	0	46,786,554	(23,338)	46,763,216
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,938,442	0	1,938,442	0	1,938,442
ENERGY RELATED	1,067,754	0	1,067,754	0	1,067,754
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	578,965	0	578,965	0	578,965
FERC OTHER	644	0	644	0	644
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OOTHER	146,746	0	146,746	0	146,746
OREGON PUC -RATE CASE	0	0	0	0	0
-OOTHER	369,658	0	369,658	0	369,658
TOTAL ACCOUNT 928	4,260,710	0	4,260,710	0	4,260,710
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	364,410	(364,410)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,556,441	(310,418)	3,246,023	(697)	3,245,326
931 / RENTS	(350)	0	(350)	0	(350)
TOTAL ADM & GEN OPERATION	135,953,200	(6,014,767)	129,938,433	(252,557)	129,685,876
935 / GENERAL PLANT MAINTENANCE	6,737,813	(144,308)	6,593,505	(6,176)	6,587,329
TOTAL ADMIN & GENERAL EXPENSES	142,691,013	(6,159,075)	136,531,938	(258,733)	136,273,205
416 / MERCHANDISING EXPENSE	0	4,104,918	4,104,918	0	4,104,918
TOTAL OPER & MAINT EXPENSES	830,783,214	(38,098,823)	792,684,390	(60,295,045)	732,389,346

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2017

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ 66,361
2	Hydro Services	8,618
3	Water Management Services	149,691
4	QRE Reporting	7,720
5	Operating Agreements	3,338,358
6	Joint Use (Pole) - Idaho	461,121
7	Joint Use (Pole) - Oregon	<u>605</u>
8	Total	<u><u>\$ 4,032,474</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 78,518
10	Hydro Services	19,842
11	Water Management Services	142,787
12	QRE Reporting	1,116
13	Operating Agreements	3,338,358
14	Joint Use - Idaho	524,123
15	Joint Use - Oregon	<u>174</u>
16	Total	<u><u>\$ 4,104,918</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2017 NORMALIZED LOADS OVER 90 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	786,334.5	766,994.2	836,220.9	888,261.7	955,880.9	918,419.7	703,410.3	515,400.6	517,708.9	518,797.3	442,080.4	646,652.2	8,496,161.4
Bridger													
Energy (MWh)	249,449.2	102,410.3	29,650.2	26,631.5	17,385.2	75,773.0	220,753.9	280,212.0	152,171.3	101,321.8	127,441.8	156,247.3	1,539,447.5
Expense (\$ x 1000)	\$ 8,227.3	\$ 3,584.6	\$ 1,231.1	\$ 1,139.1	\$ 818.0	\$ 2,709.2	\$ 7,360.1	\$ 9,206.8	\$ 5,176.8	\$ 3,574.4	\$ 4,456.8	\$ 5,325.8	\$ 52,810.0
Boardman													
Energy (MWh)	34,217.3	21,799.0	13,082.2	11,236.6	12,848.3	18,190.9	33,834.6	39,041.8	28,343.3	24,858.0	26,219.8	30,367.5	294,039.3
Expense (\$ x 1000)	\$ 866.4	\$ 561.8	\$ 347.7	\$ 307.2	\$ 345.0	\$ 476.6	\$ 856.9	\$ 983.6	\$ 725.0	\$ 640.1	\$ 673.1	\$ 771.7	\$ 7,555.1
Valmy													
Energy (MWh)	53,848.2	18,651.3	6,510.5	6,767.7	7,004.5	15,916.1	39,450.8	51,413.5	25,750.7	17,084.2	22,023.2	25,760.6	290,181.6
Expense (\$ x 1000)	\$ 2,089.9	\$ 975.0	\$ 587.0	\$ 596.3	\$ 602.4	\$ 891.7	\$ 1,640.9	\$ 2,015.3	\$ 1,204.0	\$ 930.3	\$ 1,110.2	\$ 1,215.8	\$ 13,858.8
Langley Gulch													
Energy (MWh)	86,295.5	156,694.8	190,630.6	178,735.5	178,727.4	162,842.5	198,620.4	199,041.1	190,444.9	195,383.6	191,185.2	205,229.0	2,133,830.6
Expense (\$ x 1000)	\$ 2,748.4	\$ 3,440.2	\$ 2,973.0	\$ 2,948.6	\$ 3,051.7	\$ 3,086.2	\$ 3,212.8	\$ 3,470.0	\$ 3,413.7	\$ 3,220.9	\$ 3,508.6	\$ 4,440.4	\$ 39,514.7
Danskin													
Energy (MWh)	78.9	2,752.1	11,892.2	3,259.1	3,826.7	8,121.9	102,445.4	103,360.0	48,634.9	48,334.2	32,662.5	11,270.3	376,638.4
Expense (\$ x 1000)	\$ 4.2	\$ 100.6	\$ 319.4	\$ 75.8	\$ 103.4	\$ 246.0	\$ 2,732.5	\$ 2,869.6	\$ 1,327.9	\$ 1,231.0	\$ 847.2	\$ 340.8	\$ 10,198.5
Bennett Mountain													
Energy (MWh)	5.1	1,217.1	5,081.3	1,030.4	757.2	3,336.8	69,169.0	68,143.6	26,137.8	29,875.5	14,997.7	5,433.1	225,184.6
Expense (\$ x 1000)	\$ 0.3	\$ 47.8	\$ 141.0	\$ 24.0	\$ 20.5	\$ 100.2	\$ 1,827.9	\$ 1,841.9	\$ 700.4	\$ 759.4	\$ 382.7	\$ 171.0	\$ 6,017.1
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 750.4	\$ 679.3	\$ 750.4	\$ 726.7	\$ 750.4	\$ 726.7	\$ 750.4	\$ 750.4	\$ 726.7	\$ 750.4	\$ 726.7	\$ 750.4	\$ 8,838.5
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	49,063.8	8,547.2	16,351.5	5,205.4	8,376.2	27,943.8	23,609.1	41,603.9	21,666.8	6,460.4	46,310.4	26,338.2	281,476.7
Elkhorn Wind Energy (MWh)	24,406.6	24,037.6	26,788.0	26,520.8	25,525.8	25,150.8	26,303.4	23,209.4	21,015.4	23,409.4	30,182.4	29,442.4	305,991.7
Neal Hot Springs Energy (MWh)	18,122.3	16,549.7	16,837.4	14,443.8	11,596.0	10,890.1	8,804.1	9,600.0	12,015.1	16,328.6	18,406.8	18,890.2	172,484.2
Raft River Geothermal Energy (MWh)	7,343.4	6,500.6	6,869.5	6,636.1	5,316.5	5,818.7	6,165.3	5,627.7	6,277.3	6,504.6	7,005.4	7,460.7	77,525.9
Total Energy Excl. PURPA (MWh)	98,936.1	55,635.1	66,846.4	52,806.1	50,814.5	69,803.4	64,881.8	80,040.9	60,974.6	52,703.0	101,905.1	82,131.5	837,478.6
Market Expense (\$ x 1000)	\$ 1,605.7	\$ 254.7	\$ 464.4	\$ 143.6	\$ 235.1	\$ 797.5	\$ 759.8	\$ 1,303.5	\$ 677.3	\$ 189.9	\$ 1,411.0	\$ 826.5	\$ 8,669.0
Elkhorn Wind Expense (\$ x 1000)	\$ 1,479.3	\$ 1,456.9	\$ 1,193.4	\$ 1,181.5	\$ 1,137.2	\$ 1,524.4	\$ 1,913.0	\$ 1,688.0	\$ 1,273.7	\$ 1,418.8	\$ 2,195.2	\$ 2,141.3	\$ 18,602.8
Neal Hot Springs Expense (\$ x 1000)	\$ 2,026.6	\$ 1,850.8	\$ 1,380.2	\$ 1,184.0	\$ 950.5	\$ 1,217.8	\$ 1,181.5	\$ 1,288.3	\$ 1,343.7	\$ 1,826.0	\$ 2,470.2	\$ 2,535.1	\$ 19,254.6
Raft River Geothermal Expense (\$ x 1000)	\$ 474.6	\$ 420.1	\$ 326.3	\$ 315.2	\$ 252.5	\$ 376.1	\$ 478.2	\$ 436.5	\$ 405.7	\$ 420.4	\$ 543.3	\$ 578.7	\$ 5,027.6
Total Expense Excl. PURPA (\$ x 1000)	\$ 5,586.2	\$ 3,982.5	\$ 3,364.3	\$ 2,824.3	\$ 2,575.3	\$ 3,915.7	\$ 4,332.6	\$ 4,716.3	\$ 3,700.4	\$ 3,855.2	\$ 6,619.7	\$ 6,081.6	\$ 51,554.1
Surplus Sales													
Energy (MWh)	88,835.4	216,010.1	258,856.9	351,964.3	265,281.4	158,958.1	58,089.9	21,162.8	50,215.9	152,380.9	27,624.5	87,529.3	1,736,909.5
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,880.6	\$ 5,525.5	\$ 4,950.7	\$ 7,125.1	\$ 5,242.7	\$ 3,191.8	\$ 1,736.0	\$ 774.2	\$ 1,354.0	\$ 4,061.3	\$ 645.9	\$ 2,516.7	\$ 40,004.3
Transmission Expenses (\$ x 1000)	\$ 88.8	\$ 216.0	\$ 258.9	\$ 352.0	\$ 265.3	\$ 159.0	\$ 58.1	\$ 21.2	\$ 50.2	\$ 152.4	\$ 27.6	\$ 87.5	\$ 1,736.9
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,791.8	\$ 5,309.5	\$ 4,691.8	\$ 6,773.1	\$ 4,977.4	\$ 3,032.9	\$ 1,677.9	\$ 753.0	\$ 1,303.8	\$ 3,908.9	\$ 618.2	\$ 2,429.1	\$ 38,267.4
Net Power Supply Expenses (\$ x 1000)	\$ 17,481.3	\$ 8,062.2	\$ 5,022.1	\$ 1,868.9	\$ 3,289.3	\$ 9,119.5	\$ 21,036.3	\$ 25,100.8	\$ 15,671.1	\$ 11,052.7	\$ 17,706.7	\$ 16,668.4	\$ 152,079.3
2017 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 11,183.62	\$ 5,121.30	\$ 2,165.83	\$ 2,042.65	\$ 1,765.35	\$ 4,077.48	\$ 9,857.98	\$ 12,205.69	\$ 7,105.78	\$ 5,144.74	\$ 6,240.13	\$ 7,313.34	\$ 74,223.89
Account 547, Gas	\$ 3,503.30	\$ 4,267.80	\$ 4,183.81	\$ 3,775.02	\$ 3,926.07	\$ 4,159.10	\$ 8,523.65	\$ 8,931.88	\$ 6,168.70	\$ 5,961.69	\$ 5,465.14	\$ 5,702.59	\$ 64,568.75
Account 555, Non-PURPA Purchased Power	\$ 5,586.2	\$ 3,982.5	\$ 3,364.3	\$ 2,824.3	\$ 2,575.3	\$ 3,915.7	\$ 4,332.6	\$ 4,716.3	\$ 3,700.4	\$ 3,855.2	\$ 6,619.7	\$ 6,081.6	\$ 51,554.1
Account 447, Surplus Sales	\$ 2,791.8	\$ 5,309.5	\$ 4,691.8	\$ 6,773.1	\$ 4,977.4	\$ 3,032.9	\$ 1,677.9	\$ 753.0	\$ 1,303.8	\$ 3,908.9	\$ 618.2	\$ 2,429.1	\$ 38,267.4
Total NPSE	\$ 17,481.33	\$ 8,062.16	\$ 5,022.05	\$ 1,868.87	\$ 3,289.30	\$ 9,119.47	\$ 21,036.33	\$ 25,100.83	\$ 15,671.15	\$ 11,052.68	\$ 17,706.74	\$ 16,668.40	\$ 152,079.31

Idaho Power Company
Cogeneration and Small Power Production

2017 Normalized Generation - Summary of Results

Normalized Generation (MWh) 2,890,835

Fixed Energy Payments	\$168,410,169
Variable Energy Payments	<u>\$7,846,996</u>
Total Energy Payments	\$176,257,165

Capacity Payments	<u>\$2,779,422</u>
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Total Payments	\$179,036,587
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<u>Oregon</u>	Payment Energy	
Normalized Generation (MWh)		2,890,835

Total Payments	\$204,526,961
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IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2017

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	<u>\$ 3,983,561</u>
2		Total other operations and maintenance	<u>3,983,561</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	14,658,362
4	557002	PCA amortization - Idaho	36,857,689
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	<u>507,647</u>
7		Total PCA/EPC expense	<u>52,023,698</u>
8		Total other expenses	<u><u>\$ 56,007,259</u></u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	53,504,490	53,504,490	53,504,490
Actual	53,834,005	53,834,005	53,834,005
Normalization Adj	(329,515)	(329,515)	(329,515)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(1,318)	(4,613)	(412)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2017

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 364,410
2	Memberships and contributions	<u>294,126</u>
3	Total deductions	<u><u>\$ 658,536</u></u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2017	\$ 3,517
5	February	1,783
6	March	22,878
7	April	4,750
8	May	14,554
9	June	13,630
10	July	25,014
11	August	3,955
12	September	89,347
13	October	170,353
14	November	8,103
15	December	<u>6,527</u>
16	Total	<u><u>\$ 364,410</u></u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2017

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
1	536	Donation.....	\$ 1,073			\$ 1,073
2	536	Idaho Water Users Association.....		123		123
3	537	Donation.....	477			477
4	539	Donation.....	430			430
5	539	Weather Modification Association.....		24		24
6	545	Donation.....	10,000			10,000
7	557	Donation.....	834			834
8	588	Donation.....	10			10
9	908	Chamber of Commerce Garden City.....		8		8
10	908	Chamber of Commerce Meridian.....		4		4
11	908	Chamber of Commerce Nampa.....		36		36
12	908	Donation.....	4,203			4,203
13	908	Kiwanis Club Les Bois.....		239		239
14	908	Kiwanis Club Nampa.....		301		301
15	908	Kiwanis Club New Plymouth.....		33		33
16	908	Rotary Club Boise Centennial.....		250		250
17	908	Rotary Club Boise Metro.....		125		125
18	908	Rotary Club Caldwell.....		68		68
19	908	Rotary Club Canyon County Sunrise.....		172		172
20	908	Rotary Club Emmett.....		96		96
21	908	Sponsorship.....	50			50
22	921	Arid Club.....			244	244
23	921	Chamber of Commerce Idaho Hispanic.....		167		167
24	921	Donation.....	12,805			12,805
25	921	Economic Development.....		500		500
26	921	Lions Club Twin Falls.....		141		141
27	921	Rotary Club Blue Lakes.....		351		351
28	921	Rotary Club Boise Southwest.....		92		92
29	921	Rotary Club Boise Sunrise.....		240		240
30	921	Rotary Club Gate City.....		124		124
31	921	Rotary Club Gooding.....		163		163
32	921	Rotary Club Hailey.....		366		366
33	921	Rotary Club McCall.....		329		329
34	921	Rotary Club Twin Falls.....		603		603
35	921	Sponsorship.....	20,000			20,000
36	921	City Club Boise.....		30		30
37	930	Associated Taxpayers of Idaho.....			26,000	26,000
38	930	Associated Taxpayers of Wyoming.....			1,600	1,600
39	930	Association of Idaho Cities.....		1,667		1,667
40	930	Castleford Mens Club.....			20	20
41	930	Chamber of Commerce Blackfoot.....		173		173
42	930	Chamber of Commerce.....		1,973		1,973
43	930	Chamber of Commerce Aberdeen.....		17		17
44	930	Chamber of Commerce Blackfoot.....		42		42
45	930	Chamber of Commerce Boise Metro.....		8,517		8,517
46	930	Chamber of Commerce Buhl.....		168		168
47	930	Chamber of Commerce Cambridge.....		10		10
48	930	Chamber of Commerce Eagle.....		158		158
49	930	Chamber of Commerce Emmett.....		167		167
50	930	Chamber of Commerce Fruitland.....		167		167

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2017

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
51	930	Chamber of Commerce Garden City.....		(35)		(35)
52	930	Chamber of Commerce Hailey.....		133		133
53	930	Chamber of Commerce Homedale.....		20		20
54	930	Chamber of Commerce Huntington.....		25		25
55	930	Chamber of Commerce Idaho Falls.....		83		83
56	930	Chamber of Commerce Jerome.....		183		183
57	930	Chamber of Commerce McCall.....		332		332
58	930	Chamber of Commerce Meridian.....		338		338
59	930	Chamber of Commerce Mini Cassia.....		116		116
60	930	Chamber of Commerce Nampa.....		958		958
61	930	Chamber of Commerce Nyssa.....		50		50
62	930	Chamber of Commerce Pocatello.....		1,853		1,853
63	930	Chamber of Commerce Twin Falls.....		750		750
64	930	Chamber of Commerce Vale.....		53		53
65	930	Chamber of Commerce Weiser.....		100		100
66	930	Chamber of Commerce Wood River.....		133		133
67	930	Donation.....	2,999			2,999
68	930	Eastern Oregon Visitors Association.....		500		500
69	930	Economic Development.....		1,000		1,000
70	930	Economic Development Ida-Lew.....		22		22
71	930	Economic Development Lemhi County.....		333		333
72	930	Economic Development Snake River.....		833		833
73	930	Economic Development Souther Idaho.....		1,356		1,356
74	930	Economic Development Sun Valley.....		1,667		1,667
75	930	Economic Development West Central Mountains.....		58		58
76	930	Economic Development Western Alliance.....		333		333
77	930	Edison Electric Institute.....		171,962		171,962
78	930	Idaho Association of Commerce and Industry.....		5,000		5,000
79	930	Montana Tax Foundation.....			780	780
80	930	Nevada Taxpayers Association.....		167		167
81	930	Rotary Club.....		27		27
82	930	Rotary Club Nampa.....		67		67
83	930	Rotary Club Pocatello.....		235		235
84	930	Sponsorship.....	6,055			6,055
85	930	City Club Boise.....		250		250
86		Total.....	<u>\$ 58,936</u>	<u>\$206,546</u>	<u>\$ 28,644</u>	<u>#####</u>

Idaho Power Company
Summary of December 2017 Annualizing Adjustments
to Operating Expenses
Prepared for the 2017 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ (640,916)
2	A	Payroll Related Items	(23,338)
3	A	Incentive Adjustment	(14,976,444)
4		Total Operation & Maintenance Expenses	<u>(15,640,698)</u>
Other Operating Expenses:			
5	B	Depreciation	(2,772,028)
6		Total Other Operating Expenses	<u>(2,772,028)</u>
7		Total Annualizing Adjustments to Operating Expenses	<u><u>\$ (18,412,726)</u></u>

Idaho Power Company
Detail of December 2017 Annualizing Adjustments
to Operating Expenses
Prepared for the 2017 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2017 Annualized:			
1	1	Last Pay Period December 2017 (Straight Time)	\$ 6,954,184
2		Times 26 pay periods	180,808,784
3	1	Less 2017 Actual	<u>181,859,466</u>
4		Gross Adjustment	<u>(1,050,682)</u>
5	1	Operating Percent	61%
6		Adjustment to Operating Expense	<u>\$ (640,916)</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ (1,050,682)
8	A	2017 Actual Gross Payroll	181,859,466
9		Annualized Increase/-Decrease - Percent of 2017 Actual	-0.58%
10	2	Employee Savings Plan - Employer Contribution	<u>6,596,302</u>
11		Annualized Increase % Times 2017 Employer Contribution	<u>(38,259)</u>
12	1	Operating Percent	61%
13		Net Adjustment to Operating Expense (926)	<u>(23,338)</u>
3) Incentive Accrual Adjustment			
14	3	2017 Non-Officer Incentive - Operating Portion	12,501,645
15		Non-Officer Incentive > 6% - Operating Portion	(1,202,515)
16		6% Target Non-Officer Incentive - Operating Portion	<u>11,299,130</u>
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>5,649,565</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(5,649,565)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(6,852,080)
20	3	Officer Incentive Accrual - Operating Portion	<u>(7,196,552)</u>
21		Net Incentive Reduction Before Taxes	<u>(14,048,632)</u>
22		Add: Payroll Taxes	<u>(927,812)</u>
23		Net Reduction to Operating Expense	<u>\$ (14,976,444)</u>

Idaho Power Company
Detail of December 2017 Annualizing Adjustments
to Operating Expenses
Prepared for the 2017 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2017 Annualized	
1	4	December 2017 Actual	\$ 12,646,102
2		Times 12 Months	151,753,224
3	4	Less: Actual 12 Months Ended December, 2017	<u>154,525,252</u>
4		Annualizing Adjustment	<u>\$ (2,772,028)</u>

**Idaho Power Company
2017 Actual Payroll**

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,17	6,887,039	6,894,547	0	0	0	13,781,586
Feb,17	6,857,315	6,869,144	0	349	4,394	13,731,202
Mar,17	6,862,208	6,870,074	0	0	0	13,732,282
Apr,17	6,859,895	6,855,791	0	0	0	13,715,686
May,17	6,849,371	6,849,641	0	0	2,994	13,702,006
Jun,17	6,874,685	6,865,295	6,879,464	0	368	20,619,812
Jul,17	6,854,674	6,859,220	0	0	0	13,713,894
Aug,17	6,823,877	6,815,676	0	0	439	13,639,992
Sep,17	6,826,121	6,805,788	0	0	110	13,632,019
Oct,17	6,788,756	6,781,341	0	0	1,560	13,571,657
Nov,17	6,775,207	6,756,549	0	0	0	13,531,756
Dec,17	6,779,652	6,770,047	6,793,723	0	0	20,343,422
						177,715,314

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

Total ST Payroll Excl 242

	Actual 2017 LE	Percent of Total
1 - O&M	96,640,365	61.41%
2 - Construction	49,863,649	31.69%
3 - Other	10,853,366	6.90%
Total	157,357,380	100.00%

Overtime

	Actual 2017 LE
1 - O&M	5,833,760
2 - Construction	4,306,170
3 - Other	463,594
Grand Total	10,603,524

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111
2017 Incentive Expense Excl PR Tax

ProClarity - Source LE - DCE 112

Officer - Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,17	146,539	146,539				293,077
Feb,17	160,462	160,462				320,923
Mar,17	160,462	160,462				320,923
Apr,17	160,462	160,462				320,923
May,17	160,462	160,462				320,923
Jun,17	160,462	160,461	160,462			481,385
Jul,17	160,462	160,461				320,923
Aug,17	160,461	160,462				320,923
Sep,17	160,462	160,461				320,923
Oct,17	160,461	160,462				320,923
Nov,17	160,462	160,462				320,923
Dec,17	160,462	160,461	160,462			481,385
						4,144,154

Total Straight Time Regular Employee Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,17	7,033,578	7,041,086				14,074,664
Feb,17	7,017,777	7,029,605		349	4,394	14,052,125
Mar,17	7,022,669	7,030,536				14,053,205
Apr,17	7,020,356	7,016,252				14,036,609
May,17	7,009,832	7,010,102			2,994	14,022,929
Jun,17	7,035,147	7,025,756	7,039,926		368	21,101,197
Jul,17	7,015,135	7,019,682				14,034,817
Aug,17	6,984,338	6,976,137			439	13,960,915
Sep,17	6,986,582	6,966,250			110	13,952,942
Oct,17	6,949,218	6,941,802			1,560	13,892,580
Nov,17	6,935,668	6,917,010				13,852,678
Dec,17	6,940,113	6,930,508	6,954,184			20,824,805
						181,859,466

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-17	526,988
Feb-17	506,292
Mar-17	510,108
Apr-17	519,658
May-17	515,744
Jun-17	778,097
Jul-17	511,122
Aug-17	511,667
Sep-17	507,143
Oct-17	496,569
Nov-17	485,780
Dec-17	<u>727,134</u>
Total	6,596,302

**Idaho Power Company
2017 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	12,501,644.80	19,836.20	12,521,481
Total Before Payroll Tax	12,501,645	19,836	12,521,481
Percent	99.8%	0.2%	100.0%
Payroll Tax	832,465	570	833,035
Total Including Payroll Tax	13,334,110	20,406	13,354,516
Percent	99.8%	0.2%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	7,196,551.65	268,112.35	7,464,664
Total Before Payroll Tax	7,196,552	268,112	7,464,664
Percent	96.4%	3.6%	100.0%
Payroll Tax	479,207	7,701	486,908
Total Including Payroll Tax	7,675,759	275,813	7,951,572
Percent	96.5%	3.5%	100.0%
Total Taxes	1,311,672	8,271	1,319,943
Grand Total	21,009,869	296,219	21,306,088
Percent	98.6%	1.4%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

	<u>Total 2017</u>	<u>December 2017</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 20,983,775	\$ 2,033,220
403002 Depr Exp Stm Gnr PI-Boardman	3,003,509	195,152
403003 Depr Exp Stm Gnr PI-Valmy	48,430,986	3,717,493
403200 Depr Exp	108,309,212	8,845,982
403210 DEPR EXP-Valmy ID Adj	(25,191,601)	(2,099,300)
403220 DEPR EXP- VALMY OR ADJ	(1,280,995)	(68,975)
403393 Depr Exp-ID Aro Depreciation	541,823	45,146
403394 Depr Exp-OR Aro Depreciation	24,842	2,076
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	\$ 154,525,252	\$ 12,646,102

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(14,658,362)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(37,086,084)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,154,604)	(\$2,154,604)
CSPP AT OREGON RATES			
#555-CSPP	4.64%	\$27,313,780	\$1,266,136
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.56%	(364,410)	(\$16,629)
#930.2	4.56%	(294,126)	(\$13,421)
		(\$658,536)	(\$30,050)
EMPLOYEE INCENTIVE			
Labor Allocator	4.56%	(\$14,976,444)	(\$683,396)
OTHER OPERATING O&M EXP			
#416	4.64%	\$4,104,918	\$190,543
SUBTOTAL		(\$38,115,332)	(\$1,411,371)
ALLOCATOR IMPACTS		\$0	(\$141,895) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$38,115,332)	(\$1,553,266) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$38,604,782	\$37,051,516	(\$1,553,266)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.56%	(\$640,916)	(\$29,246)
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.56%	(\$23,338)	(\$1,065)
#926 EGLI	4.56%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.64%	(\$33,669,773)	(\$1,562,891)
#547-Fuel	4.64%	\$26,637,472	\$1,236,464
#555-PP	4.64%	(\$22,401,011)	(\$1,039,815)
#555-CSPP	4.64%	\$7,169,174	\$332,780
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$36,857,689)	\$0
#557 Oregon - EPC	Direct Assignment	(\$507,647)	(\$507,647)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$1,318)	(\$1,318)
SUBTOTAL		(\$60,295,046)	(\$1,572,738)
ALLOCATOR IMPACTS		\$0	(\$130,436) (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$60,295,046)	(\$1,703,174) (B)

