

e-FILING REPORT COVER SHEET

REPORT NAME: 2016 Results of Operations Report

COMPANY NAME: Idaho Power Company

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

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If known, please select designation: RE (Electric) RG (Gas) RW (Water)
 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
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- Utility Safety, Reliability & Security
- Administrative Hearings Division
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LISA D. NORDSTROM
Lead Counsel
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March 24, 2017

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

RE: Year-End Results of Operations
For the Twelve Months Ending December 31, 2016

Attention Filing Center:

Idaho Power Company (“Company”) herewith submits an electronic filing of its Results of Operations Report (“ROO”) to the Oregon Public Utility Commission (“Commission”) for the 12 months ending December 31, 2016. 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, 2016.
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 5.917 percent on an actual basis, 6.207 percent on a Type I adjusted basis, and 7.427 percent on a Type I and II adjusted basis.

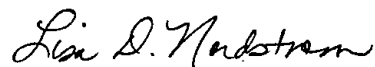
The second volume contains all workpapers which detail the development of the adjustments made to the reporting period.

The methodology used to prepare the 2015 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 2016 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

Enclosure

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

MARCH 2017

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION A

**JANUARY - DECEMBER 2016
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
Operating revenues:		
1	Sales to ultimate consumers	\$ 1,145,993,172
2	Sales to other utilities	25,204,985
3	Other	<u>84,100,643</u>
4	Total operating revenues	1,255,298,799
Operating expenses:		
5	Purchased power	240,208,728
6	Fuel cost	179,491,004
7	PCA adjustment	(5,330,167)
8	Other operation	320,058,512
9	Maintenance	<u>67,074,765</u>
10	Total operation and maintenance	801,502,841
11	Depreciation	135,768,856
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	6,600,189
13	Regulatory debits/credits - Oregon	167,068
14	Regulatory debits/credits - Idaho	1,075,354
15	ARO accretion expense	231,983
16	Taxes other than income taxes	32,823,311
Income taxes - current		
17	Federal	(96,137)
18	Other	3,659,280
19	Provision for deferred income taxes - net	31,909,741
20	Investment tax credit	<u>304,915</u>
21	Total operating expenses	<u>1,013,947,400</u>
22	Operating income	<u><u>\$ 241,351,399</u></u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
1	Operating income	\$ 241,351,399
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	7,993,526
3	Non operating rental income	(4,136)
4	Gain on disposition of property	7,631
5	Rev from jobbing and contract work	4,054,219
6	Interest and dividend income	4,241,119
7	Allowance for other funds used during construction	22,030,622
8	Miscellaneous non-operating income	<u>3,064,489</u>
9	Total other income	41,387,470
	Other income deductions -	
10	Cost and expense - jobbing and contract work	3,886,708
11	Loss on disposition of property	-
12	Non utility operations - Rev	66,194
13	Miscellaneous income deductions	9,151,375
14	Taxes other than income taxes	28,463
	Income taxes -	
15	Federal	560,490
16	Other	107,192
17	Provision for deferred income taxes - net	<u>(2,143,035)</u>
18	Total other income deductions	<u>11,657,386</u>
19	Net other income and deductions	<u>29,730,085</u>
20	Income before interest charges	271,081,484
	Interest charges:	
21	First mortgage bonds	73,255,583
22	Other long-term debt	8,700,885
23	Short-term debt	818,146
24	Amortize debt premium and discount	3,548,680
25	Other interest charges	<u>5,709,891</u>
26	Total interest charges	92,033,185
27	Less: Allowance for borrowed funds used during construction	<u>10,193,622</u>
28	Net interest charges	<u>81,839,562</u>
29	Net income	<u>\$ 189,241,922</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
	Ultimate consumers - retail:	
1	Residential	\$ 514,953,833
2	Commercial	298,653,063
3	Industrial	138,449,766
	Special contract customers:	
4	INEL	9,838,139
5	Micron	25,648,977
6	Simplot	8,653,153
7	Irrigation	156,505,454
8	Street lighting	3,996,825
9	Deferred revenue Hells Canyon relicensing AFUDC	(10,706,040)
10	Revenue Sharing	-
11	Total general business revenues	1,145,993,172
12	Sales for resale	25,204,985
13	Total sales of electric energy	1,171,198,157
	Other operating revenues:	
14	Miscellaneous service revenues	4,089,617
15	Rent from electric property	14,260,349
16	Other electric revenues	65,750,677
17	Provision for rate refund - (449.1)	-
18	Total other operating revenues	84,100,643
19	Total system operating revenues	\$1,255,298,799

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 158,588,866	\$ 26,477,490	\$ 185,066,356
2	535-545	Hydraulic power generation	34,001,416	6,536,783	40,538,199
3	546-554	Other power generation	47,503,307	3,292,497	50,795,804
4	555-557	Other power supply expenses	<u>239,005,070</u>	<u>-</u>	<u>239,005,070</u>
5		Total power production exp	479,098,659	36,306,770	515,405,429
6	560-573	Transmission expenses	20,943,387	4,464,875	25,408,262
7	580-598	Distribution expenses	30,001,053	20,032,019	50,033,072
8	901-905	Customer acctg and collect exp	20,844,623	-	20,844,623
9	907-912	Customer service and info exp	42,924,324	-	42,924,324
10	920-935	Administrative and general exp	<u>140,616,030</u>	<u>6,271,101</u>	<u>146,887,131</u>
11		Total operation and maintenance expenses	<u>\$ 734,428,076</u>	<u>\$ 67,074,765</u>	<u>\$ 801,502,841</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No	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	\$ 194,683	\$ 446,094	\$ 518,084	\$ -	\$ 1,158,861
2	501	Fuel	122,819,957	3,412,551	11,456,244	-	137,688,753
3	502	Steam expenses	5,396,104	687,008	2,888,080	-	8,971,192
4	505	Electric expenses	-	-	1,466,072	-	1,466,072
5	506	Misc steam power expenses	6,168,487	790,829	2,137,930	-	9,097,246
6	507	Rents	206,742	-	-	-	206,742
7		Total operation	134,785,973	5,336,482	18,466,411	-	158,588,866
Maintenance -							
8	510	Main supv and engineering	26,858	73,194	50	-	100,102
9	511	Main of structures	-	45,008	483,113	-	528,121
10	512	Main of boiler plant	8,836,949	165,264	5,261,132	-	14,263,344
11	513	Main of electric plant	2,332,824	1,373,692	1,444,059	-	5,150,575
12	514	Main of misc steam plant	6,295,983	50,491	88,874	-	6,435,348
13		Total maintenance	17,492,614	1,707,648	7,277,228	-	26,477,490
14		Total steam power generation	152,278,587	7,044,130	25,743,639	-	185,066,356
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,676,404	5,676,404
16	536	Water for power/Cloud seeding	-	-	-	6,025,791	6,025,791
17	536	Water lease	-	-	-	-	-
18	537	Hydraulic expenses	-	-	-	14,667,285	14,667,285
19	538	Electric expenses	-	-	-	1,696,943	1,696,943
20	539	Misc hydro pwr gen exp	-	-	-	5,699,628	5,699,628
21	540	Rents	-	-	-	235,365	235,365
22		Total operation	-	-	-	34,001,416	34,001,416
Maintenance -							
23	541	Main supv and engineering	-	-	-	116,729	116,729
24	542	Main of structures	-	-	-	1,218,450	1,218,450
25	543	Main of res,dams,waterwys	-	-	-	658,337	658,337
26	544	Main of electric plant	-	-	-	2,197,930	2,197,930
27	545	Main of misc hydro plant	-	-	-	2,345,337	2,345,337
28		Total maintenance	-	-	-	6,536,783	6,536,783
29		Total hydraulic power generation	-	-	-	40,538,199	40,538,199
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	738,484	738,484
31	547	Fuel - Salmon diesel	-	-	-	4,472	4,472
32	547	Fuel	-	-	-	41,797,779	41,797,779
33	548	Generation expenses	-	-	-	4,155,511	4,155,511
34	549	Misc other pwr gen exp	-	-	-	807,061	807,061
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	47,503,307	47,503,307

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No	Description	(1) Jim Bridger	(2) Boardman	(3) Valmy	(4) All Other	(5) Total
Other power generation - (continued)							
Maintenance -							
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ -	\$ -
2	552	Main of structures	-	-	-	400,817	400,817
3	553	Main of gen and elec plt	-	-	-	126,988	126,988
4	554	Main misc oth pwr gen plt	-	-	-	2,764,692	2,764,692
5		Total maintenance	-	-	-	3,292,497	3,292,497
6		Total other power generation	-	-	-	50,795,804	50,795,804
Other power supply expenses -							
7	555	Purchased power - transmission losse	-	-	-	411,573	411,573
8	555	Purchased power	-	-	-	239,797,155	239,797,155
9	556	System cont and load disp	-	-	-	2,678	2,678
10	557	Other expenses - other power product	-	-	-	4,123,832	4,123,832
11	557	Other expenses - PCA, EPC and PCA	-	-	-	(5,330,167)	(5,330,167)
12		Total other power supply expenses	-	-	-	239,005,070	239,005,070
13		Total power production expenses	152,278,587	7,044,130	25,743,639	330,339,073	515,405,429

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No	Description	(1) Jim Bridger	(2) Boardman	(3) Valmy	(4) All Other	(5) Total
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 2,953,141	\$ 2,953,141
2	561	Load dispatching	-	-	-	4,696,574	4,696,574
3	562	Station expenses	-	-	-	2,637,946	2,637,946
4	563	Overhead line expenses	-	-	-	953,376	953,376
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	5,555,121	5,555,121
7	566	Misc trans expenses	-	-	-	7,471	7,471
8	567	Rents	-	-	-	4,139,757	4,139,757
9		Total operation	-	-	-	20,943,387	20,943,387
Maintenance -							
10	568	Main supv and engineering	-	-	-	169,832	169,832
11	569	Main of structures	-	-	-	942,020	942,020
12	570	Main of station equip	-	11,609	2,042	2,206,591	2,220,242
13	571	Main of overhead lines	-	-	-	1,132,781	1,132,781
14	573	Main of misc trans plant	-	-	-	-	-
15		Total maintenance	-	11,609	2,042	4,451,224	4,464,875
16		Total transmission expenses	-	11,609	2,042	25,394,611	25,408,262
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,226,094	4,226,094
18	581	Load dispatching	-	-	-	4,026,028	4,026,028
19	582	Station expenses	-	-	-	1,544,740	1,544,740
20	583	Overhead line expenses	-	-	-	3,606,076	3,606,076
21	584	Underground line expenses	-	-	-	3,076,757	3,076,757
22	585	St light and sgml sys exp	-	-	-	82,633	82,633
23	586	Meter expenses	-	-	-	4,717,443	4,717,443
24	587	Customer install expenses	-	-	-	897,759	897,759
25	588	Misc distribution exp	-	-	-	7,518,466	7,518,466
26	589	Rents	-	-	-	305,059	305,059
27		Total operation	-	-	-	30,001,053	30,001,053
Maintenance -							
28	590	Main supv and engineering	-	-	-	(1,554,525)	(1,554,525)
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,870,899	3,870,899
31	593	Main of overhead lines	-	-	-	14,975,930	14,975,930
32	594	Main of underground lines	-	-	-	868,712	868,712
33	595	Main of line transformers	-	-	-	28,581	28,581
34	596	Main of st light-sgml sys	-	-	-	588,626	588,626
35	597	Main of meters	-	-	-	873,691	873,691
36	598	Main of misc dist plant	-	-	-	380,105	380,105
37		Total maintenance	-	-	-	20,032,019	20,032,019
38		Total distribution expenses	-	-	-	50,033,072	50,033,072

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No	Description	(1) Jim Bridger	(2) Boardman	(3) Valmy	(4) All Other	(5) Total
Customer accounts expenses:							
Operation -							
1	901	Supervision	\$ -	\$ -	\$ -	\$ 617,373	\$ 617,373
2	902	Meter reading expenses	-	-	-	1,649,267	1,649,267
3	903	Cust records - collect exp	-	-	-	14,631,724	14,631,724
4	904	Uncollectible accounts	-	-	-	3,946,809	3,946,809
5	905	Misc customer accts exp	-	-	-	(551)	(551)
6	Total customer accounts expenses		-	-	-	20,844,623	20,844,623
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	796,990	796,990
8	908	Customer assistance exp	-	-	-	7,495,933	7,495,933
9	908	Energy efficiency rider - Idaho	-	-	-	31,291,579	31,291,579
10	908	Energy efficiency rider - Oregon	-	-	-	2,462,482	2,462,482
11	909	Info and instruct adv exp	-	-	-	427,793	427,793
12	910	Misc cust svc and inf exp	-	-	-	449,522	449,522
13	912	Demo and selling exp	-	-	-	24	24
14	Total customer service and informational expenses		-	-	-	42,924,324	42,924,324
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	81,422,856	81,422,856
16	921	Office supplies and exp	-	-	-	14,772,947	14,772,947
17	922	Admin exp transf - cr	-	-	-	(33,792,414)	(33,792,414)
18	923	Outside services employed	-	-	-	8,226,785	8,226,785
19	924	Property insurance	288,967	62,050	112,141	2,898,997	3,362,154
20	925	Injuries and damages	-	-	-	5,991,970	5,991,970
21	926	Emp pensions and benefits	-	-	-	33,719,250	33,719,250
22	926.2	Emp pensions and benefits - Oregon	-	-	-	1,806,089	1,806,089
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	-	-	-	3,818,396	3,818,396
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	582,063	582,063
29	930.2	Misc general expenses	-	-	-	3,552,222	3,552,222
30	931	Rents	-	-	-	-	-
31	Total operation		288,967	62,050	112,141	140,152,873	140,616,030
Maintenance -							
32	935	Main of general plant	-	-	-	6,271,101	6,271,101
33	Total maintenance		-	-	-	6,271,101	6,271,101
34	Total administrative and general expenses		288,967	62,050	112,141	146,423,973	146,887,131
35	Total electric operation and maintenance expenses		\$ 152,567,554	\$ 7,117,789	\$ 25,857,822	\$ 615,959,676	\$ 801,502,841

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/16

FERC Account	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16
302	88,454.20	88,454.20	88,825.28	88,837.86	88,837.97	88,839.75
303	474,896.61	473,487.02	474,307.74	477,331.69	480,595.81	480,991.03
Account 404 Amortization Expense	563,350.81	561,941.22	563,133.02	566,169.55	569,433.78	569,830.78
310	1,972.86	1,972.86	1,972.86	1,972.86	1,964.81	1,964.81
311	236,138.08	235,750.16	235,877.78	235,574.27	235,572.86	236,587.40
312	1,413,805.02	1,416,308.66	1,420,658.46	1,420,760.71	1,421,952.27	1,431,712.31
314	436,427.68	436,154.40	438,136.93	438,249.04	437,905.63	438,529.34
315	85,059.74	85,319.05	85,345.51	85,232.83	85,227.44	84,818.32
316	54,224.29	54,436.15	53,449.85	53,384.56	57,179.18	57,459.60
Total Steam Production	2,227,627.67	2,229,941.28	2,235,441.39	2,235,174.27	2,239,802.19	2,251,071.78
331	352,467.79	354,060.87	354,275.00	354,792.46	354,562.01	354,699.90
332	367,111.60	367,143.93	367,151.02	367,237.72	367,429.92	367,445.17
333	303,926.97	304,205.94	317,443.03	318,178.61	315,037.50	315,216.44
334	134,483.76	134,490.08	135,993.57	136,607.95	137,820.76	138,066.34
335	47,245.38	46,620.39	46,893.24	47,133.56	47,275.71	47,536.93
336	20,834.64	20,836.25	20,836.25	20,836.25	20,836.25	20,836.25
Total Hydro Production	1,226,070.14	1,227,357.46	1,242,592.11	1,244,786.55	1,242,962.15	1,243,801.03
341	345,275.05	345,356.42	345,365.97	345,365.97	345,395.16	345,399.22
342	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30
343	613,379.75	613,380.84	614,075.56	613,378.82	613,378.82	613,443.17
344	136,106.49	136,106.49	136,106.49	136,106.49	136,106.49	136,106.49
345	236,348.82	236,348.82	236,360.99	236,361.40	236,361.40	236,498.17
346	16,729.10	16,788.98	16,799.42	16,800.04	16,800.04	16,852.86
Total Other Production	1,373,755.51	1,373,897.85	1,374,624.73	1,373,929.02	1,373,958.21	1,374,216.21
Total Production	4,827,453.32	4,831,196.59	4,852,658.23	4,853,889.84	4,856,722.55	4,869,089.02
352	119,263.05	118,533.68	118,503.36	118,477.39	119,956.42	119,899.54
353	645,370.84	641,837.56	641,891.43	641,066.82	638,553.40	639,213.66
Total Transmission Stations	764,633.89	760,371.24	760,394.79	759,544.21	758,509.82	759,113.20
350	37,286.70	37,290.08	37,271.08	37,271.08	37,269.49	37,269.83
354	261,556.41	261,558.44	261,545.69	261,456.54	261,676.66	261,698.83
355	370,710.36	371,388.66	371,779.04	371,719.50	377,072.83	378,480.19
356	397,321.23	397,439.95	397,624.47	397,131.24	397,814.10	399,190.14
359	256.93	256.93	256.93	256.93	256.93	256.93
Total Transmission Lines	1,067,131.63	1,067,934.06	1,068,477.21	1,067,835.29	1,074,090.01	1,076,895.92
Total Transmission	1,831,765.52	1,828,305.30	1,828,872.00	1,827,379.50	1,832,599.83	1,836,009.12
361	60,946.04	61,040.90	61,207.60	61,247.31	61,343.40	61,250.69
362	361,422.88	361,685.54	363,250.99	363,824.41	366,395.88	365,851.81
Total Distribution Stations	422,368.92	422,726.44	424,458.59	425,071.72	427,739.28	427,102.50
360	1,320.65	1,327.80	1,327.80	1,342.94	1,342.94	1,320.65
364	643,549.21	643,011.43	645,631.01	648,705.91	650,412.70	651,526.71
365	321,173.15	320,825.10	324,015.39	324,610.31	324,625.70	324,945.84
366	78,524.24	77,925.74	78,031.49	78,275.45	78,538.68	78,443.04
367	433,436.30	431,327.69	431,625.68	432,012.93	433,138.96	434,358.16
368	1,108,652.40	1,109,646.64	1,114,403.90	1,120,123.15	1,123,268.60	1,128,062.24
369	124,887.87	124,882.55	125,021.58	125,263.80	125,396.81	125,580.80
370	48,955.71	49,116.94	49,160.01	49,217.80	45,149.89	45,224.42
37010	395,957.89	396,066.37	399,630.09	384,703.57	395,801.48	391,833.09
371	3,717.70	3,720.06	3,727.90	3,733.30	3,738.71	3,740.97
373	9,124.36	9,136.21	9,155.72	9,154.85	9,154.77	9,159.68
Total Distribution Lines	3,169,299.48	3,166,986.53	3,181,730.57	3,177,144.01	3,190,569.24	3,194,195.60
Total Distribution	3,591,668.40	3,589,712.97	3,606,189.16	3,602,215.73	3,618,308.52	3,621,298.10
390	192,302.62	194,148.95	194,513.51	194,581.70	194,408.21	194,442.12
391	336,146.40	337,626.60	338,312.78	342,994.33	347,797.67	350,751.18
392	7,056.88	7,056.88	7,056.88	7,056.88	7,056.88	7,056.88
393	6,202.36	7,010.38	7,015.72	6,738.60	6,738.62	6,809.97
394	27,607.52	27,648.57	27,875.29	27,937.65	28,078.92	27,761.13
395	45,416.15	45,441.67	45,738.38	45,765.48	45,978.50	46,036.87
396	0.00	0.00	0.00	0.00	0.00	0.00
397	263,664.56	264,205.13	264,454.55	264,284.39	260,597.00	262,057.84
398	25,860.05	25,957.86	26,183.39	26,398.73	26,518.55	26,619.60
Total General	904,256.54	909,096.04	911,150.50	915,757.76	917,174.35	921,535.59
Total Depreciation Expense	11,155,143.78	11,158,310.90	11,198,869.89	11,199,242.83	11,224,805.25	11,247,931.83
Depreciation on Idaho ARO	60,022.71	60,022.69	60,022.70	60,022.70	60,022.69	60,022.71
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	11,190,474.88	11,193,641.98	11,234,200.98	11,234,573.92	11,260,136.33	11,283,262.93

Idaho Power Company
Depreciation and Amortization Expense
Twelve Months Ending 12/31/16

FERC Account	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	12 Month Total
302	88,839.85	88,839.85	86,797.27	86,797.27	86,797.27	86,797.32	1,057,118.09
303	475,632.00	467,190.46	469,467.97	442,037.83	436,727.53	439,651.22	5,592,336.91
Account 404 Amortization Expense	564,471.85	556,030.31	556,285.24	528,835.10	523,524.80	526,448.54	6,649,455.00
310	1,964.81	1,964.81	1,964.81	1,964.81	1,964.81	1,964.78	23,609.89
311	233,763.15	233,989.97	234,021.48	232,712.83	232,926.69	232,909.18	2,815,823.85
312	1,439,557.93	1,441,811.86	1,441,286.36	1,440,141.19	1,444,984.98	1,452,031.90	17,185,011.65
314	439,658.53	439,467.09	439,269.30	437,890.14	439,948.01	440,779.88	5,262,415.97
315	85,279.23	85,589.98	85,877.20	85,980.98	86,592.72	86,770.87	1,027,093.87
316	58,984.77	58,384.84	58,453.98	55,390.39	55,320.13	55,261.96	671,929.70
Total Steam Production	2,259,208.42	2,261,208.55	2,260,873.13	2,254,080.34	2,261,737.34	2,269,718.57	26,985,884.93
331	355,011.55	355,457.75	355,663.55	355,793.11	355,900.82	357,231.64	4,259,916.45
332	367,261.12	367,269.22	367,322.46	368,040.75	368,324.15	368,326.90	4,410,063.96
333	315,939.26	315,943.76	327,278.67	327,702.78	327,696.40	332,779.83	3,821,349.19
334	138,102.26	138,111.39	135,768.83	135,759.78	135,600.45	137,900.44	1,638,705.61
335	47,457.39	47,625.14	49,193.41	49,389.15	49,435.53	49,740.66	575,546.49
336	20,836.25	20,825.15	20,765.09	20,765.09	20,765.09	20,765.05	249,737.61
Total Hydro Production	1,244,607.83	1,245,232.41	1,255,992.01	1,257,450.66	1,257,722.44	1,266,744.52	14,955,319.31
341	345,474.34	345,482.28	345,482.28	345,389.70	345,722.18	346,188.86	4,145,897.43
342	25,916.30	25,916.30	25,916.30	25,916.30	25,916.30	25,916.27	310,995.57
343	613,612.68	613,618.60	613,585.20	613,585.20	613,585.20	613,782.36	7,362,806.20
344	136,106.49	136,106.49	136,106.49	136,106.49	136,106.49	136,106.53	1,633,277.92
345	236,498.17	236,498.17	236,498.17	236,502.19	236,712.47	236,320.09	2,837,308.86
346	16,852.86	16,852.86	16,860.86	16,860.86	16,894.54	16,903.77	201,996.19
Total Other Production	1,374,460.84	1,374,474.70	1,374,449.30	1,374,360.74	1,374,937.18	1,375,217.88	16,492,282.17
Total Production	4,878,277.09	4,880,915.66	4,891,314.44	4,885,891.74	4,894,396.96	4,911,680.97	58,433,486.41
352	120,159.23	120,306.95	120,283.93	120,328.66	120,468.72	121,999.53	1,438,180.46
353	646,340.44	645,336.59	645,333.46	645,390.77	645,010.94	646,919.61	7,722,265.52
Total Transmission Stations	766,499.67	765,643.54	765,617.39	765,719.43	765,479.66	768,919.14	9,160,445.98
350	37,271.32	37,251.58	37,245.14	37,263.12	37,263.12	37,263.60	447,216.14
354	263,817.97	263,936.29	263,852.52	262,290.71	262,202.56	262,208.79	3,147,801.41
355	381,773.51	383,707.37	384,216.57	389,379.45	389,700.59	394,314.94	4,564,243.01
356	401,661.07	400,172.47	400,841.95	400,949.49	401,930.92	402,830.21	4,794,907.24
359	256.93	256.93	256.93	256.93	256.93	256.87	3,083.10
Total Transmission Lines	1,084,780.80	1,085,324.64	1,086,413.11	1,090,139.70	1,091,354.12	1,096,874.41	12,957,250.90
Total Transmission	1,851,280.47	1,850,968.18	1,852,030.50	1,855,859.13	1,856,833.78	1,865,793.55	22,117,696.88
361	61,727.07	61,682.80	61,952.47	62,691.28	63,386.88	63,452.70	741,929.14
362	366,841.35	364,884.50	363,764.08	364,399.80	363,763.89	366,257.85	4,372,342.98
Total Distribution Stations	428,568.42	426,567.30	425,716.55	427,091.08	427,150.77	429,710.55	5,114,272.12
360	1,533.47	1,533.47	1,533.47	1,533.47	1,533.47	1,533.54	17,183.67
364	653,404.38	655,109.61	657,176.45	657,903.26	658,731.56	663,806.22	7,828,968.45
365	324,414.49	323,294.89	324,239.88	323,213.26	323,121.35	323,891.35	3,882,370.71
366	78,347.45	78,291.17	79,141.28	79,913.48	79,450.33	79,888.15	944,770.50
367	437,301.34	439,719.76	443,883.01	447,965.74	447,129.35	450,210.64	5,262,109.56
368	1,133,467.18	1,136,363.29	1,140,312.41	1,144,448.14	1,147,747.11	1,151,473.54	13,557,968.60
369	125,653.43	125,974.00	126,084.11	126,303.90	126,423.96	126,736.77	1,508,209.58
370	46,077.16	46,240.64	46,495.72	46,670.62	46,891.81	47,061.61	566,262.33
37010	393,153.60	395,971.51	398,895.83	401,871.73	405,000.10	407,431.49	4,766,316.75
371	3,738.73	3,737.44	3,753.85	3,757.41	3,766.45	3,771.15	44,903.67
373	9,173.30	9,172.02	9,179.52	9,180.72	9,183.68	9,179.90	109,954.73
Total Distribution Lines	3,206,264.53	3,215,407.80	3,230,695.53	3,242,761.73	3,248,979.17	3,264,984.36	38,489,018.55
Total Distribution	3,634,832.95	3,641,975.10	3,656,412.08	3,669,852.81	3,676,129.94	3,694,694.91	43,603,290.67
390	194,451.70	194,618.54	194,517.02	194,722.31	194,993.38	195,905.03	2,333,605.09
391	353,980.65	354,090.10	355,267.70	376,788.24	377,726.12	379,244.89	4,250,726.66
392	7,056.88	6,578.48	6,578.48	6,578.48	6,578.48	6,578.45	82,290.53
393	6,809.97	6,815.55	6,815.55	6,800.29	6,808.81	6,808.72	81,374.54
394	27,712.80	27,852.23	27,939.77	28,248.15	29,288.64	29,824.06	337,774.73
395	45,848.29	46,153.20	46,483.38	46,568.79	46,722.33	47,940.78	554,093.82
396	0.00	0.00	0.00	0.00	0.00	0.00	0.00
397	263,591.31	273,416.76	276,543.78	276,787.37	277,701.68	280,743.88	3,228,048.25
398	26,651.08	27,003.80	27,587.39	27,710.35	27,758.85	28,245.87	322,495.52
Total General	926,102.68	936,528.66	941,733.07	964,203.98	967,578.29	975,291.68	11,190,409.14
Total Depreciation Expense	11,290,493.19	11,310,387.60	11,341,490.09	11,375,807.66	11,394,938.97	11,447,461.11	135,344,883.10
Depreciation on Idaho ARO	60,022.71	60,022.69	60,022.70	60,022.69	60,022.70	60,022.69	720,272.38
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	11,325,824.29	11,345,718.68	11,376,821.18	11,411,138.74	11,430,270.06	11,482,792.19	135,768,856.16

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2016

Line No	Acct No	Description	(1) Amount
1	404	Amortization of limited term electric plant	\$ 6,649,455
2	411.6	Gain on sale of utility plant	-
3	411.7	Loss on disposition of utility plant	-
4	411.8	Gains from disposition of allowance - Bridger	(25)
5	411.8	Gains from disposition of allowance - Boardman	-
6	411.8	Gains from disposition of allowance - Valmy	-
7	411.8	Gains from disposition of allowance - Other	<u>(49,242)</u>
8		Total	<u><u>\$ 6,600,189</u></u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
	Federal taxes:	
1	Unemployment	\$ 132,993
2	Social Security	15,391,446
3	Total federal taxes	<u>15,524,439</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho	22,030,718
5	Oregon	3,089,583
6	Montana	322,249
7	Washington	6,000
8	Wyoming	1,593,455
9	Nevada	1,035,811
10	Shoshone-Bannock	77,264
11	Total real and personal property	<u>28,155,080</u>
12	Kilowatt-hour tax - Idaho	<u>1,405,449</u>
	Licenses:	
13	Wyoming	4,680
14	Nevada	-
15	Shoshone-Bannock	150
16	Total licenses	<u>4,830</u>
	Regulatory commission:	
17	Idaho	2,212,657
18	Oregon	224,995
19	Total regulatory commission	<u>2,437,652</u>
	Foreign taxes:	
20	Canada GST taxes	-
21	Franchise fee - Oregon	<u>820,300</u>
22	Unemployment - total state	<u>621,511</u>
23	Total state, county and local taxes	<u>33,444,822</u>
24	Total other taxes	48,969,262
25	Less: State & Fed P/R Loading Reversal	(16,145,950)
26	Net other taxes	<u>\$ 32,823,311</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
Income:		
1	Bridger Coal Company - joint venture	\$ 10,855,271
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	27,622
4	Miscellaneous income	-
5	Total income	<u>10,882,894</u>
Expenses:		
6	Operation expense	337
7	Income taxes	2,882,912
8	Interest expense	<u>6,119</u>
9	Total expenses	<u>2,889,368</u>
10	Net income from operations	7,993,526
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>(13,977)</u>
12	Net income (earnings to Idaho Power Company)	<u>\$ 7,979,549</u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2016

Line No	Month	(1) Amount
1	December 2015	\$ 5,471,369,455
2	January 2016	5,473,222,719
3	February	5,493,971,454
4	March	5,498,088,316
5	April	5,505,169,002
6	May	5,513,644,181
7	June	5,532,408,055
8	July	5,537,476,207
9	August	5,560,318,624
10	September	5,567,095,740
11	October	5,574,817,612
12	November	5,597,107,209
13	December	5,715,816,875
14	Average	<u>\$ 5,541,577,342</u>

Excludes the following Asset Retirement Cost monthly amounts that are required by FASB ASC 410. Had these amounts below been included in the amounts above it would have resulted in an increase in the monthly amounts as indicated.

December 2015	\$ 14,094,252
January 2016	15,043,585
February	15,043,585
March	15,043,585
April	15,043,585
May	15,043,585
June	15,043,585
July	15,043,585
August	15,043,585
September	15,043,585
October	15,389,234
November	15,389,234
December	15,476,074
Average	<u>\$ 15,057,005</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For The Thirteen Months Ended December 31, 2016

Line No	Month	(1) Amount
1	December 2015	\$ 2,066,437,138
2	January 2016	2,073,264,305
3	February	2,082,337,024
4	March	2,087,441,288
5	April	2,095,506,836
6	May	2,101,621,620
7	June	2,112,135,895
8	July	2,119,301,792
9	August	2,127,417,497
10	September	2,133,444,605
11	October	2,141,413,279
12	November	2,143,573,251
13	December	2,143,450,644
14	Average	<u>\$ 2,109,795,783</u>

Excludes the following Asset Retirement Cost monthly amounts that are required by FASB ASC 410. Had these amounts below been included in the amounts above it would have resulted in an increase in the monthly amounts as indicated.