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

	OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
	\$37,051,516	\$35,348,342	(\$1,703,174)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	DEPR EXP DEC 2017	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2017	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	3,722,051	44,664,615	45,281,480.99	(616,866)	(308,433)
Hydro Production - Accounts 330-336	1,330,988	15,971,850	15,551,611.98	420,238	210,119
Other Production - Accounts 340-346	<u>1,318,053</u>	<u>15,816,636</u>	16,485,243.05	<u>(668,607)</u>	<u>(334,303)</u>
*TOTAL PRODUCTION PLANT	6,371,092	76,453,102	77,318,336	(865,234)	(432,617)
TRANSMISSION PLANT					
Account 350	24,655.99	295,872	363,239.77	(67,368)	(33,684)
Account 352	125,531.27	1,506,375	1,486,401.60	19,974	9,987
Account 353	716,977.32	8,603,728	8,288,595.15	315,133	157,566
Account 354	179,575.21	2,154,903	2,646,057.68	(491,155)	(245,578)
Account 355	404,890.62	4,858,687	4,865,663.77	(6,976)	(3,488)
Account 356	346,531.28	4,158,375	4,467,065.99	(308,691)	(154,345)
Account 359	295.90	<u>3,551</u>	3,356.31	<u>194</u>	<u>97</u>
*TOTAL TRANSMISSION PLANT	1,798,458	21,581,491	22,120,380	(538,889)	(269,445)
DISTRIBUTION PLANT					
Account 360	2,568.73	30,825	26,411.90	4,413	2,206
Account 361	67,394.43	808,733	804,513.03	4,220	2,110
Account 362	365,557.05	4,386,685	4,386,451.70	233	116
Account 364	497,489.34	5,969,872	6,822,624.82	(852,753)	(426,376)
Account 365	299,275.91	3,591,311	3,699,565.54	(108,255)	(54,127)
Account 366	79,371.71	952,461	955,505.44	(3,045)	(1,522)
Account 367	404,314.48	4,851,774	5,093,090.90	(241,317)	(120,659)
Account 368	1,005,992.52	12,071,910	12,768,764.37	(696,854)	(348,427)
Account 369	79,629.87	955,558	1,188,948.38	(233,390)	(116,695)
Account 370	358,688	4,304,258	4,820,653	(516,396)	(258,198)
Account 371	7315.95	87,791	70,109.89	17,682	8,841
Account 373	6,512.57	<u>78,151</u>	90,910.17	<u>(12,759)</u>	<u>(6,380)</u>
*TOTAL DISTRIBUTION PLANT	3,174,111	38,089,328	40,727,550	(2,638,221)	(1,319,111)
GENERAL PLANT					
Account 390	209,900.99	2,518,812	2,491,819.42	26,992	13,496
Account 391	580,078.39	6,960,941	6,119,772.85	841,168	420,584
Account 392	15,704.68	188,456	142,825.22	45,631	22,815
Account 393	8,143.25	97,719	93,856.29	3,863	1,931
Account 394	40,344.43	484,133	425,442.07	58,691	29,346
Account 395	55,714.01	668,568	619,735.07	48,833	24,417
Account 396	0.00	0	0.00	0	0
Account 397	335,158.20	4,021,898	3,742,804.79	279,094	139,547
Account 398	34,868.20	<u>418,418</u>	452,363.28	<u>(33,945)</u>	<u>(16,972)</u>
*TOTAL GENERAL PLANT	1,279,912	15,358,946	14,088,619	1,270,327	635,163
DEPR BEFORE DISALLOWED COSTS	12,623,572	151,482,867	154,254,885	(2,772,018)	(1,386,009)
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	47,222	566,665	566,665	0	0
***TOTAL DEPRECIATION	12,646,103	151,753,233	154,525,251	(2,772,018)	(1,386,009)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.33%	(\$2,772,018)	(\$120,023)
Allocator Impacts		\$0	(\$42,171) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,772,018)	(\$162,194) (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,690,627	\$6,690,627	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,690,627	\$6,528,434	(\$162,194)

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	AMORT EXP DEC 2017	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2017	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	91,299	1,095,592	1,054,235	41,357	20,679
#303	417,479	5,009,751	5,189,487	-179,736	-89,868
	-----	-----	-----	-----	-----
SUBTOTAL	508,779	6,105,344	6,243,722	-138,379	-69,189
Account 406			32,539		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-130,740	130,740	
			-----	-----	
SUBTOTAL			-98,201	130,740	
GRAND TOTAL	508,779	6,105,344	6,145,521	-7,639	

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.28%	\$98,201	\$4,203
Allocator Impacts		\$0	(\$21) (A)
TOTAL TYPE I ADJUSTMENTS		\$98,201	\$4,182 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.28%	(\$138,379)	(\$5,922)
Allocator Impacts		\$0	(\$1,079) (C)
TOTAL TYPE II ADJUSTMENTS		(\$138,379)	(\$7,002) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$263,039	\$267,221	\$4,182

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$267,221	\$260,219	(\$7,002)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.43%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$9,829	\$9,829	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$9,829	\$9,829	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2017**

Normalized annual Idaho hydro KWH	(1)	5,226,337,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.8722%	TAXES
Adjusted Idaho Hydro KWH		4,958,341,100	2,479,171
Normalized KWH sold to Idaho Customers	(3)	13,709,508,640	
% of Total Adjusted Idaho Hydro to ID Customers		36.1672%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,755,268,462	317,415
Normalized Industrial Use Exemption	(5)	2,631,070,224	475,792
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,586,414,507	
Net taxable Normalized KWH		3,371,926,594	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,685,963	1,685,963
Portion refunded to irrigation customers		317,415	317,415
TOTAL TAX AND REFUND		2,003,379	2,003,379

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	53,504,490	53,504,490	53,504,490
Actual	53,834,005	53,834,005	53,834,005
Normalization Adj	(329,515)	(329,515)	(329,515)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (1,318)	 (4,613)	 (412)

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

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

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,417,344	\$2,417,344	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.64%	(\$23,073)	(\$1,071)
Normalization of Irrigation PIC	Direct Allocation	\$75,783	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$412)	(\$412)
Franchise Taxes	Direct Allocation	(\$4,613)	(\$4,613)
Allocator Impacts		\$0	(\$4,641) (A)
TOTAL TYPE II ADJUSTMENTS		\$47,684	(\$10,738) (B)

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

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,417,344	\$2,406,606	(\$10,738)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2017

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	<u>\$ 1,075,354</u>
Oregon		
2	Deferred Pension - Oregon	116,445
3	Langley Gulch Revenue Deferral - Oregon	788,738
4	Siemens LTP Amort - Oregon	<u>97,971</u>
5	Subtotal Oregon	<u>1,003,154</u>
6	Total	<u><u>\$ 2,078,508</u></u>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		(\$1,075,354)	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,075,354)	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$1,003,154	\$1,003,154	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	\$1,003,154	\$1,003,154	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.60%	\$30,543,493	\$1,099,171
Allocator Impacts		\$0	\$33,523 (A)
TOTAL TYPE I ADJUSTMENTS		\$30,543,493	\$1,132,694 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.28%	\$1,027,370	\$43,987
Allocator Impacts		\$0	\$1,120 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,027,370	\$45,107 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$922,500)	\$210,194	\$1,132,694

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

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	\$210,194	\$255,301	\$45,107

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	(\$1,172) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,172) (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$319,560	\$319,560	\$0

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

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$319,560	\$318,387	(\$1,172)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	4.18%	(\$49,711,926)	(\$2,076,334)
Allocator Impacts		\$0	\$137,541 (A)
TOTAL TYPE I ADJUSTMENTS		(\$49,711,926)	(\$1,938,793) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.06%	(\$2,910,397)	(\$118,139)
Other Allocator Impacts		\$0	(\$465,216) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,910,397)	(\$583,355) (D)

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

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$2,811,290)	(\$4,750,083)	(\$1,938,793)

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$4,750,083)	(\$5,333,438)	(\$583,355)

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2017

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	3,284,204,938	3,283,248,335
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	438,208,705	438,208,705
3	Adjusted Rate Base	3,722,413,643	3,721,457,040
4	Company Weighted Cost of Debt	2.375%	2.375%
5	Synchronized Interest Expense	88,407,324	88,384,605

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.34%	\$7,208,894	\$312,613
Allocator Impacts		\$0	(\$2,743) (A)
TOTAL TYPE I ADJUSTMENTS		\$7,208,894	\$309,870 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.33%	(\$22,719)	(\$985)
Allocator Impacts		\$0	(\$14,404) (C)
TOTAL TYPE II ADJUSTMENTS		(\$22,719)	(\$15,389) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,008,508	\$4,318,378	\$309,870

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,318,378	\$4,302,989	(\$15,389)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$1,629) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,629) (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$328,736	\$328,736	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$328,736	\$327,107	(\$1,629)

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,967,325)	(\$598,518)	(\$123,942)
	OPERATING EXPENSES			
2	O&M	(\$1,553,266)	(\$472,549)	(\$97,856)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$4,182	\$1,272	\$263
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$309,870	\$94,271	\$19,522
8	AFUDC & Federal Sch M Adj (Neg)	\$1,938,793	\$589,838	\$122,144
9	Total Operating Exp	\$699,579	\$212,832	\$44,073
10	NET OPERATING INCOME	(\$2,666,904)	(\$811,350)	(\$168,015)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$581		\$37
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	(\$2,667,485) (L.9 - L.10 + L.11)		(\$168,052)
14	Less: State Investment Tax Credits			\$180,709
15	Subtotal			(\$348,761)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$35,452 \$0
17	Total State Tax			(\$313,309)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$348,761)		
19	Taxable Income * 35%	(\$2,318,143) (L.9 - L.18)	(\$811,350)	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$102,084	
22	Federal Income Taxes		(\$709,266)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$121,789)	(\$39,923)	(\$7,673)
	OPERATING EXPENSES			
2	O&M	(\$1,703,174)	(\$558,301)	(\$107,300)
3	Depreciation	(\$162,194)	(\$53,167)	(\$10,218)
4	Amortization	(\$7,002)	(\$2,295)	(\$441)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$10,738)	(\$3,520)	(\$676)
7	Interest Expense	(\$15,389)	(\$5,044)	(\$969)
8	AFUDC & Federal Sch M Adj (Neg)	\$583,355	\$191,224	\$36,751
9	Total Operating Exp	(\$1,315,140)	(\$431,104)	(\$82,854)
10	NET OPERATING INCOME	\$1,193,351	\$391,181	\$75,181
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$5,319)		(\$335)
12	Add: IERCO Inc * 6.300%	(\$7,757)		(\$489)
13	Taxable Income *6.300%	\$1,190,914 (L.9 - L.10 + L.11)		\$75,028
14	Less: State Investment Tax Credits			(\$663)
15	Subtotal			\$75,690
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$21,032) \$0
17	Total State Tax			\$54,658
	FEDERAL:			
18	Less: State Tax (L.15)	\$75,690		
19	Taxable Income * 35%	\$1,117,661 (L.9 - L.18)	\$391,181	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$35,574)	
22	Federal Income Taxes		\$355,608	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir	\$ 276,001
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expen:	5,490
6	507	Rents	-
7	Total operation		<u>281,491</u>
Maintenance -			
8	510	Main supv and engineerir	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13	Total maintenance		<u>-</u>
14	Total steam power generation		<u>281,491</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,690,712
16	536	Water for power	852,870
17	537	Hydraulic expenses	6,083,799
18	538	Electric expenses	1,581,887
19	539	Misc hydro pwr gen exp	3,585,054
20	540	Rents	-
21	Total operation		<u>16,794,322</u>
Maintenance -			
22	541	Main supv and engineerir	76,428
23	542	Main of structures	775,262
24	543	Main of res,dams,waterw:	439,000
25	544	Main of electric plant	1,299,798
26	545	Main of misc hydro plant	<u>1,684,771</u>
27	Total maintenance		<u>4,275,258</u>
28	Total hydraulic power generation		<u>21,069,580</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	620,627
30	547	Fuel	-
31	548	Generation expenses	2,353,953
32	549	Misc other pwr gen exp	<u>463,726</u>
33	Total operation		<u>3,438,306</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineerir	-
2	552	Main of structures	148,998
3	553	Main of gen and elec plt	56,990
4	554	Main misc oth pwr gen plf	<u>287,609</u>
5		Total maintenance	<u>493,596</u>
6		Total other power generation	<u>3,931,902</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load dis	86
9	557	Other expenses	<u>3,367,580</u>
10		Total other power supply expenses	<u>3,367,666</u>
11		Total power production expenses	<u>28,650,639</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	2,279,277
2	561	Load dispatching	2,680,215
3	562	Station expenses	2,264,229
4	563	Overhead line expenses	401,600
5	564	Underground line expens	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>7,625,320</u>
Maintenance -			
10	568	Main supv and engineerir	73,657
11	569	Main of structures	752,350
12	570	Main of station equip	1,718,400
13	571	Main of overhead lines	686,641
14	573	Main of misc trans plant	<u>2,696</u>
15		Total maintenance	<u>3,233,743</u>
16		Total transmission expenses	<u>10,859,063</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	3,262,796
18	581	Load dispatching	3,427,707
19	582	Station expenses	943,971
20	583	Overhead line expenses	3,431,200
21	584	Underground line expens	1,434,757
22	585	St light and sgnl sys exp	74,311
23	586	Meter expenses	3,452,856
24	587	Customer install expense	955,190
25	588	Misc distribution exp	3,407,111
26	589	Rents	<u>2,220</u>
27		Total operation	<u>20,392,119</u>
Maintenance -			
28	590	Main supv and engineerir	6,882
29	591	Main of structures	-
30	592	Main of station equip	2,338,075
31	593	Main of overhead lines	3,994,472
32	594	Main of underground line:	500,317
33	595	Main of line transformers	7,402
34	596	Main of st lght-sgnl sys	294,448
35	597	Main of meters	779,349
36	598	Main of misc dist plant	<u>166,335</u>
37		Total maintenance	<u>8,087,279</u>
38		Total distribution expenses	<u>28,479,398</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2017

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	850,418
2	902	Meter reading expenses	907,582
3	903	Cust recrds - collect exp	8,791,791
4	904	Uncollectible accounts	1,496
5	905	Misc customer accts exp	<u>-</u>
6		Total customer accounts expenses	<u>10,551,287</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	685,187
8	908	Customer assistance exp	4,244,196
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	299,757
11	912	Demo and selling exp	<u>-</u>
12		Total customer service and informational expenses	<u>5,229,140</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	46,564,597
14	921	Office supplies and exp	240,965
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	281,082
18	925	Injuries and damages	119,819
19	926	Emp pensions and benefi	-
20	927	Franchise requirements	-
21	928	Reg commission expense	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	144,022
25	931	Rents	<u>-</u>
26		Total operation	<u>47,350,484</u>
Maintenance -			
27	935	Main of general plant	<u>1,275,720</u>
28		Total maintenance	<u>1,275,720</u>
29		Total administrative and general expenses	<u>48,626,204</u>
30		Total electric operation and maintenance expenses	<u><u>\$132,395,730</u></u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2017
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	235,205	3.4%	243,202.4	243,202.4	
Distribution Station	13.2 kV	698,255	4.0%	726,185.1	726,185.1	
Distribution Primary	12.4-34.5	2,645,117	6.1%	2,806,469.5	2,806,469.5	
All Other Service		<u>10,283,054</u>	9.6%	<u>11,270,227.3</u>	<u>11,270,227.3</u>	
Total Idaho Retail		13,861,632		15,046,084	15,046,084.2	13,861,631.7
State of Oregon						
Transmission Level	138 kV	105,734	3.4%	109,328.5	109,328.5	
Distribution Primary	12.4-34.5	182,042	6.1%	193,146.7	193,146.7	
All Other Service		<u>392,276</u>	9.6%	<u>429,934.6</u>	<u>429,934.6</u>	
Total Oregon Retail		680,052		732,410	732,409.8	680,051.7
Total Retail Jurisdictions		14,541,683		15,778,494.0	15,778,494.0	14,541,683.4
II. WHOLESALE CONTRACTS:						
Raft River Coop.		<u>0</u>	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	<u>0</u>	NA	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,541,683		15,778,494.0	15,778,494.0	14,541,683.4
Total System Sales (Excluding Transmission)		14,541,683		15,778,494.0	15,778,494.0	14,541,683.4

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2017
NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Mwh E99	LOSS FACTORS	GENERATION LEVEL-Mwh	ENERGY ALLOCATOR E10	CUST. LVL. BILLING E999 - Mwh
I. RETAIL JURISDICTIONS						
State of Idaho						
Transmission Level	138 kV	235,205	3.4%	243,202	243,202	
Distribution Station	13.2 kV	698,255	4.0%	726,185	726,185	
Distribution Primary	12.4-34.5	2,645,117	6.1%	2,806,469	2,806,469	
All Other Service		10,100,079	9.6%	11,069,686	11,069,686	
Total Idaho Retail		13,678,656		14,845,543	14,845,543	13,678,656
State of Oregon						
Transmission Level	138 kV	105,734	3.4%	109,329	109,329	
Distribution Primary	12.4-34.5	182,042	6.1%	193,147	193,147	
All Other Service		379,943	9.6%	416,417	416,417	
Total Oregon Retail		667,719		718,893	718,893	667,719
Total Retail Jurisdictions		14,346,375		15,564,436	15,564,436	14,346,375
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,346,375		15,564,436	15,564,436	14,346,375
Total System Sales (Excluding Transmission)		14,346,375		15,564,436	15,564,436	14,346,375

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2017
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-kW	LOSS FACTORS	GENERATION LEVEL-kW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,900	3.6%	30,977				
Distribution Station	13.2kV	82,426	4.2%	85,888				
Distribution Primary	12.4-34.5kV	340,535	7.0%	364,373				
All Other Service		<u>1,693,720</u>	9.7%	<u>1,858,010</u>				
Total Idaho Retail		2,146,581		<u>2,339,247</u>	2,339,247	2,339,247	2,339,247	2,222,383
State of Oregon								
Transmission Level	138 kV	10,406	3.6%	10,781				
Distribution Primary	12.4-34.5kV	22,359	7.0%	23,924				
All Other Service		<u>63,219</u>	9.7%	<u>69,352</u>				
Total Oregon Retail		95,984		<u>104,056</u>	104,056	104,056	104,056	93,275
Total Retail Jurisdictions		2,242,565		2,443,304	2,443,304	2,443,304	2,443,304	2,315,658
II. WHOLESALE CONTRACTS:								
Raft River Coop.	69 kV	<u>0</u>	6.5%	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total FERC		0		0.0	0.0	0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:								
BPA-South	12.5-345 kV	0	5.5%	0.0		0.0		0.0
BPA-OTECC	69&138 kV	<u>0</u>	6.0%	<u>0.0</u>		<u>0.0</u>		<u>0.0</u>
Total Transmission Contracts		0		0.0		0.0		0.0
Total Jurisdictional Sales(Including Transmission)		2,242,565		2,443,304	2,443,304	2,443,304		2,315,658
Total System Sales (Excluding Transmission)		2,242,565		2,443,304	2,443,304	2,443,304	2,443,304	2,315,658
Wells REA	139 kV	0	#DIV/0!	0.0				

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2017
NORMALIZED**

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,900	3.6%	30,977				
Distribution Station	13.2kV	82,426	4.2%	85,888				
Distribution Primary	12.4-34.5kV	340,535	7.0%	364,373				
All Other Service		1,660,717	9.7%	1,821,806				
Total Idaho Retail		2,113,578		2,303,043	2,303,043	2,303,043	2,303,043	2,186,179
State of Oregon								
Transmission Level	138 kV	10,406	3.6%	10,781				
Distribution Primary	12.4-34.5kV	22,359	7.0%	23,924				
All Other Service		61,308	9.7%	67,255				
Total Oregon Retail		94,073		101,960	101,960	101,960	101,960	91,179
Total Retail Jurisdictions		2,207,651		2,405,003	2,405,003	2,405,003	2,405,003	2,277,358
II. WHOLESALE CONTRACTS:								
Raft River Coop.	69 kV	0	6.5%	0.0	0.0	0.0	0.0	0.0
Total FERC		0		0.0	0.0	0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:								
BPA-South	12.5-345 kV	0	5.5%	0.0		0.0		0.0
BPA-OTECC	69&138 kV	0	6.0%	0.0		0.0		0.0
Total Transmission Contracts		0		0.0		0.0		0.0
Total Jurisdictional Sales(Including Transmission)		2,207,651		2,405,003	2,405,003	2,405,003	2,405,003	2,277,358
Total System Sales (Excluding Transmission)		2,207,651		2,405,003	2,405,003	2,405,003	2,405,003	2,277,358
Wells REA	139 kV	0	#DIV/0!	0.0				

Oregon Report

Year: 2017
Prepared by: Courtney Waites

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

*Only "JSS - ACTUAL" and "JSS - ADJ" are included in printed reports. "Other Input" and "JSS - PF" are primarily for data entry and are not included.

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

Payroll Annualizing Adjustments:

Operating Payroll	(\$640,916)
Payroll Related Items	(\$23,338)
Employee Incentive Costs	(\$14,976,444)

Capital Structure/Cost of Capital:

2017 Actual

Long Term Debt	45.546%
Preferred Stock	0.000%
Common Equity	54.454%
Embedded Cost of Debt	5.215%
Embedded Cost of Preferred Stock	0.000%
Current Approved Oregon ROE	9.900%
Overall Rate of Return Required	7.766%

Table with multiple columns (Account ID, Description, and multiple columns of values). The table is organized into sections by account type (e.g., 360 OTHER OPERATING EXPENSES, 370 STEAMPOWER GENERATION, 380 HYDRAULIC POWER GENERATION, 390 OTHER POWER GENERATION, 400 TRANSMISSION EXPENSES, 500 OPERATION). Each section contains a list of sub-accounts with their respective descriptions and numerical values across multiple columns.

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
<i>*** SUMMARY OF RESULTS ***</i>				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,788,272,615	5,539,165,115	249,107,500
LESS: ACCUM PROVISION FOR DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
LESS: ACCUM DEFERRED INCOME TAXES		496,171,325	474,832,807	21,338,518
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		148,340,546	141,641,210	6,699,335
ADD : CONSERVATION+OTHER DFRD PROG.		31,215,814	27,577,842	3,637,972
ADD : SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
TOTAL COMBINED RATE BASE		3,308,854,809	3,165,366,628	143,488,181
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,239,358,106	1,183,974,571	55,383,535
OTHER OPERATING REVENUES		101,502,297	96,721,566	4,780,731
TOTAL OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		830,783,214	792,178,431	38,604,782
DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
AMORTIZATION OF LIMITED TERM PLANT		6,145,521	5,882,483	263,039
ACCRETION EXPENSE		221,929	212,100	9,829
TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
PROVISION FOR DEFERRED INCOME TAXES		(25,634,195)	(24,711,695)	(922,500)
INVESTMENT TAX CREDIT ADJUSTMENT		7,424,893	7,105,333	319,560
FEDERAL INCOME TAXES		44,701,501	43,464,823	1,236,678
STATE INCOME TAXES		10,557,960	10,222,411	335,549
TOTAL OPERATING EXPENSES		1,064,894,118	1,014,936,055	49,958,062
OPERATING INCOME		275,966,285	265,760,082	10,206,203
ADD: IERCO OPERATING INCOME		7,082,051	6,753,315	328,736
CONSOLIDATED OPERATING INCOME		283,048,336	272,513,397	10,534,940

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47 RATE OF RETURN UNDER PRESENT RATES		8.554%	8.609%	7.342%
48 *** SUMMARY OF RESULTS ***				
49				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,308,854,809	3,165,366,628	143,488,181
52				
53 SALES REVENUES		1,239,358,106	1,183,974,571	55,383,535
54 OTHER OPERATING REVENUES		101,502,297	96,721,566	4,780,731
55 TOTAL OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		830,783,214	792,178,431	38,604,782
58 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
59 AMORTIZATION OF LIMITED TERM PLANT		6,145,521	5,882,483	263,039
60 ACCRETION EXPENSE		221,929	212,100	9,829
61 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
62 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
63 PROVISION FOR DEFERRED INCOME TAXES		(25,634,195)	(24,711,695)	(922,500)
64 INVESTMENT TAX CREDIT ADJUSTMENT		7,424,893	7,105,333	319,560
65 FEDERAL INCOME TAXES		44,701,501	43,464,823	1,236,678
66 STATE INCOME TAXES		10,557,960	10,222,411	335,549
67 TOTAL OPERATING EXPENSES		1,064,894,118	1,014,936,055	49,958,062
68 OPERATING INCOME		275,966,285	265,760,082	10,206,203
69 ADD: IERCO OPERATING INCOME		7,082,051	6,753,315	328,736
70 CONSOLIDATED OPERATING INCOME		283,048,336	272,513,397	10,534,940
71 RATE OF RETURN UNDER PRESENT RATES		8.554%	8.609%	7.342%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.766%	7.766%	7.766%
75				
76 RETURN AT CLAIMED RATE OF RETURN		256,965,664	245,822,372	11,143,292
77 EARNINGS DEFICIENCY		(26,082,672)	(26,691,024)	608,352
78 NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
79				
80 REVENUE DEFICIENCY		(42,827,747)	(43,826,662)	998,915
81				
82 FIRM JURISDICTIONAL REVENUES		1,250,185,690	1,194,341,027	55,844,663