December 2015	\$ 5,347,138
January 2016	5,405,283
February	5,463,428
March	5,834,307
April	5,892,452
May	5,950,597
June	6,647,772
July	6,705,917
August	6,764,062
September	6,808,645
October	6,869,512
November	6,927,657
December	7,298,626
Average	<u>\$ 6,301,184</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2016

Line No	Month	Amount
1	December 2015	\$ 25,647,735
2	January 2016	25,975,317
3	February	26,532,280
4	March	27,095,413
5	April	27,661,582
6	May	28,231,016
7	June	28,453,511
8	July	28,362,064
9	August	28,918,095
10	September	27,658,982
11	October	27,485,559
12	November	27,817,587
13	December	24,336,226
14	Average	<u>\$ 27,244,259</u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2016

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2015	\$ 4,678,929
2	January 2016	4,736,778
3	February	4,761,889
4	March	4,959,255
5	April	5,124,984
6	May	5,154,628
7	June	5,226,177
8	July	5,101,996
9	August	5,159,628
10	September	5,489,739
11	October	5,444,673
12	November	5,256,053
13	December	5,252,737
14	Average	<u>\$ 5,103,651</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2016 and 12/31/2015

Description	December 31 2016	December 31 2015	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:							
Executive Deferred Comp	39,760.77	39,761.16	39,761.00	0.00	0.00	0.00	39,761.00
Construction Advances	1,838,457.95	1,837,625.15	1,738,042.00	0.00	0.00	0.00	1,738,042.00
Postemployment Benefits	566,112.40	486,872.68	526,493.00	0.00	0.00	0.00	526,493.00
USBR - American Falls O&M Costs Settlement	125,255.70	138,919.79	132,088.00	0.00	0.00	0.00	132,088.00
Non-VEBA Pension & Benefits	(179,496.16)	(36,571.87)	(108,034.00)	0.00	0.00	0.00	(108,034.00)
Retention Pay Accrual	22,212.22	0.00	11,106.00	0.00	0.00	0.00	11,106.00
Stock Based Compensation	3,861,626.62	3,813,933.84	3,837,780.00	0.00	0.00	0.00	3,837,780.00
Pension Expense-Oregon	3,523,080.72	3,008,600.29	3,265,841.00	0.00	0.00	0.00	3,265,841.00
Bridger Revenue Deferral	442,425.99	316,603.03	379,515.00	0.00	0.00	0.00	379,515.00
Asset Retirement Obligation (ARO)	1,543,331.84	1,171,047.73	1,357,190.00	0.00	0.00	0.00	1,357,190.00
Rate Case Disallowances	2,157,902.40	2,273,740.88	2,215,822.00	0.00	0.00	0.00	2,215,822.00
VEBA - Post Retirement Benefits	11,747,528.68	11,343,165.98	11,545,347.00	0.00	0.00	0.00	11,545,347.00
Total Account 190	25,688,199.13	24,193,698.66	24,940,951.00	0.00	0.00	0.00	24,940,951.00
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	(480,081,721.61)	(453,391,724.26)	(466,736,723.00)	0.00	0.00	0.00	(466,736,723.00)
Valmy Capitalized Items	0.00	(63,560.00)	(31,780.00)	0.00	0.00	0.00	(31,780.00)
Total Account 282 - Other property	(480,081,721.61)	(453,455,284.26)	(466,768,503.00)	0.00	0.00	0.00	(466,768,503.00)
Account 283 - Other							
Pension Expense	(36,782,758.69)	(27,664,002.80)	(32,223,381.00)	0.00	0.00	0.00	(32,223,381.00)
OPUC Grid West Loans	0.00	(924.61)	(462.00)	0.00	0.00	0.00	(462.00)
Intervenor Funding Orders	(160,438.85)	(121,344.24)	(140,892.00)	0.00	0.00	0.00	(140,892.00)
2011 LIDAR Surveys Deferral	(102,283.40)	(119,330.79)	(110,807.00)	0.00	0.00	0.00	(110,807.00)
PS & I Costs	(260,755.05)	0.00	(130,378.00)	0.00	0.00	0.00	(130,378.00)
Bennett Min Maint Deferral	0.00	(29,277.07)	(14,639.00)	0.00	0.00	0.00	(14,639.00)
Boardman Decommission	(554,697.46)	(484,201.36)	(519,449.00)	0.00	0.00	0.00	(519,449.00)
Langley Revenue Accrual	(370,974.01)	(370,974.01)	(370,974.00)	0.00	0.00	0.00	(370,974.00)
Siemens LTP Contract	(37,091.77)	0.00	(18,546.00)	0.00	0.00	0.00	(18,546.00)
Prepaid Credit Facility	(272,859.26)	0.00	(136,430.00)	0.00	0.00	0.00	(136,430.00)
Royalty Income	(361,615.85)	(355,407.96)	(358,512.00)	0.00	0.00	0.00	(358,512.00)
Total - Account 283 - Other	(38,903,474.34)	(29,145,462.84)	(34,024,470.00)	0.00	0.00	0.00	(34,024,470.00)
Total Accounts (190, 281, 282, 283)	(493,296,996.82)	(458,407,048.44)	(475,852,022.00)	0.00	0.00	0.00	(475,852,022.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2016 and 12/31/2015

Description	December 31 2016	December 31 2015	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:							
Executive Deferred Comp	39,760.77	39,761.16	39,761.00	0.00	0.00	0.00	39,761.00
Construction Advances	1,838,457.95	1,637,625.15	1,738,042.00	0.00	0.00	0.00	1,738,042.00
Postemployment Benefits-SFAS112	566,112.40	486,872.68	526,493.00	0.00	0.00	0.00	526,493.00
USBR - American Falls O&M Costs Settlement	125,255.70	138,919.79	132,088.00	0.00	0.00	0.00	132,088.00
Non-VEBA Pension & Benefits	(179,496.16)	(36,571.87)	(108,034.00)	0.00	0.00	0.00	(108,034.00)
Retention Pay Accrual	22,212.22	0.00	11,106.00	0.00	0.00	0.00	11,106.00
Stock Based Compensation - FAS 123R	3,861,626.62	3,813,933.84	3,837,780.00	0.00	0.00	0.00	3,837,780.00
Pension Expense-Oregon	3,523,080.72	3,008,600.29	3,265,841.00	0.00	0.00	0.00	3,265,841.00
Bridger Revenue Deferral	442,425.99	316,603.03	379,515.00	0.00	0.00	0.00	379,515.00
Asset Retirement Obligation (ARO)	1,543,331.84	1,171,047.73	1,357,190.00	0.00	0.00	0.00	1,357,190.00
Rate Case Disallowances	2,157,902.40	2,273,740.88	2,215,822.00	0.00	0.00	0.00	2,215,822.00
VEBA - Post Retirement Benefits	11,747,528.68	11,343,165.98	11,545,347.00	0.00	0.00	0.00	11,545,347.00
Total Account 190	25,688,199.13	24,193,696.66	24,940,951.00	0.00	0.00	0.00	24,940,951.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization proper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(480,081,721.61)	(453,391,724.26)	(466,736,723.00)	0.00	0.00	0.00	(466,736,723.00)
Valmy Capitalized Items	0.00	(63,560.00)	(31,780.00)	0.00	0.00	0.00	(31,780.00)
Total Account 282 - Other property	(480,081,721.61)	(453,455,284.26)	(466,768,503.00)	0.00	0.00	0.00	(466,768,503.00)
Account 283 - Other							
Pension Expense	(36,782,758.69)	(27,664,002.80)	(32,223,381.00)	0.00	0.00	0.00	(32,223,381.00)
OPUC Grid West Loans	0.00	(924.61)	(462.00)	0.00	0.00	0.00	(462.00)
Intervenor Funding Orders	(180,438.85)	(121,344.24)	(140,892.00)	0.00	0.00	0.00	(140,892.00)
2011 LIDAR Surveys Deferral	(102,283.40)	(119,330.79)	(110,807.00)	0.00	0.00	0.00	(110,807.00)
PS & I Costs	(260,755.05)	0.00	(130,378.00)	0.00	0.00	0.00	(130,378.00)
Bennett Mtn Maint Deferral	0.00	(29,277.07)	(14,639.00)	0.00	0.00	0.00	(14,639.00)
Boardman Decommission	(554,697.46)	(484,201.36)	(519,449.00)	0.00	0.00	0.00	(519,449.00)
Langley Revenue Accrual	(370,974.01)	(370,974.01)	(370,974.00)	0.00	0.00	0.00	(370,974.00)
Siemens LTP Contract	(37,091.77)	0.00	(18,546.00)	0.00	0.00	0.00	(18,546.00)
Prepaid Credit Facility	(272,859.26)	0.00	(136,430.00)	0.00	0.00	0.00	(136,430.00)
Royalty Income	(361,615.85)	(355,407.96)	(358,512.00)	0.00	0.00	0.00	(358,512.00)
Total - Account 283 - Other	(38,903,474.34)	(29,145,462.84)	(34,024,470.00)	0.00	0.00	0.00	(34,024,470.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(493,296,996.82)	(458,407,048.44)	(475,852,022.00)	0.00	0.00	0.00	(475,852,022.00)

IDAHO POWER COMPANY
 FUEL STOCK INVENTORY
 For The Thirteen Months Ended December 31, 2016

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 2015	\$ 24,000,024	\$ 490,783	\$ 4,918,151	\$ 70,474	\$ 31,988,670	\$ 98,200	\$ 36,405	\$ 215,551	\$ 61,818,257
2	January 2016	23,661,307	452,014	5,356,150	70,328	32,040,964	88,576	36,405	57,103	61,762,847
3	February	23,398,250	456,224	5,485,859	70,547	32,098,186	100,084	35,882	27,454	61,672,487
4	March	25,777,281	397,306	5,490,345	70,547	32,148,646	84,374	35,108	27,454	64,031,061
5	April	26,541,922	386,077	5,494,265	70,547	32,214,061	88,575	35,108	48,252	64,878,808
6	May	27,111,360	372,633	5,490,345	70,096	32,148,646	88,575	35,108	202,002	65,518,764
7	June	29,480,615	314,883	5,754,347	56,267	31,822,571	85,545	34,293	191,898	67,740,419
8	July	29,170,095	307,645	5,860,831	43,073	28,901,094	91,294	33,494	259,758	64,667,285
9	August	30,148,655	319,865	5,803,995	58,400	25,756,877	68,360	33,494	271,093	62,460,739
10	September	28,547,878	355,732	5,824,554	54,240	25,053,992	110,294	33,494	277,115	60,257,298
11	October	27,032,168	319,190	5,922,927	51,637	25,053,992	105,278	33,494	317,161	58,835,848
12	November	24,577,153	317,715	6,201,864	51,590	25,053,696	105,278	32,797	438,839	56,778,934
13	December	22,396,312	260,065	5,553,037	32,213	25,053,992	104,875	31,933	268,014	53,700,442
14	Average	<u>\$ 26,295,617</u>	<u>\$ 365,395</u>	<u>\$ 5,627,436</u>	<u>\$ 59,228</u>	<u>\$ 29,179,645</u>	<u>\$ 93,793</u>	<u>\$ 34,386</u>	<u>\$ 200,130</u>	<u>\$ 61,855,630</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2016

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2015	\$ 52,445,228	\$ 4,478,320	\$ 56,923,547
2	January 2016	52,263,998	3,923,578	56,187,576
3	February	53,676,065	4,726,362	58,402,428
4	March	54,696,100	4,713,932	59,410,032
5	April	54,428,839	4,677,688	59,106,527
6	May	53,538,057	4,285,858	57,823,915
7	June	54,252,094	4,160,193	58,412,286
8	July	54,960,351	3,872,375	58,832,726
9	August	54,868,346	3,280,916	58,149,262
10	September	54,807,173	3,878,814	58,685,987
11	October	54,416,354	3,610,197	58,026,551
12	November	54,212,748	3,266,202	57,478,950
13	December	54,454,684	3,403,797	57,858,481
14	Average	<u>\$ 54,078,464</u>	<u>\$ 4,021,403</u>	<u>\$ 58,099,867</u>

IDAHO POWER COMPANY
PREPAYMENTS
For The Thirteen Months Ended December 31, 2016

Line No	Month	(1) Amount
1	December 2015	\$ 17,845,551
2	January 2016	16,642,408
3	February	15,533,651
4	March	14,576,937
5	April	14,430,970
6	May	16,621,149
7	June	14,805,448
8	July	16,620,448
9	August	16,998,791
10	September	15,482,548
11	October	11,771,682
12	November	13,477,877
13	December	18,269,814
14	Average	<u>\$ 15,621,329</u>

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880)	\$ 510,836
Account 182		
2	LiDAR Survey - (IPUC Order 32426)	218,023
3	PS&I - Shoshone Falls Expansion - (IPUC Order 29904)	400,187
4	Siemens LTP Deferred Rate Base - (IPUC Order 33420)	11,201,419
5	Siemens LTP Rate Base - (IPUC Order 33420)	16,714,770
Oregon Public Utilities Commission:		
Account 182		
6	CUB Fund Grant - (OPUC Order 15-399)	79,989
7	Siemens LTP Deferred Rate Base - (OPUC Order 15-387)	441,774
8	Siemens LTP Rate Base - (OPUC Order 15-387)	757,149
9	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	3,756,774
Account 254		
10	Reconnect Fees - (OPUC ADV 16-09)	(912)
11	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	(1,451,436)
12	Total	<u>\$ 32,628,573</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2016

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2015	\$ 84,137,401	\$ 1,170,132	\$ 1,156,202	\$ -	\$ 86,463,735
2	January 2016	85,074,702	1,161,215	-	(757,191)	85,478,726
3	February	85,343,095	1,155,209	-	(4,057,149)	82,441,155
4	March	84,091,247	1,152,938	-	(1,537,254)	83,706,931
5	April	83,151,881	1,151,899	-	(589,616)	83,714,163
6	May	82,325,179	1,149,046	1,382	3,410,384	86,885,991
7	June	84,490,812	1,138,093	5,961,941	-	91,590,846
8	July	89,650,099	1,124,254	-	(1,236,388)	89,537,966
9	August	93,008,048	1,111,412	-	(7,437,890)	86,681,570
10	September	92,399,454	1,106,306	-	(12,818,635)	80,687,125
11	October	92,244,821	1,102,298	-	(14,324,360)	79,022,759
12	November	91,378,730	1,097,153	-	(19,782,762)	72,693,122
13	December	77,130,927	1,088,440	-	(244,435)	77,974,932
14	Average	<u>\$ 86,494,338</u>	<u>\$ 1,131,415</u>	<u>\$ 547,656</u>	<u>\$ (4,567,331)</u>	<u>\$ 83,606,078</u>

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,145,993,172	0	1,145,993,172	(98,482,867)	1,047,510,305
Sales for Resale	0	0	0	0	0
Opportunity Sales	25,204,985	0	25,204,985	14,483,715	39,688,700
Other Operating Revenues	84,100,642	(29,699,842)	54,400,801	0	54,400,801
Total Operating Revenue	1,255,298,799	(29,699,842)	1,225,598,958	(83,999,152)	1,141,599,806
OPERATING EXPENSES					
Operation & Maintenance Expense	801,502,839	19,694,479	821,197,318	(91,446,163)	729,751,155
Depreciation Expense	135,768,856	0	135,768,856	2,024,648	137,793,504
Amortization Expense	6,600,188	49,267	6,649,455	(332,073)	6,317,382
Accretion Expense	231,983	0	231,983	0	231,983
Taxes Other Than Income Taxes	32,823,312	0	32,823,312	542,390	33,365,702
Regulatory Debits/Credits	1,242,422	0	1,242,422	(1,075,354)	167,068
Provision for Deferred Income Taxes	31,909,741	3,190,951	35,100,691	(598,538)	34,502,153
Investment Tax Credit Adjustment	304,915	0	304,915	0	304,915
Federal Income Tax	(98,623)	(17,884,651)	(17,983,274)	2,662,423	(15,320,851)
State Income Taxes	3,666,384	(6,767,957)	(3,101,573)	485,548	(2,616,024)
Total Operating Expenses	1,013,952,017	(1,717,911)	1,012,234,106	(87,737,120)	924,496,987
OPERATING NET INCOME	241,346,782	(27,981,931)	213,364,851	3,737,968	217,102,819
Add: IERCO Operating Income	7,993,526	0	7,993,526	0	7,993,526
CONSOLIDATED OPERATING INCOME	249,340,308	(27,981,931)	221,358,377	3,737,968	225,096,345
RATE OF RETURN EARNED	7.812%		6.996%		7.124%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	53,271,854	0	53,271,854	(3,289,846)	49,982,008
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,176,057	0	1,176,057	661,656	1,837,713
Other Operating Revenues	4,613,177	(2,273,242)	2,339,934	(16,439)	2,323,495
Total Operating Revenue	59,061,088	(2,273,242)	56,787,845	(2,644,629)	54,143,216
OPERATING EXPENSES					
Operation & Maintenance Expense	42,151,872	(2,254,951)	39,896,921	(5,192,081)	34,704,840
Depreciation Expense	5,936,079	0	5,936,079	42,876	5,978,954
Amortization Expense	285,073	2,128	287,200	(16,698)	270,503
Accretion Expense	10,127	0	10,127	0	10,127
Taxes Other Than Income Taxes	2,317,483	0	2,317,483	(37,732)	2,279,751
Regulatory Debits/Credits	167,068	0	167,068	0	167,068
Provision for Deferred Income Taxes	1,299,323	154,007	1,453,330	51,643	1,504,973
Investment Tax Credit Adjustment	13,172	0	13,172	(100)	13,072
Federal Income Tax	(989,650)	(263,445)	(1,253,095)	782,846	(470,249)
State Income Taxes	12,686	(224,022)	(211,335)	135,749	(75,586)
Total Operating Expenses	51,203,233	(2,586,284)	48,616,949	(4,233,496)	44,383,453
OPERATING NET INCOME	7,857,855	313,042	8,170,896	1,588,867	9,759,763
Add: IERCO Operating Income	372,976	0	372,976	(2,850)	370,126
CONSOLIDATED OPERATING INCOME	8,230,830	313,042	8,543,872	1,586,017	10,129,889
RATE OF RETURN EARNED	5.917%		6.207%		7.427%
IMPLIED RETURN ON EQUITY	6.530%		7.075%		9.360%

COST OF CAPITAL - DEC 31, 2016	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	9.900%	5.285%
Total	100.000%		7.715%

**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	\$189,169	\$48,974	\$11,918	\$128,277
DSM Rider Removal	(\$2,462,482)	(\$637,515)	(\$155,136)	(\$1,669,830)
Allocator Impacts	\$71	\$18	\$4	\$48
Total	(\$2,273,242)	(\$588,523)	(\$143,214)	(\$1,541,505)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,462,482)	(\$637,515)	(\$155,136)	(\$1,669,830)
Employee Incentive	(\$813,670)	(\$210,652)	(\$51,261)	(\$551,757)
Other O&M - Account #416	\$181,353	\$46,951	\$11,425	\$122,977
CSPP Adjustment	\$1,106,368	\$286,429	\$69,701	\$750,237
Advertising	(\$11,890)	(\$3,078)	(\$749)	(\$8,063)
Allocator Impacts	(\$254,629)	(\$65,921)	(\$16,042)	(\$172,666)
Total	(\$2,254,951)	(\$583,787)	(\$142,062)	(\$1,529,102)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$2,128	\$551	\$134	\$1,443
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	\$2,128	\$551	\$134	\$1,443
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$242,251	\$62,717	\$15,262	\$164,272
Allocator Impacts	(\$8,002)	(\$2,072)	(\$504)	(\$5,426)
Total	\$234,249	\$60,645	\$14,758	\$158,846
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$35,018	\$9,066	\$2,206	\$23,746
Allocator Impacts	(\$652,666)	(\$168,970)	(\$41,118)	(\$442,579)
Total	(\$617,648)	(\$159,904)	(\$38,912)	(\$418,833)
NET TOTAL	(\$872,316)	(\$225,835)	(\$54,956)	(\$591,525)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$3,289,846)	(\$1,082,414)	(\$207,260)	(\$2,000,172)
Normalized Opportunity	\$661,656	\$217,696	\$41,684	\$402,276
Allocator Impacts	(\$16,439)	(\$5,409)	(\$1,036)	(\$9,995)
Total	(\$2,644,629)	(\$870,127)	(\$166,612)	(\$1,607,891)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$11,716	\$3,855	\$738	\$7,123
Annualized P/R Related Adj	\$426	\$140	\$27	\$259
Removal of #557 Amortization	(\$2,501,807)	(\$823,136)	(\$157,614)	(\$1,521,057)
Normalized Power Supply	(\$2,481,709)	(\$816,523)	(\$156,348)	(\$1,508,838)
Revenue Sensitive Adj	(\$13,159)	(\$4,330)	(\$829)	(\$8,000)
Allocator Impacts	(\$207,548)	(\$68,287)	(\$13,075)	(\$126,185)
Total	(\$5,192,081)	(\$1,708,281)	(\$327,101)	(\$3,156,699)
Depreciation Expense				
Annualizing Adj	\$88,522	\$29,125	\$5,577	\$53,820
Allocator Impacts	(\$45,646)	(\$15,018)	(\$2,876)	(\$27,752)
Total	\$42,876	\$14,107	\$2,701	\$26,068
Amortization Expense				
Annualizing Adjustment	(\$14,343)	(\$4,719)	(\$904)	(\$8,720)
Allocator Impacts	(\$2,355)	(\$775)	(\$148)	(\$1,432)
Total	(\$16,698)	(\$5,494)	(\$1,052)	(\$10,152)
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$21,708	\$7,142	\$1,368	\$13,198
Revenue Sensitive Adj	(\$50,170)	(\$16,507)	(\$3,161)	(\$30,503)
Allocator Impacts	(\$9,270)	(\$3,050)	(\$584)	(\$5,636)
Total	(\$37,732)	(\$12,414)	(\$2,377)	(\$22,940)
Interest Expense				
Long-Term Synchronization	(\$4,763)	(\$1,567)	(\$300)	(\$2,896)
Allocator Impacts	(\$32,924)	(\$10,832)	(\$2,074)	(\$20,017)
Total	(\$37,687)	(\$12,400)	(\$2,374)	(\$22,913)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$71,056	\$23,379	\$4,477	\$43,201
Allocator Impacts	(\$272,511)	(\$89,661)	(\$17,168)	(\$165,682)
Total	(\$201,455)	(\$66,282)	(\$12,692)	(\$122,481)
NET TOTAL	\$2,395,238	\$788,073	\$150,900	\$1,456,265

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$33,754,061)	(\$2,462,482)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$4,054,219	\$189,169
Allocator Impacts Effect of Other Allocators	\$0	\$71
TOTAL TYPE I ADJUSTMENTS	(\$29,699,842)	(\$2,273,242)
<hr/>		
TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$98,482,867)	(\$3,289,846)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	\$14,483,715	\$661,656
Allocator Impacts	\$0	(\$16,439)
TOTAL TYPE II ADJUSTMENTS	(\$83,999,152)	(\$2,644,629)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	\$43,840,810	\$0
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$259,579)	(\$11,890)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$33,754,061)	(\$2,462,482)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$23,743,797	\$1,106,368
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$17,763,196)	(\$813,670)
Allocator Impacts Effect of Other Allocators	\$0	(\$254,629)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$3,886,708	\$181,353
TOTAL TYPE I ADJUSTMENTS	\$19,694,480	(\$2,254,951)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$53,187,414)	(\$2,481,709)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$38,510,643)	(\$2,501,807)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$13,159)	(\$13,159)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$255,763	\$11,716
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$9,290	\$426
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	(\$207,548)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$91,446,163)	(\$5,192,081)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2016

	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	\$2,024,648	\$88,522
Annualized December Costs Compared to Actual Costs		
Allocator Impacts	\$0	(\$45,646)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$2,024,648	\$42,876

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$0)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$49,267	\$2,128
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$49,267	\$2,128
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$332,073)	(\$14,343)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	(\$2,355)
TOTAL TYPE II ADJUSTMENTS	(\$332,073)	(\$16,698)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr/>		
TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$50,170)	(\$50,170)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$465,242	\$21,708
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$127,318	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	(\$9,270)
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$542,390	(\$37,732)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$3,190,951	\$129,931
Allocator Impacts Effect of Other Allocators	\$0	\$24,075
TOTAL TYPE I ADJUSTMENTS	\$3,190,951	\$154,007

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$598,538)	(\$24,782)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$76,425
TOTAL TYPE II ADJUSTMENTS	(\$598,538)	\$51,643

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2016

	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
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	(\$100)
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$100)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$5,558,265	\$242,251
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$8,002)
TOTAL TYPE I ADJUSTMENTS	\$5,558,265	\$234,249

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$109,495)	(\$4,763)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	(\$32,924)
TOTAL TYPE II ADJUSTMENTS	(\$109,495)	(\$37,687)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$913,103	\$35,018
Allocator Impacts	\$0	(\$652,666)
TOTAL TYPE I ADJUSTMENTS	\$913,103	(\$617,648)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$1,695,575	\$71,056
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$272,511)
TOTAL TYPE II ADJUSTMENTS	\$1,695,575	(\$201,455)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$2,850)
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$2,850)

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,541,577,342	0	5,541,577,342	0	5,541,577,342
Less: Accumulated Depreciation	2,109,795,783	0	2,109,795,783	1,012,326	2,110,808,109
Amortization of Other Utility Plant	27,244,259	0	27,244,259	(166,036)	27,078,223
Net Electric Plant in Service	3,404,537,301	0	3,404,537,301	(846,290)	3,403,691,011
Less: Customer Advances	5,103,651	0	5,103,651	0	5,103,651
Accumulated Deferred Income Taxes	475,852,022	0	475,852,022	(299,269)	475,552,753
Net Electric Plant Investment	2,923,581,628	0	2,923,581,628	(547,021)	2,923,034,607
Add: Fuel Inventory	61,855,630	(28,650,771)	33,204,859	0	33,204,859
Materials and Supplies	58,099,867	0	58,099,867	0	58,099,867
Prepaid Items	0	0	0	0	0
Working Cash Allowance	32,060,114	787,779	32,847,893	(3,657,847)	29,190,046
Conservation & Other Deferred Programs	32,628,573	0	32,628,573	0	32,628,573
Net Electric Rate Base	3,108,225,811	(27,862,992)	3,080,362,820	(4,204,868)	3,076,157,952
IERCO Rate Base	83,606,078	0	83,606,078	0	83,606,078
Total Combined Rate Base	3,191,831,889	(27,862,992)	3,163,968,898	(4,204,868)	3,159,764,030

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	239,381,914	0	239,381,914	(1,812,698)	237,569,216
Less: Accumulated Depreciation	93,155,218	0	93,155,218	(640,279)	92,514,939
Amortization of Other Utility Plant	1,176,633	0	1,176,633	(17,952)	1,158,681
Net Electric Plant in Service	145,050,064	0	145,050,064	(1,154,467)	143,895,597
Less: Customer Advances	4,095	0	4,095	0	4,095
Accumulated Deferred Income Taxes	20,522,005	46,758	20,568,763	(171,277)	20,397,485
Net Electric Plant Investment	124,523,964	(46,758)	124,477,206	(983,190)	123,494,016
Add: Fuel Inventory	2,886,165	(1,336,836)	1,549,329	(11,838)	1,537,490
Materials and Supplies	2,509,778	0	2,509,778	(17,375)	2,492,403
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,686,075	(90,198)	1,595,877	(207,683)	1,388,194
Conservation & Other Deferred Programs	3,605,399	0	3,605,399	(212)	3,605,187
Net Electric Rate Base	135,211,381	(1,473,792)	133,737,588	(1,220,298)	132,517,290
IERCO Rate Base	3,901,034	0	3,901,034	(29,808)	3,871,227
Total Combined Rate Base	139,112,415	(1,473,792)	137,638,623	(1,250,106)	136,388,517

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2016

	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	(\$1,812,698)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,812,698)

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2016

	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	\$1,012,326	\$44,698
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$684,977)
TOTAL TYPE II ADJUSTMENTS	\$1,012,326	(\$640,279)

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$166,036)	(\$7,171)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	(\$10,781)
TOTAL TYPE II ADJUSTMENTS	(\$166,036)	(\$17,952)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$0	\$0
Allocator Impacts Effect of Allocators	\$0	\$46,758
TOTAL TYPE I ADJUSTMENTS	\$0	\$46,758
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$299,269)	(\$12,936)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$158,341)
TOTAL TYPE II ADJUSTMENTS	(\$299,269)	(\$171,277)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$28,650,771)	(\$1,336,836)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$28,650,771)	(\$1,336,836)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$11,838)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$11,838)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2016

	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	(\$17,375)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$17,375)

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	\$787,779	\$41,430
Allocator Impacts Effect of Allocators	\$0	(\$131,628)
TOTAL TYPE I ADJUSTMENTS	\$787,779	(\$90,198)

TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$3,657,847)	(\$177,712)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$29,971)
TOTAL TYPE II ADJUSTMENTS	(\$3,657,847)	(\$207,683)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2016

	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	(\$212)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$212)

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2016**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$29,808)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$29,808)

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,457	246
302 - FRANCHISES & CONSENTS	D10	29,982,533	28,687,704	1,294,829
303 - MISCELLANEOUS	P101P	27,557,110	26,366,711	1,190,398
TOTAL INTANGIBLE PLANT		57,545,345	55,059,872	2,485,473
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,055,863,866	47,656,746
330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,018,497	34,484,214
340-346 / OTHER PRODUCTION	D10	539,567,721	516,265,898	23,301,823
TOTAL PRODUCTION PLANT		2,441,591,045	2,336,148,262	105,442,784
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,857,688	1,573,313
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,431,000	34,857,688	1,573,313
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,275,834	3,397,598
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		78,674,091	75,275,834	3,398,257
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,618,821	17,585,568
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		407,315,982	389,693,921	17,622,061

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,120,481	8,039,524
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		186,160,005	178,120,481	8,039,524
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,412,025	7,059,706
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		163,505,572	156,412,025	7,093,547
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,327,936	9,222,405
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		213,576,837	204,329,125	9,247,712
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,412	16,854
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,412	16,854
139					
140	TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,062,487	46,991,267

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,388,573	5,267,816	120,757
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
147 362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
148 364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
150 366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
152 368 / LINE TRANSFORMERS	D80	526,353,953	505,104,194	21,249,760
153 369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
154 370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
156 373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
157				
158 TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,370,277	69,087,114
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,091,419	16,353,113	738,306
162 390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,685,600	4,861,764
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,686,012	2,107,769
164 392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,253,114	3,307,214
165 393 / STORES EQUIPMENT	PTD	2,477,748	2,370,716	107,033
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,861,497	354,929
167 395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,365,837	558,290
168 396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,117,721	637,384
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,899,793	2,433,455
170 398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,961,128	269,132
171				
172 TOTAL GENERAL PLANT		355,929,807	340,554,531	15,375,276
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,302,195,428	239,381,914
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	544,101,355	520,603,742	23,497,613
180 330-336 / HYDRAULIC PRODUCTION	L 98	408,628,748	390,981,668	17,647,080
181 340-346 / OTHER PRODUCTION	L 99	98,322,754	94,076,578	4,246,176
182 TOTAL PRODUCTION PLANT		1,051,052,857	1,005,661,988	45,390,869
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,878,765	7,538,512	340,253
186 352 / STRUCTURES & IMPROVEMENTS	L 112	26,102,338	24,974,871	1,127,467
187 353 / STATION EQUIPMENT	L 117	111,156,508	106,347,449	4,809,060
188 354 / TOWERS & FIXTURES	L 123	64,243,665	61,469,232	2,774,433
189 355 / POLES & FIXTURES	L 128	60,988,064	58,342,150	2,645,914
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,743,798	69,594,048	3,149,750
191 359 / ROADS & TRAILS	L 138	274,258	262,414	11,844
192 TOTAL TRANSMISSION PLANT		343,387,396	328,528,675	14,858,721
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	43,549	42,573	976
196 361 / STRUCTURES & IMPROVEMENTS	L 148	11,284,769	10,682,368	602,401
197 362 / STATION EQUIPMENT	L 147	58,303,111	56,235,980	2,067,131
198 364 / POLES, TOWERS & FIXTURES	L 148	135,479,418	125,148,773	10,330,644
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,224,911	47,764,849	3,460,063
200 366 / UNDERGROUND CONDUIT	L 150	15,853,356	15,630,266	223,091
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	85,634,304	84,441,826	1,192,479
202 368 / LINE TRANSFORMERS	L 152	165,816,142	159,121,877	6,694,266
203 369 / SERVICES	L 153	42,367,125	40,312,203	2,054,923
204 370 / METERS	L 154	28,412,005	27,431,421	980,584
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,787	1,682,040	138,748
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,966	3,480,711	167,255
207 TOTAL DISTRIBUTION PLANT		599,887,444	571,974,884	27,912,560
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	28,260,554	27,039,769	1,220,785
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	21,187,129	20,271,899	915,231
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,493,921	22,479,042	1,014,879
216 393 / STORES EQUIPMENT	L 165	767,978	734,803	33,175
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,218,152	3,079,136	139,016
218 395 / LABORATORY EQUIPMENT	L 167	6,224,134	5,955,267	268,867
219 396 / POWER OPERATED EQUIPMENT	L 168	4,157,952	3,978,339	179,613
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,941,293	19,079,879	861,414
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,845,483	2,722,566	122,918
222 TOTAL GENERAL PLANT		110,096,596	105,340,699	4,755,897
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,104,424,294	2,011,506,247	92,918,047
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,134,318	237,171
228 TOTAL ACCUM PROVISION DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	10,876,521	10,406,747	469,774
232 HYDRAULIC PRODUCTION	L 98	16,367,738	15,660,879	706,859
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,137,040,041	2,042,708,191	94,331,850
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,404,537,301	3,259,487,237	145,050,064
LESS:				
252 CUSTOMER ADVANCES FOR CONSTRUCTION				
POWER SUPPLY	D10	0	0	0
OTHER	DA252	5,103,651	5,099,556	4,095
TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
ACCUMULATED DEFERRED INCOME TAXES				
190 / ACCUMULATED DEFERRED INCOME TAXES				
CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
OTHER	LABOR	(23,202,909)	(22,093,307)	(1,109,602)
TOTAL ACCOUNT 190		(24,940,951)	(23,829,954)	(1,110,997)
281 / ACCELERATED AMORTIZATION	P101P	0	0	0
282 / OTHER PROPERTY	P101P	466,768,503	446,605,273	20,163,230
283 / OTHER	P101P	34,024,470	32,554,698	1,469,772
TOTAL ACCUM DEFERRED INCOME TAXES		475,852,022	455,330,017	20,522,005
NET ELECTRIC PLANT IN SERVICE		2,923,581,628	2,799,057,664	124,523,964
ADD:				
WORKING CAPITAL				
151 / FUEL INVENTORY	E10	61,855,630	58,969,465	2,886,165
154 / PLANT MATERIALS & SUPPLIES				
PRODUCTION - GENERAL	L 101	17,618,368	16,857,499	760,869
TRANSMISSION - GENERAL	L 136	12,416,507	11,879,271	537,236
DISTRIBUTION - GENERAL	L 158	21,850,868	20,907,629	943,239
OTHER - UNCLASSIFIED	L 174	6,214,124	5,945,690	268,434
TOTAL ACCOUNT 154		58,099,867	55,590,089	2,509,778
165 / PREPAID ITEMS				
AD VALOREM TAXES	L 096	0	0	0
OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
INSURANCE	L 101	0	0	0
PENSION-RELATED PREPAYMENTS	L 090	0	0	0
SOFTWARE CONTRACTS	L 92	0	0	0
MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
TOTAL ACCOUNT 165		0	0	0
WORKING CASH ALLOWANCE	L 614	32,060,114	30,374,039	1,686,075
TOTAL WORKING CAPITAL		152,015,611	144,933,593	7,082,018
NET ELECTRIC PLANT IN SERVICE		3,075,597,238	2,943,991,257	131,605,982