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		-3.43%	-3.67%	1.79%
SALES AND WHEELING REVENUES REQUIRED		1,207,357,943	1,150,514,365	56,843,578
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,458	245
302 - FRANCHISES & CONSENTS	D10	30,316,631	29,025,499	1,291,132
303 - MISCELLANEOUS	P101P	26,468,522	25,329,345	1,139,177
TOTAL INTANGIBLE PLANT		56,790,856	54,360,301	2,430,555
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,343,857	49,924,874
330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	796,923,999	35,449,324
340-346 / OTHER PRODUCTION	D10	552,827,850	529,283,879	23,543,971
TOTAL PRODUCTION PLANT		2,557,469,904	2,448,551,735	108,918,169
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,509,520	1,579,559
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,089,079	35,509,520	1,579,559
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,270,316	3,392,709
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		79,663,683	76,270,316	3,393,367
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	417,744,968	399,953,940	17,791,027
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		417,856,561	400,029,040	17,827,521
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,770,805	8,485,999
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		199,256,804	190,770,805	8,485,999
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,459,674	7,582,505
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		178,076,020	170,459,674	7,616,346
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,358,350	9,401,788
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		220,786,633	211,359,539	9,427,094
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,645	16,621
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,645	16,621
139				
140 TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,772,540	48,346,507
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,020,314	22,035,477
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	1,669,822,956	1,596,381,143	73,441,813
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 17,197,918	16,457,738	740,180
162	390 / STRUCTURES & IMPROVEMENTS	PTD 119,611,718	114,463,756	5,147,962
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 48,214,259	46,139,168	2,075,091
164	392 / TRANSPORTATION EQUIPMENT	PTD 82,204,246	78,666,262	3,537,984
165	393 / STORES EQUIPMENT	PTD 2,689,767	2,574,002	115,765
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 9,285,860	8,886,207	399,654
167	395 / LABORATORY EQUIPMENT	PTD 13,265,867	12,694,918	570,949
168	396 / POWER OPERATED EQUIPMENT	PTD 15,505,017	14,837,698	667,320
169	397 / COMMUNICATIONS EQUIPMENT	PTD 56,024,340	53,613,112	2,411,229
170	398 / MISCELLANEOUS EQUIPMENT	PTD 7,070,858	6,766,536	304,322
171				
172	TOTAL GENERAL PLANT	371,069,852	355,099,396	15,970,456
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	5,788,272,615	5,539,165,115	249,107,500
175				
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 573,558,306	549,131,462	24,426,845
180	330-336 / HYDRAULIC PRODUCTION	L 98 419,807,052	401,928,204	17,878,848
181	340-346 / OTHER PRODUCTION	L 99 110,776,915	106,059,120	4,717,795
182	TOTAL PRODUCTION PLANT	1,104,142,272	1,057,118,785	47,023,488
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 8,180,446	7,832,055	348,391
186	352 / STRUCTURES & IMPROVEMENTS	L 112 27,285,192	26,122,948	1,162,244
187	353 / STATION EQUIPMENT	L 117 115,344,800	110,423,705	4,921,095
188	354 / TOWERS & FIXTURES	L 123 66,889,443	64,040,739	2,848,704
189	355 / POLES & FIXTURES	L 128 63,263,827	60,558,021	2,705,806
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 75,730,189	72,496,680	3,233,509
191	359 / ROADS & TRAILS	L 138 277,425	265,610	11,815
192	TOTAL TRANSMISSION PLANT	356,971,322	341,739,757	15,231,565
193				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	65,032	63,190	1,842
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,931,418	11,355,634	575,784
197 362 / STATION EQUIPMENT	L 147	59,491,241	56,977,180	2,514,061
198 364 / POLES, TOWERS & FIXTURES	L 148	139,994,441	129,145,928	10,848,513
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,981,927	49,390,740	3,591,187
200 366 / UNDERGROUND CONDUIT	L 150	16,324,716	16,100,118	224,598
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,924,092	87,691,888	1,232,204
202 368 / LINE TRANSFORMERS	L 152	172,053,136	165,122,814	6,930,322
203 369 / SERVICES	L 153	43,150,217	41,071,175	2,079,042
204 370 / METERS	L 154	31,673,710	30,582,376	1,091,334
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,788,484	1,653,848	134,636
206 373 / STREET LIGHTING SYSTEMS	L 156	3,634,949	3,466,797	168,152
207 TOTAL DISTRIBUTION PLANT		622,013,362	592,621,685	29,391,677
208				
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	30,242,472	28,940,868	1,301,604
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,867,828	19,012,738	855,090
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,942,091	22,911,649	1,030,442
216 393 / STORES EQUIPMENT	L 165	807,760	772,995	34,765
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,278,665	3,137,555	141,110
218 395 / LABORATORY EQUIPMENT	L 167	6,159,598	5,894,496	265,103
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,120,710	185,327
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,923,033	20,022,528	900,505
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,977,084	2,848,953	128,131
222 TOTAL GENERAL PLANT		112,504,570	107,662,492	4,842,078
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,195,631,527	2,099,142,718	96,488,809
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,156	223,033
228 TOTAL ACCUM PROVISION DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
231 INTANGIBLE PLANT	L 94	11,921,905	11,411,667	510,238
232 HYDRAULIC PRODUCTION	L 98	14,432,511	13,817,856	614,655
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,227,061,132	2,129,224,397	97,836,735
238				
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,912,790)	(929,181)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,530,964)	(940,273)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	482,586,111	461,816,113	20,769,998
255 283 / OTHER	P101P	35,056,451	33,547,658	1,508,793
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,171,325	474,832,807	21,338,518
257				
258 NET ELECTRIC PLANT IN SERVICE		3,059,085,293	2,929,193,590	129,891,703
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	56,685,252	54,054,023	2,631,229
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,224,289	766,183
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,371,243	506,797
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,257,002	1,023,938
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,047,516	226,997
267 TOTAL ACCOUNT 154		58,423,965	55,900,050	2,523,915

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	33,231,329	31,687,137	1,544,191
277				
278 TOTAL WORKING CAPITAL		148,340,546	141,641,210	6,699,335
279				
280 NET ELECTRIC PLANT IN SERVICE		3,207,425,839	3,070,834,800	136,591,039
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,207,425,839	3,070,834,800	136,591,039
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
305 AM. FALLS BOND REFINANCE	D10	448,285	429,193	19,092
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,842	5,580,523
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,842	3,637,972
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,948,869	3,648,344
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,400	48,892
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(8,999,284)	(438,065)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
324				
325 TOTAL COMBINED RATE BASE		3,308,854,809	3,165,366,628	143,488,181
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,205,976,166	1,152,142,161	53,834,005
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	33,381,940	31,832,409	1,549,531
332 TOTAL SALES OF ELECTRICITY		1,239,358,106	1,183,974,571	55,383,535
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	0	0	0
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,156,807	140,685
346 TRANSFORMER RENTALS	L 152	17,330	16,632	698
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,675	72,265
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,674	23,472
353 WATER LEASE	E10	61,965	59,089	2,876
354 TOTAL ACCOUNT 454		15,236,097	14,489,063	747,034
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,366,456	461,128
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,415	30,320
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,192,570	1,298,564
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	39,240,688	37,086,084	2,154,604
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,628	3,535
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,736	2,777
368 TOTAL ACCOUNT 456		81,992,456	78,041,528	3,950,928
369				
370 TOTAL OTHER OPERATING REVENUES		101,502,297	96,721,566	4,780,731
371				
372 TOTAL OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	978,720	937,038	41,682
378 501 / FUEL	E10	107,893,663	102,885,430	5,008,233

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,106,812	394,622
383 TOTAL ACCOUNT 502		8,501,434	8,106,812	394,622
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,231	64,801
387 TOTAL ACCOUNT 505		1,396,032	1,331,231	64,801
388 506 / MISCELLANEOUS EXPENSES	D10	11,694,905	11,196,839	498,066
389 507 / RENTS	L 97	328,946	314,937	14,009
390 TOTAL STEAM OPERATION EXPENSES		130,793,700	124,772,287	6,021,413
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,876	2,352
394 511 / STRUCTURES	D10	440,434	421,677	18,757
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,519,309	512,057
398 TOTAL ACCOUNT 512		11,031,366	10,519,309	512,057
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,130,318	201,055
402 TOTAL ACCOUNT 513		4,331,373	4,130,318	201,055
403 514 / MISCELLANEOUS STEAM PLANT	D10	5,935,275	5,682,502	252,773
404 TOTAL STEAM MAINTENANCE EXPENSES		21,793,676	20,806,682	986,994
405				
406 TOTAL STEAM GENERATION EXPENSES		152,587,376	145,578,970	7,008,406
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,699,366	5,455,102	244,264
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	0	0	0
414 OTHER	D10	5,857,068	5,607,626	249,442
415 TOTAL ACCOUNT 536		5,857,068	5,607,626	249,442

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>
416				
417 537 / HYDRAULIC EXPENSES	D10	15,008,403	14,369,221	639,182
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,581,887	1,514,517	67,370
420 OTHER	E10	330,391	315,055	15,336
421 TOTAL ACCOUNT 538		1,912,278	1,829,572	82,706
422				
423 539 / MISCELLANEOUS EXPENSES	D10	8,270,822	7,918,582	352,240
424 540 / RENTS	D10	241,787	231,490	10,297
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		36,989,724	35,411,593	1,578,131
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	94,013	90,009	4,004
430 542 / STRUCTURES	D10	1,139,095	1,090,583	48,512
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	821,883	786,880	35,003
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,299,798	1,244,442	55,356
434 OTHER	E10	577,482	550,676	26,806
435 TOTAL ACCOUNT 544		1,877,280	1,795,118	82,162
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,819,560	2,699,480	120,080
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,751,831	6,462,071	289,760
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		43,741,555	41,873,663	1,867,892
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	687,916	658,619	29,297
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	37,931,278	36,170,575	1,760,703
449 TOTAL ACCOUNT 547		37,935,165	36,174,282	1,760,883
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,353,953	2,253,702	100,251

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
453 OTHER	E10	1,817,718	1,733,342	84,375
454 TOTAL ACCOUNT 548		4,171,670	3,987,044	184,626
455				
456 549 / MISCELLANEOUS EXPENSES	D10	986,828	944,801	42,027
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		43,781,579	41,764,745	2,016,834
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	335,091	320,820	14,271
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	56,990	54,563	2,427
466 OTHER	E10	538,095	513,118	24,977
467 TOTAL ACCOUNT 553		595,085	567,680	27,405
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,226,109	2,131,303	94,806
470 TOTAL OTHER POWER MAINT EXPENSES		3,156,511	3,020,020	136,491
471				
472 TOTAL OTHER POWER GENERATION EXP		46,938,090	44,784,765	2,153,325
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,104	18,503
477 OTHER PURCHASED POWER	E10	73,955,111	70,522,245	3,432,866
478 TOTAL ACCOUNT 555.0		74,353,718	70,902,349	3,451,368
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	2,798,602	2,679,415	119,188
481 ENERGY RELATED	E10	167,228,883	159,466,414	7,762,469
482 TOTAL COGEN & SMALL POWER PROD		170,027,485	162,145,829	7,881,657
483				
484 TOTAL ACCOUNT 555		244,381,203	233,048,178	11,333,025
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,885	2,762	123
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	51,516,051	51,516,051	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	507,647	0	507,647

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
490 OTHER	D10	3,983,561	3,813,908	169,653
491 TOTAL ACCOUNT 557		56,007,259	55,329,959	677,300
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		300,391,347	288,380,899	12,010,448
494				
495 TOTAL PRODUCTION EXPENSES		543,658,368	520,618,298	23,040,070
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	3,150,433	3,016,014	134,419
502 561 / LOAD DISPATCHING	D12	4,888,192	4,680,012	208,180
503 562 / STATION EXPENSES	L 117	2,887,872	2,764,663	123,209
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,070,029	1,024,358	45,672
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,356,342	212,057
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,577,985	204,033
508				
509 TOTAL TRANSMISSION OPERATION		21,346,969	20,419,398	927,570
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	154,736	148,134	6,602
513 569 / STRUCTURES	L 112	965,320	924,201	41,119
514 570 / STATION EQUIPMENT	L 117	1,925,172	1,843,036	82,136
515 571 / OVERHEAD LINES	L 123+128+133	883,265	845,565	37,700
516 573 / MISCELLANEOUS PLANT	L 140	3,357	3,214	143
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,931,851	3,764,151	167,701
519				
520 TOTAL TRANSMISSION EXPENSES		25,278,820	24,183,549	1,095,271
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,208,616	4,023,514	185,103

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
527 581 / LOAD DISPATCHING	D60	4,166,896	3,999,053	167,843
528 582 / STATION EXPENSES	L 147	1,555,734	1,489,989	65,744
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,916,620	4,551,782	364,838
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,615,140	3,565,105	50,035
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	118,675	113,185	5,490
532 586 / METER EXPENSES	L 154	4,904,919	4,735,918	169,002
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,276,382	1,180,296	96,086
534 588 / MISCELLANEOUS EXPENSES	L 158	6,886,864	6,583,967	302,897
535 589 / RENTS	L 158	381,320	364,548	16,771
536 TOTAL DISTRIBUTION OPERATION		32,031,165	30,607,358	1,423,807
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,643,939)	(1,571,636)	(72,303)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,887,158	3,722,890	164,269
542 593 / OVERHEAD LINES	L 148+149	13,818,925	12,793,492	1,025,433
543 594 / UNDERGROUND LINES	L 150+151	748,181	737,825	10,355
544 595 / LINE TRANSFORMERS	L 152	23,843	22,883	960
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	554,421	528,774	25,647
546 597 / METERS	L 154	982,875	949,010	33,865
547 598 / MISCELLANEOUS PLANT	L 158	240,442	229,867	10,575
548 TOTAL DISTRIBUTION MAINTENANCE		18,611,906	17,413,104	1,198,802
549				
550 TOTAL DISTRIBUTION EXPENSES		50,643,072	48,020,462	2,622,609
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	945,821	896,821	49,000
554 902 / METER READING	CW902	1,544,764	1,212,550	332,214
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,205,692	13,709,188	496,503
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,732,560	5,331,296	401,264
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		22,427,893	21,148,966	1,278,927
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	821,144	778,082	43,062
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,692	14,442
563 OTHER	DA908	43,865,391	41,563,143	2,302,248

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
564 TOTAL ACCOUNT 908		44,176,525	41,859,835	2,316,690
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	641,841	608,294	33,547
567 TOTAL CUST SERV & INFORMATN EXPENSES		46,084,048	43,675,217	2,408,831
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	79,079,418	75,376,205	3,703,214
575 921 / OFFICE SUPPLIES	LABOR	14,134,582	13,472,673	661,909
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,462,855)	(1,300,113)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,452,711	317,020
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,207	20,649
580 ALL RISK & MISCELLANEOUS	P110P	2,632,705	2,520,232	112,473
581 TOTAL ACCOUNT 924		3,117,561	2,984,439	133,122
582				
583 925 / INJURIES & DAMAGES	LABOR	5,647,112	5,382,663	264,449
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,552,852	26,262,579	1,290,274
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,079,988	0	2,079,988
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,855,887	82,555
592 ENERGY RELATED	E10	1,067,754	1,018,191	49,563
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	578,965	551,889	27,076
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,751	6,750
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,081	535,629
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	364,410	347,345	17,065
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,556,441	3,389,896	166,545
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		135,953,200	128,084,114	7,869,086
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,737,813	6,447,825	289,988
611 TOTAL ADMIN & GENERAL EXPENSES		142,691,013	134,531,939	8,159,074
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		830,783,214	792,178,431	38,604,782
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,281,481	43,353,022	1,928,459
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,551,612	14,889,296	662,316
621 340-346 / OTHER PRODUCTION	L 99	16,485,243	15,783,165	702,078
622 TOTAL PRODUCTION PLANT		77,318,336	74,025,483	3,292,853
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	363,240	347,770	15,470
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,486,402	1,423,087	63,315
627 353 / STATION EQUIPMENT	L 117	8,288,595	7,934,969	353,626
628 354 / TOWERS & FIXTURES	L 123	2,646,058	2,533,367	112,691
629 355 / POLES & FIXTURES	L 128	4,865,664	4,657,558	208,105
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,467,066	4,276,332	190,734
631 359 / ROADS & TRAILS	L 138	3,356	3,213	143
632 TOTAL TRANSMISSION PLANT		22,120,380	21,176,296	944,084
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	26,412	25,664	748
636 361 / STRUCTURES & IMPROVEMENTS	L 146	804,513	765,689	38,824
637 362 / STATION EQUIPMENT	L 147	4,386,452	4,201,083	185,369

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>
638 364 / POLES, TOWERS & FIXTURES	L 148	6,822,625	6,293,923	528,702
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,699,566	3,448,804	250,762
640 366 / UNDERGROUND CONDUIT	L 150	955,505	942,359	13,146
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,093,091	5,022,517	70,574
642 368 / LINE TRANSFORMERS	L 152	12,768,764	12,254,437	514,327
643 369 / SERVICES	L 153	1,188,948	1,131,663	57,285
644 370 / METERS	L 154	4,820,653	4,654,555	166,098
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	70,110	64,832	5,278
646 373 / STREET LIGHTING SYSTEMS	L 156	90,910	86,705	4,205
647 TOTAL DISTRIBUTION PLANT		40,727,550	38,892,231	1,835,319
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,491,819	2,384,574	107,245
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,119,773	5,856,384	263,389
654 392 / TRANSPORTATION EQUIPMENT	L 164	142,825	136,678	6,147
655 393 / STORES EQUIPMENT	L 165	93,856	89,817	4,039
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	425,442	407,131	18,311
657 395 / LABORATORY EQUIPMENT	L 167	619,735	593,062	26,673
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,742,805	3,581,718	161,086
660 398 / MISCELLANEOUS EQUIPMENT	L 170	452,363	432,894	19,469
661 TOTAL GENERAL PLANT		14,088,619	13,482,260	606,359
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		154,821,550	148,118,093	6,703,457
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,470)	(12,829)
667 TOTAL DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,243,722	5,976,501	267,221
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(98,201)	(94,019)	(4,182)
673 TOTAL AMORTIZATION EXPENSE		6,145,521	5,882,483	263,039
674				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
675 TOTAL DEPRECIATION & AMORTIZATION EXP		160,670,772	153,717,106	6,953,666
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,581,429	14,851,766	729,663
684 FUTA	LABOR	91,280	87,005	4,275
685 LESS PAYROLL DEDUCTION	LABOR	(16,034,230)	(15,283,362)	(750,868)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,491	60,429
690 VALMY	L 97	887,781	849,972	37,809
691 BOARDMAN	L 97	170,552	163,288	7,264
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,346,945	326,812
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,780,970	257,648
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,730,493	447,653
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,347	85,467
696 SUB-TOTAL		28,353,588	27,130,506	1,223,082
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,384	195
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,808	0	254,808
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	859,928	0	859,928
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	361,521	344,591	16,930
709 HYDRO GENERATION KWH TAX	E10	1,709,036	1,629,706	79,330
710 IRRIGATION-PIC	CIDA	241,632	241,632	0
711				

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>
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
715				
716				
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	(994,091)	(951,307)	(42,785)
729 ACCOUNTS #190 & #283 - RELATED	L 758	(24,640,104)	(23,760,389)	(879,715)
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(25,634,195)	(24,711,695)	(922,500)
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,105,333	319,560
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	44,701,501	43,464,823	1,236,678
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	9,880,304	9,565,119	315,186
740 STATE OF OREGON	L 815	526,162	510,360	15,802
741 OTHER STATES	L 856	151,494	146,932	4,562
742 TOTAL STATE INCOME TAXES		10,557,960	10,222,411	335,549
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,340,860,403	1,280,696,137	60,164,266
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		830,783,214	792,178,431	38,604,782

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>
749 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
750 AMORTIZATION OF LIMITED TERM PLANT		6,145,521	5,882,483	263,039
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
753 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
754 TOTAL OPERATING EXPENSES		1,027,843,958	978,855,183	48,988,775
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		313,016,445	301,840,954	11,175,491
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	81,198,430	77,677,268	3,521,162
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,750,908	487,346
763 TOTAL INTEREST CHARGES		92,436,684	88,428,176	4,008,508
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		220,579,761	213,412,778	7,166,983
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		12,232,912	11,843,911	389,001
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		208,346,848	201,568,867	6,777,982
770				
771 FEDERAL TAX AT 35 PERCENT		72,921,397	70,549,103	2,372,294
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(4,661,968)	(4,510,304)	(151,664)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		68,259,429	66,038,799	2,220,629
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
781 SUM OF OTHER ADJUSTMENTS		(67,308,366)	(64,497,076)	(2,811,290)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(23,557,928)	(22,573,977)	(983,952)
783				
784 TOTAL FEDERAL INCOME TAX		44,701,501	43,464,823	1,236,678
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				

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>
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	220,579,761	213,412,778	7,166,983
788				
789 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(96,787,043)	(92,707,022)	(4,080,021)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,211,860	267,015
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(59,829,491)	(57,285,216)	(2,544,275)
797				
798 INCOME SUBJECT TO OREGON TAX		160,750,270	156,127,562	4,622,707
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,737,409)	(303,012)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		171,810,635	166,650,733	5,159,902
804 APPORTIONMENT FACTOR (0.045454550)		7,809,575	7,575,034	234,541
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		7,809,575	7,575,034	234,541
807				
808 OREGON TAX AT 6.6 PERCENT		515,432	499,952	15,480
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		515,432	499,952	15,480
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	10,730	10,408	322
814				
815 STATE INCOME TAX PAID - OREGON		526,162	510,360	15,802
816				
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	220,579,761	213,412,778	7,166,983
820				
821 ALLOWANCE FOR AFUDC	P101P	29,478,677	28,209,946	1,268,731
822				

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>
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(11,666,677)	(11,250,147)	(416,530)
825 STATE INCOME TAX ADJUSTMENTS		(96,787,043)	(92,707,022)	(4,080,021)
826				
827 INCOME SUBJECT TO IDAHO TAX		153,271,395	148,915,702	4,355,692
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,277,666	1,046,904
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		195,696,750	189,453,948	6,242,803
833				
834 IDAHO TAX AT 5.9 PERCENT		11,546,108	11,177,783	368,325
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		11,546,108	11,177,783	368,325
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(1,665,804)	(1,612,664)	(53,140)
840 STATE INCOME TAX PAID - IDAHO		9,880,304	9,565,119	315,186
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		153,271,395	148,915,702	4,355,692
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		171,372,181	166,176,282	5,195,899
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		171,372,181	166,176,282	5,195,899
852				
853 OTHER TAX AT 0.1 PERCENT		171,372	166,176	5,196
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(19,878)	(19,244)	(634)
856 OTHER STATES' INCOME TAX PAID		151,494	146,932	4,562
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,503	11,988

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,489,677	201,035
862 536 / WATER FOR POWER	E10	852,870	813,281	39,589
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,824,701	259,098
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,517	67,370
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,432,373	152,681
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,074,549	719,773
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,173	3,255
869 542 / STRUCTURES	D10	775,262	742,245	33,017
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,304	18,696
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,442	55,356
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,020	71,751
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,093,183	182,076
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,167,732	901,849
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,195	26,431
877 548 / GENERATING EXPENSES	D10	2,353,953	2,253,702	100,251
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	443,977	19,749
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,291,874	146,431
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,652	6,346
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,563	2,427
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,360	12,249
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,575	21,021
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,764,449	167,453
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,160	143,419
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,243	143,423
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,425,926	1,224,713
894				
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,027	97,249
899 561 / LOAD DISPATCHING	D12	2,680,215	2,566,069	114,146
900 562 / STATION EXPENSES	L 117	2,264,229	2,167,627	96,602
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,459	17,141
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,625,320	7,300,182	325,138
906 568 / SUPERVISION & ENGINEERING	L 140	73,657	70,514	3,143
907 569 / STRUCTURES	L 112	752,350	720,302	32,047
908 570 / STATION EQUIPMENT	L 117	1,718,400	1,645,086	73,314
909 571 / OVERHEAD LINES	L 123+128+133	686,642	657,334	29,308
910 573 / MISCELLANEOUS PLANT	L 140	2,696	2,581	115
911 TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,095,817	137,927
912 TOTAL TRANSMISSION EXPENSES		10,859,063	10,395,998	463,065
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,292	143,504
916 581 / LOAD DISPATCHING	D60	3,427,707	3,289,639	138,068
917 582 / STATION EXPENSES	L 147	943,971	904,079	39,892
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588	254,612
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899	19,858
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,311	70,873	3,438
921 586 / METER EXPENSES	L 154	3,452,856	3,333,886	118,970
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284	71,906
923 588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,230,670	176,441
924 589 / RENTS	L 158	2,220	2,122	98
925 TOTAL DISTRIBUTION OPERATION		20,392,119	19,425,333	966,786
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,579	303
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925

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>
934 595 / LINE TRANSFORMERS	L 152	7,402	7,104	298
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,019	7,316
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,750	450,530
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,062,083	1,417,316
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	649,255	35,932
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,021,623	222,573
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	284,037	15,720
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	4,954,915	274,225
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,382,299	2,182,298
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,672	11,293
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	268,985	12,097
969 TOTAL ACCOUNT 924				
970				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,208	5,611
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,272	6,750
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,220,814	54,906
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,353,250	2,272,955
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,196,832	6,198,901
991				
992 TOTAL LABOR - RATIO (%)		1	0.9532	0.0468
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,443,303.0	2,339,247.0	104,056.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,443,303.0	2,339,247.0	104,056.0
998 RETAIL TRANSMISSION	D12	2,443,303.0	2,339,247.0	104,056.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,315,658.0	2,222,383.0	93,275.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,778,494.0	15,046,084.2	732,409.8
1003 RETAIL MWH AT GENERATION LVL	E100	15,778,494.0	15,046,084.2	732,409.8
1004 CUSTOMER LEVEL	E99	14,541,682.7	13,861,631.0	680,051.7
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	60,039,078	57,146,305	2,892,773