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,075,597,238	2,943,991,257	131,605,982
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 08	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 148	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	79,989	0	79,989
AM. FALLS BOND REFINANCE	D10	510,836	488,775	22,061
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	GODA	3,756,774	0	3,756,774
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,174	5,057,747
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
TOTAL DEFERRED PROGRAMS		32,628,573	29,023,174	3,605,399
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	86,494,338	82,458,538	4,035,800
PREPAID COAL ROYALTIES	E10	1,131,415	1,078,624	52,791
NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,832,118)	(187,557)
TOTAL SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
TOTAL COMBINED RATE BASE		3,191,831,889	3,052,719,474	139,112,415

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,145,993,172	1,092,721,318	53,271,854
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	25,204,985	24,028,928	1,176,057
332 TOTAL SALES OF ELECTRICITY		1,171,198,157	1,116,750,246	54,447,911
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	4,089,617	4,006,858	82,758
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	2,799,683	2,678,558	121,125
346 TRANSFORMER RENTALS	L 152	17,330	16,630	700
347 LINE RENTALS	D11	244,756	234,185	10,570
348 COGENERATION	L 482	1,108,042	1,056,412	51,630
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
351 FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
352 OTHER RENTALS	L 101	595,468	569,752	25,716
353 WATER LEASE	E10	46,876	44,688	2,187
354 TOTAL ACCOUNT 454		14,260,349	13,550,372	709,977
355				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	9,449,048	9,040,981	408,067
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	810,655	777,928	32,727
359 TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,314,206	916,888
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	33,754,061	31,291,579	2,462,482
363 STANDBY SERVICE CHARGE	CIDA	499,412	499,412	0
364 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	6,407	6,130	277
368 TOTAL ACCOUNT 456		65,750,677	61,930,235	3,820,441
369				
370 TOTAL OTHER OPERATING REVENUES		84,100,642	79,487,465	4,613,177
371				
372 TOTAL OPERATING REVENUES		1,255,298,799	1,196,237,712	59,061,088

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,158,861	1,108,814	50,047
378 501 / FUEL	E10	137,688,753	131,264,237	6,424,516
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,552,599	418,593
383 TOTAL ACCOUNT 502		8,971,192	8,552,599	418,593
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,397,666	68,406
387 TOTAL ACCOUNT 505		1,466,072	1,397,666	68,406
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	206,742	197,814	8,928
390 TOTAL STEAM OPERATION EXPENSES		158,588,866	151,225,501	7,363,365
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,779	4,323
394 511 / STRUCTURES	D10	528,121	505,314	22,807
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,597,821	665,523
398 TOTAL ACCOUNT 512		14,263,344	13,597,821	665,523
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,910,251	240,324
402 TOTAL ACCOUNT 513		5,150,575	4,910,251	240,324
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,435,348	6,157,430	277,918
405		26,477,490	25,266,594	1,210,896
406 TOTAL STEAM GENERATION EXPENSES		185,066,356	176,492,095	8,574,261
407				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
HYDRAULIC POWER GENERATION				
535 / SUPERVISION & ENGINEERING	L 887	5,676,404	5,429,888	246,516
536 / WATER FOR POWER				
WATER LEASE	D10	0	0	0
OTHER	D10	6,025,791	5,765,561	260,230
TOTAL ACCOUNT 536		6,025,791	5,765,561	260,230
537 / HYDRAULIC EXPENSES				
538 / ELECTRIC EXPENSES				
LABOR	D10	1,402,035	1,341,487	60,548
OTHER	E10	294,908	281,148	13,760
TOTAL ACCOUNT 538		1,696,943	1,622,634	74,309
539 / MISCELLANEOUS EXPENSES				
540 / RENTS	D10	235,365	225,201	10,164
TOTAL HYDRAULIC OPERATION EXPENSES		34,001,416	32,530,629	1,470,787
MAINTENANCE				
541 / SUPERVISION & ENGINEERING	L 873	116,729	111,688	5,041
542 / STRUCTURES	D10	1,218,450	1,165,830	52,620
543 / RESERVOIRS, DAMS & WATERWAYS	D10	658,337	629,906	28,431
544 / ELECTRIC PLANT				
LABOR	D10	1,461,086	1,397,987	63,099
OTHER	E10	736,844	702,463	34,381
TOTAL ACCOUNT 544		2,197,930	2,100,450	97,480
545 / MISCELLANEOUS HYDRAULIC PLANT				
TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,536,783	6,251,925	284,858
TOTAL HYDRAULIC GENERATION EXPENSES		40,538,199	38,782,554	1,755,645

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 000	738,484	706,592	31,892
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,263	209
448 OTHER	E10	41,797,779	39,847,507	1,950,272
449 TOTAL ACCOUNT 547		41,802,251	39,851,771	1,950,480
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,391,546	2,288,264	103,282
453 OTHER	E10	1,763,965	1,681,659	82,306
454 TOTAL ACCOUNT 548		4,155,511	3,969,923	185,588
455				
456 549 / MISCELLANEOUS EXPENSES	D10	807,061	772,207	34,854
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		47,503,307	45,300,493	2,202,814
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 000	0	0	0
463 552 / STRUCTURES	D10	400,817	383,507	17,310
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	69,885	66,867	3,018
466 OTHER	E10	57,103	54,439	2,664
467 TOTAL ACCOUNT 553		126,988	121,306	5,682
468				
469 554 / MISCELLANEOUS EXPENSES	L 00	2,764,692	2,645,296	119,396
470 TOTAL OTHER POWER MAINT EXPENSES		3,292,497	3,150,109	142,388
471				
472 TOTAL OTHER POWER GENERATION EXP		50,795,804	48,450,601	2,345,203
473				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	411,573	392,369	19,204
477 OTHER PURCHASED POWER	E10	86,131,729	82,112,848	4,018,881
478 TOTAL ACCOUNT 555.0		86,543,302	82,505,217	4,038,084
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	2,815,124	2,693,550	121,574
481 ENERGY RELATED	E10	150,850,303	143,811,673	7,038,630
482 TOTAL COGEN & SMALL POWER PROD		153,665,426	146,505,222	7,160,204
483				
484 TOTAL ACCOUNT 555		240,208,728	229,010,439	11,198,289
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,678	2,562	116
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(7,831,974)	(7,831,974)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	2,501,807	0	2,501,807
490 OTHER	D10	4,123,832	3,945,739	178,092
491 TOTAL ACCOUNT 557		(1,206,336)	(3,886,234)	2,679,899
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		239,005,070	225,126,768	13,878,303
494				
495 TOTAL PRODUCTION EXPENSES		515,405,429	488,852,018	26,553,411

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,953,141	2,825,365	127,776
502 561 / LOAD DISPATCHING	D12	4,696,574	4,493,747	202,827
503 562 / STATION EXPENSES	L 117	2,637,946	2,523,818	114,128
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	953,376	912,108	41,268
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,295,921	259,200
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,148	323
507 567 / RENTS	L 140	4,139,757	3,960,638	179,119
508				
509 TOTAL TRANSMISSION OPERATION		20,943,387	20,018,746	924,641
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	169,832	162,484	7,348
513 569 / STRUCTURES	L 112	942,020	901,330	40,690
514 570 / STATION EQUIPMENT	L 117	2,220,242	2,124,186	96,056
515 571 / OVERHEAD LINES	L 123+128+133	1,132,781	1,083,747	49,034
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,464,875	4,271,747	193,128
519				
520 TOTAL TRANSMISSION EXPENSES		25,408,262	24,290,492	1,117,769

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
DISTRIBUTION EXPENSES				
OPERATION				
580 / SUPERVISION & ENGINEERING	L 158	4,226,094	4,043,665	182,428
581 / LOAD DISPATCHING	D80	4,026,028	3,863,490	162,537
582 / STATION EXPENSES	L 147	1,544,740	1,489,971	54,769
583 / OVERHEAD LINE EXPENSES	L 148+149	3,606,076	3,341,845	264,231
584 / UNDERGROUND LINE EXPENSES	L 150+151	3,076,757	3,033,835	42,922
585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	82,633	78,844	3,789
586 / METER EXPENSES	L 154	4,717,443	4,554,630	162,813
587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	897,759	829,348	68,411
588 / MISCELLANEOUS EXPENSES	L 158	7,518,466	7,193,916	324,550
589 / RENTS	L 158	305,059	291,890	13,169
TOTAL DISTRIBUTION OPERATION		30,001,053	28,721,434	1,279,619
MAINTENANCE				
590 / SUPERVISION & ENGINEERING	L 158	(1,554,525)	(1,487,421)	(67,104)
591 / STRUCTURES	L 148	0	0	0
592 / STATION EQUIPMENT	L 147	3,870,899	3,733,657	137,242
593 / OVERHEAD LINES	L 148+149	14,975,930	13,878,587	1,097,343
594 / UNDERGROUND LINES	L 150+151	868,712	856,593	12,119
595 / LINE TRANSFORMERS	L 152	28,581	27,427	1,154
596 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	588,626	561,638	26,988
597 / METERS	L 154	873,691	843,537	30,154
598 / MISCELLANEOUS PLANT	L 158	380,105	363,697	16,408
TOTAL DISTRIBUTION MAINTENANCE		20,032,019	18,777,715	1,254,304
TOTAL DISTRIBUTION EXPENSES		50,033,072	47,499,149	2,533,923

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>8 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	617,373	584,522	32,851
554 902 / METER READING	CW902	1,649,267	1,291,407	357,860
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,631,724	14,113,296	518,428
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,946,809	3,718,544	228,265
557 905 / MISC EXPENSES	L 564+555+556	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,844,622	19,707,249	1,137,373
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	796,990	744,559	52,431
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,911	11,057
563 OTHER	DA908	41,013,026	38,310,404	2,702,622
564 TOTAL ACCOUNT 908		41,249,994	38,536,315	2,713,679
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	449,522	420,090	29,432
567 TOTAL CUST SERV & INFORMATN EXPENSES		42,924,299	40,113,606	2,810,693

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	81,422,856	77,529,078	3,893,778
575 921 / OFFICE SUPPLIES	LABOR	14,772,947	14,066,480	706,467
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,792,414)	(32,176,404)	(1,616,010)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,833,366	393,419
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,155	20,002
580 ALL RISK & MISCELLANEOUS	P110P	2,898,997	2,775,350	123,647
581 TOTAL ACCOUNT 924		3,362,154	3,218,505	143,649
582				
583 925 / INJURIES & DAMAGES	LABOR	5,991,970	5,705,424	286,546
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,719,250	32,106,739	1,612,511
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
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	1,996,542	1,910,319	86,223
592 ENERGY RELATED	E10	793,866	756,824	37,042
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,596	23,458
595 FERC OTHER	D11	23,538	22,521	1,017
596 FERC - OREGON HYDRO FEE	D10	163,353	156,298	7,055
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,514,747	303,648
603				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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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	582,063	554,228	27,835
606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,552,222	3,382,349	169,873
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		140,616,030	132,888,224	7,727,806
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,271,101	6,000,205	270,896
611 TOTAL ADMIN & GENERAL EXPENSES		146,887,131	138,888,430	7,998,701
612				
613 416 / MERCHANDISING EXPENSE	E10	0	0	0
614 TOTAL OPER & MAINT EXPENSES		801,502,839	759,350,967	42,151,872
615				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
DEPRECIATION EXPENSE				
310-316 / STEAM PRODUCTION	L 97	26,985,885	25,820,470	1,165,415
330-336 / HYDRAULIC PRODUCTION	L 98	14,955,319	14,309,457	645,862
340-346 / OTHER PRODUCTION	L 99	16,492,282	15,780,045	712,237
TOTAL PRODUCTION PLANT		58,433,486	55,909,972	2,523,514
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS	L 107	447,216	427,903	19,314
352 / STRUCTURES & IMPROVEMENTS	L 112	1,438,180	1,376,060	62,121
353 / STATION EQUIPMENT	L 117	7,722,266	7,388,171	334,095
354 / TOWERS & FIXTURES	L 123	3,147,801	3,011,860	135,941
355 / POLES & FIXTURES	L 128	4,564,243	4,366,227	198,016
356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,794,907	4,587,291	207,616
359 / ROADS & TRAILS	L 138	3,083	2,950	133
TOTAL TRANSMISSION PLANT		22,117,697	21,160,462	957,235
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	L 145	17,184	16,799	385
361 / STRUCTURES & IMPROVEMENTS	L 148	741,929	702,324	39,606
362 / STATION EQUIPMENT	L 147	4,372,343	4,217,322	155,021
364 / POLES, TOWERS & FIXTURES	L 148	7,828,968	7,231,990	596,978
365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,882,371	3,620,130	262,240
366 / UNDERGROUND CONDUIT	L 150	944,771	931,476	13,295
367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,262,110	5,188,833	73,276
368 / LINE TRANSFORMERS	L 152	13,557,969	13,010,611	547,357
369 / SERVICES	L 153	1,508,210	1,435,057	73,152
370 / METERS	L 154	5,332,579	5,148,536	184,043
371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,904	41,482	3,422
373 / STREET LIGHTING SYSTEMS	L 156	109,955	104,913	5,041
TOTAL DISTRIBUTION PLANT		43,603,291	41,649,473	1,953,817

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	2,333,605	2,232,799	100,806
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,250,727	4,067,106	183,621
654 392 / TRANSPORTATION EQUIPMENT	L 164	82,291	78,736	3,555
655 393 / STORES EQUIPMENT	L 165	81,375	77,859	3,515
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	337,775	323,184	14,591
657 395 / LABORATORY EQUIPMENT	L 167	554,094	530,158	23,935
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,228,048	3,088,605	139,444
660 398 / MISCELLANEOUS EQUIPMENT	L 170	322,496	308,565	13,931
661 TOTAL GENERAL PLANT		11,190,409	10,707,012	483,398
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
664 DEPR EXP BEFORE DISALLOWED COSTS		136,065,155	130,116,122	5,949,034
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,345)	(12,955)
667 TOTAL DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 64	6,649,455	6,362,255	287,200
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(49,267)	(47,139)	(2,128)
673 TOTAL AMORTIZATION EXPENSE		6,600,188	6,315,115	285,073
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		142,369,044	136,147,893	6,221,151
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127
678				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	15,391,446	14,655,401	736,045
684 FUTA	LABOR	132,993	126,633	6,360
685 LESS PAYROLL DEDUCTION	LABOR	(16,145,950)	(15,373,823)	(772,127)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,484,461	1,420,353	64,108
690 VALMY	L 97	1,013,060	969,310	43,750
691 BOARDMAN	L 97	210,303	201,221	9,082
692 OTHER-PRODUCTION PLANT	L 101	7,552,093	7,225,948	326,145
693 OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,635,596	254,868
694 OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,561,404	431,359
695 OTHER-GENERAL PLANT	L 172	2,011,937	1,925,026	86,911
696 SUB-TOTAL		28,155,081	26,938,858	1,216,223
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,830	4,621	209
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	GIDA	2,212,657	2,212,657	0
702 STATE OF OREGON	CODA	224,995	0	224,995
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	820,300	0	820,300
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	621,511	591,789	29,722
709 HYDRO GENERATION KWH TAX	E10	1,194,961	1,139,204	55,757
710 IRRIGATION-PIC	CIDA	210,488	210,488	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
715				
716				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	26,107,486	24,979,708	1,127,778
729 ACCOUNTS #190 & #283 - RELATED	L 758	5,802,255	5,630,710	171,545
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		31,909,741	30,610,418	1,299,323
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,744	13,172
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(98,623)	891,026	(989,650)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,617,124	3,602,236	14,888
740 STATE OF OREGON	L 815	69,917	69,917	0
741 OTHER STATES	L 858	(20,657)	(18,455)	(2,202)
742 TOTAL STATE INCOME TAXES		3,666,384	3,653,698	12,686

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 ***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
744				
745 OPERATING REVENUES		1,255,298,799	1,196,237,712	59,061,088
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		801,502,839	759,350,967	42,151,872
749 DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
750 AMORTIZATION OF LIMITED TERM PLANT		6,600,188	6,315,115	285,073
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
753 REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
754 TOTAL OPERATING EXPENSES		978,169,600	927,301,898	50,867,702
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		277,129,199	268,935,813	8,193,386
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	81,956,468	78,384,487	3,571,981
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,637,535	439,182
763 TOTAL INTEREST CHARGES		92,033,185	88,022,022	4,011,163
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		185,096,014	180,913,792	4,182,222
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,371,963	4,356,253	15,710
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		180,724,051	176,557,538	4,166,513
770				
771 FEDERAL TAX AT 35 PERCENT		63,253,418	61,795,138	1,458,280
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	1,199,464	1,171,811	27,653
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		64,452,882	62,966,949	1,485,933
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
781 SUM OF OTHER ADJUSTMENTS		(184,432,873)	(177,359,780)	(7,073,093)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(64,551,506)	(62,075,923)	(2,475,582)
783				
784 TOTAL FEDERAL INCOME TAX		(98,623)	891,026	(989,650)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 785	185,096,014	180,913,792	4,182,222
788				
789 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(216,657,117)	(208,192,018)	(8,465,099)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(184,432,873)	(177,359,780)	(7,073,093)
797				
798 INCOME SUBJECT TO OREGON TAX		663,141	3,554,011	(2,890,870)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,296,931)	(329,440)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		11,301,178	13,669,277	(2,368,099)
804 APPORTIONMENT FACTOR (0.045454550)		621,331	621,331	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		621,331	621,331	0
807				
808 OREGON TAX AT 6.6 PERCENT		41,008	41,008	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		41,008	41,008	0
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	28,909	28,909	0
814				
815 STATE INCOME TAX PAID - OREGON		69,917	69,917	0
816				

**IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	185,096,014	180,913,792	4,182,222
820				
821 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
825 STATE INCOME TAX ADJUSTMENTS		(216,657,117)	(208,192,018)	(8,465,099)
826				
827 INCOME SUBJECT TO IDAHO TAX		663,141	3,554,011	(2,890,870)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,818,186	2,339,475
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		73,085,210	72,784,393	300,817
833				
834 IDAHO TAX AT 5.9 PERCENT		4,312,027	4,294,279	17,748
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		4,312,027	4,294,279	17,748
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(694,903)	(692,043)	(2,860)
840 STATE INCOME TAX PAID - IDAHO		3,617,124	3,602,236	14,888
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		663,141	3,554,011	(2,890,870)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		18,927,549	20,966,208	(2,038,658)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		18,927,549	20,966,208	(2,038,658)
852				
853 OTHER TAX AT 0.1 PERCENT		18,928	20,966	(2,039)
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(39,585)	(39,422)	(163)
856 OTHER STATES' INCOME TAX PAID		(20,657)	(18,455)	(2,202)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,158	12,826
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,629,565	210,182
862 536 / WATER FOR POWER	E10	867,724	827,236	40,488
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,121,295	276,287
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,341,487	60,548
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,617,920	163,296
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,537,504	750,800
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,463	4,218
869 542 / STRUCTURES	D10	819,437	784,049	35,388
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,767	15,651
871 544 / ELECTRIC PLANT	D10	1,461,086	1,397,987	63,099
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,258	64,826
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,058,523	183,183
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,596,027	933,983
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,050	28,889
877 548 / GENERATING EXPENSES	D10	2,391,546	2,288,264	103,282
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	382,973	17,286
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,311,288	149,456
881				
882 551 / SUPERVISION & ENGINEERING	L 888	0	0	0
883 552 / STRUCTURES	D10	202,136	193,407	8,729
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,867	3,018
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,230	18,742
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,504	30,489
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,986,792	179,945
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890		3,286,975	3,145,023	141,952
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,145,181	141,959
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,012,159	1,268,712
894				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 <u>DESCRIPTION</u>	895 <u>ALLOC/ SOURCE</u>	896 <u>TOTAL SYSTEM</u>	897 <u>IDAHO IPUC</u>	898 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	5,755	5,507	248
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,876	500
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,149	11,782
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,265	514,663
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,531,770	1,413,443
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	623,169	43,883
951 908 / CUSTOMER ASSISTANCE	L 564	4,450,916	4,158,107	292,809
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	272,034	19,156
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,053,310	355,848
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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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,632,653	44,400,617	2,232,036
921 / OFFICE SUPPLIES	PTDCAS	238,014	226,622	11,392
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	298,485	285,591	12,894
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	131,844	125,539	6,305
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	226,562	215,718	10,844
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,218,289	1,165,662	52,627
TOTAL ADMIN & GENERAL EXPENSES		48,745,847	46,419,749	2,326,098
TOTAL OPER & MAINT EXPENSES		134,073,502	127,663,261	6,410,241
TOTAL LABOR - RATIO (%)		1	0.9522	0.0478

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	2,346,496.0	2,245,160.0	101,336.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,346,496.0	2,245,160.0	101,336.0
998 RETAIL TRANSMISSION	D12	2,346,496.0	2,245,160.0	101,336.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,222,725.0	2,132,990.0	89,735.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,343,538.5	14,627,613.6	715,924.9
1003 RETAIL MWH AT GENERATION LVL	E100	15,343,538.5	14,627,613.6	715,924.9
1004 CUSTOMER LEVEL	E99	14,139,740.1	13,475,098.2	664,641.9
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008 370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009 902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010 903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011 904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

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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	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA608	41,012,027	38,309,471	2,702,556
1036 440-RETAIL SALES REVENUE	RETREV	1,145,993,172	1,092,721,318	53,271,854
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	33,754,061	31,291,579	2,462,482
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
1041 IDAHO	CIDA	1	1	0
1042 OREGON	CODA	1	0	1
1043 NET TO GROSS TAX MULTIPLIER	DA690	1.642	1.642	1.642

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	5,128,102,190	4,906,581,025	221,521,165
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,243,513	4,084,142
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,329,939,696	103,803,112
1050 PLANT - GEN PLT (390,391,397&398)	P3908	223,904,654	214,232,534	9,672,120
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,247,135,556	236,896,441
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	654,615,684	620,462,514	34,153,170
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,243,513	4,084,142
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,252,131	6,391,042
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,178,885,864	1,124,043,645	54,842,219
1056 O&M - ALL EXCEPT FUEL	O&M M	615,986,044	582,469,398	33,516,646
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,273,336	35,859,990
1058 O&M - TOTAL (NOT USED)	OM401	801,502,839	759,350,967	42,151,872

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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%	95.68%	4.32%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.68%	4.32%
1064 RETAIL TRANSMISSION	D12	100.00%	95.68%	4.32%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.96%	4.04%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.33%	4.67%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.33%	4.67%
1070 CUSTOMER LEVEL	E99	100.00%	95.30%	4.70%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	93.41%	6.59%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.35%	4.65%
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, 2016

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%	95.68%	4.32%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.21%	4.79%
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%	95.68%	4.32%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.68%	4.32%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	94.78%	5.22%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.21%	4.79%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.22%	4.78%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.56%	5.44%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.68%	4.32%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	94.74%	5.26%

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**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, 2016

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	239,381.9
Less: Accum Prov for Depreciation	93,155.2
Amort of Other Utility Plant	1,176.6
Net Electric Plant-in-Service	145,050.1
Less: Cust Advances for Construction	4.1
Accumulated Deferred Income Taxes	20,568.8
Add: Fuel Inventory	1,549.3
Materials & Supplies	2,509.8
Prepayments	0.0
Working Cash Allowance	1,595.9
Net Electric Rate Base	130,132.2
Add: Conservation & Deferred Programs	3,605.4
IERCO Rate Base	3,901.0
Total Combined Rate Base	137,638.6
Development of Net Income	
Operation Revenues	56,787.8
Operating Expenses	
Operation & Maintenance Expenses	39,896.9
Depreciation Expense	5,936.1
Amortization Expense	287.2
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,317.5
Regulatory Debits/Credits	167.1
Deferred Income Taxes	1,453.3
Investment Tax Credits Adj - Net	13.2
Federal Income Taxes	(1,253.1)
State Income Taxes	(211.3)
Total Operating Expenses	48,616.9
Operating Income	8,170.9
Add: IERCO Operating Income	373.0
Total Operating Income	8,543.9
Rate of Return Earned - Percent	6.207%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,457	246
302 - FRANCHISES & CONSENTS	D10	29,982,533	28,687,704	1,294,829
303 - MISCELLANEOUS	P101P	27,557,110	26,366,711	1,190,398
TOTAL INTANGIBLE PLANT		57,545,345	55,059,872	2,485,473
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,055,863,866	47,656,746
330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,018,497	34,484,214
340-346 / OTHER PRODUCTION	D10	539,567,721	516,265,898	23,301,823
TOTAL PRODUCTION PLANT		2,441,591,045	2,336,148,262	105,442,784
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,857,688	1,573,313
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,431,000	34,857,688	1,573,313
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,275,834	3,397,598
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		78,674,091	75,275,834	3,398,257
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,618,821	17,585,568
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		407,315,982	389,693,921	17,622,061

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***					
119					
120 354 / TOWERS & FIXTURES					
121	SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,120,481	8,039,524
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		186,160,005	178,120,481	8,039,524
124					
125 355 / POLES & FIXTURES					
126	SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,412,025	7,059,706
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		163,505,572	156,412,025	7,093,547
129					
130 356 / OVERHEAD CONDUCTORS & DEVICES					
131	SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,327,936	9,222,405
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		213,576,837	204,329,125	9,247,712
134					
135 359 / ROADS & TRAILS					
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	373,412	16,854
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	373,412	16,854
139					
140	TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,062,487	46,991,267

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	ACCT380	5,388,573	5,267,816	120,757
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
147 362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
148 364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
150 366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
152 368 / LINE TRANSFORMERS	D60	526,353,953	505,104,194	21,249,760
153 369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
154 370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
156 373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
157				
158 TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,370,277	69,087,114
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,091,419	16,353,113	738,306
162 390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,685,600	4,861,764
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,686,012	2,107,769
164 392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,253,114	3,307,214
165 393 / STORES EQUIPMENT	PTD	2,477,748	2,370,716	107,033
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,861,497	354,929
167 395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,365,837	558,290
168 396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,117,721	637,384
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,899,793	2,433,455
170 398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,961,128	269,132
171				
172 TOTAL GENERAL PLANT		355,929,807	340,554,531	15,375,276
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,302,195,428	239,381,914
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	544,101,355	520,603,742	23,497,613
180 330-336 / HYDRAULIC PRODUCTION	L 98	408,628,748	390,981,668	17,647,080
181 340-346 / OTHER PRODUCTION	L 99	98,322,754	94,076,578	4,246,176
182 TOTAL PRODUCTION PLANT		1,051,052,857	1,005,661,988	45,390,869
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,878,765	7,538,512	340,253
186 352 / STRUCTURES & IMPROVEMENTS	L 112	26,102,338	24,974,871	1,127,467
187 353 / STATION EQUIPMENT	L 117	111,156,508	106,347,449	4,809,060
188 354 / TOWERS & FIXTURES	L 123	64,243,665	61,469,232	2,774,433
189 355 / POLES & FIXTURES	L 128	60,988,064	58,342,150	2,645,914
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,743,798	69,594,048	3,149,750
191 359 / ROADS & TRAILS	L 138	274,258	262,414	11,844
192 TOTAL TRANSMISSION PLANT		343,387,396	328,528,675	14,858,721
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	43,549	42,573	976
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,284,769	10,682,368	602,401
197 362 / STATION EQUIPMENT	L 147	58,303,111	56,235,980	2,067,131
198 364 / POLES, TOWERS & FIXTURES	L 148	135,479,418	125,148,773	10,330,644
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,224,911	47,764,849	3,460,063
200 366 / UNDERGROUND CONDUIT	L 150	15,853,356	15,630,266	223,091
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	85,634,304	84,441,826	1,192,479
202 368 / LINE TRANSFORMERS	L 152	165,816,142	159,121,877	6,694,266
203 369 / SERVICES	L 153	42,367,125	40,312,203	2,054,923
204 370 / METERS	L 154	28,412,005	27,431,421	980,584
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,787	1,682,040	138,748
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,966	3,480,711	167,255
207 TOTAL DISTRIBUTION PLANT		599,887,444	571,974,884	27,912,560
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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 181	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 182	28,260,554	27,039,769	1,220,785
214 391 / OFFICE FURNITURE & EQUIPMENT	L 183	21,187,129	20,271,899	915,231
215 392 / TRANSPORTATION EQUIPMENT	L 184	23,493,921	22,479,042	1,014,879
216 393 / STORES EQUIPMENT	L 185	767,978	734,803	33,175
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 186	3,218,152	3,079,136	139,016
218 395 / LABORATORY EQUIPMENT	L 187	6,224,134	5,955,267	268,867
219 396 / POWER OPERATED EQUIPMENT	L 188	4,157,952	3,978,339	179,613
220 397 / COMMUNICATIONS EQUIPMENT	L 189	19,941,293	19,079,879	861,414
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,845,483	2,722,566	122,918
222 TOTAL GENERAL PLANT		110,096,596	105,340,699	4,755,897
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,104,424,294	2,011,506,247	92,918,047
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,134,318	237,171
228 TOTAL ACCUM PROVISION DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	10,876,521	10,406,747	469,774
232 HYDRAULIC PRODUCTION	L 98	16,367,738	15,660,879	706,859
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,137,040,041	2,042,708,191	94,331,850
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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		3,404,537,301	3,259,487,237	145,050,064
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,103,651	5,099,556	4,095
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
251 OTHER	LABOR	(23,202,909)	(22,140,065)	(1,062,844)
252 TOTAL ACCOUNT 190		(24,940,951)	(23,876,712)	(1,064,239)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	466,768,503	446,605,273	20,163,230
255 283 / OTHER	P101P	34,024,470	32,554,698	1,469,772
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,852,022	455,283,259	20,568,763
257				
258 NET ELECTRIC PLANT IN SERVICE		2,923,581,628	2,799,104,422	124,477,206
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,204,859	31,655,530	1,549,329
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,618,368	16,857,499	760,869
264 TRANSMISSION - GENERAL	L 130	12,416,507	11,879,271	537,236
265 DISTRIBUTION - GENERAL	L 158	21,850,868	20,907,629	943,239
266 OTHER - UNCLASSIFIED	L 174	6,214,124	5,945,690	268,434
267 TOTAL ACCOUNT 154		58,099,867	55,590,089	2,509,778
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 898	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 82	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 814	32,847,893	31,252,016	1,595,877
277				
278 TOTAL WORKING CAPITAL		124,152,619	118,497,635	5,654,983
279				
280 NET ELECTRIC PLANT IN SERVICE		3,047,734,247	2,917,602,057	130,132,189