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1008	370-METER INVESTMENT	ACCT370	87,915,335	84,886,167	3,029,168
1009	902-CUSTOMER WEIGHTED	CW902	1,544,764	1,212,550	332,214
1010	903-CUSTOMER WEIGHTED	CW903	14,205,689	13,709,186	496,503
1011	904-CUSTOMER WEIGHTED	CW904	4,731,149	4,399,981	331,168
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	538,622	519,804	18,818
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026	362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027	364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029	366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032	373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034	454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	43,865,391	41,563,143	2,302,248
1036	440-RETAIL SALES REVENUE	RETREV	1,205,976,166	1,152,142,162	53,834,005
1037	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038	RIDER FUND DIRECT ASSIGNMENT	DARIDER	39,240,688	37,086,084	2,154,604
1039	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1044	*** TABLE 14 - ALLOCATION FACTORS ***				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,129,705,418	230,706,489
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,843,582	3,925,946
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,520,268	107,710,195
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	220,982,571	9,938,604
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,484,804,814	246,676,945
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	688,092,200	657,646,492	30,445,708
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,843,582	3,925,946
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,813,640	6,181,192
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,247,341,224	1,191,556,514	55,784,710
1056 O&M - ALL EXCEPT FUEL	O&M M	679,097,318	647,511,094	31,586,224
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,587,339	36,868,014
1058 O&M - TOTAL (NOT USED)	OM401	830,783,214	792,178,431	38,604,782
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.74%	4.26%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1064 RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.97%	4.03%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.36%	4.64%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.36%	4.64%
1070 CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.18%	4.82%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.49%	21.51%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.50%	3.50%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.00%	7.00%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.51%	3.49%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				

**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>
1082	252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092	362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095	366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.75%	5.25%
1102	440-RETAIL SALES REVENUE	RETREV	100.00%	95.54%	4.46%
1103	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104	IDAHO	CIDA	100.00%	100.00%	0.00%
1105	OREGON	CODA	100.00%	0.00%	100.00%
1106	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1107	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.70%	4.30%
1111	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.31%	4.69%
1112	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.73%	4.27%
1113	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.70%	4.30%
1114	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.70%	4.30%
1115	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.58%	4.42%
1116	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.31%	4.69%
1117	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.32%	4.68%
1118	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.53%	4.47%

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.35%	4.65%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.35%	4.65%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,788,272,615	5,539,165,115	249,107,500
LESS: ACCUM PROVISION FOR DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
LESS: ACCUM DEFERRED INCOME TAXES		496,171,325	474,809,043	21,362,282
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		123,690,675	118,126,934	5,563,740
ADD : CONSERVATION+OTHER DFRD PROG.		31,215,814	27,577,842	3,637,972
ADD : SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
TOTAL COMBINED RATE BASE		3,284,204,938	3,141,876,117	142,328,822
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,239,358,106	1,183,974,571	55,383,535
OTHER OPERATING REVENUES		66,294,083	63,480,678	2,813,405
TOTAL OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		792,684,390	755,632,874	37,051,516
DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
AMORTIZATION OF LIMITED TERM PLANT		6,243,722	5,976,501	267,221
ACCRETION EXPENSE		221,929	212,100	9,829
TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
PROVISION FOR DEFERRED INCOME TAXES		4,909,298	4,699,104	210,194
INVESTMENT TAX CREDIT ADJUSTMENT		7,424,893	7,105,333	319,560
FEDERAL INCOME TAXES		31,442,494	30,915,082	527,412
STATE INCOME TAXES		3,902,396	3,880,156	22,240
TOTAL OPERATING EXPENSES		1,037,522,417	989,003,320	48,519,097
OPERATING INCOME		268,129,772	258,451,928	9,677,844
ADD: IERCO OPERATING INCOME	E10	7,082,051	6,753,315	328,736
CONSOLIDATED OPERATING INCOME		275,211,823	265,205,243	10,006,580

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47 RATE OF RETURN UNDER PRESENT RATES		8.380%	8.441%	7.031%
48 *** SUMMARY OF RESULTS ***				
49				
50 RATE OF RETURN UNDER PRESENT RATES				
51 TOTAL COMBINED RATE BASE		3,284,204,938	3,141,876,117	142,328,822
52				
53 SALES REVENUES		1,239,358,106	1,183,974,571	55,383,535
54 OTHER OPERATING REVENUES		66,294,083	63,480,678	2,813,405
55 TOTAL OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940
56 OPERATING EXPENSES				
57 OPERATION & MAINTENANCE EXPENSES		792,684,390	755,632,874	37,051,516
58 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
59 AMORTIZATION OF LIMITED TERM PLANT		6,243,722	5,976,501	267,221
60 ACCRETION EXPENSE		221,929	212,100	9,829
61 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
62 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
63 PROVISION FOR DEFERRED INCOME TAXES		4,909,298	4,699,104	210,194
64 INVESTMENT TAX CREDIT ADJUSTMENT		7,424,893	7,105,333	319,560
65 FEDERAL INCOME TAXES		31,442,494	30,915,082	527,412
66 STATE INCOME TAXES		3,902,396	3,880,156	22,240
67 TOTAL OPERATING EXPENSES		1,037,522,417	989,003,320	48,519,097
68 OPERATING INCOME		268,129,772	258,451,928	9,677,844
69 ADD: IERCO OPERATING INCOME		7,082,051	6,753,315	328,736
70 CONSOLIDATED OPERATING INCOME		275,211,823	265,205,243	10,006,580
71 RATE OF RETURN UNDER PRESENT RATES		8.380%	8.441%	7.031%
72				
73 DEVELOPMENT OF REVENUE REQUIREMENTS				
74 RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.766%	7.766%	7.766%
75				
76 RETURN AT CLAIMED RATE OF RETURN		255,051,355	243,998,099	11,053,256
77 EARNINGS DEFICIENCY		(20,160,468)	(21,207,144)	1,046,676
78 NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
79				
80 REVENUE DEFICIENCY		(33,103,488)	(34,822,130)	1,718,642
81				
82 FIRM JURISDICTIONAL REVENUES		1,250,185,690	1,194,341,027	55,844,663

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		-2.65%	-2.92%	3.08%
SALES AND WHEELING REVENUES REQUIRED		1,217,082,202	1,159,518,897	57,563,305
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,458	245
302 - FRANCHISES & CONSENTS	D10	30,316,631	29,025,499	1,291,132
303 - MISCELLANEOUS	P101P	26,468,522	25,329,345	1,139,177
TOTAL INTANGIBLE PLANT		56,790,856	54,360,301	2,430,555
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,343,857	49,924,874
330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	796,923,999	35,449,324
340-346 / OTHER PRODUCTION	D10	552,827,850	529,283,879	23,543,971
TOTAL PRODUCTION PLANT		2,557,469,904	2,448,551,735	108,918,169
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,509,520	1,579,559
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,089,079	35,509,520	1,579,559
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,270,316	3,392,709
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		79,663,683	76,270,316	3,393,367
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	417,744,968	399,953,940	17,791,027
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		417,856,561	400,029,040	17,827,521
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,770,805	8,485,999
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		199,256,804	190,770,805	8,485,999
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,459,674	7,582,505
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		178,076,020	170,459,674	7,616,346
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,358,350	9,401,788
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		220,786,633	211,359,539	9,427,094
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,645	16,621
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,645	16,621
139				
140 TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,772,540	48,346,507
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,020,314	22,035,477
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	1,669,822,956	1,596,381,143	73,441,813
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 17,197,918	16,457,738	740,180
162	390 / STRUCTURES & IMPROVEMENTS	PTD 119,611,718	114,463,756	5,147,962
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 48,214,259	46,139,168	2,075,091
164	392 / TRANSPORTATION EQUIPMENT	PTD 82,204,246	78,666,262	3,537,984
165	393 / STORES EQUIPMENT	PTD 2,689,767	2,574,002	115,765
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 9,285,860	8,886,207	399,654
167	395 / LABORATORY EQUIPMENT	PTD 13,265,867	12,694,918	570,949
168	396 / POWER OPERATED EQUIPMENT	PTD 15,505,017	14,837,698	667,320
169	397 / COMMUNICATIONS EQUIPMENT	PTD 56,024,340	53,613,112	2,411,229
170	398 / MISCELLANEOUS EQUIPMENT	PTD 7,070,858	6,766,536	304,322
171				
172	TOTAL GENERAL PLANT	371,069,852	355,099,396	15,970,456
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	5,788,272,615	5,539,165,115	249,107,500
175				
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 573,558,306	549,131,462	24,426,845
180	330-336 / HYDRAULIC PRODUCTION	L 98 419,807,052	401,928,204	17,878,848
181	340-346 / OTHER PRODUCTION	L 99 110,776,915	106,059,120	4,717,795
182	TOTAL PRODUCTION PLANT	1,104,142,272	1,057,118,785	47,023,488
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 8,180,446	7,832,055	348,391
186	352 / STRUCTURES & IMPROVEMENTS	L 112 27,285,192	26,122,948	1,162,244
187	353 / STATION EQUIPMENT	L 117 115,344,800	110,423,705	4,921,095
188	354 / TOWERS & FIXTURES	L 123 66,889,443	64,040,739	2,848,704
189	355 / POLES & FIXTURES	L 128 63,263,827	60,558,021	2,705,806
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 75,730,189	72,496,680	3,233,509
191	359 / ROADS & TRAILS	L 138 277,425	265,610	11,815
192	TOTAL TRANSMISSION PLANT	356,971,322	341,739,757	15,231,565
193				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	65,032	63,190	1,842
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,931,418	11,355,634	575,784
197 362 / STATION EQUIPMENT	L 147	59,491,241	56,977,180	2,514,061
198 364 / POLES, TOWERS & FIXTURES	L 148	139,994,441	129,145,928	10,848,513
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,981,927	49,390,740	3,591,187
200 366 / UNDERGROUND CONDUIT	L 150	16,324,716	16,100,118	224,598
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,924,092	87,691,888	1,232,204
202 368 / LINE TRANSFORMERS	L 152	172,053,136	165,122,814	6,930,322
203 369 / SERVICES	L 153	43,150,217	41,071,175	2,079,042
204 370 / METERS	L 154	31,673,710	30,582,376	1,091,334
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,788,484	1,653,848	134,636
206 373 / STREET LIGHTING SYSTEMS	L 156	3,634,949	3,466,797	168,152
207 TOTAL DISTRIBUTION PLANT		622,013,362	592,621,685	29,391,677
208				
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	30,242,472	28,940,868	1,301,604
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	19,867,828	19,012,738	855,090
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,942,091	22,911,649	1,030,442
216 393 / STORES EQUIPMENT	L 165	807,760	772,995	34,765
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,278,665	3,137,555	141,110
218 395 / LABORATORY EQUIPMENT	L 167	6,159,598	5,894,496	265,103
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,120,710	185,327
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,923,033	20,022,528	900,505
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,977,084	2,848,953	128,131
222 TOTAL GENERAL PLANT		112,504,570	107,662,492	4,842,078
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,195,631,527	2,099,142,718	96,488,809
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,156	223,033
228 TOTAL ACCUM PROVISION DEPRECIATION		2,200,706,716	2,103,994,874	96,711,842
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
231 INTANGIBLE PLANT	L 94	11,921,905	11,411,667	510,238
232 HYDRAULIC PRODUCTION	L 98	14,432,511	13,817,856	614,655
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,354,416	25,229,523	1,124,893
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,227,061,132	2,129,224,397	97,836,735
238				
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,561,211,482	3,409,940,718	151,270,764
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,936,555)	(905,416)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,554,728)	(916,509)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	482,586,111	461,816,113	20,769,998
255 283 / OTHER	P101P	35,056,451	33,547,658	1,508,793
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,171,325	474,809,043	21,362,282
257				
258 NET ELECTRIC PLANT IN SERVICE		3,059,085,293	2,929,217,354	129,867,939
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,559,334	32,001,569	1,557,765
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,224,289	766,183
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,371,243	506,797
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,257,002	1,023,938
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,047,516	226,997
267 TOTAL ACCOUNT 154		58,423,965	55,900,050	2,523,915

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	31,707,376	30,225,315	1,482,061
277				
278 TOTAL WORKING CAPITAL		123,690,675	118,126,934	5,563,740
279				
280 NET ELECTRIC PLANT IN SERVICE		3,182,775,968	3,047,344,289	135,431,679
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,182,775,968	3,047,344,289	135,431,679
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
305 AM. FALLS BOND REFINANCE	D10	448,285	429,193	19,092
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,842	5,580,523
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,842	3,637,972
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,948,869	3,648,344
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,400	48,892
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(8,999,284)	(438,065)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,953,985	3,259,171
324				
325 TOTAL COMBINED RATE BASE		3,284,204,938	3,141,876,117	142,328,822
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,205,976,166	1,152,142,161	53,834,005
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	33,381,940	31,832,409	1,549,531
332 TOTAL SALES OF ELECTRICITY		1,239,358,106	1,183,974,571	55,383,535
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,032,474	3,845,294	187,180
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,156,807	140,685
346 TRANSFORMER RENTALS	L 152	17,330	16,632	698
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,577	72,363
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,674	23,472
353 WATER LEASE	E10	61,965	59,089	2,876
354 TOTAL ACCOUNT 454		15,236,097	14,488,965	747,132
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,366,456	461,128
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,415	30,320
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,192,570	1,298,564
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,628	3,535
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,736	2,777
368 TOTAL ACCOUNT 456		42,751,768	40,955,444	1,796,324
369				
370 TOTAL OTHER OPERATING REVENUES		66,294,083	63,480,678	2,813,405
371				
372 TOTAL OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	947,499	907,147	40,352
378 501 / FUEL	E10	107,893,663	102,885,430	5,008,233

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>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,106,812	394,622
383 TOTAL ACCOUNT 502		8,501,434	8,106,812	394,622
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,231	64,801
387 TOTAL ACCOUNT 505		1,396,032	1,331,231	64,801
388 506 / MISCELLANEOUS EXPENSES	D10	11,694,284	11,196,245	498,039
389 507 / RENTS	L 97	328,946	314,937	14,009
390 TOTAL STEAM OPERATION EXPENSES		130,761,858	124,741,801	6,020,057
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,876	2,352
394 511 / STRUCTURES	D10	440,434	421,677	18,757
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,519,309	512,057
398 TOTAL ACCOUNT 512		11,031,366	10,519,309	512,057
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,130,318	201,055
402 TOTAL ACCOUNT 513		4,331,373	4,130,318	201,055
403 514 / MISCELLANEOUS STEAM PLANT	D10	5,935,275	5,682,502	252,773
404 TOTAL STEAM MAINTENANCE EXPENSES		21,793,676	20,806,682	986,994
405				
406 TOTAL STEAM GENERATION EXPENSES		152,555,534	145,548,484	7,007,050
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,168,758	4,947,235	221,523
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(96,476)	(92,367)	(4,109)
414 OTHER	D10	5,857,068	5,607,626	249,442
415 TOTAL ACCOUNT 536		5,760,592	5,515,258	245,334

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
416				
417 537 / HYDRAULIC EXPENSES	D10	14,320,211	13,710,338	609,873
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,402,946	1,343,197	59,749
420 OTHER	E10	330,391	315,055	15,336
421 TOTAL ACCOUNT 538		1,733,337	1,658,252	75,085
422				
423 539 / MISCELLANEOUS EXPENSES	D10	7,865,285	7,530,316	334,969
424 540 / RENTS	D10	241,787	231,490	10,297
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,089,970	33,592,889	1,497,081
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	85,368	81,732	3,636
430 542 / STRUCTURES	D10	1,051,398	1,006,621	44,777
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	772,224	739,336	32,888
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,152,766	1,103,672	49,094
434 OTHER	E10	577,482	550,676	26,806
435 TOTAL ACCOUNT 544		1,730,248	1,654,348	75,900
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,628,981	2,517,017	111,964
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,268,219	5,999,055	269,164
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,358,189	39,591,944	1,766,245
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	617,711	591,404	26,307
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	37,931,278	36,170,575	1,760,703
449 TOTAL ACCOUNT 547		37,935,165	36,174,282	1,760,883
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,087,677	1,998,766	88,910

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
453 OTHER	E10	1,817,718	1,733,342	84,375
454 TOTAL ACCOUNT 548		3,905,394	3,732,108	173,286
455				
456 549 / MISCELLANEOUS EXPENSES	D10	934,372	894,579	39,793
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		43,392,642	41,392,372	2,000,270
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	318,237	304,684	13,553
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	50,543	48,390	2,153
466 OTHER	E10	538,095	513,118	24,977
467 TOTAL ACCOUNT 553		588,638	561,508	27,130
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,193,575	2,100,154	93,421
470 TOTAL OTHER POWER MAINT EXPENSES		3,100,676	2,966,563	134,113
471				
472 TOTAL OTHER POWER GENERATION EXP		46,493,318	44,358,935	2,134,383
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,104	18,503
477 OTHER PURCHASED POWER	E10	73,955,111	70,522,245	3,432,866
478 TOTAL ACCOUNT 555.0		74,353,718	70,902,349	3,451,368
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	197,357,787	188,196,788	9,161,000
482 TOTAL COGEN & SMALL POWER PROD		197,357,787	188,196,788	9,161,000
483				
484 TOTAL ACCOUNT 555		271,711,505	259,099,137	12,612,368
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,875	2,753	122
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	36,857,689	36,857,689	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	507,647	0	507,647

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
490 OTHER	D10	3,602,615	3,449,186	153,429
491 TOTAL ACCOUNT 557		40,967,951	40,306,875	661,076
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		312,682,331	299,408,765	13,273,566
494				
495 TOTAL PRODUCTION EXPENSES		553,089,372	528,908,128	24,181,244
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,892,604	2,769,186	123,418
502 561 / LOAD DISPATCHING	D12	4,585,009	4,389,741	195,268
503 562 / STATION EXPENSES	L 117	2,631,745	2,519,464	112,281
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,024,601	980,868	43,733
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,356,342	212,057
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,577,985	204,033
508				
509 TOTAL TRANSMISSION OPERATION		20,484,402	19,593,611	890,791
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	146,404	140,157	6,247
513 569 / STRUCTURES	L 112	880,215	842,722	37,494
514 570 / STATION EQUIPMENT	L 117	1,730,789	1,656,946	73,843
515 571 / OVERHEAD LINES	L 123+128+133	805,593	771,208	34,385
516 573 / MISCELLANEOUS PLANT	L 140	3,053	2,922	130
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,566,054	3,413,956	152,098
519				
520 TOTAL TRANSMISSION EXPENSES		24,050,456	23,007,566	1,042,889
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,839,533	3,670,663	168,870

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
527 581 / LOAD DISPATCHING	D60	3,779,158	3,626,933	152,225
528 582 / STATION EXPENSES	L 147	1,448,953	1,387,721	61,232
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,528,487	4,192,451	336,036
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,452,842	3,405,053	47,789
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	110,269	105,168	5,101
532 586 / METER EXPENSES	L 154	4,514,337	4,358,793	155,544
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,168,332	1,080,380	87,952
534 588 / MISCELLANEOUS EXPENSES	L 158	6,501,455	6,215,510	285,946
535 589 / RENTS	L 158	381,068	364,308	16,760
536 TOTAL DISTRIBUTION OPERATION		29,724,434	28,406,980	1,317,453
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,644,718)	(1,572,380)	(72,338)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,622,678	3,469,586	153,092
542 593 / OVERHEAD LINES	L 148+149	13,367,075	12,375,171	991,904
543 594 / UNDERGROUND LINES	L 150+151	691,585	682,014	9,572
544 595 / LINE TRANSFORMERS	L 152	23,006	22,079	927
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	521,114	497,007	24,107
546 597 / METERS	L 154	894,716	863,888	30,828
547 598 / MISCELLANEOUS PLANT	L 158	221,626	211,879	9,748
548 TOTAL DISTRIBUTION MAINTENANCE		17,697,083	16,549,245	1,147,838
549				
550 TOTAL DISTRIBUTION EXPENSES		47,421,517	44,956,225	2,465,292
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	849,623	805,607	44,016
554 902 / METER READING	CW902	1,442,099	1,131,964	310,135
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,211,175	12,749,431	461,744
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,732,391	5,331,139	401,252
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,234,344	20,017,251	1,217,093
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	743,636	719,143	24,493
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,692	14,442
563 OTHER	DA908	4,144,605	4,012,288	132,317

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
564 TOTAL ACCOUNT 908		4,455,739	4,308,980	146,759
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	607,933	587,799	20,134
567 TOTAL CUST SERV & INFORMATN EXPENSES		6,251,846	6,044,929	206,917
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,812,087	70,443,941	3,368,146
575 921 / OFFICE SUPPLIES	LABOR	14,107,324	13,463,588	643,736
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,496,107)	(1,266,862)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,460,819	308,912
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,207	20,649
580 ALL RISK & MISCELLANEOUS	P110P	2,600,909	2,489,795	111,114
581 TOTAL ACCOUNT 924		3,085,765	2,954,002	131,763
582				
583 925 / INJURIES & DAMAGES	LABOR	5,633,558	5,376,491	257,067
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,552,852	26,295,578	1,257,274
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,079,988	0	2,079,988
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,855,887	82,555
592 ENERGY RELATED	E10	1,067,754	1,018,191	49,563
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	578,965	551,889	27,076
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,751	6,750
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0

IDAHO POWER COMPANY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,081	535,629
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,246,023	3,097,903	148,120
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		129,938,433	122,474,673	7,463,760
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,593,505	6,309,727	283,778
611 TOTAL ADMIN & GENERAL EXPENSES		136,531,938	128,784,401	7,747,538
612				
613 416 / MERCHANDISING EXPENSE	E10	4,104,918	3,914,375	190,543
614 TOTAL OPER & MAINT EXPENSES		792,684,390	755,632,874	37,051,516
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	45,281,481	43,353,022	1,928,459
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,551,612	14,889,296	662,316
621 340-346 / OTHER PRODUCTION	L 99	16,485,243	15,783,165	702,078
622 TOTAL PRODUCTION PLANT		77,318,336	74,025,483	3,292,853
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	363,240	347,770	15,470
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,486,402	1,423,087	63,315
627 353 / STATION EQUIPMENT	L 117	8,288,595	7,934,969	353,626
628 354 / TOWERS & FIXTURES	L 123	2,646,058	2,533,367	112,691
629 355 / POLES & FIXTURES	L 128	4,865,664	4,657,558	208,105
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,467,066	4,276,332	190,734
631 359 / ROADS & TRAILS	L 138	3,356	3,213	143
632 TOTAL TRANSMISSION PLANT		22,120,380	21,176,296	944,084
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	26,412	25,664	748
636 361 / STRUCTURES & IMPROVEMENTS	L 146	804,513	765,689	38,824
637 362 / STATION EQUIPMENT	L 147	4,386,452	4,201,083	185,369

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>
638 364 / POLES, TOWERS & FIXTURES	L 148	6,822,625	6,293,923	528,702
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,699,566	3,448,804	250,762
640 366 / UNDERGROUND CONDUIT	L 150	955,505	942,359	13,146
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,093,091	5,022,517	70,574
642 368 / LINE TRANSFORMERS	L 152	12,768,764	12,254,437	514,327
643 369 / SERVICES	L 153	1,188,948	1,131,663	57,285
644 370 / METERS	L 154	4,820,653	4,654,555	166,098
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	70,110	64,832	5,278
646 373 / STREET LIGHTING SYSTEMS	L 156	90,910	86,705	4,205
647 TOTAL DISTRIBUTION PLANT		40,727,550	38,892,231	1,835,319
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,491,819	2,384,574	107,245
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,119,773	5,856,384	263,389
654 392 / TRANSPORTATION EQUIPMENT	L 164	142,825	136,678	6,147
655 393 / STORES EQUIPMENT	L 165	93,856	89,817	4,039
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	425,442	407,131	18,311
657 395 / LABORATORY EQUIPMENT	L 167	619,735	593,062	26,673
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,742,805	3,581,718	161,086
660 398 / MISCELLANEOUS EQUIPMENT	L 170	452,363	432,894	19,469
661 TOTAL GENERAL PLANT		14,088,619	13,482,260	606,359
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		154,821,550	148,118,093	6,703,457
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,470)	(12,829)
667 TOTAL DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,243,722	5,976,501	267,221
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,243,722	5,976,501	267,221
674				

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>
675 TOTAL DEPRECIATION & AMORTIZATION EXP		160,768,973	153,811,125	6,957,848
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	15,581,429	14,870,427	711,002
684 FUTA	LABOR	91,280	87,115	4,165
685 LESS PAYROLL DEDUCTION	LABOR	(16,034,230)	(15,302,566)	(731,664)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,491	60,429
690 VALMY	L 97	887,781	849,972	37,809
691 BOARDMAN	L 97	170,552	163,288	7,264
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,346,945	326,812
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,780,970	257,648
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,730,493	447,653
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,347	85,467
696 SUB-TOTAL		28,353,588	27,130,506	1,223,082
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,384	195
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,808	0	254,808
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	859,928	0	859,928
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	361,521	345,024	16,497
709 HYDRO GENERATION KWH TAX	E10	1,709,036	1,629,706	79,330
710 IRRIGATION-PIC	CIDA	241,632	241,632	0
711				

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>
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
715				
716				
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	1,075,354	1,075,354	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	4,787,081	4,581,050	206,031
729 ACCOUNTS #190 & #283 - RELATED	L 758	122,217	118,054	4,163
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		4,909,298	4,699,104	210,194
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,105,333	319,560
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	31,442,494	30,915,082	527,412
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,422,705	3,410,903	11,802
740 STATE OF OREGON	L 815	377,688	369,727	7,962
741 OTHER STATES	L 856	102,003	99,526	2,476
742 TOTAL STATE INCOME TAXES		3,902,396	3,880,156	22,240
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,305,652,189	1,247,455,249	58,196,940
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		792,684,390	755,632,874	37,051,516

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>
749 DEPRECIATION EXPENSE		154,525,251	147,834,623	6,690,627
750 AMORTIZATION OF LIMITED TERM PLANT		6,243,722	5,976,501	267,221
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,089,536	31,672,192	2,417,344
753 REGULATORY DEBITS/CREDITS		2,078,508	1,075,354	1,003,154
754 TOTAL OPERATING EXPENSES		989,843,336	942,403,645	47,439,691
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		315,808,853	305,051,604	10,757,249
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	88,407,324	84,575,983	3,831,341
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,751,218	487,036
763 TOTAL INTEREST CHARGES		99,645,578	95,327,200	4,318,378
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		216,163,275	209,724,403	6,438,872
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,624,082	4,583,843	40,240
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		211,539,192	205,140,561	6,398,632
770				
771 FEDERAL TAX AT 35 PERCENT		74,038,717	71,799,196	2,239,521
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(1,639,121)	(1,589,541)	(49,580)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		72,399,596	70,209,655	2,189,941
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
781 SUM OF OTHER ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(40,957,102)	(39,294,573)	(1,662,529)
783				
784 TOTAL FEDERAL INCOME TAX		31,442,494	30,915,082	527,412
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	216,163,275	209,724,403	6,438,872
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,224,126	254,749
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(109,541,417)	(105,046,083)	(4,495,334)
797				
798 INCOME SUBJECT TO OREGON TAX		106,621,858	104,678,320	1,943,538
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,737,409)	(303,012)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		117,682,223	115,201,491	2,480,732
804 APPORTIONMENT FACTOR (0.045454550)		5,349,192	5,236,432	112,761
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		5,349,192	5,236,432	112,761
807				
808 OREGON TAX AT 6.6 PERCENT		353,047	345,605	7,442
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		353,047	345,605	7,442
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	24,641	24,122	519
814				
815 STATE INCOME TAX PAID - OREGON		377,688	369,727	7,962
816				
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	216,163,275	209,724,403	6,438,872
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				

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>
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(85,120,366)	(81,456,875)	(3,663,491)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,813,334)	(1,086,592)
825 STATE INCOME TAX ADJUSTMENTS		(117,020,292)	(112,270,209)	(4,750,083)
826				
827 INCOME SUBJECT TO IDAHO TAX		99,142,983	97,454,195	1,688,788
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,277,666	1,046,904
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		141,568,339	137,992,440	3,575,899
833				
834 IDAHO TAX AT 5.9 PERCENT		8,352,532	8,141,554	210,978
835 LESS: INVESTMENT TAX CREDIT	P101P	4,198,740	4,018,031	180,709
836				
837 STATE INCOME TAX ALLOWED - IDAHO		4,153,792	4,123,523	30,269
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(731,087)	(712,620)	(18,467)
840 STATE INCOME TAX PAID - IDAHO		3,422,705	3,410,903	11,802
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		99,142,983	97,454,195	1,688,788
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,260,580	840,206
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		117,243,769	114,714,774	2,528,995
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		117,243,769	114,714,774	2,528,995
852				
853 OTHER TAX AT 0.1 PERCENT		117,244	114,715	2,529
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(15,241)	(15,188)	(53)
856 OTHER STATES' INCOME TAX PAID		102,003	99,526	2,476
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,503	11,988

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,489,677	201,035
862 536 / WATER FOR POWER	E10	852,870	813,281	39,589
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,824,701	259,098
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,517	67,370
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,432,373	152,681
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,074,549	719,773
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,173	3,255
869 542 / STRUCTURES	D10	775,262	742,245	33,017
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,304	18,696
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,442	55,356
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,020	71,751
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,093,183	182,076
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,167,732	901,849
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,195	26,431
877 548 / GENERATING EXPENSES	D10	2,353,953	2,253,702	100,251
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	443,977	19,749
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,291,874	146,431
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,652	6,346
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,563	2,427
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,360	12,249
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,575	21,021
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,764,449	167,453
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,160	143,419
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,243	143,423
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,425,926	1,224,713
894				
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				

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>
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,027	97,249
899 561 / LOAD DISPATCHING	D12	2,680,215	2,566,069	114,146
900 562 / STATION EXPENSES	L 117	2,264,229	2,167,627	96,602
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,459	17,141
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,625,320	7,300,182	325,138
906 568 / SUPERVISION & ENGINEERING	L 140	73,657	70,514	3,143
907 569 / STRUCTURES	L 112	752,350	720,302	32,047
908 570 / STATION EQUIPMENT	L 117	1,718,400	1,645,086	73,314
909 571 / OVERHEAD LINES	L 123+128+133	686,642	657,334	29,308
910 573 / MISCELLANEOUS PLANT	L 140	2,696	2,581	115
911 TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,095,817	137,927
912 TOTAL TRANSMISSION EXPENSES		10,859,063	10,395,998	463,065
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,292	143,504
916 581 / LOAD DISPATCHING	D60	3,427,707	3,289,639	138,068
917 582 / STATION EXPENSES	L 147	943,971	904,079	39,892
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588	254,612
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899	19,858
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,311	70,873	3,438
921 586 / METER EXPENSES	L 154	3,452,856	3,333,886	118,970
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284	71,906
923 588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,229,986	177,125
924 589 / RENTS	L 158	2,220	2,122	98
925 TOTAL DISTRIBUTION OPERATION		20,392,119	19,424,649	967,470
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,579	303
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
934 595 / LINE TRANSFORMERS	L 152	7,402	7,104	298
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,019	7,316
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,750	450,530
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,061,399	1,418,000
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	662,619	22,568
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,104,405	139,791
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	289,884	9,873
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	5,056,907	172,233
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,438,613	2,125,984
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,963	11,002
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	268,985	12,097
969 TOTAL ACCOUNT 924				
970				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,351	5,468
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,446	6,576
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,220,814	54,906
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,410,173	2,216,032
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,355,064	6,040,669
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,443,303.0	2,339,247.0	104,056.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,443,303.0	2,339,247.0	104,056.0
998 RETAIL TRANSMISSION	D12	2,443,303.0	2,339,247.0	104,056.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,315,658.0	2,222,383.0	93,275.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,778,494.0	15,046,084.2	732,409.8
1003 RETAIL MWH AT GENERATION LVL	E100	15,778,494.0	15,046,084.2	732,409.8
1004 CUSTOMER LEVEL	E99	14,541,682.7	13,861,631.0	680,051.7
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	60,039,078	57,146,305	2,892,773

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1008 370-METER INVESTMENT	ACCT370	87,915,335	84,886,167	3,029,168
1009 902-CUSTOMER WEIGHTED	CW902	1,544,764	1,212,550	332,214
1010 903-CUSTOMER WEIGHTED	CW903	14,205,689	13,709,186	496,503
1011 904-CUSTOMER WEIGHTED	CW904	4,731,149	4,399,981	331,168
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	538,622	519,804	18,818
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017 350-LAND & LAND RIGHTS	DA350	0	0	0
1018 352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019 353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020 354-TOWERS & FIXTURES	DA354	0	0	0
1021 355-POLES & FIXTURES	DA355	33,842	0	33,842
1022 356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023 359-ROADS & TRAILS	DA359	0	0	0
1024 360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026 362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027 364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029 366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032 373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	4,624,704	4,477,060	147,644
1036 440-RETAIL SALES REVENUE	RETREV	1,205,976,166	1,152,142,162	53,834,005
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1044 *** TABLE 14 - ALLOCATION FACTORS ***				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,129,705,418	230,706,489
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,944,891	3,824,637
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,520,268	107,710,195
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	220,982,571	9,938,604
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,484,804,814	246,676,945
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	652,047,534	622,934,099	29,113,435
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,944,891	3,824,637
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,971,728	6,023,104
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,247,341,224	1,191,556,514	55,784,710
1056 O&M - ALL EXCEPT FUEL	O&M M	641,094,970	611,057,904	30,037,066
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,587,339	36,868,014
1058 O&M - TOTAL (NOT USED)	OM401	792,684,390	755,632,874	37,051,516
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.74%	4.26%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.74%	4.26%
1064 RETAIL TRANSMISSION	D12	100.00%	95.74%	4.26%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.97%	4.03%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.36%	4.64%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.36%	4.64%
1070 CUSTOMER LEVEL	E99	100.00%	95.32%	4.68%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.18%	4.82%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.49%	21.51%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.50%	3.50%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.00%	7.00%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.51%	3.49%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
1082	252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092	362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095	366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.81%	3.19%
1102	440-RETAIL SALES REVENUE	RETREV	100.00%	95.54%	4.46%
1103	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104	IDAHO	CIDA	100.00%	100.00%	0.00%
1105	OREGON	CODA	100.00%	0.00%	100.00%
1106	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1107	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1109	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.70%	4.30%
1111	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.43%	4.57%
1112	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.73%	4.27%
1113	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.70%	4.30%
1114	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.70%	4.30%
1115	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.54%	4.46%
1116	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.43%	4.57%
1117	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.53%	4.47%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

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1119
1120
1121

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.31%	4.69%
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.74%	4.26%
O&M - TOTAL (NOT USED)	OM401	100.00%	95.33%	4.67%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		5,788,272,615	5,540,079,970	248,192,645
LESS: ACCUM PROVISION FOR DEPRECIATION		2,199,320,707	2,103,020,512	96,300,195
AMORT OF OTHER UTILITY PLANT		26,285,227	25,168,159	1,117,067
NET ELECTRIC PLANT IN SERVICE		3,562,666,681	3,411,891,298	150,775,383
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
LESS: ACCUM DEFERRED INCOME TAXES		496,685,010	475,380,293	21,304,717
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		121,278,873	115,799,439	5,479,433
ADD : CONSERVATION+OTHER DFRD PROG.		31,215,814	27,577,929	3,637,885
ADD : SUBSIDIARY RATE BASE		70,213,156	66,970,138	3,243,018
TOTAL COMBINED RATE BASE		3,282,734,650	3,140,944,191	141,790,459
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,115,536,772	1,060,264,780	55,271,992
OTHER OPERATING REVENUES		66,294,083	63,490,924	2,803,160
TOTAL OPERATING REVENUES		1,181,830,855	1,123,755,704	58,075,151
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		732,389,346	697,041,003	35,348,342
DEPRECIATION EXPENSE		151,753,233	145,224,799	6,528,434
AMORTIZATION OF LIMITED TERM PLANT		6,105,343	5,845,124	260,219
ACCRETION EXPENSE		221,929	212,100	9,829
TAXES OTHER THAN INCOME		34,137,220	31,730,614	2,406,606
REGULATORY DEBITS/CREDITS		1,003,154	0	1,003,154
PROVISION FOR DEFERRED INCOME TAXES		5,936,668	5,681,366	255,301
INVESTMENT TAX CREDIT ADJUSTMENT		7,424,893	7,106,506	318,387
FEDERAL INCOME TAXES		10,953,522	10,070,503	883,019
STATE INCOME TAXES		(33,585)	(110,484)	76,898
TOTAL OPERATING EXPENSES		949,891,722	902,801,531	47,090,191
OPERATING INCOME		231,939,133	220,954,173	10,984,960
ADD: IERCO OPERATING INCOME	E10	7,082,051	6,754,944	327,107
CONSOLIDATED OPERATING INCOME		239,021,184	227,709,117	11,312,067

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
47	RATE OF RETURN UNDER PRESENT RATES	7.281%	7.250%	7.978%
48	*** SUMMARY OF RESULTS ***			
49				
50	RATE OF RETURN UNDER PRESENT RATES			
51	TOTAL COMBINED RATE BASE	3,282,734,650	3,140,944,191	141,790,459
52				
53	SALES REVENUES	1,115,536,772	1,060,264,780	55,271,992
54	OTHER OPERATING REVENUES	66,294,083	63,490,924	2,803,160
55	TOTAL OPERATING REVENUES	1,181,830,855	1,123,755,704	58,075,151
56	OPERATING EXPENSES			
57	OPERATION & MAINTENANCE EXPENSES	732,389,346	697,041,003	35,348,342
58	DEPRECIATION EXPENSE	151,753,233	145,224,799	6,528,434
59	AMORTIZATION OF LIMITED TERM PLANT	6,105,343	5,845,124	260,219
60	ACCRETION EXPENSE	221,929	212,100	9,829
61	TAXES OTHER THAN INCOME	34,137,220	31,730,614	2,406,606
62	REGULATORY DEBITS/CREDITS	1,003,154	0	1,003,154
63	PROVISION FOR DEFERRED INCOME TAXES	5,936,668	5,681,366	255,301
64	INVESTMENT TAX CREDIT ADJUSTMENT	7,424,893	7,106,506	318,387
65	FEDERAL INCOME TAXES	10,953,522	10,070,503	883,019
66	STATE INCOME TAXES	(33,585)	(110,484)	76,898
67	TOTAL OPERATING EXPENSES	949,891,722	902,801,531	47,090,191
68	OPERATING INCOME	231,939,133	220,954,173	10,984,960
69	ADD: IERCO OPERATING INCOME	7,082,051	6,754,944	327,107
70	CONSOLIDATED OPERATING INCOME	239,021,184	227,709,117	11,312,067
71	RATE OF RETURN UNDER PRESENT RATES	7.281%	7.250%	7.978%
72				
73	DEVELOPMENT OF REVENUE REQUIREMENTS			
74	RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)	7.766%	7.766%	7.766%
75				
76	RETURN AT CLAIMED RATE OF RETURN	254,937,173	243,925,726	11,011,447
77	EARNINGS DEFICIENCY	15,915,989	16,216,609	(300,620)
78	NET-TO-GROSS TAX MULTIPLIER	1.642	1.642	1.642
79				
80	REVENUE DEFICIENCY	26,134,054	26,627,672	(493,619)
81				
82	FIRM JURISDICTIONAL REVENUES	1,126,364,356	1,070,633,329	55,731,027

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
PERCENT INCREASE REQUIRED		2.32%	2.49%	-0.89%
SALES AND WHEELING REVENUES REQUIRED		1,152,498,410	1,097,261,002	55,237,408
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,458	245
302 - FRANCHISES & CONSENTS	D10	30,316,631	29,031,359	1,285,272
303 - MISCELLANEOUS	P101P	26,468,522	25,333,523	1,134,999
TOTAL INTANGIBLE PLANT		56,790,856	54,370,341	2,420,516
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,172,268,731	1,122,570,448	49,698,283
330-336 / HYDRAULIC PRODUCTION	D10	832,373,323	797,084,891	35,288,432
340-346 / OTHER PRODUCTION	D10	552,827,850	529,390,737	23,437,113
TOTAL PRODUCTION PLANT		2,557,469,904	2,449,046,076	108,423,828
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	37,089,079	35,516,689	1,572,390
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		37,089,079	35,516,689	1,572,390
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	79,663,025	76,285,715	3,377,311
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		79,663,683	76,285,715	3,377,969
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	417,744,968	400,034,688	17,710,280
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		417,856,561	400,109,787	17,746,774
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	199,256,804	190,809,320	8,447,484
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		199,256,804	190,809,320	8,447,484
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	178,042,179	170,494,088	7,548,091
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		178,076,020	170,494,088	7,581,932
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	220,760,138	211,401,021	9,359,117
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		220,786,633	211,402,210	9,384,423
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,721	16,545
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,721	16,545
139				
140 TOTAL TRANSMISSION PLANT		1,133,119,047	1,084,991,530	48,127,517
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	6,016,326	5,845,914	170,412
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	37,301,250	35,501,173	1,800,077
147 362 / STATION EQUIPMENT	ACCT362	230,137,944	220,412,465	9,725,479
148 364 / POLES, TOWERS & FIXTURES	DA364	259,930,761	239,788,088	20,142,673
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
150 366 / UNDERGROUND CONDUIT	DA366	49,965,884	49,278,445	687,439
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,323	246,080,518	3,457,805
152 368 / LINE TRANSFORMERS	D60	547,055,791	525,153,218	21,902,573
153 369 / SERVICES	DA369	60,039,077	57,146,304	2,892,773
154 370 / METERS	ACCT370	89,257,235	86,181,831	3,075,404
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,801	2,807,267	228,534
156 373 / STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
157				
158	TOTAL DISTRIBUTION PLANT	1,669,822,956	1,596,514,047	73,308,908
159				
160	GENERAL PLANT			
161	389 / LAND & LAND RIGHTS	PTD 17,197,918	16,460,453	737,465
162	390 / STRUCTURES & IMPROVEMENTS	PTD 119,611,718	114,482,638	5,129,080
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD 48,214,259	46,146,780	2,067,480
164	392 / TRANSPORTATION EQUIPMENT	PTD 82,204,246	78,679,239	3,525,007
165	393 / STORES EQUIPMENT	PTD 2,689,767	2,574,427	115,340
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD 9,285,860	8,887,672	398,188
167	395 / LABORATORY EQUIPMENT	PTD 13,265,867	12,697,013	568,855
168	396 / POWER OPERATED EQUIPMENT	PTD 15,505,017	14,840,146	664,872
169	397 / COMMUNICATIONS EQUIPMENT	PTD 56,024,340	53,621,956	2,402,384
170	398 / MISCELLANEOUS EQUIPMENT	PTD 7,070,858	6,767,652	303,206
171				
172	TOTAL GENERAL PLANT	371,069,852	355,157,975	15,911,876
173				
174	TOTAL ELECTRIC PLANT IN SERVICE	5,788,272,615	5,540,079,970	248,192,645
175				
176	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***			
177				
178	PRODUCTION PLANT			
179	310-316 / STEAM PRODUCTION	L 97 573,249,873	548,946,969	24,302,904
180	330-336 / HYDRAULIC PRODUCTION	L 98 420,017,171	402,210,561	17,806,610
181	340-346 / OTHER PRODUCTION	L 99 110,442,611	105,760,401	4,682,210
182	TOTAL PRODUCTION PLANT	1,103,709,655	1,056,917,932	46,791,724
183				
184	TRANSMISSION PLANT			
185	350 / LAND & LAND RIGHTS	L 107 8,146,762	7,801,381	345,382
186	352 / STRUCTURES & IMPROVEMENTS	L 112 27,295,179	26,137,785	1,157,394
187	353 / STATION EQUIPMENT	L 117 115,502,366	110,596,868	4,905,498
188	354 / TOWERS & FIXTURES	L 123 66,643,865	63,818,502	2,825,364
189	355 / POLES & FIXTURES	L 128 63,260,339	60,566,907	2,693,432
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133 75,575,844	72,363,531	3,212,313
191	359 / ROADS & TRAILS	L 138 277,522	265,757	11,766
192	TOTAL TRANSMISSION PLANT	356,701,878	341,550,731	15,151,147
193				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	67,238	65,334	1,905
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,933,528	11,357,642	575,886
197 362 / STATION EQUIPMENT	L 147	59,491,357	56,977,291	2,514,066
198 364 / POLES, TOWERS & FIXTURES	L 148	139,568,065	128,752,593	10,815,472
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	52,927,799	49,340,281	3,587,518
200 366 / UNDERGROUND CONDUIT	L 150	16,323,193	16,098,616	224,577
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	88,803,433	87,572,901	1,230,532
202 368 / LINE TRANSFORMERS	L 152	171,704,709	164,830,136	6,874,573
203 369 / SERVICES	L 153	43,033,522	40,960,102	2,073,420
204 370 / METERS	L 154	31,415,512	30,333,074	1,082,438
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,797,325	1,662,023	135,302
206 373 / STREET LIGHTING SYSTEMS	L 156	3,628,569	3,460,712	167,857
207 TOTAL DISTRIBUTION PLANT		620,694,251	591,410,705	29,283,546
208				
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	30,255,969	28,958,560	1,297,409
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	20,288,412	19,418,423	869,989
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,964,907	22,937,266	1,027,641
216 393 / STORES EQUIPMENT	L 165	809,691	774,971	34,720
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,308,011	3,166,160	141,851
218 395 / LABORATORY EQUIPMENT	L 167	6,184,015	5,918,838	265,177
219 396 / POWER OPERATED EQUIPMENT	L 168	4,306,038	4,121,390	184,648
220 397 / COMMUNICATIONS EQUIPMENT	L 169	21,062,580	20,159,394	903,186
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,960,111	2,833,179	126,933
222 TOTAL GENERAL PLANT		113,139,733	108,288,179	4,851,554
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,194,245,518	2,098,167,547	96,077,971
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,075,189	4,852,965	222,224
228 TOTAL ACCUM PROVISION DEPRECIATION		2,199,320,707	2,103,020,512	96,300,195
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
231 INTANGIBLE PLANT	L 94	11,942,584	11,433,572	509,012
232 HYDRAULIC PRODUCTION	L 98	14,342,643	13,734,588	608,056
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		26,285,227	25,168,159	1,117,067
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,225,605,934	2,128,188,671	97,417,262
238				
239 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240				
241 NET ELECTRIC PLANT IN SERVICE		3,562,666,681	3,411,891,298	150,775,383
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,954,864	5,914,321	40,543
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,954,864	5,914,321	40,543
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,629,266)	(1,618,173)	(11,093)
251 OTHER	LABOR	(19,841,971)	(18,938,681)	(903,290)
252 TOTAL ACCOUNT 190		(21,471,237)	(20,556,855)	(914,382)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	483,099,796	462,383,955	20,715,841
255 283 / OTHER	P101P	35,056,451	33,553,193	1,503,258
256 TOTAL ACCUM DEFERRED INCOME TAXES		496,685,010	475,380,293	21,304,717
257				
258 NET ELECTRIC PLANT IN SERVICE		3,060,026,807	2,930,596,684	129,430,122
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,559,334	32,009,289	1,550,045
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,990,472	17,227,767	762,705
264 TRANSMISSION - GENERAL	L 139	11,878,040	11,373,538	504,502
265 DISTRIBUTION - GENERAL	L 158	23,280,940	22,258,855	1,022,085
266 OTHER - UNCLASSIFIED	L 174	5,274,513	5,048,350	226,163
267 TOTAL ACCOUNT 154		58,423,965	55,908,510	2,515,455

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 696	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	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 614	29,295,574	27,881,640	1,413,934
277				
278 TOTAL WORKING CAPITAL		121,278,873	115,799,439	5,479,433
279				
280 NET ELECTRIC PLANT IN SERVICE		3,181,305,680	3,046,396,124	134,909,556
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,181,305,680	3,046,396,124	134,909,556
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	29,493	0	29,493

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
305 AM. FALLS BOND REFINANCE	D10	448,285	429,280	19,005
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	4,397,606	0	4,397,606
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	133,396	133,396	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	174,418	174,418	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	10,769,932	10,769,932	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,070,903	16,070,903	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	426,648	0	426,648
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	707,684	0	707,684
313 TOTAL OTHER REGULATORY ASSETS		33,158,365	27,577,929	5,580,436
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,938,839)	0	(1,938,839)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(3,712)	0	(3,712)
317 TOTAL DEFERRED PROGRAMS		31,215,814	27,577,929	3,637,885
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	78,597,213	74,966,951	3,630,262
321 PREPAID COAL ROYALTIES	E10	1,053,292	1,004,642	48,650
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(9,437,349)	(9,001,455)	(435,894)
323 TOTAL SUBSIDIARY RATE BASE		70,213,156	66,970,138	3,243,018
324				
325 TOTAL COMBINED RATE BASE		3,282,734,650	3,140,944,191	141,790,459
326 *** TABLE 4 - OPERATING REVENUES ***				
327 OPERATING REVENUES				
328 FIRM ENERGY SALES				
329 440-448 / RETAIL	RETREV	1,077,269,372	1,023,764,882	53,504,490
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	38,267,400	36,499,898	1,767,502
332 TOTAL SALES OF ELECTRICITY		1,115,536,772	1,060,264,780	55,271,992
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,032,474	3,846,221	186,253
336				
337 449 / OATT TARIFF REFUND				
338 NETWORK	D11	0	0	0
339 POINT-TO-POINT	D11	0	0	0
340 TOTAL ACCOUNT 449		0	0	0
341				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
342 451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,273,744	4,190,975	82,769
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	3,297,492	3,157,444	140,048
346 TRANSFORMER RENTALS	L 152	17,330	16,636	694
347 LINE RENTALS	D11	0	0	0
348 COGENERATION	L 482	1,558,940	1,486,935	72,005
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,366,106	1,260,243	105,863
351 FACILITIES CHARGES	DA454	7,983,118	7,581,944	401,174
352 OTHER RENTALS	L 101	551,146	527,780	23,366
353 WATER LEASE	E10	61,965	59,103	2,862
354 TOTAL ACCOUNT 454		15,236,097	14,490,086	746,011
355				
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	10,827,584	10,368,549	459,035
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	752,735	722,598	30,137
359 TRANSMISSION - POINT-TO-POINT	D11	30,491,134	29,198,464	1,292,670
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	0	0	0
363 STANDBY SERVICE CHARGE	CIDA	539,639	539,639	0
364 SIERRA PACIFIC USAGE CHARGE	E10	76,163	72,645	3,518
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	64,513	61,747	2,766
368 TOTAL ACCOUNT 456		42,751,768	40,963,641	1,788,127
369				
370 TOTAL OTHER OPERATING REVENUES		66,294,083	63,490,924	2,803,160
371				
372 TOTAL OPERATING REVENUES		1,181,830,855	1,123,755,704	58,075,151
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	946,163	906,050	40,113
378 501 / FUEL	E10	74,223,890	70,795,623	3,428,267

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,501,434	8,108,768	392,666
383 TOTAL ACCOUNT 502		8,501,434	8,108,768	392,666
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,396,032	1,331,552	64,480
387 TOTAL ACCOUNT 505		1,396,032	1,331,552	64,480
388 506 / MISCELLANEOUS EXPENSES	D10	11,694,257	11,198,479	495,778
389 507 / RENTS	L 97	328,946	315,000	13,946
390 TOTAL STEAM OPERATION EXPENSES		97,090,722	92,655,474	4,435,248
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	55,228	52,887	2,341
394 511 / STRUCTURES	D10	440,434	421,762	18,672
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	11,031,366	10,521,847	509,519
398 TOTAL ACCOUNT 512		11,031,366	10,521,847	509,519
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	4,331,373	4,131,315	200,058
402 TOTAL ACCOUNT 513		4,331,373	4,131,315	200,058
403 514 / MISCELLANEOUS STEAM PLANT	D10	5,935,275	5,683,649	251,626
404 TOTAL STEAM MAINTENANCE EXPENSES		21,793,676	20,811,460	982,216
405				
406 TOTAL STEAM GENERATION EXPENSES		118,884,398	113,466,934	5,417,464
407				
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,146,051	4,926,509	219,542
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(96,476)	(92,386)	(4,090)
414 OTHER	D10	5,852,939	5,604,804	248,135
415 TOTAL ACCOUNT 536		5,756,463	5,512,418	244,045

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>
416				
417 537 / HYDRAULIC EXPENSES	D10	14,290,760	13,684,904	605,856
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,395,288	1,336,135	59,153
420 OTHER	E10	330,391	315,131	15,260
421 TOTAL ACCOUNT 538		1,725,679	1,651,266	74,413
422				
423 539 / MISCELLANEOUS EXPENSES	D10	7,847,930	7,515,217	332,713
424 540 / RENTS	D10	241,787	231,536	10,251
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		35,008,670	33,521,850	1,486,820
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	84,998	81,395	3,603
430 542 / STRUCTURES	D10	1,047,645	1,003,230	44,415
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	770,099	737,451	32,648
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,146,474	1,097,869	48,605
434 OTHER	E10	577,482	550,809	26,673
435 TOTAL ACCOUNT 544		1,723,956	1,648,678	75,278
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,620,825	2,509,715	111,110
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,247,523	5,980,469	267,054
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		41,256,193	39,502,319	1,753,874
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	614,707	588,647	26,060
446 547 / FUEL				
447 SALMON DIESEL	E10	3,887	3,707	180
448 OTHER	E10	64,568,750	61,586,437	2,982,313
449 TOTAL ACCOUNT 547		64,572,637	61,590,144	2,982,493
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,076,282	1,988,258	88,024