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,047,734,247	2,917,602,057	130,132,189
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 08	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D80	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	79,989	0	79,989
AM. FALLS BOND REFINANCE	D10	510,836	488,775	22,061
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,756,774	0	3,756,774
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,174	5,057,747
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
TOTAL DEFERRED PROGRAMS		32,628,573	29,023,174	3,605,399
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	86,494,338	82,458,538	4,035,800
PREPAID COAL ROYALTIES	E10	1,131,415	1,078,624	52,791
NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,832,118)	(187,557)
TOTAL SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
TOTAL COMBINED RATE BASE		3,163,968,898	3,026,330,275	137,638,623

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,145,993,172	1,092,721,318	53,271,854
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	25,204,985	24,028,928	1,176,057
332 TOTAL SALES OF ELECTRICITY		1,171,198,157	1,116,750,246	54,447,911
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,054,219	3,865,050	189,169
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	4,089,617	4,006,858	82,758
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	2,799,683	2,678,558	121,125
346 TRANSFORMER RENTALS	L 152	17,330	16,630	700
347 LINE RENTALS	D11	244,756	234,185	10,570
348 COGENERATION	L 482	1,108,042	1,056,341	51,701
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
351 FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
352 OTHER RENTALS	L 101	595,468	569,752	25,716
353 WATER LEASE	E10	46,876	44,688	2,187
354 TOTAL ACCOUNT 454		14,260,349	13,550,301	710,048
355				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	9,449,048	9,040,981	408,067
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D80	810,655	777,928	32,727
359 TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,314,206	916,888
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	GIDA	499,412	499,412	0
364 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	6,407	6,130	277
368 TOTAL ACCOUNT 456		31,996,616	30,638,656	1,357,960
369				
370 TOTAL OTHER OPERATING REVENUES		54,400,801	52,060,866	2,339,934
371				
372 TOTAL OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,120,330	1,071,947	48,383
378 501 / FUEL	E10	137,688,753	131,264,237	6,424,516
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,552,599	418,593
383 TOTAL ACCOUNT 502		8,971,192	8,552,599	418,593
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,397,666	68,406
387 TOTAL ACCOUNT 505		1,466,072	1,397,666	68,406
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	206,742	197,814	8,928
390 TOTAL STEAM OPERATION EXPENSES		158,549,519	151,187,853	7,361,666
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,779	4,323
394 511 / STRUCTURES	D10	528,121	505,314	22,807
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,597,821	665,523
398 TOTAL ACCOUNT 512		14,263,344	13,597,821	665,523
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,910,251	240,324
402 TOTAL ACCOUNT 513		5,150,575	4,910,251	240,324
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,435,348	6,157,430	277,918
405		26,477,490	25,266,594	1,210,896
406 TOTAL STEAM GENERATION EXPENSES		185,027,009	176,454,447	8,572,562
407				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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 807	5,035,193	4,816,524	218,669
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(114,963)	(109,998)	(4,965)
414 OTHER	D10	6,025,791	5,765,561	260,230
415 TOTAL ACCOUNT 536		5,910,828	5,655,562	255,266
416				
417 537 / HYDRAULIC EXPENSES	D10	13,819,679	13,222,861	596,818
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,216,281	1,163,755	52,526
420 OTHER	E10	294,908	281,148	13,760
421 TOTAL ACCOUNT 538		1,511,189	1,444,902	66,287
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,198,660	4,974,150	224,510
424 540 / RENTS	D10	235,365	225,201	10,164
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		31,710,914	30,339,200	1,371,714
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	103,787	99,305	4,482
430 542 / STRUCTURES	D10	1,109,884	1,061,952	47,932
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	610,321	583,964	26,357
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,267,509	1,212,770	54,739
434 OTHER	E10	736,844	702,463	34,381
435 TOTAL ACCOUNT 544		2,004,353	1,915,233	89,120
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 88	2,146,461	2,053,764	92,697
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,974,806	5,714,218	260,588
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		37,685,720	36,053,418	1,632,302

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	649,857	621,792	28,065
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,263	209
448 OTHER	E10	41,797,779	39,847,507	1,950,272
449 TOTAL ACCOUNT 547		41,802,251	39,851,771	1,950,480
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,074,694	1,985,096	89,598
453 OTHER	E10	1,763,965	1,681,659	82,306
454 TOTAL ACCOUNT 548		3,838,659	3,666,755	171,904
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		47,044,798	44,861,785	2,183,013
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 888	0	0	0
463 552 / STRUCTURES	D10	374,036	357,883	16,153
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	60,626	58,008	2,618
466 OTHER	E10	57,103	54,439	2,664
467 TOTAL ACCOUNT 553		117,729	112,446	5,283
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,707,196	2,590,283	116,913
471				
472 TOTAL OTHER POWER GENERATION EXP		50,243,759	47,922,397	2,321,362
473				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	411,573	392,369	19,204
477 OTHER PURCHASED POWER	E10	86,131,729	82,112,848	4,018,881
478 TOTAL ACCOUNT 555.0		86,543,302	82,505,217	4,038,084
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	177,409,224	169,131,363	8,277,861
482 TOTAL COGEN & SMALL POWER PROD		177,409,224	169,131,363	8,277,861
483				
484 TOTAL ACCOUNT 555		263,952,525	251,636,580	12,315,946
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,656	2,541	115
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	36,008,836	36,008,836	0
489 OREGON POWER COST-RELATED EXPENSES	OODA	2,501,807	0	2,501,807
490 OTHER	D10	3,688,346	3,529,060	159,285
491 TOTAL ACCOUNT 557		42,198,988	39,537,897	2,661,092
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		306,154,170	291,177,018	14,977,152
494				
495 TOTAL PRODUCTION EXPENSES		579,110,658	551,607,280	27,503,378

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
TRANSMISSION EXPENSES				
OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,662,489	2,547,289	115,200
502 561 / LOAD DISPATCHING	D12	4,335,008	4,147,796	187,212
503 562 / STATION EXPENSES	L 117	2,352,730	2,250,942	101,788
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	899,591	860,651	38,940
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,295,921	259,200
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,148	323
507 567 / RENTS	L 140	4,139,757	3,960,638	179,119
509 TOTAL TRANSMISSION OPERATION		19,952,168	19,070,385	881,783
MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	159,098	152,214	6,884
513 569 / STRUCTURES	L 112	843,233	806,810	36,423
514 570 / STATION EQUIPMENT	L 117	1,979,810	1,894,156	85,654
515 571 / OVERHEAD LINES	L 123+128+133	1,036,800	991,921	44,879
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
518 TOTAL TRANSMISSION MAINTENANCE		4,018,941	3,845,101	173,840
520 TOTAL TRANSMISSION EXPENSES		23,971,109	22,915,486	1,055,623

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,788,752	3,625,202	163,549
527 581 / LOAD DISPATCHING	D80	3,562,932	3,419,090	143,841
528 582 / STATION EXPENSES	L 147	1,417,088	1,366,845	50,243
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,239,036	3,001,699	237,336
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,915,920	2,875,241	40,679
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	75,179	71,732	3,447
532 586 / METER EXPENSES	L 154	4,266,893	4,119,630	147,263
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	811,306	749,483	61,823
534 588 / MISCELLANEOUS EXPENSES	L 158	7,017,872	6,714,931	302,941
535 589 / RENTS	L 158	304,894	291,733	13,161
536 TOTAL DISTRIBUTION OPERATION		27,399,870	26,235,586	1,164,284
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,555,287)	(1,488,150)	(67,137)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,562,556	3,436,246	126,310
542 593 / OVERHEAD LINES	L 148+149	14,303,558	13,255,482	1,048,076
543 594 / UNDERGROUND LINES	L 150+151	792,603	781,546	11,057
544 595 / LINE TRANSFORMERS	L 152	26,941	25,853	1,088
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	545,294	520,293	25,001
546 597 / METERS	L 154	778,685	751,810	26,875
547 598 / MISCELLANEOUS PLANT	L 158	343,945	329,098	14,847
548 TOTAL DISTRIBUTION MAINTENANCE		18,798,295	17,612,178	1,186,117
549				
550 TOTAL DISTRIBUTION EXPENSES		46,198,165	43,847,764	2,350,401
551				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	544,256	515,296	28,960
554 902 / METER READING	CW902	1,515,721	1,186,838	328,883
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,401,545	12,926,704	474,841
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,946,809	3,718,544	228,265
557 905 / MISC EXPENSES	L 554+555+558	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,407,780	18,346,862	1,060,918
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	708,613	684,844	23,769
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,911	11,057
563 OTHER	DA908	6,669,270	6,448,668	220,602
564 TOTAL ACCOUNT 908		6,906,238	6,674,580	231,658
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	410,943	397,114	13,829
567 TOTAL CUST SERV & INFORMATN EXPENSES		8,453,587	8,169,179	284,408

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	75,244,566	71,797,874	3,446,692
575 921 / OFFICE SUPPLIES	LABOR	14,741,413	14,066,160	675,253
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,792,414)	(32,244,501)	(1,547,913)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,849,945	376,840
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,155	20,002
580 ALL RISK & MISCELLANEOUS	P110P	2,859,451	2,737,491	121,960
581 TOTAL ACCOUNT 924		3,322,608	3,180,646	141,962
582				
583 925 / INJURIES & DAMAGES	LABOR	5,974,502	5,700,831	273,671
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,719,250	32,174,689	1,544,561
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
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	1,996,542	1,910,319	86,223
592 ENERGY RELATED	E10	793,866	756,824	37,042
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,596	23,458
595 FERC OTHER	D11	23,538	22,521	1,017
596 FERC - OREGON HYDRO FEE	D10	163,353	156,298	7,055
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,514,747	303,648
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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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	3,844,689	3,668,577	176,112
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		134,059,596	126,862,681	7,196,915
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,109,692	5,845,769	263,923
611 TOTAL ADMIN & GENERAL EXPENSES		140,169,288	132,708,449	7,460,839
612				
613 416 / MERCHANDISING EXPENSE	E10	3,886,708	3,705,355	181,353
614 TOTAL OPER & MAINT EXPENSES		821,197,318	781,300,398	39,896,921
615				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
DEPRECIATION EXPENSE				
310-316 / STEAM PRODUCTION	L 97	26,985,885	25,820,470	1,165,415
330-336 / HYDRAULIC PRODUCTION	L 98	14,955,319	14,309,457	645,862
340-346 / OTHER PRODUCTION	L 99	16,492,282	15,780,045	712,237
TOTAL PRODUCTION PLANT		58,433,486	55,909,972	2,523,514
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS	L 107	447,216	427,903	19,314
352 / STRUCTURES & IMPROVEMENTS	L 112	1,438,180	1,376,060	62,121
353 / STATION EQUIPMENT	L 117	7,722,266	7,388,171	334,095
354 / TOWERS & FIXTURES	L 123	3,147,801	3,011,860	135,941
355 / POLES & FIXTURES	L 128	4,564,243	4,366,227	198,016
356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,794,907	4,587,291	207,616
359 / ROADS & TRAILS	L 138	3,083	2,950	133
TOTAL TRANSMISSION PLANT		22,117,697	21,160,462	957,235
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	L 145	17,184	16,799	385
361 / STRUCTURES & IMPROVEMENTS	L 148	741,929	702,324	39,606
362 / STATION EQUIPMENT	L 147	4,372,343	4,217,322	155,021
364 / POLES, TOWERS & FIXTURES	L 148	7,828,968	7,231,990	596,978
365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,882,371	3,620,130	262,240
366 / UNDERGROUND CONDUIT	L 150	944,771	931,476	13,295
367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,262,110	5,188,833	73,276
368 / LINE TRANSFORMERS	L 152	13,557,969	13,010,611	547,357
369 / SERVICES	L 153	1,508,210	1,435,057	73,152
370 / METERS	L 154	5,332,579	5,148,536	184,043
371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,904	41,482	3,422
373 / STREET LIGHTING SYSTEMS	L 156	109,955	104,913	5,041
TOTAL DISTRIBUTION PLANT		43,603,291	41,649,473	1,953,817

**IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	2,333,605	2,232,799	100,806
391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,250,727	4,067,106	183,621
392 / TRANSPORTATION EQUIPMENT	L 164	82,291	78,736	3,555
393 / STORES EQUIPMENT	L 165	81,375	77,859	3,515
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 168	337,775	323,184	14,591
395 / LABORATORY EQUIPMENT	L 167	554,094	530,158	23,935
396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
397 / COMMUNICATIONS EQUIPMENT	L 169	3,228,048	3,088,605	139,444
398 / MISCELLANEOUS EQUIPMENT	L 170	322,496	308,565	13,931
TOTAL GENERAL PLANT		11,190,409	10,707,012	483,398
403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
DEPR EXP BEFORE DISALLOWED COSTS		136,065,155	130,116,122	5,949,034
DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,345)	(12,955)
TOTAL DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
AMORTIZATION EXPENSE				
INTANGIBLE PLANT	L 94	6,649,455	6,362,255	287,200
HYDRAULIC PRODUCTION	L 98	0	0	0
ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
TOTAL AMORTIZATION EXPENSE		6,649,455	6,362,255	287,200
TOTAL DEPRECIATION & AMORTIZATION EXP		142,418,311	136,195,032	6,223,279
411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	15,391,446	14,686,417	705,029
684 FUTA	LABOR	132,993	126,901	6,092
685 LESS PAYROLL DEDUCTION	LABOR	(16,145,950)	(15,406,360)	(739,590)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 07	1,484,461	1,420,353	64,108
690 VALMY	L 07	1,013,060	969,310	43,750
691 BOARDMAN	L 07	210,303	201,221	9,082
692 OTHER-PRODUCTION PLANT	L 101	7,552,093	7,225,948	326,145
693 OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,635,596	254,868
694 OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,561,404	431,359
695 OTHER-GENERAL PLANT	L 172	2,011,937	1,925,026	86,911
696 SUB-TOTAL		28,155,081	26,938,858	1,216,223
697				
698 LICENSES - HYDRO PROJECTS	L 08	4,830	4,621	209
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,212,657	2,212,657	0
702 STATE OF OREGON	CODA	224,995	0	224,995
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	820,300	0	820,300
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	621,511	593,042	28,469
709 HYDRO GENERATION KWH TAX	E10	1,194,961	1,139,204	55,757
710 IRRIGATION-PIC	CIDA	210,488	210,488	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
715				
716				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
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	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	26,481,772	25,337,826	1,143,946
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,618,919	8,309,536	309,383
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		35,100,691	33,647,362	1,453,330
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,744	13,172
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(17,983,274)	(16,730,179)	(1,253,095)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(3,023,066)	(2,817,588)	(205,478)
740 STATE OF OREGON	L 815	0	0	0
741 OTHER STATES	L 856	(78,506)	(72,649)	(5,857)
742 TOTAL STATE INCOME TAXES		(3,101,573)	(2,890,237)	(211,335)

**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>
743 ***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
744				
745 OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		821,197,318	781,300,398	39,896,921
749 DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
750 AMORTIZATION OF LIMITED TERM PLANT		6,649,455	6,362,255	287,200
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
753 REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
754 TOTAL OPERATING EXPENSES		997,913,347	949,298,468	48,614,878
755				
756 BOOK-TAX ADJUSTMENT	L 764	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		227,685,611	219,512,644	8,172,967
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,514,733	83,707,677	3,807,056
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,638,361	438,356
763 TOTAL INTEREST CHARGES		97,591,450	93,346,038	4,245,412
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		130,094,161	126,166,606	3,927,555
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(2,959,370)	(2,748,007)	(211,363)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		133,053,531	128,914,613	4,138,918
770				
771 FEDERAL TAX AT 35 PERCENT		46,568,736	45,120,115	1,448,621
772 ADD : FIN 48 ADJUSTMENT	L 771	(9,863,890)	(9,557,052)	(306,838)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	9,543,799	9,246,919	296,881
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		46,248,645	44,809,981	1,438,664
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 768	(32,438,300)	(31,273,900)	(1,164,400)
781 SUM OF OTHER ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(64,231,920)	(61,540,160)	(2,691,759)
783				
784 TOTAL FEDERAL INCOME TAX		(17,983,274)	(16,730,179)	(1,253,095)

**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>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	130,094,161	126,166,606	3,927,555
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(31,273,900)	(1,164,400)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(183,519,770)	(175,829,029)	(7,690,741)
797				
798 INCOME SUBJECT TO OREGON TAX		(53,425,609)	(49,662,423)	(3,763,186)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,296,931)	(329,440)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		(42,787,572)	(39,547,157)	(3,240,415)
804 APPORTIONMENT FACTOR (0.045454550)		0	0	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		0	0	0
807				
808 OREGON TAX AT 6.6 PERCENT		0	0	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		0	0	0
812 ADD: FIN 48 ADJUSTMENT	L 807	(90,233)	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	107,860	0	0
814				
815 STATE INCOME TAX PAID - OREGON		0	0	0
816				

**IDAHO POWER COMPANY
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817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	130,094,161	126,166,606	3,927,555
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(31,273,900)	(1,164,400)
825 STATE INCOME TAX ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
826				
827 INCOME SUBJECT TO IDAHO TAX		(53,425,609)	(49,662,423)	(3,763,186)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,818,186	2,339,475
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		18,996,460	19,567,959	(571,499)
833				
834 IDAHO TAX AT 5.9 PERCENT		1,120,791	1,154,510	(33,718)
835 LESS: INVESTMENT TAX CREDIT	P101P	4,045,000	3,870,266	174,734
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,924,209)	(2,715,757)	(208,452)
838 ADD: FIN 48 ADJUSTMENT	L 833	(1,774,567)	(1,827,954)	53,387
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	1,675,710	1,726,123	(50,413)
840 STATE INCOME TAX PAID - IDAHO		(3,023,066)	(2,817,588)	(205,478)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		(53,425,609)	(49,662,423)	(3,763,186)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		(35,161,201)	(32,250,226)	(2,910,975)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		(35,161,201)	(32,250,226)	(2,910,975)
852				
853 OTHER TAX AT 0.1 PERCENT		(35,161)	(32,250)	(2,911)
854 ADD: FIN 48 ADJUSTMENT	L 840	(30,078)	(28,033)	(2,044)
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(13,268)	(12,366)	(902)
856 OTHER STATES' INCOME TAX PAID		(78,506)	(72,649)	(5,857)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,158	12,826
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,629,565	210,182
862 536 / WATER FOR POWER	E10	867,724	827,236	40,488
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,121,295	276,287
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,341,487	60,548
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,617,920	163,296
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,537,504	750,800
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,463	4,218
869 542 / STRUCTURES	D10	819,437	784,049	35,388
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,767	15,651
871 544 / ELECTRIC PLANT	D10	1,461,086	1,397,987	63,099
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,258	64,826
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,058,523	183,183
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,596,027	933,983
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,050	28,889
877 548 / GENERATING EXPENSES	D10	2,391,546	2,288,264	103,282
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	382,973	17,286
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,311,288	149,456
881				
882 551 / SUPERVISION & ENGINEERING	L 888	0	0	0
883 552 / STRUCTURES	D10	202,136	193,407	8,729
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,867	3,018
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,230	18,742
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,504	30,489
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,986,792	179,945
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890	D10	3,286,975	3,145,023	141,952
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,145,181	141,959
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,012,159	1,268,712
894				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
895 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,193,793	2,098,872	94,921
899 561 / LOAD DISPATCHING	D12	2,729,039	2,611,182	117,857
900 562 / STATION EXPENSES	L 117	2,152,762	2,059,625	93,137
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,959	388,386	17,573
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		7,481,553	7,158,066	323,487
906 568 / SUPERVISION & ENGINEERING	L 140	81,017	77,512	3,505
907 569 / STRUCTURES	L 112	745,630	713,423	32,207
908 570 / STATION EQUIPMENT	L 117	1,814,736	1,736,224	78,512
909 571 / OVERHEAD LINES	L 123+128+133	724,448	693,089	31,359
910 573 / MISCELLANEOUS PLANT	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,365,831	3,220,247	145,584
912 TOTAL TRANSMISSION EXPENSES		10,847,384	10,378,314	469,070
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,300,981	3,158,487	142,494
916 581 / LOAD DISPATCHING	D80	3,495,366	3,354,252	141,114
917 582 / STATION EXPENSES	L 147	963,496	929,335	34,161
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,770,351	2,567,357	202,994
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,213,972	1,197,036	16,936
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	56,265	53,685	2,580
921 586 / METER EXPENSES	L 154	3,400,673	3,283,306	117,367
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	652,533	602,809	49,724
923 588 / MISCELLANEOUS EXPENSES	L 650	3,778,399	3,586,167	192,232
924 589 / RENTS	L 158	1,249	1,195	54
925 TOTAL DISTRIBUTION OPERATION		19,633,285	18,733,630	899,655

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	5,755	5,507	248
930 591 / STRUCTURES	L 148	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,876	500
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,149	11,782
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,265	514,663
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,530,895	1,414,318
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	644,677	22,375
951 908 / CUSTOMER ASSISTANCE	L 984	4,450,916	4,301,617	149,299
952 909 / INFORMATION & INSTRUCTIONAL	L 985	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	281,423	9,767
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,227,717	181,441
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, 2016

<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	2,346,496.0	2,245,160.0	101,336.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,346,496.0	2,245,160.0	101,336.0
998 RETAIL TRANSMISSION	D12	2,346,496.0	2,245,160.0	101,336.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,222,725.0	2,132,990.0	89,735.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,343,538.5	14,627,613.6	715,924.9
1003 RETAIL MWH AT GENERATION LVL	E100	15,343,538.5	14,627,613.6	715,924.9
1004 CUSTOMER LEVEL	E99	14,139,740.1	13,475,098.2	664,641.9
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008 370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009 902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010 903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011 904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	7,257,965	7,017,891	240,074
1036 440-RETAIL SALES REVENUE	RETREV	1,145,993,172	1,092,721,318	53,271,854
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	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
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, 2016**

<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	5,128,102,190	4,906,581,025	221,521,165
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,417,044	3,910,611
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,329,939,696	103,803,112
1050 PLANT - GEN PLT (390,391,397&398)	P3908	223,904,654	214,232,534	9,672,120
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,247,135,556	236,896,441
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	677,141,298	644,886,570	32,254,729
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,417,044	3,910,611
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,521,445	6,121,728
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,178,885,864	1,124,043,645	54,842,219
1056 O&M - ALL EXCEPT FUEL	O&M M	635,795,486	604,528,828	31,266,659
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,273,336	35,859,990
1058 O&M - TOTAL (NOT USED)	OM401	821,197,318	781,300,398	39,896,921

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <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%	95.68%	4.32%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.68%	4.32%
1064 RETAIL TRANSMISSION	D12	100.00%	95.68%	4.32%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.96%	4.04%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.33%	4.67%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.33%	4.67%
1070 CUSTOMER LEVEL	E99	100.00%	95.30%	4.70%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080					
1081	DIRECT ASSIGNMENTS				
1082	252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092	362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095	366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.69%	3.31%
1102	440-RETAIL SALES REVENUE	RETREV	100.00%	95.35%	4.65%
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, 2016

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%	95.68%	4.32%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.42%	4.58%
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%	95.68%	4.32%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.68%	4.32%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.24%	4.76%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.42%	4.58%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.42%	4.58%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.08%	4.92%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.68%	4.32%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.14%	4.86%

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**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, 2016**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	237,569.2
Less: Accum Prov for Depreciation	92,514.9
Amort of Other Utility Plant	1,158.7
Net Electric Plant-in-Service	143,895.6
Less: Cust Advances for Construction	4.1
Accumulated Deferred Income Taxes	20,397.5
Add: Fuel Inventory	1,537.5
Materials & Supplies	2,492.4
Prepayments	0.0
Working Cash Allowance	1,388.2
Net Electric Rate Base	128,912.1
Add: Conservation & Deferred Programs	3,605.2
IERCO Rate Base	3,871.2
Total Combined Rate Base	136,388.5
Development of Net Income	
Operation Revenues	54,143.2
Operating Expenses	
Operation & Maintenance Expenses	34,704.8
Depreciation Expense	5,979.0
Amortization Expense	270.5
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,279.8
Regulatory Debits/Credits	167.1
Deferred Income Taxes	1,505.0
Investment Tax Credits Adj - Net	13.1
Federal Income Taxes	(470.2)
State Income Taxes	(75.6)
Total Operating Expenses	44,383.5
Operating Income	9,759.8
Add: IERCO Operating Income	370.1
Total Operating Income	10,129.9
Rate of Return Earned - Percent	7.427%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,459	244
302 - FRANCHISES & CONSENTS	D10	29,982,533	28,700,153	1,282,380
303 - MISCELLANEOUS	P101P	27,557,110	26,375,712	1,181,397
TOTAL INTANGIBLE PLANT		57,545,345	55,081,324	2,464,022
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,056,322,033	47,198,579
330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,350,025	34,152,687
340-346 / OTHER PRODUCTION	D10	539,567,721	516,489,920	23,077,802
TOTAL PRODUCTION PLANT		2,441,591,045	2,337,161,978	104,429,068
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,872,813	1,558,187
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,431,000	34,872,813	1,558,187
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,308,499	3,364,934
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		78,674,091	75,308,499	3,365,592
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,787,887	17,416,502
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		407,315,982	389,862,987	17,452,996

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
118 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119				
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,197,772	7,962,233
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		186,160,005	178,197,772	7,962,233
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,479,896	6,991,834
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		163,505,572	156,479,896	7,025,676
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,416,600	9,133,742
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		213,576,837	204,417,789	9,159,048
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,574	16,692
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,574	16,692
139				
140 TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,513,330	46,540,424

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,388,573	5,267,816	120,757
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
147 362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
148 364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
150 366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
152 368 / LINE TRANSFORMERS	DB0	526,353,953	505,314,624	21,039,330
153 369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
154 370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
156 373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
157				
158 TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,580,707	68,876,684
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,091,419	16,358,696	732,724
162 390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,722,362	4,825,003
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,701,949	2,091,832
164 392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,278,121	3,282,207
165 393 / STORES EQUIPMENT	PTD	2,477,748	2,371,525	106,223
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,864,180	352,245
167 395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,370,058	554,068
168 396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,122,541	632,564
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,918,194	2,415,055
170 398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,963,163	267,097
171				
172 TOTAL GENERAL PLANT		355,929,807	340,670,788	15,259,019
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,304,008,126	237,569,216
175				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	L 97	544,226,724	520,949,653	23,277,072
330-336 / HYDRAULIC PRODUCTION	L 98	408,751,555	391,268,880	17,482,675
340-346 / OTHER PRODUCTION	L 99	98,327,920	94,122,345	4,205,574
TOTAL PRODUCTION PLANT		1,051,306,199	1,006,340,878	44,965,321
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS	L 107	7,878,739	7,541,759	336,981
352 / STRUCTURES & IMPROVEMENTS	L 112	26,115,245	24,998,063	1,117,182
353 / STATION EQUIPMENT	L 117	111,176,893	106,413,098	4,763,795
354 / TOWERS & FIXTURES	L 123	64,243,017	61,495,285	2,747,732
355 / POLES & FIXTURES	L 128	61,071,832	58,447,635	2,624,197
356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,763,326	69,642,937	3,120,389
359 / ROADS & TRAILS	L 138	274,258	262,528	11,730
TOTAL TRANSMISSION PLANT		343,523,310	328,801,304	14,722,007
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	L 145	44,158	43,168	990
361 / STRUCTURES & IMPROVEMENTS	L 148	11,294,521	10,691,599	602,922
362 / STATION EQUIPMENT	L 147	58,314,487	56,246,952	2,067,535
364 / POLES, TOWERS & FIXTURES	L 148	135,547,771	125,211,914	10,335,856
365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,227,074	47,766,866	3,460,209
366 / UNDERGROUND CONDUIT	L 150	15,860,300	15,637,112	223,188
367 / UNDERGROUND CONDUCTORS & DEVICES	L 161	85,704,513	84,511,057	1,193,456
368 / LINE TRANSFORMERS	L 152	165,945,999	159,312,834	6,633,165
369 / SERVICES	L 153	42,373,441	40,318,212	2,055,229
370 / METERS	L 154	28,472,674	27,489,996	982,678
371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,962	1,682,201	138,761
373 / STREET LIGHTING SYSTEMS	L 166	3,648,068	3,480,809	167,260
TOTAL DISTRIBUTION PLANT		600,253,969	572,392,721	27,861,248

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	28,269,182	27,057,258	1,211,924
391 / OFFICE FURNITURE & EQUIPMENT	L 163	21,337,235	20,422,490	914,746
392 / TRANSPORTATION EQUIPMENT	L 164	23,492,246	22,485,113	1,007,133
393 / STORES EQUIPMENT	L 165	768,143	735,212	32,931
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,228,209	3,089,813	138,396
395 / LABORATORY EQUIPMENT	L 167	6,234,732	5,967,443	267,288
396 / POWER OPERATED EQUIPMENT	L 168	4,157,952	3,979,697	178,255
397 / COMMUNICATIONS EQUIPMENT	L 169	20,011,732	19,153,811	857,920
398 / MISCELLANEOUS EQUIPMENT	L 170	2,853,710	2,731,369	122,341
TOTAL GENERAL PLANT		110,353,141	105,622,207	4,730,935
UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,105,436,620	2,013,157,109	92,279,511
FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,136,061	235,428
TOTAL ACCUM PROVISION DEPRECIATION		2,110,808,109	2,018,293,170	92,514,939
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	10,868,746	10,403,359	465,386
HYDRAULIC PRODUCTION	L 98	16,209,477	15,516,183	693,294
TOTAL AMORT OF OTHER UTILITY PLANT		27,078,223	25,919,542	1,158,681
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,137,886,331	2,044,212,712	93,673,620

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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		3,403,691,011	3,259,795,414	143,895,597
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,103,651	5,099,556	4,095
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
251 OTHER	LABOR	(23,202,909)	(22,145,191)	(1,057,718)
252 TOTAL ACCOUNT 190		(24,940,951)	(23,881,838)	(1,059,113)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	466,469,234	446,471,295	19,997,939
255 283 / OTHER	P101P	34,024,470	32,565,812	1,458,658
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,552,753	455,155,268	20,397,485
257				
258 NET ELECTRIC PLANT IN SERVICE		2,923,034,607	2,799,540,590	123,494,016
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,204,859	31,667,369	1,537,490
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,618,368	16,864,814	753,554
264 TRANSMISSION - GENERAL	L 139	12,416,507	11,884,425	532,082
265 DISTRIBUTION - GENERAL	L 158	21,850,868	20,910,502	940,366
266 OTHER - UNCLASSIFIED	L 174	6,214,124	5,947,722	266,402
267 TOTAL ACCOUNT 154		58,099,867	55,607,464	2,492,403
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 698	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	29,190,046	27,801,853	1,388,194
277				
278 TOTAL WORKING CAPITAL		120,494,772	115,076,686	5,418,087
279				
280 NET ELECTRIC PLANT IN SERVICE		3,043,529,379	2,914,617,276	128,912,103

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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		3,043,529,379	2,914,617,276	128,912,103
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 08	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 148	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	79,989	0	79,989
305 AM. FALLS BOND REFINANCE	D10	510,836	488,987	21,849
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,756,774	0	3,756,774
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
313 TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,386	5,057,535
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
317 TOTAL DEFERRED PROGRAMS		32,628,573	29,023,386	3,605,187
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	86,494,338	82,489,376	4,004,962
321 PREPAID COAL ROYALTIES	E10	1,131,415	1,079,027	52,388
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,833,551)	(186,124)
323 TOTAL SUBSIDIARY RATE BASE		83,606,078	79,734,851	3,871,227
324				
325 TOTAL COMBINED RATE BASE		3,159,764,030	3,023,375,513	136,388,517