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
453 OTHER	E10	1,817,718	1,733,760	83,957
454 TOTAL ACCOUNT 548		3,893,999	3,722,018	171,981
455				
456 549 / MISCELLANEOUS EXPENSES	D10	932,127	892,610	39,517
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		70,013,470	66,793,418	3,220,052
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	226	216	10
463 552 / STRUCTURES	D10	317,516	304,055	13,461
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	50,267	48,136	2,131
466 OTHER	E10	538,095	513,241	24,854
467 TOTAL ACCOUNT 553		588,362	561,377	26,985
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,192,183	2,099,245	92,938
470 TOTAL OTHER POWER MAINT EXPENSES		3,098,287	2,964,894	133,393
471				
472 TOTAL OTHER POWER GENERATION EXP		73,111,757	69,758,313	3,353,444
473				
474 OTHER POWER SUPPLY EXPENSE				
475 555.0 / PURCHASED POWER				
476 PURCHASED POWER - TRANS LOSSES	E10	398,607	380,196	18,411
477 OTHER PURCHASED POWER	E10	51,554,100	49,172,910	2,381,190
478 TOTAL ACCOUNT 555.0		51,952,707	49,553,106	2,399,601
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	204,526,961	195,080,233	9,446,728
482 TOTAL COGEN & SMALL POWER PROD		204,526,961	195,080,233	9,446,728
483				
484 TOTAL ACCOUNT 555		256,479,668	244,633,338	11,846,330
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,875	2,753	122
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
490 OTHER	D10	3,586,313	3,434,271	152,042
491 TOTAL ACCOUNT 557		3,586,313	3,434,271	152,042
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		260,068,856	248,070,363	11,998,493
494				
495 TOTAL PRODUCTION EXPENSES		493,321,204	470,797,928	22,523,276
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,881,570	2,759,180	122,390
502 561 / LOAD DISPATCHING	D12	4,572,034	4,378,203	193,831
503 562 / STATION EXPENSES	L 117	2,620,784	2,509,477	111,307
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,022,657	979,205	43,452
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	4,568,399	4,357,393	211,006
506 566 / MISCELLANEOUS EXPENSES	L 140	25	24	1
507 567 / RENTS	L 140	4,782,018	4,578,909	203,109
508				
509 TOTAL TRANSMISSION OPERATION		20,447,488	19,562,391	885,097
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	146,047	139,844	6,203
513 569 / STRUCTURES	L 112	876,573	839,404	37,169
514 570 / STATION EQUIPMENT	L 117	1,722,470	1,649,315	73,155
515 571 / OVERHEAD LINES	L 123+128+133	802,269	768,181	34,088
516 573 / MISCELLANEOUS PLANT	L 140	3,039	2,910	129
517				
518 TOTAL TRANSMISSION MAINTENANCE		3,550,400	3,399,655	150,745
519				
520 TOTAL TRANSMISSION EXPENSES		23,997,888	22,962,046	1,035,842
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,823,738	3,655,868	167,871

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
527 581 / LOAD DISPATCHING	D60	3,762,565	3,611,923	150,643
528 582 / STATION EXPENSES	L 147	1,444,383	1,383,345	61,039
529 583 / OVERHEAD LINE EXPENSES	L 148+149	4,511,877	4,177,073	334,804
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,445,896	3,398,204	47,692
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	109,909	104,825	5,084
532 586 / METER EXPENSES	L 154	4,497,622	4,342,654	154,968
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,163,708	1,076,104	87,604
534 588 / MISCELLANEOUS EXPENSES	L 158	6,484,962	6,200,258	284,704
535 589 / RENTS	L 158	381,058	364,328	16,729
536 TOTAL DISTRIBUTION OPERATION		29,625,717	28,314,580	1,311,137
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,644,751)	(1,572,543)	(72,208)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,611,360	3,458,746	152,614
542 593 / OVERHEAD LINES	L 148+149	13,347,738	12,357,269	990,469
543 594 / UNDERGROUND LINES	L 150+151	689,163	679,625	9,538
544 595 / LINE TRANSFORMERS	L 152	22,970	22,051	920
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	519,689	495,648	24,041
546 597 / METERS	L 154	890,943	860,245	30,698
547 598 / MISCELLANEOUS PLANT	L 158	220,821	211,127	9,695
548 TOTAL DISTRIBUTION MAINTENANCE		17,657,933	16,512,168	1,145,765
549				
550 TOTAL DISTRIBUTION EXPENSES		47,283,650	44,826,748	2,456,902
551				
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	845,506	801,704	43,803
554 902 / METER READING	CW902	1,437,705	1,128,515	309,190
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,168,614	12,708,358	460,256
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	5,731,066	5,329,906	401,160
557 905 / MISC EXPENSES	L 554+555+556	(944)	(890)	(54)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		21,181,948	19,967,594	1,214,354
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	740,319	715,944	24,375
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	311,134	296,763	14,371
563 OTHER	DA908	4,124,059	3,992,398	131,661

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
564 TOTAL ACCOUNT 908		4,435,193	4,289,161	146,032
565 909 / INFORMATION & INSTRUCTIONAL	DA909	444,538	429,007	15,531
566 910 / MISCELLANEOUS EXPENSES	L 564+565	606,482	586,402	20,080
567 TOTAL CUST SERV & INFORMATN EXPENSES		6,226,532	6,020,514	206,018
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924		0	0	0
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	73,586,672	70,236,699	3,349,974
575 921 / OFFICE SUPPLIES	LABOR	14,106,158	13,463,987	642,171
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(27,762,969)	(26,499,082)	(1,263,887)
577 923 / OUTSIDE SERVICES	LABOR	6,769,731	6,461,544	308,187
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	484,856	464,301	20,555
580 ALL RISK & MISCELLANEOUS	P110P	2,599,548	2,488,928	110,620
581 TOTAL ACCOUNT 924		3,084,404	2,953,228	131,176
582				
583 925 / INJURIES & DAMAGES	LABOR	5,632,978	5,376,541	256,437
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,529,514	26,276,256	1,253,259
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	2,079,988	0	2,079,988
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,938,442	1,856,262	82,180
592 ENERGY RELATED	E10	1,067,754	1,018,436	49,318
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	578,965	552,018	26,947
595 FERC OTHER	D11	644	617	27
596 FERC - OREGON HYDRO FEE	D10	158,501	151,782	6,720
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	146,746	146,746	0
600 OREGON PUC -RATE CASE	CODA	0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
601 -OTHER	CODA	369,658	0	369,658
602 TOTAL ACCOUNT 928		4,260,710	3,725,861	534,849
603				
604 929 / DUPLICATE CHARGES	LABOR	0	0	0
605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,245,326	3,097,585	147,741
607 931 / RENTS	L 172	(350)	(335)	(15)
608 TOTAL ADM & GEN OPERATION		129,685,876	122,245,996	7,439,880
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,587,329	6,304,857	282,472
611 TOTAL ADMIN & GENERAL EXPENSES		136,273,205	128,550,854	7,722,352
612				
613 416 / MERCHANDISING EXPENSE	E10	4,104,918	3,915,319	189,599
614 TOTAL OPER & MAINT EXPENSES		732,389,346	697,041,003	35,348,342
615				
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	44,664,615	42,771,061	1,893,554
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,971,850	15,294,724	677,126
621 340-346 / OTHER PRODUCTION	L 99	15,816,636	15,146,090	670,546
622 TOTAL PRODUCTION PLANT		76,453,101	73,211,875	3,241,226
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	295,872	283,328	12,543
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,506,376	1,442,501	63,875
627 353 / STATION EQUIPMENT	L 117	8,603,728	8,238,319	365,409
628 354 / TOWERS & FIXTURES	L 123	2,154,903	2,063,546	91,357
629 355 / POLES & FIXTURES	L 128	4,858,688	4,651,820	206,868
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,158,375	3,981,625	176,750
631 359 / ROADS & TRAILS	L 138	3,550	3,400	151
632 TOTAL TRANSMISSION PLANT		21,581,491	20,664,539	916,952
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	30,825	29,952	873
636 361 / STRUCTURES & IMPROVEMENTS	L 146	808,733	769,705	39,028
637 362 / STATION EQUIPMENT	L 147	4,386,685	4,201,306	185,378

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
638 364 / POLES, TOWERS & FIXTURES	L 148	5,969,872	5,507,252	462,620
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,591,311	3,347,887	243,424
640 366 / UNDERGROUND CONDUIT	L 150	952,460	939,356	13,104
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,851,774	4,784,544	67,230
642 368 / LINE TRANSFORMERS	L 152	12,071,910	11,588,585	483,325
643 369 / SERVICES	L 153	955,558	909,518	46,040
644 370 / METERS	L 154	4,304,257	4,155,952	148,305
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	87,792	81,183	6,609
646 373 / STREET LIGHTING SYSTEMS	L 156	78,151	74,536	3,615
647 TOTAL DISTRIBUTION PLANT		38,089,329	36,389,776	1,699,553
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	2,518,811	2,410,802	108,009
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,960,941	6,662,448	298,493
654 392 / TRANSPORTATION EQUIPMENT	L 164	188,456	180,375	8,081
655 393 / STORES EQUIPMENT	L 165	97,719	93,529	4,190
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	484,133	463,373	20,760
657 395 / LABORATORY EQUIPMENT	L 167	668,568	639,899	28,669
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	4,021,899	3,849,435	172,463
660 398 / MISCELLANEOUS EQUIPMENT	L 170	418,418	400,476	17,942
661 TOTAL GENERAL PLANT		15,358,946	14,700,338	658,608
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
664 DEPR EXP BEFORE DISALLOWED COSTS		152,049,532	145,508,351	6,541,181
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,553)	(12,747)
667 TOTAL DEPRECIATION EXPENSE		151,753,233	145,224,799	6,528,434
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,105,343	5,845,124	260,219
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,105,343	5,845,124	260,219
674				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
675 TOTAL DEPRECIATION & AMORTIZATION EXP		157,858,576	151,069,923	6,788,653
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	221,929	212,100	9,829
678				
679 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680				
681 TAXES OTHER THAN INCOME				
682 FEDERAL TAXES				
683 FICA	LABOR	0	0	0
684 FUTA	LABOR	0	0	0
685 LESS PAYROLL DEDUCTION	LABOR	0	0	0
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,418,920	1,358,765	60,155
690 VALMY	L 97	887,781	850,144	37,637
691 BOARDMAN	L 97	170,552	163,321	7,231
692 OTHER-PRODUCTION PLANT	L 101	7,673,757	7,348,428	325,329
693 OTHER-TRANSMISSION PLANT	L 139	6,038,618	5,782,137	256,481
694 OTHER-DISTRIBUTION PLANT	L 158	10,178,146	9,731,303	446,843
695 OTHER-GENERAL PLANT	L 172	1,985,814	1,900,660	85,154
696 SUB-TOTAL		28,353,588	27,134,758	1,218,830
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,579	4,385	194
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,665,964	2,665,964	0
702 STATE OF OREGON	CODA	254,396	0	254,396
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	855,315	0	855,315
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,685,963	1,608,091	77,872
710 IRRIGATION-PIC	CIDA	317,415	317,415	0
711				

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>
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		34,137,220	31,730,614	2,406,606
715				
716				
717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
718 REGULATORY DEBITS/CREDITS				
719 STATE OF IDAHO	CIDA	0	0	0
720 STATE OF OREGON	CODA	1,003,154	0	1,003,154
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,003,154	0	1,003,154
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	5,814,451	5,565,121	249,330
729 ACCOUNTS #190 & #283 - RELATED	L 758	122,217	116,245	5,971
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		5,936,668	5,681,366	255,301
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	7,424,893	7,106,506	318,387
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	10,953,522	10,070,503	883,019
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(263,373)	(320,230)	56,857
740 STATE OF OREGON	L 815	190,260	177,227	13,033
741 OTHER STATES	L 856	39,527	32,519	7,008
742 TOTAL STATE INCOME TAXES		(33,585)	(110,484)	76,898
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,181,830,855	1,123,755,704	58,075,151
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		732,389,346	697,041,003	35,348,342

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
749 DEPRECIATION EXPENSE		151,753,233	145,224,799	6,528,434
750 AMORTIZATION OF LIMITED TERM PLANT		6,105,343	5,845,124	260,219
751 ACCRETION EXPENSE		221,929	212,100	9,829
752 TAXES OTHER THAN INCOME		34,137,220	31,730,614	2,406,606
753 REGULATORY DEBITS/CREDITS		1,003,154	0	1,003,154
754 TOTAL OPERATING EXPENSES		925,610,225	880,053,640	45,556,585
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		256,220,630	243,702,064	12,518,566
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	88,384,605	84,567,028	3,817,577
762 OTHER INTEREST EXPENSE	L 24	11,238,254	10,752,842	485,412
763 TOTAL INTEREST CHARGES		99,622,859	95,319,870	4,302,989
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		156,597,771	148,382,194	8,215,578
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		688,101	572,170	115,930
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		155,909,671	147,810,023	8,099,647
770				
771 FEDERAL TAX AT 35 PERCENT		54,568,385	51,733,508	2,834,877
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	(1,639,121)	(1,553,968)	(85,154)
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		52,929,263	50,179,541	2,749,723
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
781 SUM OF OTHER ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(41,975,741)	(40,109,038)	(1,866,703)
783				
784 TOTAL FEDERAL INCOME TAX		10,953,522	10,070,503	883,019
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	156,597,771	148,382,194	8,215,578
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	7,478,875	7,113,468	365,407
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(112,451,814)	(107,483,783)	(4,968,031)
797				
798 INCOME SUBJECT TO OREGON TAX		44,145,957	40,898,411	3,247,546
799				
800 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,040,421)	(6,738,520)	(301,901)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		55,206,322	51,424,634	3,781,688
804 APPORTIONMENT FACTOR (0.045454550)		2,509,379	2,337,484	171,895
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		2,509,379	2,337,484	171,895
807				
808 OREGON TAX AT 6.6 PERCENT		165,619	154,274	11,345
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		165,619	154,274	11,345
812 ADD: FIN 48 ADJUSTMENT	L 807	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	24,641	22,954	1,688
814				
815 STATE INCOME TAX PAID - OREGON		190,260	177,227	13,033
816				
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	156,597,771	148,382,194	8,215,578
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				

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>
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(88,030,763)	(84,255,909)	(3,774,854)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(31,899,926)	(30,341,342)	(1,558,584)
825 STATE INCOME TAX ADJUSTMENTS		(119,930,689)	(114,597,251)	(5,333,438)
826				
827 INCOME SUBJECT TO IDAHO TAX		36,667,082	33,784,943	2,882,139
828				
829 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
830 BONUS DEPRECIATION ADJUSTMENT	P101P	24,324,570	23,281,506	1,043,064
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		79,092,438	74,331,193	4,761,246
833				
834 IDAHO TAX AT 5.9 PERCENT		4,666,454	4,385,540	280,913
835 LESS: INVESTMENT TAX CREDIT	P101P	4,198,740	4,018,693	180,047
836				
837 STATE INCOME TAX ALLOWED - IDAHO		467,714	366,847	100,867
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(731,087)	(687,076)	(44,010)
840 STATE INCOME TAX PAID - IDAHO		(263,373)	(320,230)	56,857
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		36,667,082	33,784,943	2,882,139
845				
846 IERCO TAXABLE INCOME	E10	18,100,786	17,264,744	836,042
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		54,767,868	51,049,687	3,718,182
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		54,767,868	51,049,687	3,718,182
852				
853 OTHER TAX AT 0.1 PERCENT		54,768	51,050	3,718
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(15,241)	(18,531)	3,290
856 OTHER STATES' INCOME TAX PAID		39,527	32,519	7,008
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	281,491	269,557	11,934

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>
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,690,712	4,490,596	200,116
862 536 / WATER FOR POWER	E10	852,870	813,477	39,393
863 537 / HYDRAULIC EXPENSES	D10	6,083,799	5,825,877	257,922
864 538 / ELECTRIC EXPENSES	D10	1,581,887	1,514,823	67,064
865 539 / MISCELLANEOUS EXPENSES	D10	3,585,054	3,433,066	151,988
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,794,322	16,077,839	716,483
868 541 / SUPERVISION & ENGINEERING	L 873	76,428	73,188	3,240
869 542 / STRUCTURES	D10	775,262	742,395	32,867
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	439,000	420,389	18,611
871 544 / ELECTRIC PLANT	D10	1,299,798	1,244,693	55,105
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,684,771	1,613,345	71,426
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,275,259	4,094,010	181,249
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,069,581	20,171,848	897,733
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	620,627	594,315	26,311
877 548 / GENERATING EXPENSES	D10	2,353,953	2,254,157	99,796
878 549 / MISCELLANEOUS EXPENSES	D10	463,726	444,066	19,660
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,438,305	3,292,538	145,767
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	148,998	142,681	6,317
884 553 / GENERATING & ELECTRIC PLANT	D10	56,990	54,574	2,416
885 554 / MISCELLANEOUS EXPENSES	D10	287,609	275,415	12,193
886 TOTAL OTHER POWER MAINT EXPENSES		493,597	472,670	20,926
887 TOTAL OTHER POWER GENERATION EXP		3,931,902	3,765,209	166,693
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	86	82	4
890	D10	3,367,580	3,224,811	142,768
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,367,666	3,224,893	142,772
892				
893 TOTAL PRODUCTION EXPENSES		28,650,639	27,431,507	1,219,132
894				
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2017

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,279,277	2,182,468	96,809
899 561 / LOAD DISPATCHING	D12	2,680,215	2,566,587	113,628
900 562 / STATION EXPENSES	L 117	2,264,229	2,168,065	96,164
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	401,600	384,536	17,064
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,625,320	7,301,655	323,664
906 568 / SUPERVISION & ENGINEERING	L 140	73,657	70,528	3,128
907 569 / STRUCTURES	L 112	752,350	720,448	31,902
908 570 / STATION EQUIPMENT	L 117	1,718,400	1,645,418	72,982
909 571 / OVERHEAD LINES	L 123+128+133	686,642	657,466	29,175
910 573 / MISCELLANEOUS PLANT	L 140	2,696	2,581	115
911 TOTAL TRANSMISSION MAINTENANCE		3,233,744	3,096,442	137,302
912 TOTAL TRANSMISSION EXPENSES		10,859,063	10,398,097	460,966
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,262,796	3,119,552	143,244
916 581 / LOAD DISPATCHING	D60	3,427,707	3,290,471	137,236
917 582 / STATION EXPENSES	L 147	943,971	904,079	39,892
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,431,200	3,176,588	254,612
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,434,757	1,414,899	19,858
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	74,311	70,873	3,438
921 586 / METER EXPENSES	L 154	3,452,856	3,333,886	118,970
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	955,190	883,284	71,906
923 588 / MISCELLANEOUS EXPENSES	L 550	3,407,111	3,230,074	177,037
924 589 / RENTS	L 158	2,220	2,123	97
925 TOTAL DISTRIBUTION OPERATION		20,392,119	19,425,830	966,289
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	6,882	6,580	302
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,338,075	2,239,269	98,806
932 593 / OVERHEAD LINES	L 148+149	3,994,472	3,698,062	296,410
933 594 / UNDERGROUND LINES	L 150+151	500,317	493,392	6,925

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
934 595 / LINE TRANSFORMERS	L 152	7,402	7,106	296
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	294,448	280,827	13,621
936 597 / METERS	L 154	779,349	752,496	26,853
937 598 / MISCELLANEOUS PLANT	L 158	166,335	159,033	7,302
938 TOTAL DISTRIBUTION MAINTENANCE		8,087,280	7,636,765	450,515
939 TOTAL DISTRIBUTION EXPENSES		28,479,399	27,062,595	1,416,804
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	850,418	806,361	44,057
943 902 / METER READING	CW902	907,582	712,399	195,183
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	8,791,791	8,484,509	307,282
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	1,496	1,391	105
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,551,287	10,004,660	546,627
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	685,187	662,627	22,560
951 908 / CUSTOMER ASSISTANCE	L 564	4,244,196	4,104,453	139,743
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	299,757	289,887	9,870
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,229,140	5,056,967	172,173
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0
959 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960				
961 ADMINISTRATIVE & GENERAL EXPENSES				
962 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,564,597	44,443,580	2,121,017
963 921 / OFFICE SUPPLIES	PTDCAS	240,965	229,989	10,976
964 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965 923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966 924 / PROPERTY INSURANCE				
967 PRODUCTION - STEAM	L 97	0	0	0
968 ALL RISK & MISCELLANEOUS	P101P	281,082	269,029	12,053
969 TOTAL ACCOUNT 924				
970				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
971 925 / INJURIES & DAMAGES	LABOR	119,819	114,364	5,455
972 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974 928 / REGULATORY COMMISSION EXPENSES				
975 FERC ADMIN ASSESSMENTS	L 174	0	0	0
976 FERC RATE CASE EXPENSE	RESREV	0	0	0
977 SEC EXPENSES	L 174	0	0	0
978 IDAHO PUC - RATE CASE	CIDA	0	0	0
979 - OTHER	CIDA	0	0	0
980 OREGON PUC - RATE CASE	CODA	0	0	0
981 -OTHER	CODA	0	0	0
982 TOTAL ACCOUNT 928				
983				
984 929 / DUPLICATE CHARGES	SUBEX	0	0	0
985 930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,022	137,462	6,560
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,275,720	1,221,016	54,704
989 TOTAL ADMIN & GENERAL EXPENSES		48,626,205	46,415,440	2,210,765
990 TOTAL OPER & MAINT EXPENSES		132,395,733	126,369,267	6,026,466
991				
992 TOTAL LABOR - RATIO (%)		1	0.9545	0.0455
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	2,405,003.0	2,303,043.0	101,960.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,405,003.0	2,303,043.0	101,960.0
998 RETAIL TRANSMISSION	D12	2,405,003.0	2,303,043.0	101,960.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,277,358.0	2,186,179.0	91,179.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,564,436.0	14,845,543.0	718,893.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,564,436.0	14,845,543.0	718,893.0
1004 CUSTOMER LEVEL	E99	14,346,375.0	13,678,656.0	667,719.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	60,039,078	57,146,305	2,892,773

IDAHO POWER COMPANY
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		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1008	370-METER INVESTMENT	ACCT370	87,915,335	84,886,167	3,029,168
1009	902-CUSTOMER WEIGHTED	CW902	1,544,764	1,212,550	332,214
1010	903-CUSTOMER WEIGHTED	CW903	14,205,689	13,709,186	496,503
1011	904-CUSTOMER WEIGHTED	CW904	4,731,149	4,399,981	331,168
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	538,622	519,804	18,818
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	5,954,864	5,914,321	40,543
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	6,052,620	5,881,180	171,440
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	37,463,373	35,655,472	1,807,901
1026	362-STATION EQUIPMENT	ACCT362	237,332,109	227,302,609	10,029,500
1027	364-POLES, TOWERS & FIXTURES	DA364	259,930,760	239,788,087	20,142,673
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	133,027,263	124,010,494	9,016,769
1029	366-UNDERGROUND CONDUIT	DA366	49,965,885	49,278,446	687,439
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	249,538,324	246,080,519	3,457,805
1031	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	3,035,800	2,807,266	228,534
1032	373-STREET LIGHTING SYSTEMS	DA373	4,517,301	4,308,331	208,970
1033	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,273,744	4,190,976	82,769
1034	454-REVENUE - FACILITIES CHARGE	DA454	7,983,118	7,581,944	401,174
1035	908-OTHER CUSTOMER ASSISTANCE	DA908	4,624,704	4,477,060	147,644
1036	440-RETAIL SALES REVENUE	RETREV	1,077,269,372	1,023,764,882	53,504,490
1037	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1039	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	221,929	212,100	9,829
1040	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	566,665	541,823	24,842
1041	IDAHO	CIDA	1	1	0
1042	OREGON	CODA	1	0	1
1043	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1044	*** TABLE 14 - ALLOCATION FACTORS ***				

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>
1045				
1046 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1047 PLANT - PROD,TRANS&DIST	PTD	5,360,411,907	5,130,551,653	229,860,253
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	83,769,528	79,953,827	3,815,701
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,521,230,463	2,413,942,743	107,287,720
1050 PLANT - GEN PLT (390,391,397&398)	P3908	230,921,176	221,019,026	9,902,149
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,731,481,758	5,485,709,629	245,772,129
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	592,011,223	564,574,830	27,436,392
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	83,769,528	79,953,827	3,815,701
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	131,994,832	125,985,874	6,008,958
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,123,519,890	1,067,846,724	55,673,166
1056 O&M - ALL EXCEPT FUEL	O&M M	587,836,356	559,142,817	28,693,538
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	865,455,353	828,754,621	36,700,731
1058 O&M - TOTAL (NOT USED)	OM401	732,389,346	697,041,003	35,348,342
1059 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1060				
1061 CAPACITY RELATED KW				
1062 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10	100.00%	95.76%	4.24%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.76%	4.24%
1064 RETAIL TRANSMISSION	D12	100.00%	95.76%	4.24%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.00%	4.00%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.38%	4.62%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.38%	4.62%
1070 CUSTOMER LEVEL	E99	100.00%	95.35%	4.65%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.18%	4.82%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.49%	21.51%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.50%	3.50%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	93.00%	7.00%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.51%	3.49%
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1082	252-CUSTOMER ADVANCES	DA252	100.00%	99.32%	0.68%
1083	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1084	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1085	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1086	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1087	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1088	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1089	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1090	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1091	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.17%	4.83%
1092	362-STATION EQUIPMENT	ACCT362	100.00%	95.77%	4.23%
1093	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.25%	7.75%
1094	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.22%	6.78%
1095	366-UNDERGROUND CONDUIT	DA366	100.00%	98.62%	1.38%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.47%	7.53%
1098	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.37%	4.63%
1099	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.06%	1.94%
1100	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.97%	5.03%
1101	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.81%	3.19%
1102	440-RETAIL SALES REVENUE	RETRV	100.00%	95.03%	4.97%
1103	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1104	IDAHO	CIDA	100.00%	100.00%	0.00%
1105	OREGON	CODA	100.00%	0.00%	100.00%
1106	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642
1107	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108					
1109	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.71%	4.29%
1111	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.45%	4.55%
1112	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.74%	4.26%
1113	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.71%	4.29%
1114	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.71%	4.29%
1115	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.37%	4.63%
1116	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.45%	4.55%
1117	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.45%	4.55%
1118	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.04%	4.96%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2017