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	1,047,510,305	997,528,297	49,982,008
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	39,688,700	37,850,987	1,837,713
332 TOTAL SALES OF ELECTRICITY		1,087,199,005	1,035,379,284	51,819,721
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,054,219	3,866,496	187,723
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	DA461	4,089,617	4,006,858	82,758
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	2,799,683	2,679,720	119,963
346 TRANSFORMER RENTALS	L 152	17,330	16,637	693
347 LINE RENTALS	D11	244,756	234,287	10,468
348 COGENERATION	L 482	1,108,042	1,056,736	51,306
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
351 FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
352 OTHER RENTALS	L 101	595,468	569,999	25,469
353 WATER LEASE	E10	46,876	44,705	2,170
354 TOTAL ACCOUNT 454		14,260,349	13,552,231	708,118
355				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	9,449,048	9,044,904	404,144
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	810,655	778,252	32,403
359 TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,323,021	908,073
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	499,412	499,412	0
364 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	6,407	6,132	275
368 TOTAL ACCOUNT 456		31,996,616	30,651,720	1,344,896
369				
370 TOTAL OTHER OPERATING REVENUES		54,400,801	52,077,305	2,323,495
371				
372 TOTAL OPERATING REVENUES		1,141,599,806	1,087,456,590	54,143,216

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,120,885	1,072,944	47,941
378 501 / FUEL	E10	83,319,430	79,461,476	3,857,954
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,555,797	415,395
383 TOTAL ACCOUNT 502		8,971,192	8,555,797	415,395
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,398,188	67,884
387 TOTAL ACCOUNT 505		1,466,072	1,398,188	67,884
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	206,742	197,899	8,843
390 TOTAL STEAM OPERATION EXPENSES		104,180,763	99,393,684	4,787,079
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,821	4,281
394 511 / STRUCTURES	D10	528,121	505,533	22,588
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,602,906	660,438
398 TOTAL ACCOUNT 512		14,263,344	13,602,906	660,438
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,912,087	238,488
402 TOTAL ACCOUNT 513		5,150,575	4,912,087	238,488
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,435,348	6,160,102	275,246
405		26,477,490	25,276,449	1,201,041
406 TOTAL STEAM GENERATION EXPENSES		130,658,253	124,670,132	5,988,121
407				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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 887	5,044,425	4,827,428	216,997
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(114,963)	(110,046)	(4,917)
414 OTHER	D10	6,027,446	5,769,647	257,799
415 TOTAL ACCOUNT 536		5,912,483	5,659,601	252,882
416				
417 537 / HYDRAULIC EXPENSES	D10	13,831,883	13,240,281	591,602
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,218,956	1,166,820	52,136
420 OTHER	E10	294,908	281,253	13,655
421 TOTAL ACCOUNT 538		1,513,864	1,448,073	65,791
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,205,873	4,983,213	222,660
424 540 / RENTS	D10	235,365	225,298	10,067
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		31,743,893	30,383,894	1,359,999
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	103,973	99,526	4,447
430 542 / STRUCTURES	D10	1,111,447	1,063,909	47,538
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	611,012	584,878	26,134
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,270,296	1,215,964	54,332
434 OTHER	E10	736,844	702,726	34,118
435 TOTAL ACCOUNT 544		2,007,140	1,918,690	88,450
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,149,325	2,057,396	91,929
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,982,897	5,724,400	258,497
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		37,726,790	36,108,294	1,618,496

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	651,133	623,283	27,850
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,265	207
448 OTHER	E10	61,242,350	58,406,635	2,835,715
449 TOTAL ACCOUNT 547		61,246,822	58,410,900	2,835,922
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,079,256	1,990,324	88,932
453 OTHER	E10	1,763,965	1,682,288	81,677
454 TOTAL ACCOUNT 548		3,843,221	3,672,612	170,609
455				
456 549 / MISCELLANEOUS EXPENSES	D10	754,795	722,512	32,283
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		66,495,971	63,429,307	3,066,664
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 888	0	0	0
463 552 / STRUCTURES	D10	374,422	358,408	16,014
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	60,759	58,160	2,599
466 OTHER	E10	57,103	54,459	2,644
467 TOTAL ACCOUNT 553		117,862	112,619	5,243
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,708,024	2,592,199	115,825
470 TOTAL OTHER POWER MAINT EXPENSES		3,200,308	3,063,226	137,082
471				
472 TOTAL OTHER POWER GENERATION EXP		69,696,279	66,492,533	3,203,746
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	411,573	392,516	19,057
477 OTHER PURCHASED POWER	E10	60,239,800	57,450,506	2,789,294
478 TOTAL ACCOUNT 555.0		60,651,373	57,843,022	2,808,351
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	185,038,490	176,470,621	8,567,869
482 TOTAL COGEN & SMALL POWER PROD		185,038,490	176,470,621	8,567,869
483				
484 TOTAL ACCOUNT 555		245,689,863	234,313,643	11,376,220
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,656	2,542	114
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	OODA	(1)	0	(1)
490 OTHER	D10	3,694,616	3,536,593	158,022
491 TOTAL ACCOUNT 557		3,694,615	3,536,594	158,022
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		249,387,134	237,852,779	11,534,355
494				
495 TOTAL PRODUCTION EXPENSES		487,468,456	465,123,740	22,344,717

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
496 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,666,674	2,552,400	114,274
502 561 / LOAD DISPATCHING	D12	4,340,214	4,154,579	185,635
503 562 / STATION EXPENSES	L 117	2,356,837	2,255,850	100,988
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	900,365	861,765	38,600
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,297,901	257,220
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,151	320
507 567 / RENTS	L 140	4,139,757	3,962,357	177,400
508				
509 TOTAL TRANSMISSION OPERATION		19,966,440	19,092,003	874,437
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	159,253	152,429	6,824
513 569 / STRUCTURES	L 112	844,655	808,522	36,133
514 570 / STATION EQUIPMENT	L 117	1,983,272	1,898,291	84,981
515 571 / OVERHEAD LINES	L 123+128+133	1,038,182	993,674	44,508
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,025,362	3,852,915	172,447
519				
520 TOTAL TRANSMISSION EXPENSES		23,991,802	22,944,918	1,046,884

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,795,049	3,631,726	163,322
527 581 / LOAD DISPATCHING	D80	3,569,600	3,426,916	142,683
528 582 / STATION EXPENSES	L 147	1,418,926	1,368,618	50,308
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,244,321	3,006,597	237,724
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,918,236	2,877,525	40,711
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	75,286	71,834	3,452
532 586 / METER EXPENSES	L 154	4,273,380	4,125,893	147,487
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	812,551	750,633	61,918
534 588 / MISCELLANEOUS EXPENSES	L 158	7,025,080	6,722,751	302,329
535 589 / RENTS	L 158	304,896	291,775	13,121
536 TOTAL DISTRIBUTION OPERATION		27,437,323	26,274,268	1,163,055
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,555,276)	(1,488,344)	(66,932)
540 591 / STRUCTURES	L 148	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,566,996	3,440,528	126,468
542 593 / OVERHEAD LINES	L 148+149	14,313,239	13,264,454	1,048,785
543 594 / UNDERGROUND LINES	L 150+151	793,699	782,626	11,073
544 595 / LINE TRANSFORMERS	L 152	26,965	25,887	1,078
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	545,918	520,888	25,030
546 597 / METERS	L 154	780,053	753,131	26,922
547 598 / MISCELLANEOUS PLANT	L 158	344,466	329,642	14,824
548 TOTAL DISTRIBUTION MAINTENANCE		18,816,060	17,628,813	1,187,247
549				
550 TOTAL DISTRIBUTION EXPENSES		46,253,383	43,903,081	2,350,302
551				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<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	545,309	516,293	29,016
554 902 / METER READING	CW902	1,517,644	1,188,344	329,300
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,419,258	12,943,790	475,468
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,933,650	3,706,146	227,504
557 905 / MISC EXPENSES	L 554+555+558	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,415,310	18,354,052	1,061,258
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	709,885	686,082	23,803
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,996	10,972
563 OTHER	DA908	6,677,761	6,456,879	220,882
564 TOTAL ACCOUNT 908		6,914,729	6,682,874	231,855
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	411,498	397,655	13,843
567 TOTAL CUST SERV & INFORMATN EXPENSES		8,463,905	8,179,253	284,652

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	75,333,524	71,899,402	3,434,122
575 921 / OFFICE SUPPLIES	LABOR	14,741,867	14,069,850	672,017
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,792,414)	(32,251,967)	(1,540,447)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,851,762	375,023
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,347	19,810
580 ALL RISK & MISCELLANEOUS	P110P	2,860,020	2,739,062	120,958
581 TOTAL ACCOUNT 924		3,323,177	3,182,409	140,768
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,728,540	32,191,005	1,537,535
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
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	1,996,542	1,911,148	85,394
592 ENERGY RELATED	E10	793,866	757,107	36,759
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,774	23,280
595 FERC OTHER	D11	23,538	22,531	1,007
596 FERC - OREGON HYDRO FEE	D10	163,353	156,366	6,987
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,516,115	302,280
603				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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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	3,845,121	3,669,839	175,282
607 931 / RENTS	L 172	0	0	0
608 TOTAL ADM & GEN OPERATION		134,159,551	126,984,520	7,175,031
609				
610 935 / GENERAL PLANT MAINTENANCE	L 172	6,112,016	5,849,989	262,027
611 TOTAL ADMIN & GENERAL EXPENSES		140,271,567	132,834,508	7,437,059
612				
613 416 / MERCHANDISING EXPENSE	E10	3,886,708	3,706,741	179,967
614 TOTAL OPER & MAINT EXPENSES		729,751,155	695,046,315	34,704,840
615				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	27,236,623	26,071,688	1,164,935
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,200,934	14,550,777	650,158
621 340-346 / OTHER PRODUCTION	L 99	16,502,614	15,796,782	705,832
622 TOTAL PRODUCTION PLANT		58,940,171	56,419,247	2,520,925
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	447,163	428,038	19,126
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,463,994	1,401,366	62,628
627 353 / STATION EQUIPMENT	L 117	7,763,036	7,430,399	332,637
628 354 / TOWERS & FIXTURES	L 123	3,146,505	3,011,927	134,579
629 355 / POLES & FIXTURES	L 128	4,731,779	4,528,459	203,320
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,833,962	4,626,662	207,300
631 359 / ROADS & TRAILS	L 138	3,082	2,950	132
632 TOTAL TRANSMISSION PLANT		22,389,522	21,429,801	959,721
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	18,403	17,990	412
636 361 / STRUCTURES & IMPROVEMENTS	L 146	761,432	720,786	40,647
637 362 / STATION EQUIPMENT	L 147	4,395,094	4,239,266	155,828
638 364 / POLES, TOWERS & FIXTURES	L 148	7,965,674	7,358,272	607,403
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,886,696	3,624,163	262,533
640 366 / UNDERGROUND CONDUIT	L 150	958,658	945,167	13,490
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,402,528	5,327,296	75,232
642 368 / LINE TRANSFORMERS	L 152	13,817,683	13,265,365	552,318
643 369 / SERVICES	L 153	1,520,842	1,447,077	73,765
644 370 / METERS	L 154	5,453,917	5,265,686	188,231
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	45,254	41,805	3,448
646 373 / STREET LIGHTING SYSTEMS	L 158	110,159	105,108	5,051
647 TOTAL DISTRIBUTION PLANT		44,336,338	42,357,981	1,978,357

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	2,350,860	2,250,077	100,783
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,550,939	4,355,836	195,103
654 392 / TRANSPORTATION EQUIPMENT	L 164	78,942	75,557	3,384
655 393 / STORES EQUIPMENT	L 165	81,705	78,202	3,503
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	357,889	342,546	15,343
657 395 / LABORATORY EQUIPMENT	L 167	575,290	550,627	24,663
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,368,926	3,224,497	144,429
660 398 / MISCELLANEOUS EQUIPMENT	L 170	338,951	324,419	14,531
661 TOTAL GENERAL PLANT		11,703,500	11,201,761	501,739
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
664 DEPR EXP BEFORE DISALLOWED COSTS		138,089,803	132,097,993	5,991,811
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,443)	(12,857)
667 TOTAL DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,317,382	6,046,879	270,503
671 HYDRAULIC PRODUCTION	L 96	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,317,382	6,046,879	270,503
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		144,110,886	137,861,429	6,249,457
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127
678				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
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	1,484,461	1,420,969	63,492
690 VALMY	L 97	1,013,060	969,731	43,329
691 BOARDMAN	L 97	210,303	201,308	8,995
692 OTHER-PRODUCTION PLANT	L 101	7,552,093	7,229,083	323,010
693 OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,638,041	252,423
694 OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,562,718	430,045
695 OTHER-GENERAL PLANT	L 172	2,011,937	1,925,684	86,253
696 SUB-TOTAL		28,155,081	26,947,534	1,207,547
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,830	4,623	207
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,212,657	2,212,657	0
702 STATE OF OREGON	CODA	220,883	0	220,883
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	774,242	0	774,242
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,660,203	1,583,330	76,873
710 IRRIGATION-PIC	CIDA	337,806	337,806	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
715				
716				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	0	0	0
720 STATE OF OREGON	CODA	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		167,068	0	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	25,883,234	24,773,598	1,109,637
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,618,919	8,223,583	395,336
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		34,502,153	32,997,180	1,504,973
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,843	13,072
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 776	(15,320,851)	(14,850,602)	(470,249)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(2,545,611)	(2,471,803)	(73,807)
740 STATE OF OREGON	L 815	0	0	0
741 OTHER STATES	L 856	(70,414)	(68,635)	(1,779)
742 TOTAL STATE INCOME TAXES		(2,616,024)	(2,540,438)	(75,586)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,141,599,806	1,087,456,590	54,143,216
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		729,751,155	695,046,315	34,704,840
749 DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
750 AMORTIZATION OF LIMITED TERM PLANT		6,317,382	6,046,879	270,503
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
753 REGULATORY DEBITS/CREDITS		167,068	0	167,068
754 TOTAL OPERATING EXPENSES		907,626,794	864,215,551	43,411,243
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		233,973,012	223,241,039	10,731,973
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,405,238	83,632,466	3,772,772
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,641,764	434,953
763 TOTAL INTEREST CHARGES		97,481,955	93,274,230	4,207,725
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		136,491,057	129,966,809	6,524,247
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(2,473,822)	(2,406,060)	(67,762)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		138,964,878	132,372,869	6,592,010
770				
771 FEDERAL TAX AT 35 PERCENT		48,637,707	46,330,504	2,307,203
772 ADD : FIN 48 ADJUSTMENT	L 771	(9,863,890)	(9,395,981)	(467,909)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	9,543,799	9,091,075	452,725
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		48,317,617	46,025,597	2,292,019
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(30,950,406)	(1,487,894)
781 SUM OF OTHER ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(63,638,468)	(60,876,200)	(2,762,269)
783				
784 TOTAL FEDERAL INCOME TAX		(15,320,851)	(14,850,602)	(470,249)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
785 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
786				
787 NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	136,491,057	129,966,809	6,524,247
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(30,950,406)	(1,487,894)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(181,824,195)	(173,931,999)	(7,892,196)
797				
798 INCOME SUBJECT TO OREGON TAX		(45,333,138)	(43,965,190)	(1,367,949)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,299,422)	(326,949)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		(34,695,101)	(33,845,903)	(849,198)
804 APPORTIONMENT FACTOR (0.045454550)		0	0	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		0	0	0
807				
808 OREGON TAX AT 6.6 PERCENT		0	0	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		0	0	0
812 ADD: FIN 48 ADJUSTMENT	L 807	(90,233)	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	107,860	0	0
814				
815 STATE INCOME TAX PAID - OREGON		0	0	0
816				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
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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	136,491,057	129,966,809	6,524,247
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 75B	(32,438,300)	(30,950,406)	(1,487,894)
825 STATE INCOME TAX ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
826				
827 INCOME SUBJECT TO IDAHO TAX		(45,333,138)	(43,965,190)	(1,367,949)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,835,875	2,321,786
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		27,088,931	25,289,394	1,799,537
833				
834 IDAHO TAX AT 5.9 PERCENT		1,598,247	1,492,074	106,173
835 LESS: INVESTMENT TAX CREDIT	P101P	4,045,000	3,871,587	173,413
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,446,753)	(2,379,513)	(67,240)
838 ADD: FIN 48 ADJUSTMENT	L 833	(1,774,567)	(1,656,681)	(117,886)
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	1,675,710	1,564,391	111,319
840 STATE INCOME TAX PAID - IDAHO		(2,545,611)	(2,471,803)	(73,807)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		(45,333,138)	(43,965,190)	(1,367,949)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		(27,068,730)	(26,546,482)	(522,249)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		(27,068,730)	(26,546,482)	(522,249)
852				
853 OTHER TAX AT 0.1 PERCENT		(27,069)	(26,546)	(522)
854 ADD: FIN 48 ADJUSTMENT	L 840	(30,078)	(29,205)	(872)
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(13,268)	(12,883)	(385)
856 OTHER STATES' INCOME TAX PAID		(70,414)	(68,635)	(1,779)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,282	12,702
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,631,555	208,192
862 536 / WATER FOR POWER	E10	867,724	827,546	40,178
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,123,952	273,630
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,342,069	59,966
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,619,490	161,726
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,544,611	743,693
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,503	4,178
869 542 / STRUCTURES	D10	819,437	784,389	35,048
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,917	15,501
871 544 / ELECTRIC PLANT	D10	1,461,086	1,398,594	62,492
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,881	64,203
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,060,284	181,422
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,604,895	925,115
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,328	28,611
877 548 / GENERATING EXPENSES	D10	2,391,546	2,289,257	102,289
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	383,140	17,119
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,312,725	148,019
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	202,136	193,490	8,646
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,896	2,989
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,411	18,561
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,797	30,196
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,988,522	178,215
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890	D10	3,286,975	3,146,388	140,587
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,146,546	140,594
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,024,245	1,256,626
894				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	9 <u>ALLOC/ SOURCE</u>	10 <u>TOTAL SYSTEM</u>	11 <u>IDAHO IPUC</u>	12 <u>OREGON OPUC</u>
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,193,793	2,099,783	94,010
899 561 / LOAD DISPATCHING	D12	2,729,039	2,612,316	116,723
900 562 / STATION EXPENSES	L 117	2,152,762	2,060,519	92,243
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,959	388,555	17,404
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		7,481,553	7,161,172	320,381
906 568 / SUPERVISION & ENGINEERING	L 140	81,017	77,545	3,472
907 569 / STRUCTURES	L 112	745,630	713,733	31,897
908 570 / STATION EQUIPMENT	L 117	1,814,736	1,736,977	77,759
909 571 / OVERHEAD LINES	L 123+128+133	724,448	693,390	31,058
910 573 / MISCELLANEOUS PLANT	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,365,831	3,221,645	144,186
912 TOTAL TRANSMISSION EXPENSES		10,847,384	10,382,817	464,567
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,300,981	3,158,921	142,060
916 581 / LOAD DISPATCHING	D60	3,495,366	3,355,650	139,716
917 582 / STATION EXPENSES	L 147	963,496	929,335	34,161
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,770,351	2,567,357	202,994
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,213,972	1,197,036	16,936
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 158	56,265	53,685	2,580
921 586 / METER EXPENSES	L 154	3,400,673	3,283,306	117,367
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	652,533	602,809	49,724
923 588 / MISCELLANEOUS EXPENSES	L 650	3,778,399	3,586,405	191,994
924 589 / RENTS	L 158	1,249	1,195	54
925 TOTAL DISTRIBUTION OPERATION		19,633,285	18,735,699	897,586

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2016

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	5,755	5,507	248
930 591 / STRUCTURES	L 148	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,881	495
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 150	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,185	11,746
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,306	514,622
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,533,006	1,412,207
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	644,685	22,367
951 908 / CUSTOMER ASSISTANCE	L 984	4,450,916	4,301,674	149,242
952 909 / INFORMATION & INSTRUCTIONAL	L 985	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	281,426	9,764
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,227,786	181,372
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 <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	46,632,653	44,505,712	2,126,941
963 921 / OFFICE SUPPLIES	PTDCAS	238,014	227,158	10,856
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	298,485	285,689	12,796
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	131,844	125,834	6,010
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	226,562	216,228	10,334
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,218,289	1,166,060	52,229
989 TOTAL ADMIN & GENERAL EXPENSES		48,745,847	46,526,681	2,219,166
990 TOTAL OPER & MAINT EXPENSES		134,073,502	127,962,494	6,111,008
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

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	2,377,083.0	2,275,413.0	101,670.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,377,083.0	2,275,413.0	101,670.0
998	RETAIL TRANSMISSION	D12	2,377,083.0	2,275,413.0	101,670.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,253,312.0	2,163,243.0	90,069.0
1000					
1001	ENERGY RELATED MWH				
1002	GENERATION LEVEL (PSP)	E10	15,489,954.0	14,772,720.0	717,234.0
1003	RETAIL MWH AT GENERATION LVL	E100	15,489,954.0	14,772,720.0	717,234.0
1004	CUSTOMER LEVEL	E99	14,273,330.0	13,607,494.0	665,836.0
1005					
1006	CUSTOMER RELATED FACTORS				
1007	369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008	370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009	902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010	903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011	904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

**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>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	7,257,965	7,017,891	240,074
1036 440-RETAIL SALES REVENUE	RETREV	1,047,510,306	997,528,298	49,982,008
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	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
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&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	5,128,102,190	4,908,256,014	219,846,176
1048 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,435,813	3,891,842
1049 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,330,813,233	102,929,576
1050 PLANT - GEN FLT (390,391,397&398)	P3908	223,904,654	214,305,667	9,598,986
1051 PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,248,926,802	235,105,195
1052 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	585,592,856	558,505,043	27,087,813
1053 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,435,813	3,891,842
1054 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,550,972	6,092,201
1055 REV - RETAIL, RESALE & WHEELING	FMREV	1,094,886,712	1,042,672,683	52,214,029
1056 O&M - ALL EXCEPT FUEL	O&M M	579,272,420	551,514,339	27,758,081
1057 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,617,988	35,515,338
1058 O&M - TOTAL (NOT USED)	OM401	729,751,155	695,046,315	34,704,840

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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%	95.72%	4.28%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.72%	4.28%
1064 RETAIL TRANSMISSION	D12	100.00%	95.72%	4.28%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.00%	4.00%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.37%	4.63%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37%	4.63%
1070 CUSTOMER LEVEL	E99	100.00%	95.34%	4.66%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1080					
1081	DIRECT ASSIGNMENTS				
1082	252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092	362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095	366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.69%	3.31%
1102	440-RETAIL SALES REVENUE	RETREV	100.00%	95.23%	4.77%
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, 2016

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%	95.44%	4.56%
1112 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.77%	4.23%
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%	95.44%	4.56%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.23%	4.77%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.21%	4.79%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.72%	4.28%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.24%	4.76%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2016 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

MARCH 2017

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ELECTRIC PLANT-IN-SERVICE

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2016**

Acct	Account Description	Dec 2015 Balance	Jan 2016 Balance	Feb 2016 Balance	Mar 2016 Balance	Apr 2016 Balance	May 2016 Balance	June 2016 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	29,759,682.21	29,761,155.17	30,011,135.54	30,015,084.23	30,015,161.11	30,017,514.75	30,011,068.50
303	Misc Intangible Plant	28,493,796.88	28,409,221.53	28,458,464.61	28,639,901.36	28,835,748.66	28,859,462.10	28,537,919.87
TOTAL	INTANGIBLE PLANT	58,259,182.10	58,176,079.71	58,475,303.16	58,660,688.60	58,856,612.78	58,882,679.86	58,554,691.38
310	Land Owned in Fee-Thermal	1,730,470.51	1,730,470.51	1,730,470.51	1,730,470.51	1,722,421.20	1,722,421.20	1,722,421.20
311	Structures & Improve-Thermal	153,408,728.55	153,141,390.52	153,211,206.93	153,060,561.07	153,060,781.89	153,585,950.57	152,088,009.21
312	Boiler Plant Equip - Scrubbers	682,889,150.00	684,143,414.04	686,282,166.51	686,558,182.97	687,225,921.34	691,784,900.22	695,356,865.13
314	Turbogenerator Units	162,544,078.44	162,457,804.23	163,201,733.84	163,262,088.08	163,120,656.56	163,403,534.37	163,900,119.49
315	Access Elec Equip-Thermal	70,701,789.01	70,912,157.13	70,937,700.83	70,851,255.80	70,844,913.32	70,497,464.69	70,836,243.04
316	Misc Power Plant Equip-Thermal	17,503,885.25	17,545,887.78	17,207,234.21	17,201,338.88	18,250,619.83	18,299,763.13	18,709,131.75
TOTAL	STEAM PRODUCTION PLANT	1,088,778,101.76	1,089,931,124.21	1,092,570,512.83	1,092,663,897.31	1,094,225,314.14	1,099,294,034.18	1,102,612,789.82
330	Land & Land Rights - Hydro	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79	31,223,913.79
331	Structures & Improvement-Hydro	175,996,370.50	177,161,849.05	177,250,884.90	177,413,800.16	177,256,490.68	177,309,998.56	177,470,416.28
332	Reservoirs, Dams & Waterways	269,959,841.89	269,983,055.41	269,989,647.01	270,040,326.40	270,205,931.27	270,219,211.53	270,184,906.95
333	Water Wheels, Turbines & Gens	211,679,355.31	211,930,547.59	221,316,931.69	221,899,173.75	219,452,654.61	219,584,826.98	219,995,972.95
334	Access Electric Equip-Hydro	58,474,320.28	58,476,910.74	58,905,629.45	59,279,340.10	59,574,027.44	59,699,115.19	59,709,254.53
335	Misc Power Plant Equip-Hydro	22,796,263.57	22,890,354.89	23,014,627.44	23,095,954.19	23,185,685.75	23,232,626.23	23,255,402.17
336	Roads, Railroads & Bridges	10,880,501.98	10,881,477.02	10,881,477.02	10,881,477.02	10,881,477.02	10,881,477.02	10,881,477.02
TOTAL	HYDRO PRODUCTION PLANT	781,010,567.32	782,548,108.49	792,583,111.30	793,833,985.41	791,780,180.56	792,151,169.30	792,721,343.69
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	142,711,065.06	142,744,733.64	142,748,685.62	142,748,685.62	142,760,762.34	142,762,445.10	142,793,526.72
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	10,452,546.60	10,452,546.61
343	Prime Movers	218,960,891.49	218,961,296.90	219,219,397.21	218,960,545.50	218,960,545.50	218,984,453.02	219,047,429.32
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	91,098,987.69	91,098,987.69	91,103,745.60	91,103,902.95	91,103,902.95	91,157,363.91	91,157,363.91
346	Misc Power Plant Equip-Other	6,010,475.15	6,031,988.37	6,035,684.95	6,035,904.80	6,035,904.80	6,054,837.26	6,054,837.26
TOTAL	OTHER PRODUCTION PLANT	538,455,849.00	538,511,436.21	538,781,942.99	538,523,468.48	538,535,545.20	538,633,528.90	538,727,586.83
350	Land Owned In Fee - Transm Sta	36,379,078.00	36,381,113.61	36,364,709.28	36,364,709.28	36,363,337.43	36,363,634.04	36,364,923.18
352	Structures & Improve-Transm	77,780,245.72	77,770,706.49	77,750,931.98	77,745,474.91	78,710,064.01	78,672,972.73	78,849,142.09
353	Station Equip - Transmission	407,602,629.96	405,971,077.05	406,005,102.30	405,484,292.36	403,896,863.73	404,313,857.98	408,814,981.58
354	Towers & Fixtures-Transmission	184,628,054.44	184,629,486.45	184,620,487.59	184,557,557.76	184,712,934.18	184,728,582.40	186,224,443.13
355	Poles & Fixtures-Transmission	158,380,196.64	158,674,047.98	158,843,164.60	158,817,374.31	161,136,508.78	161,746,197.23	163,186,259.58
356	Ovrhd Conductors/Devc-Transm	211,904,657.93	211,967,976.01	212,066,387.58	211,803,330.44	212,167,522.20	212,901,409.18	214,219,224.24
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
TOTAL	TRANSMISSION PLANT	1,077,065,128.87	1,075,784,673.77	1,076,041,049.51	1,075,163,005.24	1,077,377,496.51	1,079,116,919.74	1,088,049,239.98

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2016**

Acct	Account Description	Dec 2015 Balance	Jan 2016 Balance	Feb 2016 Balance	Mar 2016 Balance	Apr 2016 Balance	May 2016 Balance	June 2016 Balance
360	Land & Land Rights-Distrib	5,300,524.80	5,305,407.78	5,305,407.78	5,310,865.08	5,310,865.08	5,302,831.13	5,379,525.28
361	Structures/Improvements-Distrib	34,175,351.84	34,228,544.30	34,322,021.60	34,344,288.77	34,398,173.49	34,346,187.90	34,613,315.28
362	Station Equipment-Distribution	216,853,728.15	217,011,323.11	217,950,588.74	218,294,640.05	219,837,517.23	219,511,078.55	220,104,803.12
TOTAL	SUBSTATION EQUIPMENT	256,329,604.79	256,545,275.19	257,578,018.12	257,949,793.90	259,546,555.80	259,160,097.58	260,097,643.68
364	Poles Towers & Fixtures-Distri	246,985,666.24	246,776,155.50	247,796,771.66	248,994,763.17	249,677,537.11	250,130,743.77	250,489,962.66
365	Ovrhd Conductors/Devices-Distr	129,331,468.81	129,191,317.17	130,475,997.05	130,715,558.47	130,721,747.44	130,850,654.34	130,636,695.01
366	Underground Conduit	48,322,608.41	47,954,300.62	48,019,373.67	48,169,489.68	48,331,470.82	48,272,610.21	48,213,764.66
367	Undergrmd Conductors & Devices	230,143,166.97	229,023,546.89	229,181,774.49	229,387,399.41	229,985,288.24	230,632,667.67	232,195,430.76
368	Line Transformers	515,652,279.89	516,114,691.73	518,327,328.18	520,987,432.38	522,450,488.27	524,680,189.35	527,194,355.85
369	Services	58,770,763.63	58,768,258.07	58,833,688.38	58,947,676.61	59,010,290.27	59,096,879.47	59,131,116.27
37000	Meters	16,978,858.07	17,034,776.10	17,049,712.77	17,069,757.42	15,658,929.63	15,684,793.59	15,980,551.18
37010	Meters - AMI	68,268,601.04	68,287,304.09	68,901,738.89	66,328,203.48	68,241,635.98	67,557,419.51	67,785,094.08
371	Installations On Cust Premise	2,954,459.08	2,956,332.44	2,962,565.41	2,966,865.99	2,971,172.84	2,972,983.07	2,971,209.37
373	Street Lighting & Signal Syst	4,543,249.72	4,549,154.61	4,558,869.12	4,558,433.71	4,558,403.45	4,560,846.02	4,567,624.43
TOTAL	DISTRIBUTION LINES	1,321,951,121.86	1,320,655,837.22	1,326,107,819.62	1,328,125,580.32	1,331,606,964.05	1,334,439,787.00	1,339,165,804.27
389	Land & Land Rights-General	16,578,583.20	16,578,583.20	17,222,487.74	17,222,487.74	17,176,342.81	17,176,342.81	17,176,342.81
390	Structures/Improve-CHQ Bldg	110,924,654.65	111,845,703.46	112,073,117.78	112,116,188.21	112,008,787.93	112,029,999.26	112,036,055.77
391	Office Furniture	46,692,081.09	46,850,660.59	46,958,499.65	47,503,773.89	48,028,369.25	48,346,812.39	48,695,389.06
392	Transp Equip - Automobiles	75,878,864.60	75,908,507.70	75,616,561.52	76,368,463.15	76,781,602.02	75,300,484.01	75,298,012.01
393	Stores Equipment	2,255,402.62	2,549,227.23	2,551,169.06	2,450,397.09	2,450,402.13	2,476,349.16	2,476,349.16
394	Tools, Shop & Garage Equipment	8,021,555.24	8,033,483.20	8,099,358.23	8,122,083.89	8,158,523.18	8,066,186.11	8,052,142.96
395	Laboratory Equipment	12,703,817.61	12,710,955.88	12,793,952.46	12,801,533.46	12,861,120.34	12,877,448.81	12,824,698.57
396	Power Operated Equipment	15,082,035.78	15,092,900.27	14,917,122.37	14,917,155.25	14,917,155.25	14,483,962.18	14,486,936.00
397	Comm Equip - Microwave	55,415,199.85	55,509,886.58	55,559,106.38	55,573,799.87	54,738,365.44	55,015,395.29	55,282,782.08
398	Miscellaneous Equip-Other	5,967,704.79	5,990,276.59	6,042,321.41	6,092,014.38	6,119,664.62	6,142,984.11	6,150,246.69
TOTAL	GENERAL EQUIPMENT PLANT	349,519,899.43	351,070,184.70	351,833,696.60	353,167,896.93	353,240,332.97	351,965,964.13	352,478,955.11
ELECTRIC PLANT W/O ARO		5,471,369,455.13	5,473,222,719.50	5,493,971,454.13	5,498,088,316.19	5,505,169,002.01	5,513,644,180.69	5,532,408,054.76
317	Asset Retire Cost Steam Prod	13,930,061.15	14,879,394.36	14,879,394.36	14,879,394.36	14,879,394.36	14,879,394.36	14,879,394.36
374	Asset Retirement Cost-Distr	164,191.04	164,191.04	164,191.04	164,191.04	164,191.04	164,191.04	164,191.04
TOTAL	ASSET RETIREMENT	14,094,252.19	15,043,585.40	15,043,585.40	15,043,585.40	15,043,585.40	15,043,585.40	15,043,585.40
TOTAL ELECTRIC PLANT IN SERVICE		5,485,463,707.32	5,488,266,304.90	5,509,015,039.53	5,513,131,901.59	5,520,212,587.41	5,528,687,766.09	5,547,451,640.16

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2016

Acct	Account Description	Jul 2016 Balance	Aug 2016 Balance	Sep 2016 Balance	Oct 2016 Balance	Nov 2016 Balance	Dec 2016 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	30,017,582.76	30,033,841.29	30,032,675.03	30,032,675.03	30,032,675.03	30,032,675.03	389,772,925.68	29,982,532.74
303	Misc Intangible Plant	28,031,426.25	26,169,276.63	26,522,268.16	26,203,645.80	26,379,067.72	22,702,224.69	358,242,424.26	27,557,109.56
TOTAL	INTANGIBLE PLANT	58,054,712.02	58,208,820.93	56,560,646.20	56,242,023.84	56,417,445.76	52,740,602.73	748,089,489.07	57,545,345.31
310	Land Owned in Fee-Thermal	1,722,421.20	1,722,421.20	1,722,421.20	1,722,421.20	1,722,421.20	1,722,421.20	22,423,672.84	1,724,897.91
311	Structures & Improve-Thermal	152,201,656.59	152,217,372.70	151,314,542.30	151,461,264.33	151,449,032.72	151,560,962.02	1,981,761,459.40	152,443,189.18
312	Boiler Plant Equip - Scrubbers	696,361,238.84	696,104,182.22	695,530,010.46	697,326,989.73	700,205,149.54	758,144,424.69	9,057,912,595.69	696,762,507.36
314	Turbogenerator Units	163,824,244.48	163,745,409.14	163,130,594.14	164,020,958.20	164,331,973.13	165,721,669.34	2,126,664,863.44	163,589,604.88
315	Access Elec Equip-Thermal	71,075,053.77	71,293,307.07	71,372,272.08	71,843,458.25	71,992,652.31	72,133,547.01	925,291,814.31	71,176,293.41
316	Misc Power Plant Equip-Thermal	18,521,146.96	18,533,373.62	17,492,188.47	17,480,502.98	17,464,954.71	17,503,531.46	231,713,559.03	17,824,119.93
TOTAL	STEAM PRODUCTION PLANT	1,103,705,761.84	1,103,616,065.95	1,100,562,028.65	1,103,855,594.69	1,107,166,183.61	1,166,786,555.72	14,345,767,964.71	1,103,520,612.67
330	Land & Land Rights - Hydro	31,234,833.92	31,464,018.64	31,430,533.05	31,431,346.98	31,445,034.13	31,444,838.32	407,018,001.57	31,309,077.04
331	Structures & Improvement-Hydro	177,619,166.39	177,825,078.89	177,825,078.77	177,890,055.08	178,261,088.06	179,022,985.90	2,308,205,946.22	177,554,303.56
332	Reservoirs, Dams & Waterways	270,191,010.69	270,241,966.08	270,694,450.77	270,845,664.05	270,848,512.62	271,762,158.46	3,515,166,683.13	270,397,437.16
333	Water Wheels, Turbines & Gens	220,000,942.95	234,943,989.43	235,502,256.32	235,522,439.79	239,659,035.67	241,657,340.57	2,933,145,467.61	225,626,574.43
334	Access Electric Equip-Hydro	59,689,220.27	58,675,011.30	58,676,445.12	58,660,602.70	59,349,458.55	60,377,084.70	769,546,420.37	59,195,878.49
335	Misc Power Plant Equip-Hydro	23,313,008.47	24,150,470.43	24,201,672.63	24,229,490.74	24,311,531.65	24,514,472.83	306,191,560.99	23,553,197.00
336	Roads, Railroads & Bridges	10,878,883.39	10,842,583.77	10,842,583.77	10,842,583.77	10,842,583.77	10,842,583.77	141,261,166.34	10,866,243.56
TOTAL	HYDRO PRODUCTION PLANT	792,927,066.08	808,045,801.54	809,173,020.43	809,422,183.11	814,717,244.45	819,621,464.55	10,380,535,246.23	798,502,711.24
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	142,796,812.74	142,796,812.74	142,761,821.12	142,899,397.51	143,092,560.42	143,167,990.35	1,856,785,298.98	142,829,638.38
342	Fuel Holders, Produces & Acces	10,452,546.61	10,452,546.61	10,452,546.61	10,452,546.61	10,452,546.61	10,452,546.60	135,883,105.86	10,452,546.60
343	Prime Movers	219,049,626.04	219,037,219.60	219,037,219.60	219,037,219.60	219,110,940.93	229,873,751.30	2,858,240,536.01	219,864,656.62
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	91,157,363.91	91,157,363.91	91,158,935.98	91,241,130.44	91,087,775.18	91,146,850.83	1,184,773,674.95	91,136,436.53
346	Misc Power Plant Equip-Other	6,054,837.26	6,057,719.83	6,057,719.83	6,069,823.27	6,073,184.05	6,240,366.12	78,813,282.95	6,062,560.23
TOTAL	OTHER PRODUCTION PLANT	538,733,069.57	538,723,545.70	538,690,126.15	538,922,000.44	539,038,890.20	550,103,388.21	7,014,380,377.88	539,567,721.37
350	Land Owned In Fee - Transm Sta	36,357,911.86	36,355,842.85	36,371,364.66	36,371,364.66	36,371,792.44	37,193,222.25	473,603,003.54	36,431,000.27
352	Structures & Improve-Transm	78,945,477.00	78,931,023.34	78,960,195.46	79,054,276.86	80,052,789.14	79,539,883.02	1,022,763,182.75	78,674,090.98
353	Station Equip - Transmission	408,180,818.17	408,178,849.85	408,215,045.04	407,974,902.78	409,180,231.25	411,289,120.26	5,295,107,772.31	407,315,982.49
354	Towers & Fixtures-Transmission	186,307,963.35	186,248,834.51	185,146,384.24	185,084,164.45	185,088,574.75	198,102,598.56	2,420,080,065.81	186,160,005.06
355	Poles & Fixtures-Transmission	164,024,037.39	164,262,931.99	166,493,977.78	166,633,008.32	168,202,092.10	175,172,642.86	2,125,572,439.56	163,505,572.27
356	Ovrhd Conductors/Devc-Transm	213,425,324.01	213,782,387.55	213,839,753.39	214,363,145.98	214,842,956.38	219,214,808.06	2,776,498,882.95	213,576,837.15
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	1,087,631,797.96	1,088,150,136.27	1,089,416,986.75	1,089,871,129.23	1,094,128,702.24	1,120,902,541.19	14,118,698,807.26	1,086,053,754.40

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2016

Acct	Account Description	Jul 2016 Balance	Aug 2016 Balance	Sep 2016 Balance	Oct 2016 Balance	Nov 2016 Balance	Dec 2016 Balance	Total	13-Month Average
360	Land & Land Rights-Distrib	5,379,525.28	5,377,043.22	5,377,043.22	5,377,219.16	5,377,219.16	5,947,971.45	70,051,448.42	5,388,572.96
361	Structures/Improvements-Distrib	34,588,490.64	34,739,708.72	35,153,992.48	35,544,059.59	35,580,924.40	36,984,366.38	453,019,425.39	34,847,648.11
362	Station Equipment-Distribution	218,930,748.00	218,258,506.11	218,639,932.17	218,258,452.54	219,754,843.75	222,356,863.85	2,845,763,025.37	218,904,848.11
TOTAL	SUBSTATION EQUIPMENT	258,898,763.92	258,375,258.05	259,170,967.87	259,179,731.29	260,712,987.31	265,289,201.68	3,368,833,899.18	259,141,069.18
364	Poles Towers & Fixtures-Distri	251,117,229.53	251,922,740.20	252,205,917.91	252,532,565.79	253,588,566.20	256,158,911.86	3,258,377,531.60	250,644,425.51
365	Ovrhd Conductors/Devices-Distr	130,185,808.42	130,566,280.53	130,152,855.01	130,115,883.81	130,425,831.15	131,275,339.97	1,694,645,437.18	130,357,341.32
366	Underground Conduit	48,179,103.02	48,702,214.22	49,177,312.39	48,892,329.39	49,161,247.42	49,794,767.90	631,190,592.41	48,553,122.49
367	Undergrnd Conductors & Devices	233,479,583.21	235,690,165.04	237,857,993.77	237,413,871.13	239,050,088.57	243,650,262.98	3,037,691,239.13	233,668,556.86
368	Line Transformers	528,541,611.83	530,379,267.93	532,304,665.10	533,841,203.83	535,577,403.52	536,550,475.11	6,842,601,392.94	526,353,953.30
369	Services	59,282,077.99	59,334,094.47	59,437,952.71	59,495,198.83	59,643,354.11	59,471,387.15	769,222,737.96	59,170,979.84
37000	Meters	16,037,254.38	16,125,742.01	16,186,407.78	16,263,177.77	16,322,174.54	16,367,348.66	212,759,483.90	16,366,114.15
37010	Meters - AMI	68,270,941.28	68,775,134.82	69,288,221.23	69,827,594.84	70,246,815.19	70,892,205.95	892,670,910.38	68,666,993.11
371	Installations On Cust Premise	2,970,196.81	2,983,247.37	2,986,086.81	2,993,381.50	2,997,315.45	3,016,976.48	38,702,792.62	2,977,137.89
373	Street Lighting & Signal Syst	4,566,985.48	4,570,726.53	4,571,309.14	4,572,853.19	4,571,154.06	4,500,453.14	59,250,062.60	4,557,697.12
TOTAL	DISTRIBUTION LINES	1,342,630,791.95	1,349,049,613.12	1,354,168,721.85	1,355,948,060.08	1,361,583,950.21	1,371,678,129.20	17,437,112,180.72	1,341,316,321.59
389	Land & Land Rights-General	17,176,342.81	17,176,342.81	17,176,342.81	17,176,342.81	17,175,955.68	17,175,955.68	222,188,452.91	17,091,419.45
390	Structures/Improve-CHQ Bldg	112,141,427.39	112,095,978.83	112,190,523.09	112,315,992.12	112,887,957.39	118,449,352.46	1,463,115,738.34	112,547,364.49
391	Office Furniture	48,702,078.07	48,829,156.27	51,151,521.25	51,586,569.88	51,892,370.71	49,081,868.54	634,319,150.64	48,793,780.82
392	Transp Equip - Automobiles	75,444,748.11	75,862,764.68	76,497,705.48	77,430,375.46	77,416,477.30	81,429,700.32	995,284,266.36	76,560,328.18
393	Stores Equipment	2,478,379.16	2,478,379.16	2,472,827.27	2,475,924.50	2,475,924.50	2,619,997.12	32,210,728.16	2,477,748.32
394	Tools, Shop & Garage Equipment	8,092,654.00	8,118,088.79	8,207,690.60	8,510,009.97	8,665,591.19	8,666,166.23	106,813,533.59	8,216,425.66
395	Laboratory Equipment	12,909,989.57	13,002,346.12	13,026,236.95	13,069,184.65	13,409,994.11	13,022,365.26	168,013,643.79	12,924,126.45
396	Power Operated Equipment	14,559,291.14	14,568,692.05	14,568,692.05	14,568,692.05	14,568,692.05	15,085,037.33	191,816,363.77	14,755,104.91
397	Comm Equip - Microwave	57,157,688.93	57,651,316.31	57,667,011.33	57,837,914.81	58,330,553.57	56,593,211.75	732,332,232.19	56,333,248.63
398	Miscellaneous Equip-Other	6,231,644.21	6,366,317.84	6,394,691.14	6,405,883.39	6,518,288.27	6,571,337.27	80,993,374.71	6,230,259.59
TOTAL	GENERAL EQUIPMENT PLANT	354,894,243.39	356,149,382.86	359,353,241.97	361,376,889.64	363,341,804.77	368,694,991.96	4,627,087,484.46	355,929,806.50
ELECTRIC PLANT W/O ARO		5,537,476,206.73	5,560,318,624.42	5,567,095,739.87	5,574,817,612.32	5,597,107,208.55	5,715,816,875.24	72,040,505,449.51	5,541,577,342.26
317	Asset Retire Cost Steam Prod	14,879,394.36	14,879,394.36	14,879,394.36	15,225,042.56	15,225,042.56	15,311,883.37	193,606,578.88	14,892,813.76
374	Asset Retirement Cost-Distr	164,191.04	164,191.04	164,191.04	164,191.04	164,191.04	164,191.04	2,134,483.52	164,191.04
TOTAL	ASSET RETIREMENT	15,043,585.40	15,043,585.40	15,043,585.40	15,389,233.60	15,389,233.60	15,476,074.41	195,741,062.40	15,057,004.80
TOTAL ELECTRIC PLANT IN SERVICE		5,552,519,792.13	5,575,362,209.82	5,582,139,325.27	5,590,206,845.92	5,612,496,442.15	5,731,292,949.65	72,236,246,511.91	5,556,634,347.06

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

<u>FERC</u> <u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>BALANCE AS OF YEAR END</u> <u>2015</u>	<u>BALANCE AS OF YEAR END</u> <u>2016</u>	<u>AVERAGE OF ENDING</u> <u>BALANCES</u>	<u>ESTIMATED 13-MONTH</u> <u>AVERAGE (1)</u>
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	36,379,078	37,193,222	36,786,150	36,431,000
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	36,379,078	37,193,222	36,786,150	36,431,000
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	77,779,588	79,539,225	78,659,406	78,673,433
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	77,780,246	79,539,883	78,660,064	78,674,091
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	407,491,036	411,177,527	409,334,281	407,204,389
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	407,602,630	411,289,120	409,445,875	407,315,982
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	184,628,054	198,102,599	191,365,327	186,160,005
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	184,628,054	198,102,599	191,365,327	186,160,005
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	158,346,355	175,138,801	166,742,578	163,471,731
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	158,380,197	175,172,643	166,776,420	163,505,572
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	211,878,163	219,188,313	215,533,238	213,550,342
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	211,904,658	219,214,808	215,559,733	213,576,837

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

<u>FERC</u> <u>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>BALANCE AS OF YEAR END</u> <u>2015</u>	<u>BALANCE AS OF YEAR END</u> <u>2016</u>	<u>AVERAGE OF ENDING</u> <u>BALANCES</u>	<u>ESTIMATED 13-MONTH</u> <u>AVERAGE (1)</u>
35					
36	359 / ROADS & TRAILS				
37	TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
38	DIRECT ASSIGNMENT	-	-	-	-
39	TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
40					
41					
42	TOTAL TRANSMISSION PLANT	1,077,065,129	1,120,902,541	1,098,983,835	1,086,053,754
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

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END		AVERAGE OF ENDING	ESTIMATED 13-MONTH
		2015	2016	BALANCES	AVERAGE (1)
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>ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>BALANCE AS OF YEAR END</u> <u>2015</u>	<u>BALANCE AS OF YEAR END</u> <u>2016</u>	<u>13-MONTH</u> <u>AVERAGE</u>
5	SUBFUNCTION			
6	360 / LAND & LAND RIGHTS			
7	TOTAL ACCOUNT 360	5,300,525	5,947,971	5,388,573
8				
9	361 / STRUCTURES & IMPROVEMENTS			
10	TOTAL ACCOUNT 361	34,175,352	36,984,366	34,847,648
11				
12	362 / STATION EQUIPMENT			
13	TOTAL ACCOUNT 362	216,853,728	222,356,864	218,904,848
14				
15	TOTAL	256,329,605	265,289,202	259,141,069



DISTRIBUTION LINE INVESTMENT

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

Year End			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	236,613,191	19,545,721	256,158,912
Account 365	122,399,952	8,875,388	131,275,340
Account 366	49,111,697	683,071	49,794,768
Account 367	240,258,034	3,392,229	243,650,263
Account 369	56,597,017	2,874,370	59,471,387
Account 370	84,220,958	3,038,596	87,259,555
Account 371	2,788,954	228,022	3,016,976
Account 373	4,291,616	208,837	4,500,453
TOTAL	796,281,419	38,846,236	835,127,654

13 Month Average			
DESCRIPTION	IDAHO	OREGON	TOTAL
Account 364	231,532,161	19,112,264	250,644,426
Account 365	121,552,161	8,805,180	130,357,341
Account 366	47,869,877	683,246	48,553,122
Account 367	230,414,665	3,253,892	233,668,557
Account 369	56,301,024	2,869,956	59,170,980
Account 370	80,871,585	2,890,896	83,762,481
Account 371	2,750,274	226,864	2,977,138
Account 373	4,348,732	208,965	4,557,697
TOTAL	775,640,480	38,051,262	813,691,742

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$1,812,698) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,812,698) (D)

(A) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
(B)	\$239,381,914	\$239,381,914	\$0

(C) Effect of Other Allocators

	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
(D)	\$239,381,914	\$237,569,216	(\$1,812,698)

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/16

FERC Account	Reserve Balance @ 12/31/2015	Reserve Balance @ 1/31/2016	Reserve Balance @ 2/29/2016	Reserve Balance @ 3/31/2016	Reserve Balance @ 4/30/2016	Reserve Balance @ 5/31/2016	Reserve Balance @ 6/30/2016
302	(10,345,749.17)	(10,434,203.37)	(10,522,657.57)	(10,611,482.85)	(10,700,320.71)	(10,789,158.68)	(10,877,998.43)
303	(15,301,985.39)	(15,541,113.34)	(16,009,622.35)	(16,483,930.09)	(16,961,261.78)	(17,441,857.59)	(17,575,512.50)
Total Accumulated Amortization Reserve (Account 111)	(25,647,734.56)	(25,975,316.71)	(26,532,279.92)	(27,095,412.94)	(27,661,582.49)	(28,231,016.27)	(28,453,510.93)
310	(266,646.56)	(268,619.42)	(270,592.28)	(272,565.14)	(274,538.00)	(276,502.81)	(278,467.62)
311	(103,947,790.42)	(104,183,928.50)	(104,399,636.44)	(104,483,503.10)	(104,694,206.78)	(104,910,431.76)	(105,135,981.52)
312	(312,905,856.89)	(314,032,310.17)	(315,405,031.55)	(316,511,183.71)	(317,769,027.45)	(319,308,780.53)	(321,032,565.59)
314	(66,288,457.05)	(66,657,609.07)	(66,984,595.66)	(67,373,677.17)	(67,719,533.31)	(67,955,712.44)	(68,124,111.97)
315	(46,151,764.69)	(46,236,824.43)	(46,317,788.04)	(46,388,452.12)	(46,466,621.09)	(46,551,848.53)	(46,601,173.00)
316	(5,463,850.55)	(5,518,074.84)	(5,180,147.74)	(5,228,912.24)	(5,273,742.70)	(5,309,276.61)	(5,363,243.35)
Total Steam Production	(535,024,366.16)	(536,897,366.43)	(538,557,791.71)	(540,258,293.48)	(542,197,669.33)	(544,312,552.68)	(546,535,543.05)
331	(89,110,870.40)	(89,419,803.16)	(89,762,701.46)	(90,106,708.55)	(90,528,721.07)	(90,888,054.50)	(91,236,648.33)
332	(173,333,221.26)	(173,696,122.46)	(174,063,266.39)	(174,429,886.90)	(174,797,104.02)	(175,096,261.85)	(175,408,263.15)
333	(108,648,539.77)	(108,948,965.16)	(109,249,505.88)	(109,563,053.89)	(108,773,261.63)	(109,055,289.44)	(109,368,507.58)
334	(18,441,464.90)	(18,553,188.47)	(18,663,855.30)	(18,774,531.17)	(18,980,734.36)	(19,132,976.95)	(19,258,054.58)
335	(8,660,261.18)	(8,707,506.56)	(8,748,404.39)	(8,795,297.63)	(8,834,645.21)	(8,881,605.23)	(8,921,356.18)
336	(4,434,955.61)	(4,455,790.25)	(4,476,626.50)	(4,497,462.75)	(4,518,299.00)	(4,539,135.25)	(4,559,971.50)
Total Hydro Production	(402,629,313.12)	(403,781,376.06)	(404,964,359.92)	(406,166,940.89)	(406,432,765.29)	(407,593,323.22)	(408,752,801.32)
341	(15,393,376.87)	(15,738,651.92)	(16,084,008.34)	(16,429,374.31)	(16,774,740.28)	(17,120,135.44)	(17,465,534.66)
342	(2,018,562.88)	(2,044,479.18)	(2,070,395.48)	(2,096,311.78)	(2,122,228.08)	(2,148,144.38)	(2,174,060.68)
343	(37,593,519.92)	(38,206,899.67)	(38,820,280.51)	(39,431,950.14)	(40,045,328.96)	(40,656,975.28)	(41,270,418.45)
344	(20,302,580.12)	(20,438,686.61)	(20,574,793.10)	(20,710,899.59)	(20,847,006.08)	(20,983,112.57)	(21,119,219.06)
345	(13,545,082.31)	(13,781,431.13)	(14,017,779.95)	(14,254,140.94)	(14,490,502.34)	(14,714,863.74)	(14,951,361.91)
346	(1,341,817.92)	(1,358,547.02)	(1,375,336.00)	(1,392,135.42)	(1,408,935.46)	(1,425,735.50)	(1,442,588.36)
Total Other Production	(90,194,940.02)	(91,568,695.53)	(92,942,593.38)	(94,314,812.18)	(95,688,741.20)	(97,048,966.91)	(98,423,183.12)
Total Production	(1,027,848,619.30)	(1,032,247,438.02)	(1,036,464,745.01)	(1,040,740,046.55)	(1,044,319,175.82)	(1,048,954,842.81)	(1,053,711,527.49)
352	(25,617,486.16)	(25,663,528.15)	(25,769,852.97)	(25,884,854.31)	(25,842,993.52)	(25,960,532.95)	(26,039,762.44)
353	(110,697,685.94)	(109,121,925.54)	(109,691,463.64)	(109,525,816.30)	(109,889,079.25)	(110,462,021.65)	(111,444,533.78)
Total Transmission Stations	(136,315,172.10)	(134,785,453.69)	(135,461,316.61)	(135,410,670.61)	(135,732,072.77)	(136,422,554.60)	(137,484,296.22)
350	(7,656,238.63)	(7,693,525.33)	(7,730,815.41)	(7,768,086.49)	(7,803,755.02)	(7,841,024.51)	(7,878,294.34)
354	(62,693,180.74)	(62,954,737.15)	(63,216,295.59)	(63,477,841.28)	(63,757,739.52)	(64,019,416.18)	(64,281,115.01)
355	(59,652,360.13)	(59,992,494.59)	(60,255,670.54)	(60,553,068.83)	(60,676,410.48)	(60,892,727.97)	(61,140,187.09)
356	(71,085,486.33)	(71,409,863.64)	(71,851,086.24)	(71,743,120.32)	(72,128,346.96)	(72,431,550.63)	(72,775,681.13)
359	(272,716.43)	(272,973.36)	(273,230.29)	(273,487.22)	(273,744.15)	(274,001.08)	(274,258.01)
Total Transmission Lines	(201,359,982.26)	(202,323,594.07)	(203,327,098.07)	(203,815,604.14)	(204,639,996.13)	(205,458,720.37)	(206,349,535.58)
Total Transmission	(337,675,154.36)	(337,109,047.76)	(338,788,414.68)	(339,226,274.75)	(340,372,068.90)	(341,881,274.97)	(343,833,831.80)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/16

FERC Account	Reserve Balance @ 12/31/2015	Reserve Balance @ 1/31/2016	Reserve Balance @ 2/29/2016	Reserve Balance @ 3/31/2016	Reserve Balance @ 4/30/2016	Reserve Balance @ 5/31/2016	Reserve Balance @ 6/30/2016
361	(11,003,028.42)	(11,050,090.31)	(11,092,950.73)	(11,137,804.28)	(11,175,488.25)	(11,231,826.41)	(11,288,756.62)
362	(57,414,677.19)	(57,645,960.63)	(57,802,818.28)	(57,928,327.85)	(58,264,394.04)	(58,441,347.68)	(58,925,687.21)
Total Distribution Stations	(68,417,705.61)	(68,696,050.94)	(68,895,769.01)	(69,066,132.13)	(69,439,882.29)	(69,673,174.09)	(70,214,443.83)
360	(35,240.14)	(36,560.79)	(37,888.59)	(39,216.39)	(40,559.33)	(41,902.27)	(43,222.92)
364	(133,149,999.59)	(133,465,287.94)	(133,980,709.18)	(134,407,077.94)	(134,715,138.24)	(135,092,474.63)	(135,435,533.32)
365	(50,331,824.44)	(50,471,727.93)	(50,763,336.56)	(50,973,100.44)	(51,096,088.00)	(51,238,054.15)	(51,320,511.19)
366	(15,591,137.46)	(15,628,729.66)	(15,690,882.49)	(15,746,091.56)	(15,799,408.25)	(15,819,149.80)	(15,840,973.42)
367	(83,994,552.24)	(84,060,689.80)	(84,475,210.25)	(84,756,844.17)	(85,020,079.67)	(85,399,459.74)	(85,669,964.23)
368	(162,696,156.79)	(163,172,325.74)	(163,549,173.71)	(164,222,698.21)	(164,726,515.99)	(165,399,899.60)	(165,948,026.48)
369	(41,924,158.92)	(41,981,715.29)	(42,103,695.31)	(42,188,408.91)	(42,255,058.20)	(42,350,075.84)	(42,385,849.13)
37000	(8,859,773.29)	(8,898,906.08)	(8,994,256.95)	(8,823,307.77)	(9,437,664.48)	(9,260,692.57)	(9,673,746.41)
37010	(20,068,629.38)	(20,464,296.01)	(20,860,362.38)	(18,315,645.87)	(18,029,558.10)	(17,329,629.65)	(17,274,823.71)
371	(1,853,744.51)	(1,845,043.82)	(1,842,889.52)	(1,836,935.19)	(1,831,642.64)	(1,823,962.69)	(1,819,994.46)
373	(3,623,105.73)	(3,624,817.76)	(3,636,090.00)	(3,639,733.69)	(3,641,912.36)	(3,648,289.32)	(3,652,831.54)
Total Distribution Lines	(522,128,322.49)	(523,650,100.82)	(525,934,494.94)	(524,949,060.14)	(526,593,625.26)	(527,403,590.26)	(529,065,476.81)
Total Distribution	(590,546,028.10)	(592,346,151.76)	(594,830,263.95)	(594,015,192.27)	(596,033,507.55)	(597,076,764.35)	(599,279,920.64)
390	(27,225,971.59)	(27,396,553.73)	(27,538,016.94)	(27,733,067.73)	(27,909,934.40)	(28,085,668.62)	(28,279,218.42)
391	(19,361,575.79)	(19,697,722.19)	(20,035,348.79)	(20,373,661.57)	(20,716,655.90)	(21,064,453.57)	(21,415,204.75)
392	(22,988,761.98)	(23,291,669.58)	(23,304,455.49)	(23,606,226.35)	(23,910,231.35)	(22,370,714.54)	(23,062,660.41)
393	(725,146.52)	(731,348.88)	(738,359.26)	(745,374.98)	(752,113.58)	(758,852.20)	(765,662.17)
394	(3,072,442.29)	(3,100,049.81)	(3,127,698.38)	(3,155,573.67)	(3,183,511.32)	(3,211,590.24)	(3,239,351.37)
395	(5,991,105.00)	(6,036,521.15)	(6,081,962.82)	(6,127,701.20)	(6,173,466.68)	(6,219,445.18)	(6,265,482.05)
396	(4,442,939.92)	(4,463,803.40)	(4,308,774.67)	(4,329,410.02)	(4,350,045.42)	(3,937,487.75)	(3,957,523.91)
397	(18,232,137.40)	(18,515,574.01)	(18,789,293.06)	(19,057,576.29)	(19,453,235.08)	(19,725,808.84)	(19,988,867.49)
398	(2,807,617.87)	(2,833,477.92)	(2,859,435.78)	(2,885,619.17)	(2,912,017.90)	(2,938,536.45)	(2,965,156.05)
Total General Accumulated Depreciation Reserve (Account 108000)	(104,847,698.36)	(106,066,720.67)	(106,783,345.19)	(108,014,210.98)	(109,361,211.63)	(108,312,557.39)	(109,939,126.62)
Reserve for Disallowed Costs (Account 108400)	(2,060,917,500.12)	(2,067,769,358.21)	(2,076,866,768.83)	(2,081,995,724.55)	(2,090,085,963.90)	(2,096,225,439.52)	(2,106,764,406.55)
Regulatory Accumulated Reserve for ARO	(5,519,638.16)	(5,494,946.55)	(5,470,254.94)	(5,445,563.33)	(5,420,871.72)	(5,396,180.11)	(5,371,488.50)
317	(2,066,437,138.28)	(2,073,264,304.76)	(2,082,337,023.77)	(2,087,441,287.88)	(2,095,506,835.62)	(2,101,621,619.63)	(2,112,135,895.05)
374	(5,227,703.98)	(5,285,848.99)	(5,343,993.98)	(5,711,661.28)	(5,769,806.28)	(5,827,951.27)	(6,521,914.39)
	(119,433.66)	(119,433.66)	(119,433.66)	(122,645.56)	(122,645.56)	(122,645.56)	(125,857.46)
Total Reserve for ARO	(5,347,137.64)	(5,405,282.65)	(5,463,427.64)	(5,834,306.84)	(5,892,451.84)	(5,950,596.83)	(6,647,771.85)
G/L Balance	(2,071,784,275.92)	(2,078,669,587.41)	(2,087,800,451.41)	(2,093,275,594.72)	(2,101,399,287.46)	(2,107,572,216.46)	(2,118,783,666.90)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/16