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.12%	4.88%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.76%	4.24%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.17%	4.83%

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

APRIL 2018

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION A

**JANUARY - DECEMBER 2017
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2017**

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	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
Sales for Resale	0	0	0	0	0
Opportunity Sales	33,381,940	0	33,381,940	4,885,460	38,267,400
Other Operating Revenues	101,502,297	(35,208,214)	66,294,083	0	66,294,083
Total Operating Revenue	1,340,860,403	(35,208,214)	1,305,652,189	(123,821,334)	1,181,830,855
OPERATING EXPENSES					
Operation & Maintenance Expense	830,783,214	(38,098,823)	792,684,390	(60,295,045)	732,389,346
Depreciation Expense	154,525,251	0	154,525,251	(2,772,018)	151,753,233
Amortization Expense	6,145,521	98,201	6,243,722	(138,379)	6,105,343
Accretion Expense	221,929	0	221,929	0	221,929
Taxes Other Than Income Taxes	34,089,536	0	34,089,536	47,684	34,137,220
Regulatory Debits/Credits	2,078,508	0	2,078,508	(1,075,354)	1,003,154
Provision for Deferred Income Taxes	(25,634,195)	30,543,493	4,909,298	1,027,370	5,936,668
Investment Tax Credit Adjustment	7,424,893	0	7,424,893	0	7,424,893
Federal Income Tax	44,701,501	(13,259,007)	31,442,494	(20,488,972)	10,953,522
State Income Taxes	10,557,960	(6,655,564)	3,902,396	(3,935,982)	(33,585)
Total Operating Expenses	1,064,894,118	(27,371,701)	1,037,522,417	(87,630,695)	949,891,722
OPERATING NET INCOME	275,966,285	(7,836,513)	268,129,772	(36,190,639)	231,939,133
Add: IERCO Operating Income	7,082,051	0	7,082,051	0	7,082,051
CONSOLIDATED OPERATING INCOME	283,048,336	(7,836,513)	275,211,823	(36,190,639)	239,021,184
RATE OF RETURN EARNED	8.554%		8.380%		7.281%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

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	53,834,005	0	53,834,005	(329,515)	53,504,490
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,549,531	0	1,549,531	217,971	1,767,502
Other Operating Revenues	4,780,731	(1,967,325)	2,813,405	(10,246)	2,803,160
Total Operating Revenue	60,164,266	(1,967,325)	58,196,940	(121,789)	58,075,151
OPERATING EXPENSES					
Operation & Maintenance Expense	38,604,782	(1,553,266)	37,051,516	(1,703,174)	35,348,342
Depreciation Expense	6,690,627	0	6,690,627	(162,194)	6,528,434
Amortization Expense	263,039	4,182	267,221	(7,002)	260,219
Accretion Expense	9,829	0	9,829	0	9,829
Taxes Other Than Income Taxes	2,417,344	0	2,417,344	(10,738)	2,406,606
Regulatory Debits/Credits	1,003,154	0	1,003,154	0	1,003,154
Provision for Deferred Income Taxes	(922,500)	1,132,694	210,194	45,107	255,301
Investment Tax Credit Adjustment	319,560	0	319,560	(1,172)	318,387
Federal Income Tax	1,236,678	(709,266)	527,412	355,608	883,019
State Income Taxes	335,549	(313,309)	22,240	54,658	76,898
Total Operating Expenses	49,958,062	(1,438,966)	48,519,097	(1,428,906)	47,090,191
OPERATING NET INCOME	10,206,203	(528,360)	9,677,844	1,307,116	10,984,960
Add: IERCO Operating Income	328,736	0	328,736	(1,629)	327,107
CONSOLIDATED OPERATING INCOME	10,534,940	(528,360)	10,006,580	1,305,487	11,312,067
RATE OF RETURN EARNED	7.342%		7.031%		7.978%
IMPLIED RETURN ON EQUITY	9.121%		8.549%		10.289%

COST OF CAPITAL - DEC 31, 2017	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	9.900%	5.391%
Total	100.000%		7.766%

**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	\$187,180	\$56,946	\$11,792	\$118,442
DSM Rider Removal	(\$2,154,604)	(\$655,493)	(\$135,740)	(\$1,363,370)
Allocator Impacts	\$98	\$30	\$6	\$62
Total	(\$1,967,325)	(\$598,518)	(\$123,942)	(\$1,244,866)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,154,604)	(\$655,493)	(\$135,740)	(\$1,363,370)
Employee Incentive	(\$683,396)	(\$207,909)	(\$43,054)	(\$432,433)
Other O&M - Account #416	\$190,543	\$57,969	\$12,004	\$120,570
CSPP Adjustment	\$1,266,136	\$385,195	\$79,767	\$801,174
Advertising	(\$30,050)	(\$9,142)	(\$1,893)	(\$19,015)
Allocator Impacts	(\$141,895)	(\$43,169)	(\$8,939)	(\$89,787)
Total	(\$1,553,266)	(\$472,549)	(\$97,856)	(\$982,862)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$4,203	\$1,279	\$265	\$2,659
Allocator Impacts	(\$21)	(\$6)	(\$1)	(\$13)
Total	\$4,182	\$1,272	\$263	\$2,646
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$312,613	\$95,106	\$19,695	\$197,812
Allocator Impacts	(\$2,743)	(\$835)	(\$173)	(\$1,736)
Total	\$309,870	\$94,271	\$19,522	\$196,076
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$2,076,334)	(\$631,681)	(\$130,809)	(\$1,313,843)
Allocator Impacts	\$137,541	\$41,844	\$8,665	\$87,032
Total	(\$1,938,793)	(\$589,838)	(\$122,144)	(\$1,226,812)
NET TOTAL	(\$2,666,904)	(\$811,350)	(\$168,015)	(\$1,687,539)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$329,515)	(\$108,015)	(\$20,759)	(\$200,740)
Normalized Opportunity	\$217,971	\$71,451	\$13,732	\$132,788
Allocator Impacts	(\$10,246)	(\$3,359)	(\$645)	(\$6,242)
Total	(\$121,789)	(\$39,923)	(\$7,673)	(\$74,194)
LESS:				
O&M Expenses				
Annualized Operating Payroll	(\$29,246)	(\$9,587)	(\$1,842)	(\$17,817)
Annualized P/R Related Adj	(\$1,065)	(\$349)	(\$67)	(\$649)
Removal of #557 Amortization	(\$507,647)	(\$166,407)	(\$31,982)	(\$309,258)
Normalized Power Supply	(\$1,033,462)	(\$338,769)	(\$65,108)	(\$629,584)
Revenue Sensitive Adj	(\$1,318)	(\$432)	(\$83)	(\$803)
Allocator Impacts	(\$130,436)	(\$42,757)	(\$8,217)	(\$79,461)
Total	(\$1,703,174)	(\$558,301)	(\$107,300)	(\$1,037,572)
Depreciation Expense				
Annualizing Adj	(\$120,023)	(\$39,344)	(\$7,561)	(\$73,118)
Allocator Impacts	(\$42,171)	(\$13,824)	(\$2,657)	(\$25,690)
Total	(\$162,194)	(\$53,167)	(\$10,218)	(\$98,808)
Amortization Expense				
Annualizing Adjustment	(\$5,922)	(\$1,941)	(\$373)	(\$3,608)
Allocator Impacts	(\$1,079)	(\$354)	(\$68)	(\$658)
Total	(\$7,002)	(\$2,295)	(\$441)	(\$4,265)
Taxes Other Than Income Taxes				
Hydro KWH Tax	(\$1,071)	(\$351)	(\$67)	(\$652)
Revenue Sensitive Adj	(\$5,025)	(\$1,647)	(\$317)	(\$3,061)
Allocator Impacts	(\$4,641)	(\$1,521)	(\$292)	(\$2,828)
Total	(\$10,738)	(\$3,520)	(\$676)	(\$6,541)
Interest Expense				
Long-Term Synchronization	(\$985)	(\$323)	(\$62)	(\$600)
Allocator Impacts	(\$14,404)	(\$4,722)	(\$907)	(\$8,775)
Total	(\$15,389)	(\$5,044)	(\$969)	(\$9,375)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	(\$118,139)	(\$38,726)	(\$7,443)	(\$71,970)
Allocator Impacts	(\$465,216)	(\$152,498)	(\$29,309)	(\$283,409)
Total	(\$583,355)	(\$191,224)	(\$36,751)	(\$355,379)
NET TOTAL	\$1,193,351	\$391,181	\$75,181	\$726,989

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$39,240,688)	(\$2,154,604)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$4,032,474	\$187,180
Allocator Impacts Effect of Other Allocators	\$0	\$98
TOTAL TYPE I ADJUSTMENTS	(\$35,208,214)	(\$1,967,325)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$128,706,794)	(\$329,515)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	\$4,885,460	\$217,971
Allocator Impacts	\$0	(\$10,246)
TOTAL TYPE II ADJUSTMENTS	(\$123,821,334)	(\$121,789)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	(\$14,658,362)	\$0
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$658,536)	(\$30,050)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$39,240,688)	(\$2,154,604)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$27,313,780	\$1,266,136
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$14,976,444)	(\$683,396)
Allocator Impacts Effect of Other Allocators	\$0	(\$141,895)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$4,104,918	\$190,543
TOTAL TYPE I ADJUSTMENTS	(\$38,115,332)	(\$1,553,266)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses	(\$22,264,138)	(\$1,033,462)

Removal of #557 Amortization Expense	(\$37,365,336)	(\$507,647)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$1,318)	(\$1,318)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	(\$640,916)	(\$29,246)
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	(\$23,338)	(\$1,065)
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	(\$130,436)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$60,295,046)	(\$1,703,174)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$2,772,018)	(\$120,023)
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	(\$42,171)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$2,772,018)	(\$162,194)

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$21)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$98,201	\$4,203
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$98,201	\$4,182

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$138,379)	(\$5,922)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	(\$1,079)
TOTAL TYPE II ADJUSTMENTS	(\$138,379)	(\$7,002)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2017

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$5,025)	(\$5,025)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	(\$23,073)	(\$1,071)
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$75,783	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	(\$4,641)
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$47,684	(\$10,738)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	(\$1,075,354)	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$30,543,493	\$1,099,171
Allocator Impacts Effect of Other Allocators	\$0	\$33,523
TOTAL TYPE I ADJUSTMENTS	\$30,543,493	\$1,132,694

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$1,027,370	\$43,987
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$1,120
TOTAL TYPE II ADJUSTMENTS	\$1,027,370	\$45,107

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$1,172)
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,172)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$7,208,894	\$312,613
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$2,743)
TOTAL TYPE I ADJUSTMENTS	\$7,208,894	\$309,870

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$22,719)	(\$985)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	(\$14,404)
TOTAL TYPE II ADJUSTMENTS	(\$22,719)	(\$15,389)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	(\$49,711,926)	(\$2,076,334)
Allocator Impacts	\$0	\$137,541
TOTAL TYPE I ADJUSTMENTS	(\$49,711,926)	(\$1,938,793)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	(\$2,910,397)	(\$118,139)
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$465,216)
TOTAL TYPE II ADJUSTMENTS	(\$2,910,397)	(\$583,355)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$1,629)
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,629)

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,788,272,615	0	5,788,272,615	0	5,788,272,615
Less: Accumulated Depreciation	2,200,706,716	0	2,200,706,716	(1,386,009)	2,199,320,707
Amortization of Other Utility Plant	26,354,416	0	26,354,416	(69,189)	26,285,227
Net Electric Plant in Service	3,561,211,482	0	3,561,211,482	1,455,198	3,562,666,681
Less: Customer Advances	5,954,864	0	5,954,864	0	5,954,864
Accumulated Deferred Income Taxes	496,171,325	0	496,171,325	513,685	496,685,010
Net Electric Plant Investment	3,059,085,293	0	3,059,085,293	941,513	3,060,026,807
Add: Fuel Inventory	56,685,252	(23,125,918)	33,559,334	0	33,559,334
Materials and Supplies	58,423,965	0	58,423,965	0	58,423,965
Prepaid Items	0	0	0	0	0
Working Cash Allowance	33,231,329	(1,523,953)	31,707,376	(2,411,802)	29,295,574
Conservation & Other Deferred Programs	31,215,814	0	31,215,814	0	31,215,814
Net Electric Rate Base	3,238,641,653	(24,649,871)	3,213,991,782	(1,470,289)	3,212,521,494
IERCO Rate Base	70,213,156	0	70,213,156	0	70,213,156
Total Combined Rate Base	3,308,854,809	(24,649,871)	3,284,204,938	(1,470,289)	3,282,734,650

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	249,107,500	0	249,107,500	(914,855)	248,192,645
Less: Accumulated Depreciation	96,711,842	0	96,711,842	(411,647)	96,300,195
Amortization of Other Utility Plant	1,124,893	0	1,124,893	(7,826)	1,117,067
Net Electric Plant in Service	151,270,764	0	151,270,764	(495,382)	150,775,383
Less: Customer Advances	40,543	0	40,543	0	40,543
Accumulated Deferred Income Taxes	21,338,518	23,764	21,362,282	(57,565)	21,304,717
Net Electric Plant Investment	129,891,703	(23,764)	129,867,939	(437,817)	129,430,122
Add: Fuel Inventory	2,631,229	(1,073,464)	1,557,765	(7,720)	1,550,045
Materials and Supplies	2,523,915	0	2,523,915	(8,460)	2,515,455
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,544,191	(62,131)	1,482,061	(68,127)	1,413,934
Conservation & Other Deferred Programs	3,637,972	0	3,637,972	(87)	3,637,885
Net Electric Rate Base	140,229,010	(1,159,359)	139,069,651	(522,210)	138,547,441
IERCO Rate Base	3,259,171	0	3,259,171	(16,153)	3,243,018
Total Combined Rate Base	143,488,181	(1,159,359)	142,328,822	(538,363)	141,790,459

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
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TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$914,855)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$914,855)

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2017

	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	(\$1,386,009)	(\$60,909)
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$350,738)
TOTAL TYPE II ADJUSTMENTS	(\$1,386,009)	(\$411,647)

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$69,189)	(\$2,953)
Half the Annualizing Expense Adjustment		
Resulting From Annualized December		
Costs Compared to Actual		
Allocator Impacts	\$0	(\$4,873)
TOTAL TYPE II ADJUSTMENTS	(\$69,189)	(\$7,826)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2017

	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, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$0	\$0
Allocator Impacts Effect of Allocators	\$0	\$23,764
TOTAL TYPE I ADJUSTMENTS	\$0	\$23,764

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$513,685	\$22,116
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$79,681)
TOTAL TYPE II ADJUSTMENTS	\$513,685	(\$57,565)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$23,125,918)	(\$1,073,464)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$23,125,918)	(\$1,073,464)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$7,720)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$7,720)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$8,460)
 TOTAL TYPE II ADJUSTMENTS	 \$0	 (\$8,460)

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2017

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	(\$1,523,953)	(\$70,815)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$8,684
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$1,523,953)	(\$62,131)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$2,411,802)	(\$112,732)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$44,605
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$2,411,802)	(\$68,127)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2017

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

TYPE II ADJUSTMENTS		
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator	\$0	(\$87)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$87)

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2017

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
 TOTAL TYPE I ADJUSTMENTS	 \$0	 \$0
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TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$16,153)
 TOTAL TYPE II ADJUSTMENTS	 \$0	 (\$16,153)

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**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, 2017

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	249,107.5
Less: Accum Prov for Depreciation	96,711.8
Amort of Other Utility Plant	1,124.9
Net Electric Plant-in-Service	151,270.8
Less: Cust Advances for Construction	40.5
Accumulated Deferred Income Taxes	21,362.3
Add: Fuel Inventory	1,557.8
Materials & Supplies	2,523.9
Prepayments	0.0
Working Cash Allowance	1,482.1
Net Electric Rate Base	135,431.7
Add: Conservation & Deferred Programs	3,638.0
IERCO Rate Base	3,259.2
Total Combined Rate Base	142,328.8
Development of Net Income	
Operation Revenues	58,196.9
Operating Expenses	
Operation & Maintenance Expenses	37,051.5
Depreciation Expense	6,690.6
Amortization Expense	267.2
Accretion Expense	9.8
Taxes Other Than Income Taxes	2,417.3
Regulatory Debits/Credits	1,003.2
Deferred Income Taxes	210.2
Investment Tax Credits Adj - Net	319.6
Federal Income Taxes	527.4
State Income Taxes	22.2
Total Operating Expenses	48,519.1
Operating Income	9,677.8
Add: IERCO Operating Income	328.7
Total Operating Income	10,006.6
Rate of Return Earned - Percent	7.031%

IDAHO POWER COMPANY

2017 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

**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, 2017**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	248,192.6
Less: Accum Prov for Depreciation	96,300.2
Amort of Other Utility Plant	1,117.1
Net Electric Plant-in-Service	150,775.4
Less: Cust Advances for Construction	40.5
Accumulated Deferred Income Taxes	21,304.7
Add: Fuel Inventory	1,550.0
Materials & Supplies	2,515.5
Prepayments	0.0
Working Cash Allowance	1,413.9
Net Electric Rate Base	134,909.6
Add: Conservation & Deferred Programs	3,637.9
IERCO Rate Base	3,243.0
Total Combined Rate Base	141,790.5
 Development of Net Income	
Operation Revenues	58,075.2
Operating Expenses	
Operation & Maintenance Expenses	35,348.3
Depreciation Expense	6,528.4
Amortization Expense	260.2
Accretion Expense	9.8
Taxes Other Than Income Taxes	2,406.6
Regulatory Debits/Credits	1,003.2
Deferred Income Taxes	255.3
Investment Tax Credits Adj - Net	318.4
Federal Income Taxes	883.0
State Income Taxes	76.9
Total Operating Expenses	47,090.2
Operating Income	10,985.0
Add: IERCO Operating Income	327.1
Total Operating Income	11,312.1
 Rate of Return Earned - Percent	 7.978%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2017 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

APRIL 2018

ELECTRIC PLANT-IN-SERVICE

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

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

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$914,855) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$914,855) (D)

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$249,107,500	\$249,107,500	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$249,107,500	\$248,192,645	(\$914,855)

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.39%	(\$1,386,009)	(\$60,909)
Allocator Impacts		\$0	(\$350,738) (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,386,009)	(\$411,647) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$96,711,842	\$96,711,842	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$96,711,842	\$96,300,195	(\$411,647)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.27%	(\$69,189)	(\$2,953)
Allocator Impacts		\$0	(\$4,873) (C)
TOTAL TYPE II ADJUSTMENTS		(\$69,189)	(\$7,826) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,124,893	\$1,124,893	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,124,893	\$1,117,067	(\$7,826)

OTHER RATE BASE ITEMS

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

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

(A) Effect of Other Allocators

(B)	OREGON CUST ADV BEFORE TYPE I ADJ	OREGON CUST ADV AFTER TYPE I ADJ	DIFFERENCE
	\$40,543	\$40,543	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$40,543	\$40,543	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	\$23,764 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$23,764 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.31%	\$513,685	\$22,116
Allocator Impacts		\$0	(\$79,681) (C)
TOTAL TYPE II ADJUSTMENTS		\$513,685	(\$57,565) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$21,338,518	\$21,362,282	\$23,764

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

(D)	OREGON ADIT BEFORE TYPE II ADJ	OREGON ADIT AFTER TYPE II ADJ	DIFFERENCE
	\$21,362,282	\$21,304,717	(\$57,565)

**ALLOCATED OREGON
REQUIRED FUEL INVENTORY
TYPE I & II ADJUSTMENTS
WORKPAPER**

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Fuel Inventory Adj	4.64%	(\$23,125,918)	(\$1,073,464)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$23,125,918)	(\$1,073,464) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$7,720) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$7,720) (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,631,229	\$1,557,765	(\$1,073,464)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,557,765	\$1,550,045	(\$7,720)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$8,460) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$8,460) (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,523,915	\$2,523,915	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,523,915	\$2,515,455	(\$8,460)

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.65%	(\$1,523,953)	(\$70,815)
Allocator Impacts		\$0	\$8,684 (A)
TOTAL TYPE I ADJUSTMENTS		(\$1,523,953)	(\$62,131) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.67%	(\$2,411,802)	(\$112,732)
Allocator Impacts		\$0	\$44,605 (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,411,802)	(\$68,127) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,544,191	\$1,482,061	(\$62,131)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,482,061	\$1,413,934	(\$68,127)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$87) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$87) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,637,972	\$3,637,972	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,637,972	\$3,637,885	(\$87)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$16,153) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$16,153) (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,259,171	\$3,259,171	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,259,171	\$3,243,018	(\$16,153)

OPERATING REVENUES

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
SALES OF ELECTRICITY					
FIRM ENERGY SALES					
Retail Sales					
IPUC	1,152,142,161	0	1,152,142,161	(128,377,279)	1,023,764,882
OPUC	53,834,005	0	53,834,005	(329,515)	53,504,490
SUBTOTAL	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
OPPORTUNITY SALES	33,381,940	0	33,381,940	4,885,460	38,267,400
TOTAL SALES OF ELECTRICITY	1,239,358,106	0	1,239,358,106	(123,821,334)	1,115,536,772

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	ACTUAL REVENUES	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER OPERATING REVENUES					
415 - Merchandising Revenues	0	4,032,474	4,032,474	0	4,032,474
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,273,744	0	4,273,744	0	4,273,744
454 - Rents from Electric Property					
Substation Equipment	3,297,492	0	3,297,492	0	3,297,492
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,558,940	0	1,558,940	0	1,558,940
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,366,106	0	1,366,106	0	1,366,106
Facilities Charges	7,983,118	0	7,983,118	0	7,983,118
Other Rentals	551,146	0	551,146	0	551,146
Miscellaneous	61,965	0	61,965	0	61,965
Total Account 454	15,236,097	0	15,236,097	0	15,236,097
456 - Other Electric Revenues					
Transmission for Others - Network	10,827,584	0	10,827,584	0	10,827,584
Transmission - Network Dist Facilities	752,735	0	752,735	0	752,735
Transmission - Point-to-Point & Other	30,491,134	0	30,491,134	0	30,491,134
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	39,240,688	(39,240,688)	0	0	0
Standby Service Charge	539,639	0	539,639	0	539,639
Sierra Pacific Usage Charge	76,163	0	76,163	0	76,163
Antelope	0	0	0	0	0
Miscellaneous	64,513	0	64,513	0	64,513
Total Account 456	81,992,456	(39,240,688)	42,751,768	0	42,751,768
TOTAL OTHER OPERATING REVENUE	101,502,297	(35,208,214)	66,294,083	0	66,294,083
TOTAL OPERATING REVENUES	1,340,860,403	(35,208,214)	1,305,652,189	(123,821,334)	1,181,830,855

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$39,240,688)	(\$2,154,604)
Other Revenue - Acct #415	Allocate over E10	\$4,032,474	\$187,180
Allocator Impacts		\$0	\$98 (A)
TOTAL TYPE I ADJUSTMENTS		(\$35,208,214)	(\$1,967,325) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$60,164,266	\$58,196,940	(\$1,967,325)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalizing/Annualizing Firm Sales Revenues	Direct Allocation	(\$128,706,794)	(\$329,515)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$4,885,460	\$217,971
Allocator Impacts		\$0	(\$10,246)
TOTAL TYPE II ADJUSTMENTS		(\$123,821,334)	(\$121,789) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$58,196,940	\$58,075,151	(\$121,789)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	978,720	(31,221)	947,499	(1,336)	946,163
501 / FUEL	107,893,663	0	107,893,663	(33,669,773)	74,223,890
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	8,501,434	0	8,501,434	0	8,501,434
TOTAL ACCOUNT 502	8,501,434	0	8,501,434	0	8,501,434
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,396,032	0	1,396,032	0	1,396,032
TOTAL ACCOUNT 505	1,396,032	0	1,396,032	0	1,396,032
506 / MISCELLANEOUS EXPENSES	11,694,905	(621)	11,694,284	(27)	11,694,257
507 / RENTS	328,946	0	328,946	0	328,946
TOTAL STEAM OPERATION EXPENSES	130,793,700	(31,842)	130,761,858	(33,671,136)	97,090,722
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	55,228	0	55,228	0	55,228
511 / STRUCTURES	440,434	0	440,434	0	440,434
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	11,031,366	0	11,031,366	0	11,031,366
TOTAL ACCOUNT 512	11,031,366	0	11,031,366	0	11,031,366
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	4,331,373	0	4,331,373	0	4,331,373
TOTAL ACCOUNT 513	4,331,373	0	4,331,373	0	4,331,373
514 / MISCELLANEOUS STEAM PLANT	5,935,275	0	5,935,275	0	5,935,275
TOTAL STEAM MAINTENANCE EXPENSES	21,793,676	0	21,793,676	0	21,793,676
TOTAL STEAM GENERATION EXPENSES	152,587,376	(31,842)	152,555,534	(33,671,136)	118,884,398

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,699,366	(530,608)	5,168,758	(22,707)	5,146,051
536 / WATER FOR POWER					
WATER LEASE	0	(96,476)	(96,476)	0	(96,476)
OTHER	5,857,068	0	5,857,068	(4,129)	5,852,939
TOTAL ACCOUNT 536	5,857,068	(96,476)	5,760,592	(4,129)	5,756,463
537 / HYDRAULIC EXPENSES	15,008,403	(688,192)	14,320,211	(29,451)	14,290,760
538 / ELECTRIC EXPENSES					
LABOR	1,581,887	(178,941)	1,402,946	(7,658)	1,395,288
OTHER	330,391	0	330,391	0	330,391
TOTAL ACCOUNT 538	1,912,278	(178,941)	1,733,337	(7,658)	1,725,679
539 / MISCELLANEOUS EXPENSES	8,270,822	(405,537)	7,865,285	(17,355)	7,847,930
540 / RENTS	241,787	0	241,787	0	241,787
TOTAL HYDRAULIC OPERATION EXPENSES	36,989,724	(1,899,754)	35,089,970	(81,300)	35,008,670
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	94,013	(8,645)	85,368	(370)	84,998
542 / STRUCTURES	1,139,095	(87,697)	1,051,398	(3,753)	1,047,645
543 / RESERVOIRS, DAMS & WATERWAYS	821,883	(49,659)	772,224	(2,125)	770,099
544 / ELECTRIC PLANT					
LABOR	1,299,798	(147,032)	1,152,766	(6,292)	1,146,474
OTHER	577,482	0	577,482	0	577,482
TOTAL ACCOUNT 544	1,877,280	(147,032)	1,730,248	(6,292)	1,723,956
545 / MISCELLANEOUS HYDRAULIC PLANT	2,819,560	(190,579)	2,628,981	(8,156)	2,620,825
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,751,831	(483,612)	6,268,219	(20,696)	6,247,523
TOTAL HYDRAULIC GENERATION EXPENSES	43,741,555	(2,383,366)	41,358,189	(101,996)	41,256,193