FERC Account	Reserve Balance @ 7/31/2016	Reserve Balance @ 8/31/2016	Reserve Balance @ 9/30/2016	Reserve Balance @ 10/31/2016	Reserve Balance @ 11/30/2016	Reserve Balance @ 12/31/2016	13 Month Total	13 Month Average
302	(10,966,838.28)	(11,055,678.13)	(11,142,475.40)	(11,229,272.67)	(11,316,069.94)	(11,402,867.26)	(141,394,772.46)	(10,876,520.96)
303	(17,395,225.95)	(17,862,416.41)	(16,516,506.67)	(16,256,286.53)	(16,501,516.61)	(12,933,358.34)	(212,780,593.55)	(16,367,737.97)
Total Accumulated Amortization Reserve (Account 111)	(28,362,064.23)	(28,918,094.54)	(27,658,982.07)	(27,485,559.20)	(27,817,586.55)	(24,336,225.60)	(354,175,366.01)	(27,244,258.92)
310	(280,432.43)	(282,397.24)	(284,362.05)	(286,326.86)	(288,291.67)	(290,256.45)	(3,619,998.53)	(278,461.43)
311	(105,369,744.67)	(105,603,734.64)	(105,479,172.68)	(105,657,538.05)	(105,890,464.74)	(106,075,347.23)	(1,365,831,480.53)	(105,063,960.04)
312	(322,516,380.16)	(323,351,197.07)	(323,176,377.56)	(323,440,306.53)	(319,682,642.54)	(320,540,145.17)	(4,149,671,804.92)	(319,205,523.46)
314	(68,295,047.12)	(68,612,430.53)	(68,430,129.70)	(68,853,517.78)	(68,648,056.26)	(68,975,118.72)	(882,917,996.78)	(67,916,768.98)
315	(46,684,805.58)	(46,770,395.56)	(46,856,272.76)	(46,942,253.74)	(47,021,930.49)	(47,070,795.54)	(606,060,925.57)	(46,620,071.20)
316	(5,212,268.06)	(5,270,652.90)	(4,272,497.68)	(4,327,888.07)	(4,369,798.20)	(4,425,060.16)	(65,215,413.10)	(5,016,570.24)
Total Steam Production	(548,358,678.02)	(549,890,807.94)	(548,498,812.43)	(549,507,831.03)	(545,901,183.90)	(547,376,723.27)	(7,073,317,619.43)	(544,101,355.34)
331	(91,611,457.96)	(91,844,154.70)	(92,165,859.51)	(92,407,459.78)	(92,726,429.92)	(93,086,426.95)	(1,184,895,296.29)	(91,145,792.02)
332	(175,631,593.28)	(175,982,616.05)	(176,342,152.56)	(176,677,273.81)	(177,043,857.28)	(177,387,567.56)	(2,279,889,186.57)	(175,376,091.27)
333	(109,692,685.94)	(109,924,013.51)	(110,242,175.19)	(110,479,798.86)	(110,793,419.18)	(110,531,720.17)	(1,425,270,936.20)	(109,636,225.86)
334	(19,399,322.79)	(19,436,019.78)	(19,473,597.02)	(19,246,424.02)	(19,290,530.10)	(19,150,431.71)	(247,801,131.15)	(19,061,625.47)
335	(8,976,599.55)	(8,937,321.70)	(8,977,449.68)	(9,024,281.52)	(9,072,715.81)	(9,067,145.55)	(115,604,590.19)	(8,892,660.78)
336	(4,580,807.75)	(4,565,228.72)	(4,515,022.25)	(4,535,787.34)	(4,556,552.43)	(4,476,945.95)	(58,712,585.30)	(4,516,352.72)
Total Hydro Production	(409,892,467.27)	(410,689,354.46)	(411,716,256.21)	(412,371,025.33)	(413,483,504.72)	(413,700,237.89)	(5,312,173,725.70)	(408,628,748.13)
341	(17,811,009.00)	(18,156,491.28)	(18,463,471.92)	(18,802,757.46)	(19,148,479.64)	(19,491,168.50)	(226,879,199.62)	(17,452,246.12)
342	(2,199,976.98)	(2,225,893.28)	(2,251,809.58)	(2,277,725.88)	(2,303,642.18)	(2,329,558.45)	(28,262,788.81)	(2,174,060.68)
343	(41,883,840.54)	(42,491,382.93)	(43,104,968.13)	(43,714,153.01)	(44,241,422.81)	(43,858,039.01)	(535,319,179.36)	(41,178,398.41)
344	(21,255,325.55)	(21,391,432.04)	(21,527,538.53)	(21,663,645.02)	(21,799,751.51)	(21,935,858.04)	(274,549,847.82)	(21,119,219.06)
345	(15,187,860.08)	(15,424,358.25)	(15,660,856.42)	(15,897,358.61)	(16,134,071.08)	(16,370,391.17)	(194,430,057.93)	(14,956,158.30)
346	(1,459,441.22)	(1,476,294.08)	(1,493,154.94)	(1,510,015.80)	(1,526,910.34)	(1,543,814.11)	(18,754,726.17)	(1,442,671.24)
Total Other Production	(99,797,453.37)	(101,165,851.86)	(102,501,799.52)	(103,865,655.78)	(105,154,277.56)	(105,528,829.28)	(1,278,195,799.71)	(98,322,753.82)
Total Production	(1,058,048,598.66)	(1,061,746,014.26)	(1,062,716,868.16)	(1,065,744,512.14)	(1,064,538,966.18)	(1,066,605,790.44)	(13,663,687,144.84)	(1,051,052,857.30)
352	(26,151,228.31)	(26,260,739.60)	(26,373,190.01)	(26,470,555.69)	(26,591,024.41)	(26,704,639.16)	(339,330,387.68)	(26,102,337.51)
353	(111,284,893.44)	(111,603,602.00)	(112,168,064.36)	(112,555,386.11)	(113,018,428.79)	(113,571,703.92)	(1,445,034,604.72)	(111,156,508.06)
Total Transmission Stations	(137,436,121.75)	(137,864,341.60)	(138,541,254.37)	(139,025,941.80)	(139,609,453.20)	(140,276,343.08)	(1,784,364,992.40)	(137,258,845.57)
350	(7,915,565.66)	(7,952,817.24)	(7,990,062.38)	(8,027,325.50)	(8,064,588.62)	(8,101,852.22)	(102,423,951.35)	(7,878,765.49)
354	(64,540,810.83)	(64,728,562.02)	(64,992,414.54)	(65,251,357.66)	(65,513,560.22)	(65,740,620.01)	(835,167,650.75)	(64,243,665.44)
355	(61,320,823.70)	(61,271,113.64)	(61,483,570.22)	(61,694,460.87)	(61,973,788.16)	(61,938,159.51)	(792,844,835.73)	(60,988,064.29)
356	(73,111,185.48)	(73,201,829.51)	(73,561,236.59)	(73,895,748.18)	(74,235,697.14)	(74,238,537.72)	(945,669,369.87)	(72,743,797.68)
359	(274,514.94)	(274,771.87)	(275,028.80)	(275,285.73)	(275,542.66)	(275,799.53)	(3,565,354.07)	(274,258.01)
Total Transmission Lines	(207,162,900.61)	(207,429,094.28)	(208,302,312.53)	(209,144,177.94)	(210,063,176.80)	(210,294,968.99)	(2,679,671,161.77)	(206,128,550.91)
Total Transmission	(344,599,022.36)	(345,293,435.88)	(346,843,566.90)	(348,170,119.74)	(349,672,630.00)	(350,571,312.07)	(4,464,036,154.17)	(343,387,396.47)

Idaho Power Company
Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/16

FERC Account	Reserve Balance @ 7/31/2016	Reserve Balance @ 8/31/2016	Reserve Balance @ 9/30/2016	Reserve Balance @ 10/31/2016	Reserve Balance @ 11/30/2016	Reserve Balance @ 12/31/2016	13 Month Total	13 Month Average
361	(11,338,376.89)	(11,373,548.76)	(11,417,641.81)	(11,472,817.49)	(11,533,505.37)	(11,586,159.87)	(146,701,995.21)	(11,284,768.86)
362	(58,158,954.66)	(58,234,144.25)	(58,423,877.90)	(58,603,972.18)	(58,957,259.20)	(59,139,021.22)	(757,940,442.29)	(58,303,110.95)
Total Distribution Stations	(69,497,331.55)	(69,607,693.01)	(69,841,519.71)	(70,076,789.67)	(70,490,764.57)	(70,725,181.09)	(904,642,437.50)	(69,587,879.81)
360	(44,756.39)	(46,289.86)	(47,823.33)	(49,356.80)	(50,890.27)	(52,423.81)	(566,130.89)	(43,548.53)
364	(135,855,573.57)	(136,274,999.53)	(136,610,360.76)	(137,104,293.51)	(137,431,425.37)	(137,709,554.06)	(1,761,232,427.64)	(135,479,417.51)
365	(51,289,450.05)	(51,409,650.43)	(51,472,617.52)	(51,725,809.57)	(51,808,361.67)	(52,023,315.42)	(665,923,847.37)	(51,224,911.34)
366	(15,894,156.35)	(15,954,299.57)	(15,997,004.63)	(16,053,107.91)	(16,013,879.05)	(16,064,810.26)	(206,093,630.41)	(15,853,356.19)
367	(85,991,043.35)	(86,358,877.72)	(86,660,761.05)	(86,800,927.66)	(87,000,803.17)	(87,056,743.59)	(1,113,245,956.64)	(85,634,304.36)
368	(166,452,846.73)	(166,879,099.47)	(167,351,819.11)	(167,947,374.51)	(168,347,634.15)	(168,916,277.32)	(2,155,609,847.81)	(165,816,142.14)
369	(42,443,956.42)	(42,507,850.80)	(42,558,452.04)	(42,624,389.52)	(42,683,770.63)	(42,765,248.99)	(550,772,630.00)	(42,367,125.38)
37000	(9,693,900.22)	(9,997,813.82)	(10,410,895.93)	(10,520,858.75)	(10,446,859.49)	(10,494,294.53)	(125,512,970.29)	(9,654,843.87)
37010	(17,581,974.51)	(17,977,946.02)	(18,376,841.85)	(18,778,713.58)	(19,183,664.26)	(19,601,010.18)	(243,843,095.50)	(18,757,161.19)
371	(1,814,062.89)	(1,809,127.17)	(1,805,850.19)	(1,800,989.69)	(1,794,695.52)	(1,791,295.41)	(23,670,233.70)	(1,820,787.21)
373	(3,661,443.32)	(3,666,884.58)	(3,673,174.93)	(3,675,696.19)	(3,675,699.56)	(3,603,883.49)	(47,423,562.47)	(3,647,966.34)
Total Distribution Lines	(530,723,163.80)	(532,882,838.97)	(534,965,601.34)	(537,081,517.69)	(538,437,683.14)	(540,078,857.06)	(6,893,894,332.72)	(530,299,564.06)
Total Distribution	(600,220,495.35)	(602,490,531.98)	(604,807,121.05)	(607,158,307.36)	(608,928,447.71)	(610,804,038.15)	(7,798,536,770.22)	(599,887,443.86)
390	(28,472,352.64)	(28,611,963.11)	(28,767,634.84)	(28,958,432.92)	(29,108,264.95)	(29,300,127.69)	(367,387,207.58)	(28,260,554.43)
391	(21,742,705.72)	(22,096,795.82)	(22,452,063.52)	(22,828,851.76)	(23,206,577.88)	(20,441,065.87)	(275,432,683.13)	(21,187,129.47)
392	(23,493,980.00)	(23,794,082.73)	(24,072,729.90)	(24,377,544.07)	(23,420,263.22)	(23,727,650.42)	(305,420,970.04)	(23,493,920.77)
393	(784,524.14)	(791,339.69)	(798,155.24)	(804,955.53)	(811,764.34)	(776,117.79)	(9,983,714.32)	(767,978.02)
394	(3,267,064.17)	(3,294,916.40)	(3,322,856.17)	(3,351,104.32)	(3,380,392.96)	(3,129,421.49)	(41,835,972.59)	(3,218,151.74)
395	(6,311,330.34)	(6,357,483.54)	(6,402,297.24)	(6,442,896.52)	(6,489,618.85)	(6,014,426.79)	(80,913,737.36)	(6,224,133.64)
396	(3,993,526.18)	(4,013,666.54)	(4,033,819.91)	(4,053,973.28)	(4,074,126.65)	(4,094,280.03)	(54,053,377.68)	(4,157,952.13)
397	(20,289,588.70)	(20,846,350.46)	(21,143,679.80)	(21,435,750.39)	(21,852,300.64)	(19,906,643.33)	(259,236,805.49)	(19,941,292.73)
398	(2,731,807.13)	(2,758,810.93)	(2,786,398.32)	(2,814,108.67)	(2,841,867.52)	(2,856,431.43)	(36,991,285.14)	(2,845,483.47)
Total General Accumulated Depreciation Reserve (Account 108000)	(111,086,879.02)	(112,565,409.22)	(113,779,634.94)	(115,067,617.46)	(115,185,177.01)	(110,246,164.84)	(1,431,255,753.33)	(110,096,596.64)
Reserve for Disallowed Costs (Account 108400)	(2,113,954,995.39)	(2,122,095,391.34)	(2,128,147,191.05)	(2,136,140,556.70)	(2,138,325,220.90)	(2,138,227,305.50)	(27,357,515,822.56)	(2,104,424,294.04)
Regulatory Accumulated Reserve for ARO	(5,346,796.89)	(5,322,105.28)	(5,297,413.67)	(5,272,722.06)	(5,248,030.45)	(5,223,338.84)	(69,829,350.50)	(5,371,488.50)
Reserve for ARO	(2,119,301,792.28)	(2,127,417,496.62)	(2,133,444,604.72)	(2,141,413,278.76)	(2,143,573,251.35)	(2,143,450,644.34)	(27,427,345,173.06)	(2,109,795,782.54)
317	(6,580,059.40)	(6,638,204.39)	(6,679,575.89)	(6,740,442.52)	(6,798,587.52)	(7,166,344.29)	(80,292,094.18)	(6,176,314.94)
374	(125,857.46)	(125,857.46)	(129,069.36)	(129,069.36)	(129,069.36)	(132,281.26)	(1,623,299.38)	(124,869.18)
Total Reserve for ARO	(6,705,916.86)	(6,764,061.85)	(6,808,645.25)	(6,869,511.88)	(6,927,656.88)	(7,298,625.55)	(81,915,393.56)	(6,301,184.12)
G/L Balance	(2,126,007,709.14)	(2,134,181,558.47)	(2,140,253,249.97)	(2,148,282,790.64)	(2,150,500,908.23)	(2,150,749,269.89)	(27,509,260,566.62)	(2,116,096,966.66)

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	544,101,355	125,369	544,226,724
Hydraulic Production	408,628,748	122,807	408,751,556
Other Production	98,322,754	5,166	98,327,920
TOTAL PRODUCTION PLANT	1,051,052,857	253,343	1,051,306,200
TRANSMISSION PLANT			
Account 350	7,878,765	(26)	7,878,739
Account 352	26,102,338	12,907	26,115,244
Account 353	111,156,508	20,385	111,176,893
Account 354	64,243,665	(648)	64,243,017
Account 355	60,988,064	83,768	61,071,832
Account 356	72,743,798	19,528	72,763,325
Account 359	274,258	(0)	274,258
TOTAL TRANSMISSION PLANT	343,387,396	135,913	343,523,309
DISTRIBUTION PLANT			
Account 360	43,549	609	44,158
Account 361	11,284,769	9,752	11,294,520
Account 362	58,303,111	11,376	58,314,487
Account 364	135,479,418	68,353	135,547,771
Account 365	51,224,911	2,163	51,227,074
Account 366	15,853,356	6,944	15,860,300
Account 367	85,634,304	70,209	85,704,513
Account 368	165,816,142	129,857	165,945,999
Account 369	42,367,125	6,316	42,373,441
Account 370	28,412,005	60,669	28,472,674
Account 371	1,820,787	175	1,820,962
Account 373	3,647,966	102	3,648,068
TOTAL DISTRIBUTION PLANT	599,887,444	366,524	600,253,968
GENERAL PLANT			
Account 390	28,260,554	8,628	28,269,182
Account 391	21,187,129	150,106	21,337,235
Account 392	23,493,921	(1,675)	23,492,246
Account 393	767,978	165	768,143
Account 394	3,218,152	10,057	3,228,209
Account 395	6,224,134	10,598	6,234,731
Account 396	4,157,952	-	4,157,952
Account 397	19,941,293	70,439	20,011,732
Account 398	2,845,483	8,227	2,853,711
TOTAL GENERAL PLANT	110,096,596	256,546	110,353,142
RESERVE FOR DISALLOWED COSTS	5,371,489	-	5,371,489
TOTAL ACCUMULATED DEPRECIATION	2,109,795,783	1,012,325	2,110,808,108

**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	4.42%	\$1,012,326	\$44,698
Allocator Impacts		\$0	(\$684,977) (C)
TOTAL TYPE II ADJUSTMENTS		\$1,012,326	(\$640,279) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$93,155,218	\$93,155,218	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$93,155,218	\$92,514,939	(\$640,279)

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	13-MONTH ANNUALIZING AVERAGE ADJUSTMENT		ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	10,876,521	(7,775)	10,868,746
HYDRO	16,367,738	(158,261)	16,209,477
TOTAL	----- 27,244,259	----- (166,036)	----- 27,078,223

**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	4.32%	(\$166,036)	(\$7,171)
Allocator Impacts		\$0	(\$10,781) (C)
TOTAL TYPE II ADJUSTMENTS		(\$166,036)	(\$17,952) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,176,633	\$1,176,633	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,176,633	\$1,158,681	(\$17,952)

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
	\$4,095	\$4,095	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$4,095	\$4,095	\$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	4.31%	\$0	\$0
Allocator Impacts		\$0	\$46,758 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$46,758 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.32%	(\$299,269)	(\$12,936)
Allocator Impacts		\$0	(\$158,341) (C)
TOTAL TYPE II ADJUSTMENTS		(\$299,269)	(\$171,277) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$20,522,005	\$20,568,763	\$46,758

(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
	\$20,568,763	\$20,397,485	(\$171,277)

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2016

PLANT	A Generator Nameplate (kw)	B IPC Capacity Factors %	C Capacity at % Levels (kw)	D Plant Heat Rate (btu/kwh)	E Coal Rating (btu/lb)	F Required Coal (days)	G Required Coal (tons)	H Average Cost Per Ton	I Required Coal Inventory	J Required Oil Inventory	K Required Fuel Inventory
BRIDGER	770,501	59.28%	456,785	10,400	9,098	39	375,333	\$ 53.714	\$ 20,160,637	\$ 365,395	\$ 20,526,032
VALMY	283,500	10.48%	29,725	10,185	9,945	57	180,000	\$ 58.921	\$ 10,605,780	\$ 93,793	\$ 10,699,573
BOARDMAN	64,200	17.75%	11,395	10,285	8,576	60	47,000	\$ 40.120	\$ 1,885,640	\$ 59,228	\$ 1,944,868
SALMON										\$	\$
TOTAL							<u>602,333</u>		<u>\$ 32,652,057</u>	<u>\$ 552,802</u>	<u>\$ 33,204,859</u>

MONTH	BRIDGER			VALMY			BOARDMAN		
	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS
Dec-15	484,083	\$ 24,000,024	\$ 490,783	545,263	\$ 31,988,670	\$ 98,200	122,701	\$ 4,918,151	\$ 70,474
Jan-16	474,455	23,661,307	452,014	545,263	32,040,964	88,576	133,668	5,356,150	70,328
Feb-16	471,206	23,398,250	456,224	545,263	32,098,186	100,084	136,456	5,485,859	70,547
Mar-16	506,355	25,777,281	397,306	545,263	32,148,646	84,374	136,456	5,490,436	70,547
Apr-16	519,264	26,541,922	386,077	545,263	32,214,061	88,575	136,432	5,494,265	70,547
May-16	520,756	27,111,360	372,633	545,263	32,148,646	88,575	136,432	5,490,345	70,096
Jun-16	532,162	29,480,615	314,883	539,733	31,822,571	85,545	143,298	5,754,347	56,267
Jul-16	495,943	29,170,095	307,645	490,182	28,901,094	91,294	145,869	5,860,831	43,073
Aug-16	499,230	30,148,655	319,865	436,854	25,756,877	68,360	143,974	5,803,995	58,400
Sep-16	491,845	28,547,878	355,732	424,933	25,053,992	110,294	145,382	5,824,554	54,240
Oct-16	481,658	27,032,168	319,190	424,933	25,053,992	105,278	148,329	5,922,927	51,637
Nov-16	464,305	24,577,153	317,715	424,933	25,053,696	105,278	155,348	6,201,864	51,590
Dec-16	422,880	22,396,312	260,065	424,933	25,053,992	104,875	139,088	5,553,037	32,213
TOTAL	6,364,144	\$ 341,843,023	\$ 4,750,133	6,438,080	\$ 379,335,387	\$ 1,219,308	1,823,433	\$ 73,156,762	\$ 769,958
AVERAGE	489,550	\$ 26,295,617	\$ 365,395	495,237	\$ 29,179,645	\$ 93,793	140,264	\$ 5,627,443	\$ 59,228
AVERAGE COST PER TON		\$ 53.714			\$ 58.921			\$ 40.120	

SALMON OIL DOLLARS
\$ 36,405
36,405
35,882
35,108
35,108
35,108
34,293
33,494
33,494
33,494
33,494
32,797
31,933
\$ 447,014
\$ 34,386

**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	4.67%	(\$28,650,771)	(\$1,336,836)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$28,650,771)	(\$1,336,836) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$11,838) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$11,838) (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,886,165	\$1,549,329	(\$1,336,836)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,549,329	\$1,537,490	(\$11,838)

**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	(\$17,375) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$17,375) (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,509,778	\$2,509,778	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,509,778	\$2,492,403	(\$17,375)

**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

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

(C) Effect of Other Allocators

(D)	OREGON PREPAID BEFORE TYPE II ADJ	OREGON PREPAID AFTER TYPE II ADJ	DIFFERENCE
	\$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	5.26%	\$787,779	\$41,430
Allocator Impacts		\$0	(\$131,628) (A)
TOTAL TYPE I ADJUSTMENTS		\$787,779	(\$90,198) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.86%	(\$3,657,847)	(\$177,712)
Allocator Impacts		\$0	(\$29,971) (C)
TOTAL TYPE II ADJUSTMENTS		(\$3,657,847)	(\$207,683) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,686,075	\$1,595,877	(\$90,198)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,595,877	\$1,388,194	(\$207,683)

**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	(\$212) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$212) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,605,399	\$3,605,399	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,605,399	\$3,605,187	(\$212)

**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	(\$29,808) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$29,808) (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,901,034	\$3,901,034	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$3,901,034	\$3,871,227	(\$29,808)

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2016

	MONTH	4TH QUARTER	YTD	12 MONTHS
IDAHO				
Residential	\$ 60,003,085.48	\$ 133,153,364.12	\$ 496,885,589.50	\$ 496,885,589.50
Commercial	25,650,732.62	70,604,576.54	286,176,764.26	286,176,764.26
Industrial (including specials)	14,326,856.53	41,961,197.43	166,852,686.89	166,852,686.89
Irrigation	170,785.45	3,178,588.00	149,661,298.62	149,661,298.62
Street Lights	327,429.70	979,813.76	3,851,018.61	3,851,018.61
Def. Rev. HCC Relicensing AFUDC	(848,284.95)	(2,340,426.07)	(10,706,039.99)	(10,706,039.99)
Revenue Sharing	-	-	-	-
TOTAL GENERAL BUSINESS	99,630,604.83	247,537,113.78	1,092,721,317.89	1,092,721,317.89
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
TOTAL IDAHO	\$ 99,630,604.83	\$ 247,537,113.78	\$ 1,092,721,317.89	\$ 1,092,721,317.89
Idaho Unbilled	18,677,205.00	21,230,634.00	13,346,799.00	13,346,799.00
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	(2,152,636.72)	1,244,539.96	7,348,560.20	7,348,560.20
OREGON				
Residential	\$ 2,664,067.30	\$ 5,308,448.19	\$ 18,068,243.96	\$ 18,068,243.96
Commercial	1,384,597.44	3,586,413.34	12,476,298.91	12,476,298.91
Industrial	1,253,543.48	4,011,672.86	15,737,348.69	15,737,348.69
Irrigation	13,829.81	25,970.60	6,844,155.73	6,844,155.73
Street Lights	12,455.46	37,181.60	145,806.57	145,806.57
TOTAL GENERAL BUSINESS	5,328,493.49	12,969,686.59	53,271,853.86	53,271,853.86
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)	-	-	-	-
Bridger Revenue Deferral	-	-	-	-
TOTAL OREGON	\$ 5,328,493.49	\$ 12,969,686.59	\$ 53,271,853.86	\$ 53,271,853.86
Oregon Unbilled	1,018,655.00	1,363,633.00	751,857.00	751,857.00

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	51,098,148	46,372,949	40,471,648	35,144,362	28,436,734	29,481,871
3 - Residential Master Meter	42,570	37,726	33,155	28,577	21,286	19,224
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	212,994	191,045	167,578	148,908	126,193	126,487
7 - Small General Serv.	1,725,348	1,606,272	1,398,978	1,269,627	1,125,178	1,232,446
9 - Large General Serv.	21,290,066	20,959,168	20,126,442	19,579,052	18,826,442	20,444,282
15 - Dusk/Dawn Lighting	114,279	113,664	114,022	113,994	113,764	66,331
19 - Uniform Rate Cont.	9,741,510	9,388,981	9,234,005	9,730,851	9,503,435	9,782,288
24 - Irrigation & Pump.	208,934	189,706	237,847	1,809,088	9,505,982	24,577,455
40 - Unmetered Gen. Serv.	78,503	78,584	77,017	76,331	76,307	76,266
41 - Municipal St. Light.	306,075	302,961	301,458	298,926	290,022	294,239
42 - Traffic Control Light.	13,949	13,464	13,379	13,283	12,802	12,835
Total All Rates	84,832,378	79,254,521	72,175,529	68,213,001	68,038,145	86,113,722
<u>Special Contracts</u>						
26 - Micron	1,800,303	1,756,149	1,862,741	1,884,875	1,940,851	1,988,966
29 - J R Simplot	688,447	653,081	668,227	658,433	655,727	416,304
30 - DOE	919,597	920,086	865,896	634,547	598,669	688,640
Total Specials	3,408,347	3,329,316	3,396,864	3,177,855	3,195,247	3,093,911
Total Firm Retail Sales	88,240,725	82,583,837	75,572,393	71,390,855	71,233,392	89,207,633

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	39,389,491	46,389,551	38,602,184	28,016,789	31,817,338	43,279,420	458,500,485
3 - Residential Master Meter	23,495	27,820	25,996	21,405	26,305	36,905	344,463
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	165,457	194,249	166,214	118,532	129,823	172,039	1,919,521
7 - Small General Serv.	1,496,316	1,643,500	1,480,231	1,204,603	1,267,921	1,531,703	16,982,123
9 - Large General Serv.	24,150,312	25,411,020	23,951,942	20,166,848	19,980,665	21,030,561	255,916,803
15 - Dusk/Dawn Lighting	113,369	113,749	113,039	113,821	113,492	113,897	1,317,421
19 - Uniform Rate Cont.	12,097,182	12,000,347	12,485,213	9,924,830	10,325,387	10,013,483	124,227,511
24 - Irrigation & Pump.	34,930,978	32,776,902	28,320,159	9,873,776	1,448,231	323,378	144,202,436
40 - Unmetered Gen. Serv.	76,286	76,298	76,243	76,241	76,259	76,290	920,624
41 - Municipal St. Light.	294,272	294,800	296,354	297,427	300,051	304,084	3,580,671
42 - Traffic Control Light.	12,985	12,972	13,278	13,210	13,461	14,015	159,634
Total All Rates	112,750,142	118,941,208	105,530,852	69,827,483	65,498,934	76,895,776	1,008,071,690
<u>Special Contracts</u>							
26 - Micron	2,027,576	2,033,479	1,946,492	1,938,361	1,868,381	1,869,848	22,918,022
29 - J R Simplot	668,205	663,941	657,482	660,504	652,894	684,339	7,727,585
30 - DOE	510,203	528,315	602,353	756,183	746,347	1,022,172	8,793,008
Total Specials	3,205,983	3,225,736	3,206,327	3,355,048	3,267,622	3,576,359	39,438,615
Total Firm Retail Sales	115,956,125	122,166,944	108,737,179	73,182,531	68,766,556	80,472,135	1,047,510,305

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	48,951,338	44,353,762	38,788,740	33,722,728	27,340,909	28,405,052
3 - Residential Master Meter	42,570	37,726	33,155	28,577	21,286	19,224
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	212,994	191,045	167,578	148,908	126,193	126,487
7 - Small General Serv.	1,520,672	1,425,966	1,249,930	1,136,116	1,008,931	1,104,540
9 - Large General Serv.	20,316,182	20,032,384	19,320,597	18,819,259	18,137,744	19,748,268
15 - Dusk/Dawn Lighting	105,298	104,704	105,029	105,024	104,814	57,397
19 - Uniform Rate Cont.	8,584,111	8,620,342	8,254,362	8,486,228	8,293,428	8,503,875
24 - Irrigation & Pump.	197,174	178,552	226,074	1,740,598	9,265,082	23,560,559
40 - Unmetered Gen. Serv.	78,462	78,543	76,976	76,290	76,266	76,225
41 - Municipal St. Light.	294,175	291,169	289,753	287,237	278,480	282,722
42 - Traffic Control Light.	13,756	13,284	13,206	13,122	12,642	12,680
Total Idaho Rates	80,316,732	75,327,477	68,525,401	64,564,089	64,665,774	81,897,030
<u>Special Contracts</u>						
26 - Micron	1,800,303	1,756,149	1,862,741	1,884,875	1,940,851	1,988,966
29 - J R Simplot	688,447	653,081	668,227	658,433	655,727	416,304
30 - DOE	919,597	920,086	865,896	634,547	598,669	688,640
Total Specials	3,408,347	3,329,316	3,396,864	3,177,855	3,195,247	3,093,911
Total Idaho Firm Sales	83,725,079	78,656,793	71,922,265	67,741,944	67,861,021	84,990,940

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	38,141,198	44,980,203	37,359,294	27,038,880	30,568,007	41,594,756	441,244,867
3 - Residential Master Meter	23,495	27,820	25,996	21,405	26,305	36,905	344,463
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	165,457	194,249	166,214	118,532	129,823	172,039	1,919,521
7 - Small General Serv.	1,338,551	1,468,903	1,323,960	1,084,848	1,105,540	1,342,785	15,110,745
9 - Large General Serv.	23,384,005	24,602,867	23,165,983	19,418,703	19,104,175	20,106,071	246,156,238
15 - Dusk/Dawn Lighting	104,442	104,822	104,142	104,906	104,594	105,024	1,210,197
19 - Uniform Rate Cont.	10,621,922	10,679,575	10,906,467	8,731,236	9,029,094	8,772,125	109,482,764
24 - Irrigation & Pump.	33,415,596	31,123,372	27,088,352	9,569,681	1,431,553	305,583	138,102,177
40 - Unmetered Gen. Serv.	76,245	76,257	76,202	76,200	76,217	76,249	920,131
41 - Municipal St. Light.	282,758	283,302	284,760	285,837	288,389	292,353	3,440,935
42 - Traffic Control Light.	12,834	12,820	13,126	13,056	13,295	13,823	157,645
Total Idaho Rates	107,566,503	113,554,190	100,514,496	66,463,284	61,876,994	72,817,713	958,089,682
<u>Special Contracts</u>							
26 - Micron	2,027,576	2,033,479	1,946,492	1,938,361	1,868,381	1,869,848	22,918,022
29 - J R Simplot	668,205	663,941	657,482	660,504	652,894	684,339	7,727,585
30 - DOE	510,203	528,315	602,353	756,183	746,347	1,022,172	8,793,008
Total Specials	3,205,983	3,225,736	3,206,327	3,355,048	3,267,622	3,576,359	39,438,615
Total Idaho Firm Sales	110,772,486	116,779,926	103,720,823	69,818,333	65,144,616	76,394,072	997,528,298

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	2,146,810	2,019,187	1,682,908	1,421,633	1,095,825	1,076,819
07 - Small General Serv.	204,676	180,306	149,048	133,511	116,247	127,906
09 - Large General Serv.	973,884	926,784	805,846	759,793	688,698	696,013
15 - Dusk/Dawn Lighting	8,981	8,960	8,993	8,969	8,951	8,934
19 - Uniform Rate Cont.	1,157,399	768,639	979,642	1,244,623	1,210,007	1,278,413
24 - Irrigation Service	11,761	11,154	11,772	68,491	240,900	1,016,896
40 - Unmetered Gen. Serv.	41	41	41	41	41	41
41 - Municipal St. Light.	11,900	11,792	11,705	11,689	11,543	11,516
42 - Traffic Control Light.	194	181	173	161	160	155
Total Oregon Firm Sales	4,515,646	3,927,044	3,650,128	3,648,912	3,372,371	4,216,692

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	1,248,293	1,409,349	1,242,890	977,909	1,249,331	1,684,664	17,255,617
07 - Small General Serv.	157,764	174,597	156,270	119,755	162,381	188,918	1,871,378
09 - Large General Serv.	766,307	808,153	785,960	748,145	876,490	924,491	9,760,565
15 - Dusk/Dawn Lighting	8,927	8,927	8,897	8,915	8,898	8,873	107,224
19 - Uniform Rate Cont.	1,475,260	1,320,772	1,578,746	1,193,594	1,296,293	1,241,358	14,744,747
24 - Irrigation Service	1,515,382	1,653,530	1,231,807	304,095	16,678	17,795	6,100,259
40 - Unmetered Gen. Serv.	41	41	41	41	41	41	493
41 - Municipal St. Light.	11,514	11,498	11,594	11,590	11,663	11,731	139,735
42 - Traffic Control Light.	150	152	151	154	165	192	1,988
Total Oregon Firm Sales	5,183,639	5,387,018	5,016,356	3,364,199	3,621,940	4,078,063	49,982,008