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	687,916	(70,205)	617,711	(3,004)	614,707
547 / FUEL					
SALMON DIESEL	3,887	0	3,887	0	3,887
OTHER	37,931,278	0	37,931,278	26,637,472	64,568,750
TOTAL ACCOUNT 547	37,935,165	0	37,935,165	26,637,472	64,572,637
548 / GENERATING EXPENSES					
LABOR	2,353,953	(266,276)	2,087,677	(11,395)	2,076,282
OTHER	1,817,718	0	1,817,718	0	1,817,718
TOTAL ACCOUNT 548	4,171,670	(266,276)	3,905,394	(11,395)	3,893,999
549 / MISCELLANEOUS EXPENSES	986,828	(52,456)	934,372	(2,245)	932,127
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	43,781,579	(388,937)	43,392,642	26,620,828	70,013,470
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	226	0	226	0	226
552 / STRUCTURES	335,091	(16,854)	318,237	(721)	317,516
553 / GENERATING & ELECTRIC PLANT					
LABOR	56,990	(6,447)	50,543	(276)	50,267
OTHER	538,095	0	538,095	0	538,095
TOTAL ACCOUNT 553	595,085	(6,447)	588,638	(276)	588,362
554 / MISCELLANEOUS EXPENSES	2,226,109	(32,534)	2,193,575	(1,392)	2,192,183
TOTAL OTHER POWER MAINT EXPENSES	3,156,511	(55,835)	3,100,676	(2,389)	3,098,287
TOTAL OTHER POWER GENERATION EXP	46,938,090	(444,772)	46,493,318	26,618,439	73,111,757
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	398,607	0	398,607	0	398,607
OTHER PURCHASED POWER	73,955,111	0	73,955,111	(22,401,011)	51,554,100
TOTAL ACCOUNT 555.0	74,353,718	0	74,353,718	(22,401,011)	51,952,707
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	2,798,602	(2,798,602)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	167,228,883	30,128,904	197,357,787	7,169,174	204,526,961
TOTAL COGEN & SMALL POWER PROD	170,027,485	27,330,302	197,357,787	7,169,174	204,526,961
TOTAL ACCOUNT 555	244,381,203	27,330,302	271,711,505	(15,231,837)	256,479,668
556 / LOAD CONTROL & DISPATCHING EXPENSES	2,885	(10)	2,875	0	2,875
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	51,516,051	(14,658,362)	36,857,689	(36,857,689)	0
OREGON POWER COST-RELATED EXPENSES	507,647	0	507,647	(507,647)	0
OTHER	3,983,561	(380,946)	3,602,615	(16,302)	3,586,313
TOTAL ACCOUNT 557	56,007,259	(15,039,308)	40,967,951	(37,381,638)	3,586,313
TOTAL OTHER POWER SUPPLY EXPENSES	300,391,347	12,290,984	312,682,331	(52,613,475)	260,068,856
TOTAL PRODUCTION EXPENSES	543,658,368	9,431,004	553,089,372	(59,768,168)	493,321,204

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,150,433	(257,829)	2,892,604	(11,034)	2,881,570
561 / LOAD DISPATCHING	4,888,192	(303,183)	4,585,009	(12,975)	4,572,034
562 / STATION EXPENSES	2,887,872	(256,127)	2,631,745	(10,961)	2,620,784
563 / OVERHEAD LINE EXPENSES	1,070,029	(45,429)	1,024,601	(1,944)	1,022,657
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	4,568,399	0	4,568,399	0	4,568,399
566 / MISCELLANEOUS EXPENSES	25	0	25	0	25
567 / RENTS	4,782,018	0	4,782,018	0	4,782,018
TOTAL TRANSMISSION OPERATION	21,346,969	(862,567)	20,484,402	(36,913)	20,447,488
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	154,736	(8,332)	146,404	(357)	146,047
569 / STRUCTURES	965,320	(85,105)	880,215	(3,642)	876,573
570 / STATION EQUIPMENT	1,925,172	(194,383)	1,730,789	(8,319)	1,722,470
571 / OVERHEAD LINES	883,265	(77,672)	805,593	(3,324)	802,269
573 / MISCELLANEOUS PLANT	3,357	(305)	3,053	(13)	3,039
TOTAL TRANSMISSION MAINTENANCE	3,931,851	(365,797)	3,566,054	(15,654)	3,550,400
TOTAL TRANSMISSION EXPENSES	25,278,820	(1,228,364)	24,050,456	(52,568)	23,997,888
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,208,616	(369,083)	3,839,533	(15,795)	3,823,738
581 / LOAD DISPATCHING	4,166,896	(387,738)	3,779,158	(16,593)	3,762,565
582 / STATION EXPENSES	1,555,734	(106,781)	1,448,953	(4,570)	1,444,383
583 / OVERHEAD LINE EXPENSES	4,916,620	(388,133)	4,528,487	(16,610)	4,511,877
584 / UNDERGROUND LINE EXPENSES	3,615,140	(162,298)	3,452,842	(6,946)	3,445,896
585 / STREET LIGHTING & SIGNAL SYSTEMS	118,675	(8,406)	110,269	(360)	109,909
586 / METER EXPENSES	4,904,919	(390,583)	4,514,337	(16,715)	4,497,622
587 / CUSTOMER INSTALLATIONS EXPENSE	1,276,382	(108,050)	1,168,332	(4,624)	1,163,708
588 / MISCELLANEOUS EXPENSES	6,886,864	(385,408)	6,501,455	(16,494)	6,484,962
589 / RENTS	381,320	(251)	381,068	(11)	381,058
TOTAL DISTRIBUTION OPERATION	32,031,165	(2,306,732)	29,724,434	(98,716)	29,625,717

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	(1,643,939)	(778)	(1,644,718)	(33)	(1,644,751)
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,887,158	(264,480)	3,622,678	(11,318)	3,611,360
593 / OVERHEAD LINES	13,818,925	(451,850)	13,367,075	(19,337)	13,347,738
594 / UNDERGROUND LINES	748,181	(56,595)	691,585	(2,422)	689,163
595 / LINE TRANSFORMERS	23,843	(837)	23,006	(36)	22,970
596 / STREET LIGHTING & SIGNAL SYSTEMS	554,421	(33,308)	521,114	(1,425)	519,689
597 / METERS	982,875	(88,159)	894,716	(3,773)	890,943
598 / MISCELLANEOUS PLANT	240,442	(18,816)	221,626	(805)	220,821
TOTAL DISTRIBUTION MAINTENANCE	18,611,906	(914,823)	17,697,083	(39,150)	17,657,933
TOTAL DISTRIBUTION EXPENSES	50,643,072	(3,221,555)	47,421,517	(137,866)	47,283,650
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	945,821	(96,198)	849,623	(4,117)	845,506
902 / METER READING	1,544,764	(102,665)	1,442,099	(4,394)	1,437,705
903 / CUSTOMER RECORDS & COLLECTIONS	14,205,692	(994,517)	13,211,175	(42,560)	13,168,614
904 / UNCOLLECTIBLE ACCOUNTS	5,732,560	(169)	5,732,391	(1,325)	5,731,066
905 / MISC EXPENSES	(944)	0	(944)	0	(944)
TOTAL CUSTOMER ACCOUNTING EXPENSES	22,427,893	(1,193,549)	21,234,344	(52,396)	21,181,948
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	821,144	(77,508)	743,636	(3,317)	740,319
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	311,134	0	311,134	0	311,134
OTHER	43,865,391	(39,720,786)	4,144,605	(20,546)	4,124,059
TOTAL ACCOUNT 908	44,176,525	(39,720,786)	4,455,739	(20,546)	4,435,193
909 / INFORMATION & INSTRUCTIONAL	444,538	0	444,538	0	444,538
910 / MISCELLANEOUS EXPENSES	641,841	(33,908)	607,933	(1,451)	606,482
TOTAL CUST SERV & INFORMATN EXPENSES	46,084,048	(39,832,202)	6,251,846	(25,314)	6,226,532

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

DESCRIPTION	12/31/2017 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	79,079,418	(5,267,331)	73,812,087	(225,415)	73,586,672
921 / OFFICE SUPPLIES	14,134,582	(27,258)	14,107,324	(1,166)	14,106,158
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(27,762,969)	0	(27,762,969)	0	(27,762,969)
923 / OUTSIDE SERVICES	6,769,731	0	6,769,731	0	6,769,731
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	484,856	0	484,856	0	484,856
ALL RISK & MISCELLANEOUS	2,632,705	(31,796)	2,600,909	(1,361)	2,599,548
TOTAL ACCOUNT 924	3,117,561	(31,796)	3,085,765	(1,361)	3,084,404
925 / INJURIES & DAMAGES	5,647,112	(13,554)	5,633,558	(580)	5,632,978
926 / EMPLOYEE PENSIONS & BENEFITS	46,786,554	0	46,786,554	(23,338)	46,763,216
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,938,442	0	1,938,442	0	1,938,442
ENERGY RELATED	1,067,754	0	1,067,754	0	1,067,754
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	578,965	0	578,965	0	578,965
FERC OTHER	644	0	644	0	644
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	146,746	0	146,746	0	146,746
OREGON PUC -RATE CASE	0	0	0	0	0
-OTHER	369,658	0	369,658	0	369,658
TOTAL ACCOUNT 928	4,260,710	0	4,260,710	0	4,260,710
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	364,410	(364,410)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,556,441	(310,418)	3,246,023	(697)	3,245,326
931 / RENTS	(350)	0	(350)	0	(350)
TOTAL ADM & GEN OPERATION	135,953,200	(6,014,767)	129,938,433	(252,557)	129,685,876
935 / GENERAL PLANT MAINTENANCE	6,737,813	(144,308)	6,593,505	(6,176)	6,587,329
TOTAL ADMIN & GENERAL EXPENSES	142,691,013	(6,159,075)	136,531,938	(258,733)	136,273,205
416 / MERCHANDISING EXPENSE	0	4,104,918	4,104,918	0	4,104,918
TOTAL OPER & MAINT EXPENSES	830,783,214	(38,098,823)	792,684,390	(60,295,045)	732,389,346

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON ALLOCATION
REMOVAL OF #557 OUT OF PERIOD DEFERRAL			
#557	Direct Assign	(14,658,362)	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(37,086,084)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,154,604)	(\$2,154,604)
CSPP AT OREGON RATES			
#555-CSPP	4.64%	\$27,313,780	\$1,266,136
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.56%	(364,410)	(\$16,629)
#930.2	4.56%	(294,126)	(\$13,421)
		(\$658,536)	(\$30,050)
EMPLOYEE INCENTIVE			
Labor Allocator	4.56%	(\$14,976,444)	(\$683,396)
OTHER OPERATING O&M EXP			
#416	4.64%	\$4,104,918	\$190,543
SUBTOTAL		(\$38,115,332)	(\$1,411,371)
ALLOCATOR IMPACTS		\$0	(\$141,895) (A)
TOTAL O&M TYPE I ADJUSTMENTS		(\$38,115,332)	(\$1,553,266) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$38,604,782	\$37,051,516	(\$1,553,266)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJ	OREGON TYPE II ALLOCATION
ANNUALIZED OPERATING PAYROLL ADJ			
Labor Allocator	4.56%	(\$640,916)	(\$29,246)
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.56%	(\$23,338)	(\$1,065)
#926 EGLI	4.56%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.64%	(\$33,669,773)	(\$1,562,891)
#547-Fuel	4.64%	\$26,637,472	\$1,236,464
#555-PP	4.64%	(\$22,401,011)	(\$1,039,815)
#555-CSPP	4.64%	\$7,169,174	\$332,780
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$36,857,689)	\$0
#557 Oregon - EPC	Direct Assignment	(\$507,647)	(\$507,647)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$1,318)	(\$1,318)
SUBTOTAL		(\$60,295,046)	(\$1,572,738)
ALLOCATOR IMPACTS		\$0	(\$130,436) (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$60,295,046)	(\$1,703,174) (B)

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

(B)

OREGON O&M BEFORE TYPE II ADJ	OREGON O&M AFTER TYPE II ADJ	DIFFERENCE
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**OREGON
ALLOCATION
BEFORE ADJ**

**TOTAL
TYPE II ADJ**

**OREGON
TYPE II
ALLOCATION**

\$37,051,516

\$35,348,342

(\$1,703,174)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.33%	(\$2,772,018)	(\$120,023)
Allocator Impacts		\$0	(\$42,171) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,772,018)	(\$162,194) (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,690,627	\$6,690,627	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,690,627	\$6,528,434	(\$162,194)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Acct #411.8 - Clean Air Credits	4.28%	\$98,201	\$4,203
Allocator Impacts		\$0	(\$21) (A)
TOTAL TYPE I ADJUSTMENTS		\$98,201	\$4,182 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.28%	(\$138,379)	(\$5,922)
Allocator Impacts		\$0	(\$1,079) (C)
TOTAL TYPE II ADJUSTMENTS		(\$138,379)	(\$7,002) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$263,039	\$267,221	\$4,182

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

(D)	OREGON AMORT EXP BEFORE TYPE II ADJ	OREGON AMORT EXP AFTER TYPE II ADJ	DIFFERENCE
	\$267,221	\$260,219	(\$7,002)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	4.43%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$9,829	\$9,829	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$9,829	\$9,829	\$0

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

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

	OREGON OTHER TAXES BEFORE TYPE I ADJ	OREGON OTHER TAXES AFTER TYPE I ADJ	DIFFERENCE
(A)	\$2,417,344	\$2,417,344	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE II ADJUSTMENTS	OREGON TYPE II ALLOCATION
TYPE II ADJUSTMENTS			
Normalization of Hyrdo kWh Tax	4.64%	(\$23,073)	(\$1,071)
Normalization of Irrigation PIC	Direct Allocation	\$75,783	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$412)	(\$412)
Franchise Taxes	Direct Allocation	(\$4,613)	(\$4,613)
Allocator Impacts		\$0	(\$4,641) (A)
TOTAL TYPE II ADJUSTMENTS		\$47,684	(\$10,738) (B)

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

(B)	OREGON OTHER TAXES BEFORE TYPE II ADJ	OREGON OTHER TAXES AFTER TYPE II ADJ	DIFFERENCE
	\$2,417,344	\$2,406,606	(\$10,738)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		(\$1,075,354)	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,075,354)	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	\$1,003,154	\$1,003,154	\$0

(C) No Type II Adjustments

(D)	OREGON REG DEB/ CRED EXP BEFORE TYPE II ADJ	OREGON REG DEB/ CRED EXP AFTER TYPE II ADJ	DIFFERENCE
	\$1,003,154	\$1,003,154	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.60%	\$30,543,493	\$1,099,171
Allocator Impacts		\$0	\$33,523 (A)
TOTAL TYPE I ADJUSTMENTS		\$30,543,493	\$1,132,694 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.28%	\$1,027,370	\$43,987
Allocator Impacts		\$0	\$1,120 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,027,370	\$45,107 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$922,500)	\$210,194	\$1,132,694

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

(D)	ORE DEFERRED I/T BEFORE TYPE II ADJ	ORE DEFERRED I/T AFTER TYPE II ADJ	DIFFERENCE
	\$210,194	\$255,301	\$45,107

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.30%	\$0	\$0
Allocator Impacts		\$0	(\$1,172) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,172) (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$319,560	\$319,560	\$0

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

(D)	OREGON ITC ADJ BEFORE TYPE II ADJ	OREGON ITC ADJ AFTER TYPE II ADJ	DIFFERENCE
	\$319,560	\$318,387	(\$1,172)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	4.18%	(\$49,711,926)	(\$2,076,334)
Allocator Impacts		\$0	\$137,541 (A)
TOTAL TYPE I ADJUSTMENTS		(\$49,711,926)	(\$1,938,793) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.06%	(\$2,910,397)	(\$118,139)
Other Allocator Impacts		\$0	(\$465,216) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,910,397)	(\$583,355) (D)

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

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	(\$2,811,290)	(\$4,750,083)	(\$1,938,793)

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$4,750,083)	(\$5,333,438)	(\$583,355)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Long-Term Interest Synchronization	4.34%	\$7,208,894	\$312,613
Allocator Impacts		\$0	(\$2,743) (A)
TOTAL TYPE I ADJUSTMENTS		\$7,208,894	\$309,870 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.33%	(\$22,719)	(\$985)
Allocator Impacts		\$0	(\$14,404) (C)
TOTAL TYPE II ADJUSTMENTS		(\$22,719)	(\$15,389) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,008,508	\$4,318,378	\$309,870

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,318,378	\$4,302,989	(\$15,389)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$1,629) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,629) (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$328,736	\$328,736	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$328,736	\$327,107	(\$1,629)

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,967,325)	(\$598,518)	(\$123,942)
	OPERATING EXPENSES			
2	O&M	(\$1,553,266)	(\$472,549)	(\$97,856)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$4,182	\$1,272	\$263
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$309,870	\$94,271	\$19,522
8	AFUDC & Federal Sch M Adj (Neg)	\$1,938,793	\$589,838	\$122,144
9	Total Operating Exp	\$699,579	\$212,832	\$44,073
10	NET OPERATING INCOME	(\$2,666,904)	(\$811,350)	(\$168,015)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$581		\$37
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	(\$2,667,485) (L.9 - L.10 + L.11)		(\$168,052)
14	Less: State Investment Tax Credits			\$180,709
15	Subtotal			(\$348,761)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$35,452 \$0
17	Total State Tax			(\$313,309)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$348,761)		
19	Taxable Income * 35%	(\$2,318,143) (L.9 - L.18)	(\$811,350)	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$102,084	
22	Federal Income Taxes		(\$709,266)	

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

Line No.		TOTAL TYPE II ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$121,789)	(\$39,923)	(\$7,673)
	OPERATING EXPENSES			
2	O&M	(\$1,703,174)	(\$558,301)	(\$107,300)
3	Depreciation	(\$162,194)	(\$53,167)	(\$10,218)
4	Amortization	(\$7,002)	(\$2,295)	(\$441)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$10,738)	(\$3,520)	(\$676)
7	Interest Expense	(\$15,389)	(\$5,044)	(\$969)
8	AFUDC & Federal Sch M Adj (Neg)	\$583,355	\$191,224	\$36,751
9	Total Operating Exp	(\$1,315,140)	(\$431,104)	(\$82,854)
10	NET OPERATING INCOME	\$1,193,351	\$391,181	\$75,181
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$5,319)		(\$335)
12	Add: IERCO Inc * 6.300%	(\$7,757)		(\$489)
13	Taxable Income *6.300%	\$1,190,914 (L.9 - L.10 + L.11)		\$75,028
14	Less: State Investment Tax Credits			(\$663)
15	Subtotal			\$75,690
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$21,032) \$0
17	Total State Tax			\$54,658
	FEDERAL:			
18	Less: State Tax (L.15)	\$75,690		
19	Taxable Income * 35%	\$1,117,661 (L.9 - L.18)	\$391,181	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$35,574)	
22	Federal Income Taxes		\$355,608	

ALLOCATION FACTORS

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

**Adjusted System Figures
For the Oregon Jurisdictional Separation Study**

Description	Actual	Type I Adjustments	Adjusted Total - Type I	Type II Adjustments	Adjusted Total - Type I & II
OPERATING REVENUE					
Firm Energy - Retail	1,205,976,166	0	1,205,976,166	(128,706,794)	1,077,269,372
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	33,381,940	0	33,381,940	4,885,460	38,267,400
Other Operating Revenues	101,502,297	(35,208,214)	66,294,083 *	0	66,294,083
Total	1,340,860,403	(35,208,214)	1,305,652,189	(123,821,334)	1,181,830,855
OPERATING EXPENSES					
Operation & Maintenance	830,783,214	(38,098,823)	792,684,390 **	(60,295,045)	732,389,346
Depreciation	154,525,251	0	154,525,251	(2,772,018)	151,753,233
Amortization	6,145,521	98,201	6,243,722 ***	(138,379)	6,105,343
Accretion	221,929	0	221,929	0	221,929
Taxes Other Than I/T	34,089,536	0	34,089,536	47,684	34,137,220
Regulatory Debits/Credits	2,078,508	0	2,078,508	(1,075,354)	1,003,154
Interest Expense	92,436,684	7,208,894	99,645,578	(22,719)	99,622,859
Total Operating Expense Before Income Taxes	1,120,280,642	(30,791,728)	1,089,488,914	(64,255,830)	1,025,233,084
PLUS: Allowance for AFUDC (#419.1 & #432)	29,478,677	(29,478,677)	0	0	0
NET INCOME BEFORE INCOME TAXES	250,058,438	(33,895,163)	216,163,275	(59,565,504)	156,597,771

* Includes Acct 415 Revenues = \$4,032,474

** Includes Acct 416 Expenses = \$4,104,918

*** Includes Removal of Acct 411.8 = \$98,201

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017**

OREGON - Adjusted

OPERATING REVENUE	Adjustments
<u>Type I Adjustments</u>	
Actual Adjustments:	
Other Revenue - Account #415	4,032,474
DSM Rider Fund Removal	(39,240,688)
<u>Type II Adjustments</u>	
Revenue Normalization/Annualization	
Firm Energy - Retail	(128,706,794)
Firm Energy - Wholesale	0
Opportunity Sales - System	4,885,460
Total Revenue Adjustments	(159,029,548)
OPERATING EXPENSES	
OPERATION & MAINTENANCE	
<u>Type I Adjustments</u>	
Actual Adjustments:	
O&M - Account #416	4,104,918
DSM Rider Funds	(39,240,688)
Out of Period Adjustments	
Account #557 Deferred Expenses	(14,658,362)
Commission-Ordered Adjustments:	
CSPP at Oregon Rates	27,313,780
Account 930.1	(364,410)
Account 930.2	(294,126)
Employee Incentive Adjustment	(14,976,444)
<u>Type II Adjustments</u>	
Normalizing Adjustments:	
Account #501 - Fuel	(33,669,773)
Account #547 - Fuel	26,637,472
Account #555 - Purchased Power	(22,401,011)
Account #555 - CSPP	7,169,174
Commission-Ordered Adjustments:	
Account 904 - Revenue Sensitive	(1,318)

Annualizing Adjustments:	
Operating Payroll	(640,916)
Payroll Related Items	(23,338)
Labor Taxes Transferred from Other Taxes	0
Removal of #557 Amortization Expense	(37,365,336)
Total O&M Adjustments	(98,410,378)
DEPRECIATION	
<u>Type II Adjustments</u>	(2,772,018)
AMORTIZATION	
<u>Type I Adjustments</u>	
Actual Adj: Acct#411.8	98,201
<u>Type II Adjustments</u>	
Annualizing Adjustment	(138,379)
Total Amortization Adjustments	(40,178)
ACCRETION	
<u>Type II Adjustments</u>	0
TAXES OTHER THAN I/T	
<u>Type II Adjustments</u>	
Normalized Irrigation KWH Taxes	(23,073)
Normalized Irrigation Refund	75,783
Franchise Fees - Revenue Sensitive	(4,613)
OPUC Fees - Revenue Sensitive	(412)
Total Taxes Other Than I/T Adjustments	47,684
REGULATORY DEBITS/CREDITS	
<u>Type I Adjustments</u>	(1,075,354)
INTEREST SYNHCRONIZATION EXPENSE	
<u>Type I Adjustments</u>	7,208,894
<u>Type II Adjustments</u>	(22,719)
Total Interest Synchronization Expense	7,186,175

IMPLIED COST OF CAPITAL Actual

COST OF CAPITAL - DEC 31, 2017	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
TOTAL SYSTEM			
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	11.347%	6.179%
Total	100.000%		8.554%
 IDAHO			
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	11.448%	6.234%
Total	100.000%		8.609%
 OREGON			
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	9.121%	4.967%
Total	100.000%		7.342%

Adjusted - Type I

OREGON			
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	8.549%	4.655%
Total	100.000%		7.031%

Adjusted - Type I & II

OREGON			
Long Term Debt	45.546%	5.215%	2.375%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	54.454%	10.289%	5.603%
Total	100.000%		7.978%

ERROR CHECKING

ENTER VALUES FROM FINANCE DEPARTMENT'S EXHIBITS FROM HISTORICAL TEST YEAR BINDER

ELECTRIC PLANT IN SERVICE - 13 MONTH AVERAGE (EXCL ARO)	\$	5,788,272,614	OK
ACCUMULATED DEPRECIATION	\$	2,200,706,716	OK
ACCUMULATED AMORTIZATION	\$	26,354,416	OK
ACCOUNT 151 - FUEL INVENTORY	\$	56,685,252	OK
ACCOUNTS 154 AND 163 - M&S	\$	58,423,965	OK
TOTAL OTHER DEFERRED PROGRAMS	\$	31,215,813	OK
CUSTOMER ADVANCES FOR CONSTRUCTION	\$	5,954,864	OK
TOTAL OTHER OPERATING REVENUES	\$	101,502,298	OK
TOTAL SYSTEM OPERATING REVENUES	\$	1,340,860,404	OK
TOTAL POWER PRODUCTION EXPENSE	\$	543,658,369	OK
TOTAL TRANSMISSION EXPENSE	\$	25,278,820	OK
TOTAL DISTRIBUTION EXPENSE	\$	50,643,072	OK
TOTAL CUSTOMER ACCOUNTS EXPENSES	\$	22,427,893	OK
TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	\$	46,084,048	OK
TOTAL A & G EXPENSE	\$	142,691,013	OK
TOTAL O & M EXPENSE	\$	830,783,214	OK