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	584,777,817	495,150,838	409,251,186	362,468,270	296,947,035	335,461,523
3 - Residential Master Meter	504,249	414,256	342,486	300,492	227,123	232,065
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,599,935	2,133,135	1,751,276	1,576,208	1,347,083	1,485,092
7 - Small General Serv.	16,008,038	14,250,733	11,989,964	10,954,975	9,767,981	10,871,061
9 - Large General Serv.	335,751,789	318,871,256	297,070,820	290,134,280	279,818,056	302,025,155
15 - Dusk/Dawn Lighting	571,609	569,405	570,728	570,990	569,806	571,279
19 - Uniform Rate Cont.	194,516,634	188,996,004	182,434,729	195,167,543	188,367,070	195,148,853
24 - Irrigation & Pump.	2,117,287	1,837,595	2,553,345	36,551,840	154,218,012	309,480,747
40 - Unmetered Gen. Serv.	1,111,325	964,883	945,622	937,157	936,905	936,403
41 - Municipal St. Light.	2,462,194	2,396,275	2,367,601	2,320,959	2,150,012	2,229,030
42 - Traffic Control Light.	240,829	232,492	231,062	229,478	221,133	221,727
Total All Rates	1,140,661,706	1,025,816,871	909,508,818	901,212,193	934,570,216	1,158,662,935
<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	39,195,160	37,628,142	41,033,834	40,410,777	42,195,644	42,051,505
29 - J R Simplot	16,100,150	14,821,195	15,403,180	15,173,535	15,239,563	6,719,531
30 - DOE	20,375,921	20,914,453	20,014,515	13,443,926	13,548,162	15,877,457
Total Specials	75,671,231	73,363,790	76,451,529	69,028,238	70,983,369	64,648,493
Unbilled kWh	(45,036,789)	(86,463,136)	(4,644,688)	8,627,386	115,840,233	287,378,263
Total Firm Retail Sales	1,171,296,148	1,012,717,525	981,315,659	978,867,817	1,121,393,818	1,510,689,691

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	418,836,344	470,032,224	397,841,345	307,087,726	330,895,812	471,289,923	4,880,040,043
3 - Residential Master Meter	280,867	318,699	291,248	240,386	278,786	411,691	3,842,348
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,844,992	2,063,631	1,765,829	1,322,798	1,375,518	1,950,944	21,216,441
7 - Small General Serv.	12,722,801	13,820,910	12,620,972	10,464,189	11,074,966	13,766,972	148,313,562
9 - Large General Serv.	335,119,568	352,164,239	339,405,565	300,398,389	299,305,769	322,292,992	3,772,357,878
15 - Dusk/Dawn Lighting	568,771	570,786	568,065	571,210	570,721	573,163	6,846,532
19 - Uniform Rate Cont.	200,970,188	200,743,938	209,229,753	196,890,326	208,720,938	200,648,647	2,361,834,623
24 - Irrigation & Pump.	502,464,275	451,731,603	363,095,007	101,149,849	19,062,313	3,817,375	1,948,079,248
40 - Unmetered Gen. Serv.	936,647	936,780	790,639	1,081,498	936,293	936,671	11,450,823
41 - Municipal St. Light.	2,229,721	2,239,080	2,273,414	2,297,320	2,347,265	2,423,861	27,736,732
42 - Traffic Control Light.	224,362	224,135	229,441	228,245	232,529	241,975	2,757,408
Total All Rates	1,476,198,536	1,494,846,025	1,328,111,278	921,731,936	874,800,910	1,018,354,215	13,184,475,638
<u>Special Contracts</u>	July	August	September	October	November	December	Total
26 - Micron	43,940,809	44,163,341	41,719,288	42,561,241	40,366,436	40,582,799	495,848,976
29 - J R Simplot	15,479,108	15,433,551	15,196,958	15,202,219	14,991,360	15,973,383	175,733,733
30 - DOE	11,786,737	12,065,192	13,812,686	17,228,584	16,637,157	22,919,424	198,624,214
Total Specials	71,206,654	71,662,084	70,728,932	74,992,044	71,994,953	79,475,606	870,206,923
Unbilled kWh	14,305,279	(51,459,075)	(319,362,433)	(30,862,118)	42,954,853	209,790,410	141,068,185
Total Firm Retail Sales	1,561,710,469	1,515,049,034	1,079,477,777	965,861,862	989,750,716	1,307,620,231	14,195,750,746

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	561,754,355	475,425,005	394,310,114	349,210,068	286,645,816	324,076,616
3 - Residential Master Meter	504,249	414,256	342,486	300,492	227,123	232,065
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,599,935	2,133,135	1,751,276	1,576,208	1,347,083	1,485,092
7 - Small General Serv.	13,823,125	12,460,287	10,599,733	9,678,271	8,654,335	9,630,852
9 - Large General Serv.	321,281,996	305,787,350	286,426,910	279,956,690	270,547,288	292,686,022
15 - Dusk/Dawn Lighting	535,113	532,915	534,093	534,449	533,339	534,869
19 - Uniform Rate Cont.	173,087,814	175,268,565	165,146,082	171,903,616	166,121,067	171,246,127
24 - Irrigation & Pump.	2,034,413	1,763,154	2,470,692	35,713,181	148,493,450	298,183,398
40 - Unmetered Gen. Serv.	1,110,876	964,434	945,173	936,708	936,456	935,954
41 - Municipal St. Light.	2,380,311	2,317,015	2,290,438	2,244,181	2,076,782	2,156,441
42 - Traffic Control Light.	238,694	230,497	229,154	227,702	219,372	220,018
Total Idaho Rates	1,079,350,881	977,296,613	865,046,151	852,281,566	885,802,110	1,101,387,454
<u>Special Contracts</u>						
26 - Micron	39,195,160	37,628,142	41,033,834	40,410,777	42,195,644	42,051,505
29 - J R Simplot	16,100,150	14,821,195	15,403,180	15,173,535	15,239,563	6,719,531
30 - DOE	20,375,921	20,914,453	20,014,515	13,443,926	13,548,162	15,877,457
Total Specials	75,671,231	73,363,790	76,451,529	69,028,238	70,983,369	64,648,493
Unbilled kWh	(35,720,769)	(85,318,728)	(9,533,153)	9,551,985	110,732,330	280,777,548
Total Idaho Firm Sales	1,119,301,343	965,341,675	931,964,527	930,861,789	1,067,517,809	1,446,813,495

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	405,474,432	455,174,231	384,635,425	297,264,865	319,061,593	453,881,861	4,706,914,381
3 - Residential Master Meter	280,867	318,699	291,248	240,386	278,786	411,691	3,842,348
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,844,992	2,063,631	1,765,829	1,322,798	1,375,518	1,950,944	21,216,441
7 - Small General Serv.	11,266,150	12,209,319	11,143,056	9,311,914	9,455,318	11,808,942	130,041,302
9 - Large General Serv.	325,680,772	342,129,859	329,331,409	290,141,335	286,850,154	308,994,101	3,639,813,886
15 - Dusk/Dawn Lighting	532,380	534,390	531,673	534,759	534,344	536,821	6,409,145
19 - Uniform Rate Cont.	177,106,123	179,816,890	183,185,248	175,004,955	184,393,607	177,510,225	2,099,790,319
24 - Irrigation & Pump.	485,328,677	433,107,876	349,959,109	97,158,178	18,681,147	3,656,616	1,876,549,891
40 - Unmetered Gen. Serv.	936,198	936,331	790,190	1,081,049	935,844	936,222	11,445,435
41 - Municipal St. Light.	2,157,179	2,166,930	2,198,945	2,222,942	2,271,135	2,346,068	26,828,367
42 - Traffic Control Light.	222,704	222,460	227,771	226,541	230,704	239,855	2,735,472
Total Idaho Rates	1,410,830,474	1,428,680,616	1,264,059,903	874,509,722	824,068,150	962,273,346	12,525,586,987
<u>Special Contracts</u>							
26 - Micron	43,940,809	44,163,341	41,719,288	42,561,241	40,366,436	40,582,799	495,848,976
29 - J R Simplot	15,479,108	15,433,551	15,196,958	15,202,219	14,991,360	15,973,383	175,733,733
30 - DOE	11,786,737	12,065,192	13,812,686	17,228,584	16,637,157	22,919,424	198,624,214
Total Specials	71,206,654	71,662,084	70,728,932	74,992,044	71,994,953	79,475,606	870,206,923
Unbilled kWh	13,606,990	(55,156,813)	(302,884,482)	(34,116,768)	40,870,450	199,784,737	132,593,327
Total Idaho Firm Sales	1,495,644,118	1,445,185,887	1,031,904,353	915,384,998	936,933,553	1,241,533,689	13,528,387,237

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	23,023,462	19,725,833	14,941,072	13,258,202	10,301,219	11,384,907
07 - Small General Serv.	2,184,913	1,790,446	1,390,231	1,276,704	1,113,646	1,240,209
09 - Large General Serv.	14,469,793	13,083,906	10,643,910	10,177,590	9,270,768	9,339,133
15 - Dusk/Dawn Lighting	36,496	36,490	36,634	36,541	36,467	36,410
19 - Uniform Rate Cont.	21,428,820	13,727,439	17,288,647	23,263,927	22,246,003	23,902,726
24 - Irrigation Service	82,874	74,441	82,653	838,659	5,724,562	11,297,349
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	81,883	79,260	77,163	76,778	73,230	72,589
42 - Traffic Control Light.	2,135	1,995	1,908	1,776	1,761	1,709
Total Oregon Tariff	61,310,825	48,520,259	44,462,667	48,930,626	48,768,105	57,275,481
Unbilled kWh	(9,316,020)	(1,144,408)	4,888,465	(924,599)	5,107,903	6,600,715
Total Oregon Firm Sales	51,994,805	47,375,851	49,351,132	48,006,027	53,876,008	63,876,196

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	13,361,912	14,857,993	13,205,920	9,822,861	11,834,219	17,408,062	173,125,662
07 - Small General Serv.	1,456,651	1,611,591	1,477,916	1,152,275	1,619,648	1,958,030	18,272,260
09 - Large General Serv.	9,438,796	10,034,380	10,074,156	10,257,054	12,455,615	13,298,891	132,543,992
15 - Dusk/Dawn Lighting	36,391	36,396	36,392	36,451	36,377	36,343	437,387
19 - Uniform Rate Cont.	23,864,065	20,927,048	26,044,505	21,885,371	24,327,331	23,138,422	262,044,304
24 - Irrigation Service	17,135,598	18,623,727	13,135,898	3,991,671	381,166	160,759	71,529,357
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	72,542	72,150	74,469	74,378	76,130	77,793	908,365
42 - Traffic Control Light.	1,658	1,675	1,670	1,704	1,825	2,120	21,936
Total Oregon Tariff	65,368,062	66,165,409	64,051,375	47,222,214	50,732,760	56,080,869	658,888,651
Unbilled kWh	698,289	3,697,738	(16,477,951)	3,254,650	2,084,403	10,005,673	8,474,858
Total Oregon Firm Sales	66,066,351	69,863,147	47,573,424	50,476,864	52,817,163	66,086,542	667,363,509

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	570,651,594	521,570,258	458,798,174	398,468,992	321,258,354	320,577,197
3 - Residential Master Meter	492,009	435,873	382,904	329,860	245,374	221,480
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,536,825	2,244,449	1,957,952	1,730,255	1,455,329	1,417,352
7 - Small General Serv.	15,867,772	14,668,944	12,580,375	11,273,063	9,809,676	10,608,719
9 - Large General Serv.	333,254,345	326,497,057	308,998,591	297,290,134	280,937,749	295,648,089
15 - Dusk/Dawn Lighting	571,609	569,405	570,728	570,990	569,806	571,279
19 - Uniform Rate Cont.	194,673,891	188,329,021	182,434,729	195,167,543	188,367,070	195,148,853
24 - Irrigation & Pump.	2,117,287	1,837,595	2,553,345	26,089,420	141,507,011	296,272,235
40 - Unmetered Gen. Serv.	963,893	964,883	945,622	937,157	936,905	936,403
41 - Municipal St. Light.	2,462,194	2,396,275	2,367,601	2,320,959	2,150,012	2,229,030
42 - Traffic Control Light.	240,829	232,492	231,062	229,478	221,133	221,727
Total All Rates	1,123,832,248	1,059,746,251	971,821,082	934,407,852	947,458,419	1,123,852,364
<u>Special Contracts</u>						
26 - Micron	39,195,160	37,628,142	41,033,834	40,410,777	42,195,644	42,051,505
29 - J R Simplot	16,100,150	14,821,195	15,403,180	15,173,535	15,239,563	6,719,531
30 - DOE	20,375,921	20,914,453	20,014,515	13,443,926	13,548,162	15,877,457
Total Specials	75,671,231	73,363,790	76,451,529	69,028,238	70,983,369	64,648,493
Total Firm Retail Sales	1,199,503,479	1,133,110,041	1,048,272,611	1,003,436,090	1,018,441,788	1,188,500,857

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	404,312,215	473,451,181	409,212,696	315,364,015	360,633,870	487,821,947	5,042,120,493
3 - Residential Master Meter	270,969	321,090	299,957	246,757	303,529	426,364	3,976,166
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,779,974	2,079,114	1,818,631	1,357,854	1,497,598	2,020,478	21,895,812
7 - Small General Serv.	12,559,522	13,850,309	12,709,700	10,577,316	11,297,980	13,938,412	149,741,788
9 - Large General Serv.	331,222,821	352,881,886	341,759,697	303,480,906	304,496,068	326,011,365	3,802,478,708
15 - Dusk/Dawn Lighting	568,771	570,786	568,065	571,210	570,721	573,163	6,846,532
19 - Uniform Rate Cont.	200,970,188	200,743,938	209,229,753	196,890,326	208,720,938	200,648,647	2,361,324,897
24 - Irrigation & Pump.	474,025,407	447,191,464	367,471,520	146,836,462	20,719,332	3,817,375	1,930,438,453
40 - Unmetered Gen. Serv.	936,647	936,780	936,069	936,068	936,293	936,671	11,303,391
41 - Municipal St. Light.	2,229,721	2,239,080	2,273,414	2,297,320	2,347,265	2,423,861	27,736,732
42 - Traffic Control Light.	224,362	224,135	229,441	228,245	232,529	241,975	2,757,408
Total All Rates	1,429,100,598	1,494,489,763	1,346,508,943	978,786,479	911,756,122	1,038,860,260	13,360,620,380
<u>Special Contracts</u>							
26 - Micron	43,940,809	44,163,341	41,719,288	42,561,241	40,366,436	40,582,799	495,848,976
29 - J R Simplot	15,479,108	15,433,551	15,196,958	15,202,219	14,991,360	15,973,383	175,733,733
30 - DOE	11,786,737	12,065,192	13,812,686	17,228,584	16,637,157	22,919,424	198,624,214
Total Specials	71,206,654	71,662,084	70,728,932	74,992,044	71,994,953	79,475,606	870,206,923
Total Firm Retail Sales	1,500,307,252	1,566,151,847	1,417,237,875	1,053,778,523	983,751,075	1,118,335,866	14,230,827,303

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	548,118,567	500,234,289	440,844,442	383,339,304	309,679,513	309,294,425
3 - Residential Master Meter	492,009	435,873	382,904	329,860	245,374	221,480
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	2,536,825	2,244,449	1,957,952	1,730,255	1,455,329	1,417,352
7 - Small General Serv.	13,707,398	12,790,758	11,070,881	9,951,316	8,695,651	9,395,938
9 - Large General Serv.	318,920,361	312,859,122	297,576,504	286,806,905	271,664,318	286,484,364
15 - Dusk/Dawn Lighting	535,113	532,915	534,093	534,449	533,339	534,869
19 - Uniform Rate Cont.	173,245,071	174,601,582	165,146,082	171,903,616	166,121,067	171,246,127
24 - Irrigation & Pump.	2,034,413	1,763,154	2,470,692	25,250,761	138,370,531	286,676,912
40 - Unmetered Gen. Serv.	963,444	964,434	945,173	936,708	936,456	935,954
41 - Municipal St. Light.	2,380,311	2,317,015	2,290,438	2,244,181	2,076,782	2,156,441
42 - Traffic Control Light.	238,694	230,497	229,154	227,702	219,372	220,018
Total Idaho Rates	1,063,172,206	1,008,974,088	923,448,315	883,255,057	899,997,731	1,068,583,880
Special Contracts						
26 - Micron	39,195,160	37,628,142	41,033,834	40,410,777	42,195,644	42,051,505
29 - J R Simplot	16,100,150	14,821,195	15,403,180	15,173,535	15,239,563	6,719,531
30 - DOE	20,375,921	20,914,453	20,014,515	13,443,926	13,548,162	15,877,457
Total Specials	75,671,231	73,363,790	76,451,529	69,028,238	70,983,369	64,648,493
Total Idaho Firm Sales	1,138,843,437	1,082,337,878	999,899,844	952,283,295	970,981,100	1,133,232,373

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	391,185,496	458,589,353	396,136,840	305,142,793	347,378,887	470,058,847	4,860,002,756
3 - Residential Master Meter	270,969	321,090	299,957	246,757	303,529	426,364	3,976,166
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,779,974	2,079,114	1,818,631	1,357,854	1,497,598	2,020,478	21,895,812
7 - Small General Serv.	11,114,544	12,238,546	11,236,082	9,426,846	9,645,055	11,967,762	131,240,777
9 - Large General Serv.	321,848,487	342,846,593	331,710,399	293,237,844	291,812,902	312,636,295	3,668,404,094
15 - Dusk/Dawn Lighting	532,380	534,390	531,673	534,759	534,344	536,821	6,409,145
19 - Uniform Rate Cont.	177,106,123	179,816,890	183,185,248	175,004,955	184,393,607	177,510,225	2,099,280,593
24 - Irrigation & Pump.	457,575,184	428,673,774	354,830,078	142,857,897	20,575,156	3,656,616	1,864,735,168
40 - Unmetered Gen. Serv.	936,198	936,331	935,620	935,619	935,844	936,222	11,298,003
41 - Municipal St. Light.	2,157,179	2,166,930	2,198,945	2,222,942	2,271,135	2,346,068	26,828,367
42 - Traffic Control Light.	222,704	222,460	227,771	226,541	230,704	239,855	2,735,472
Total Idaho Rates	1,364,729,239	1,428,425,471	1,283,111,244	931,194,807	859,578,760	982,335,554	12,696,806,353
Special Contracts							
26 - Micron	43,940,809	44,163,341	41,719,288	42,561,241	40,366,436	40,582,799	495,848,976
29 - J R Simplot	15,479,108	15,433,551	15,196,958	15,202,219	14,991,360	15,973,383	175,733,733
30 - DOE	11,786,737	12,065,192	13,812,686	17,228,584	16,637,157	22,919,424	198,624,214
Total Specials	71,206,654	71,662,084	70,728,932	74,992,044	71,994,953	79,475,606	870,206,923
Total Idaho Firm Sales	1,435,935,893	1,500,087,555	1,353,840,176	1,006,186,851	931,573,713	1,061,811,160	13,567,013,276

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	January	February	March	April	May	June
01 - Residential Serv.	22,533,027	21,335,969	17,953,732	15,129,688	11,578,841	11,282,772
07 - Small General Serv.	2,160,374	1,878,186	1,509,494	1,321,747	1,114,025	1,212,781
09 - Large General Serv.	14,333,984	13,637,935	11,422,087	10,483,229	9,273,431	9,163,725
15 - Dusk/Dawn Lighting	36,496	36,490	36,634	36,541	36,467	36,410
19 - Uniform Rate Cont.	21,428,820	13,727,439	17,288,647	23,263,927	22,246,003	23,902,726
24 - Irrigation Service	82,874	74,441	82,653	838,659	3,136,480	9,595,323
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	81,883	79,260	77,163	76,778	73,230	72,589
42 - Traffic Control Light.	2,135	1,995	1,908	1,776	1,761	1,709
Total Oregon Firm Sales	60,660,042	50,772,164	48,372,767	51,152,794	47,460,687	55,268,484

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2016

<u>Tariff Description</u>	July	August	September	October	November	December	Total
01 - Residential Serv.	13,126,719	14,861,828	13,075,856	10,221,222	13,254,983	17,763,100	182,117,737
07 - Small General Serv.	1,444,978	1,611,763	1,473,618	1,150,470	1,652,925	1,970,650	18,501,011
09 - Large General Serv.	9,374,334	10,035,293	10,049,298	10,243,062	12,683,166	13,375,070	134,074,614
15 - Dusk/Dawn Lighting	36,391	36,396	36,392	36,451	36,377	36,343	437,387
19 - Uniform Rate Cont.	23,864,065	20,927,048	26,044,505	21,885,371	24,327,331	23,138,422	262,044,304
24 - Irrigation Service	16,450,223	18,517,690	12,641,442	3,978,565	144,176	160,759	65,703,285
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	72,542	72,150	74,469	74,378	76,130	77,793	908,365
42 - Traffic Control Light.	1,658	1,675	1,670	1,704	1,825	2,120	21,936
Total Oregon Firm Sales	64,371,359	66,064,292	63,397,699	47,591,672	52,177,362	56,524,706	663,814,027

IPCO POWER SUPPLY EXPENSES FOR 2016 NORMALIZED LOADS OVER 89 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	793,552.2	795,566.4	837,148.7	894,369.1	957,742.0	921,638.8	704,079.4	515,382.0	519,450.1	520,097.2	443,270.2	649,231.9	8,551,527.8
Bridger													
Energy (MWh)	81,189.9	56,906.5	11,224.3	3,144.4	643.2	51,108.9	312,393.6	330,189.6	239,110.4	221,534.9	193,531.0	333,362.9	1,834,339.6
Expense (\$ x 1000)	\$ 2,884.9	\$ 2,114.4	\$ 669.7	\$ 399.6	\$ 317.0	\$ 1,964.0	\$ 10,027.0	\$ 10,597.6	\$ 7,771.2	\$ 7,221.2	\$ 6,374.9	\$ 10,620.2	60,961.7
Boardman													
Energy (MWh)	25,652.3	19,044.9	10,466.2	6,874.2	8,200.5	16,447.4	37,923.3	40,188.9	36,595.3	36,680.7	35,521.4	39,413.9	313,009.1
Expense (\$ x 1000)	\$ 648.8	\$ 490.9	\$ 288.1	\$ 200.9	\$ 234.8	\$ 436.5	\$ 936.4	\$ 988.8	\$ 905.4	\$ 907.1	\$ 879.1	\$ 970.0	7,886.7
Valmy													
Energy (MWh)	10,694.5	7,036.8	669.1	29.2	120.1	6,474.4	62,100.5	64,988.7	39,280.1	34,431.2	26,030.2	65,090.7	316,945.5
Expense (\$ x 1000)	\$ 703.5	\$ 577.6	\$ 364.9	\$ 341.5	\$ 344.9	\$ 570.4	\$ 2,362.4	\$ 2,461.8	\$ 1,622.6	\$ 1,473.8	\$ 1,209.7	\$ 2,438.0	14,471.1
Langley Gulch													
Energy (MWh)	143,194.9	168,125.5	197,651.3	182,736.2	182,562.3	182,588.7	196,836.5	198,413.6	173,465.8	187,024.9	179,336.7	155,667.0	2,147,603.6
Expense (\$ x 1000)	\$ 3,446.2	\$ 3,344.3	\$ 2,708.7	\$ 2,528.1	\$ 2,419.9	\$ 2,595.6	\$ 4,215.9	\$ 4,343.5	\$ 4,194.3	\$ 4,548.4	\$ 4,315.8	\$ 4,540.2	43,201.0
Danskin													
Energy (MWh)	383.7	2,495.7	16,912.0	5,207.1	18,694.2	46,229.7	47,573.7	43,578.5	5,996.4	2,881.4	2,868.3	1,702.4	194,523.2
Expense (\$ x 1000)	\$ 14.7	\$ 83.9	\$ 411.3	\$ 123.6	\$ 419.8	\$ 1,110.3	\$ 1,644.3	\$ 1,457.6	\$ 200.1	\$ 90.7	\$ 88.0	\$ 73.4	5,717.5
Bennett Mountain													
Energy (MWh)	141.2	1,257.6	8,040.4	1,793.0	8,467.6	26,849.1	32,647.8	27,361.7	2,830.8	1,092.6	1,041.3	1,003.7	112,526.8
Expense (\$ x 1000)	\$ 5.4	\$ 45.2	\$ 201.1	\$ 43.4	\$ 194.1	\$ 649.9	\$ 1,131.5	\$ 909.0	\$ 95.4	\$ 33.8	\$ 31.1	\$ 43.9	3,383.9
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 751.5	\$ 704.1	\$ 751.5	\$ 727.8	\$ 751.5	\$ 736.8	\$ 770.1	\$ 770.1	\$ 745.8	\$ 751.5	\$ 727.8	\$ 751.5	8,940.0
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	105,814.6	29,425.6	24,015.5	10,894.9	9,263.1	95,877.4	92,716.3	170,218.5	31,635.4	12,403.2	55,614.6	15,708.5	653,587.8
Elkhorn Wind Energy (MWh)	26,383.6	24,303.1	29,042.6	25,240.9	24,192.8	24,857.6	26,595.2	23,939.3	21,216.9	21,986.9	30,104.8	29,436.8	307,300.5
Neal Hot Springs Energy (MWh)	18,516.9	17,045.0	16,589.7	14,230.8	11,473.2	10,480.6	8,721.3	9,454.6	11,697.1	12,745.7	16,190.9	18,608.2	165,753.9
Raft River Geothermal Energy (MWh)	7,090.5	6,621.2	6,426.2	6,093.3	5,070.0	5,388.3	5,847.0	5,326.3	6,048.7	6,440.1	6,977.2	7,335.0	74,663.9
Total Energy Excl. PURPA (MWh)	157,805.6	77,394.9	76,073.9	56,459.9	49,999.2	136,603.9	133,879.9	208,938.8	70,598.1	53,576.0	108,887.5	71,088.5	1,201,306.1
Market Expense (\$ x 1000)	\$ 2,776.6	\$ 757.0	\$ 539.9	\$ 253.2	\$ 221.4	\$ 2,724.9	\$ 3,034.7	\$ 5,543.7	\$ 983.7	\$ 364.1	\$ 1,628.8	\$ 467.7	19,295.7
Elkhorn Wind Expense (\$ x 1000)	\$ 1,552.7	\$ 1,430.2	\$ 1,256.1	\$ 1,091.7	\$ 1,046.3	\$ 1,462.9	\$ 1,877.9	\$ 1,690.4	\$ 1,248.6	\$ 1,293.9	\$ 1,125.7	\$ 2,078.5	18,154.9
Neal Hot Springs Expense (\$ x 1000)	\$ 2,023.3	\$ 1,862.5	\$ 1,328.7	\$ 1,139.7	\$ 918.9	\$ 1,145.2	\$ 1,143.5	\$ 1,239.7	\$ 1,278.1	\$ 1,392.7	\$ 2,123.0	\$ 2,439.9	18,035.3
Raft River Geothermal Expense (\$ x 1000)	\$ 448.8	\$ 419.1	\$ 299.0	\$ 283.5	\$ 235.9	\$ 341.1	\$ 444.1	\$ 404.6	\$ 382.9	\$ 407.7	\$ 530.0	\$ 557.2	4,753.9
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,801.4	\$ 4,468.9	\$ 3,423.7	\$ 2,768.1	\$ 2,422.5	\$ 5,674.1	\$ 6,500.3	\$ 8,878.3	\$ 3,893.4	\$ 3,458.4	\$ 6,407.5	\$ 5,543.3	60,239.8
Surplus Sales													
Energy (MWh)	89,767.9	198,749.0	254,941.0	337,015.2	292,656.1	104,498.2	33,238.9	6,679.7	77,861.1	178,422.9	54,425.1	163,610.4	1,791,865.5
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,202.6	\$ 4,506.3	\$ 4,574.4	\$ 5,998.5	\$ 5,081.7	\$ 1,891.9	\$ 1,131.0	\$ 262.1	\$ 2,600.9	\$ 5,718.1	\$ 1,731.4	\$ 5,781.6	41,480.6
Transmission Expenses (\$ x 1000)	\$ 89.8	\$ 198.7	\$ 254.9	\$ 337.0	\$ 292.7	\$ 104.5	\$ 33.2	\$ 6.7	\$ 77.9	\$ 178.4	\$ 54.4	\$ 163.6	1,791.9
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,112.8	\$ 4,307.5	\$ 4,319.5	\$ 5,661.5	\$ 4,789.1	\$ 1,787.4	\$ 1,097.8	\$ 255.4	\$ 2,523.0	\$ 5,539.7	\$ 1,677.0	\$ 5,618.0	39,688.7
Net Power Supply Expenses (\$ x 1000)	\$ 13,143.5	\$ 7,521.8	\$ 4,499.5	\$ 1,471.4	\$ 2,315.5	\$ 11,950.1	\$ 26,490.1	\$ 30,151.3	\$ 16,905.1	\$ 12,945.2	\$ 18,356.9	\$ 19,362.4	165,112.8
2016 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 4,237.12	\$ 3,183.00	\$ 1,322.73	\$ 942.00	\$ 896.72	\$ 2,970.81	\$ 13,325.77	\$ 14,048.21	\$ 10,299.13	\$ 9,602.11	\$ 8,463.73	\$ 14,028.10	\$ 83,319.43
Account 547, Gas	\$ 4,217.79	\$ 4,177.52	\$ 4,072.57	\$ 3,422.83	\$ 3,785.33	\$ 5,092.59	\$ 7,761.81	\$ 7,480.20	\$ 5,235.59	\$ 5,424.43	\$ 5,162.73	\$ 5,408.96	\$ 61,242.35
Account 555, Non-PURPA Purchased Power	\$ 6,801.4	\$ 4,468.9	\$ 3,423.7	\$ 2,768.1	\$ 2,422.5	\$ 5,674.1	\$ 6,500.3	\$ 8,878.3	\$ 3,893.4	\$ 3,458.4	\$ 6,407.5	\$ 5,543.3	\$ 60,239.8
Account 447, Surplus Sales	\$ 2,112.8	\$ 4,307.5	\$ 4,319.5	\$ 5,661.5	\$ 4,789.1	\$ 1,787.4	\$ 1,097.8	\$ 255.4	\$ 2,523.0	\$ 5,539.7	\$ 1,677.0	\$ 5,618.0	\$ 39,688.7
Total NPSE	\$ 13,143.51	\$ 7,521.83	\$ 4,499.50	\$ 1,471.41	\$ 2,315.46	\$ 11,950.09	\$ 26,490.13	\$ 30,151.28	\$ 16,905.09	\$ 12,945.22	\$ 18,356.94	\$ 19,362.37	\$ 165,112.83

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Program	(1) Amount
Other Revenues (Acct 415):		
1	Power Solutions	\$ 8,357
2	Hydro Services	10,176
3	Water Management Services	114,435
4	QRE Reporting	3,620
5	Operating Agreements	3,493,507
6	Joint Use (Pole) - Idaho	421,081
7	Joint Use (Pole) - Oregon	<u>3,043</u>
8	Total	<u><u>\$ 4,054,219</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 11,112
10	Hydro Services	5,667
11	Water Management Services	12,812
12	QRE Reporting	806
13	Operating Agreements	3,493,507
14	Joint Use - Idaho	361,259
15	Joint Use - Oregon	<u>1,544</u>
16	Total	<u><u>\$ 3,886,708</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,092,721,318	0	1,092,721,318	(95,193,021)	997,528,297
OPUC	53,271,854	0	53,271,854	(3,289,846)	49,982,008
SUBTOTAL	1,145,993,172	0	1,145,993,172	(98,482,867)	1,047,510,305
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,145,993,172	 0	 1,145,993,172	 (98,482,867)	 1,047,510,305
 OPPORTUNITY SALES	 25,204,985	 0	 25,204,985	 14,483,715	 39,688,700
 TOTAL SALES OF ELECTRICITY	 1,171,198,157	 0	 1,171,198,157	 (83,999,152)	 1,087,199,005

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	4,054,219	4,054,219	0	4,054,219
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,089,617	0	4,089,617	0	4,089,617
454 - Rents from Electric Property					
Substation Equipment	2,799,683	0	2,799,683	0	2,799,683
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	244,756	0	244,756	0	244,756
Cogeneration	1,108,042	0	1,108,042	0	1,108,042
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,360,488	0	1,360,488	0	1,360,488
Facilities Charges	7,687,707	0	7,687,707	0	7,687,707
Other Rentals	595,468	0	595,468	0	595,468
Miscellaneous	46,876	0	46,876	0	46,876
Total Account 454	14,260,349	0	14,260,349	0	14,260,349
456 - Other Electric Revenues					
Transmission for Others - Network	9,449,048	0	9,449,048	0	9,449,048
Transmission - Network Dist Facilities	810,655	0	810,655	0	810,655
Transmission - Point-to-Point & Other	21,231,094	0	21,231,094	0	21,231,094
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	33,754,061	(33,754,061)	0	0	0
Standby Service Charge	499,412	0	499,412	0	499,412
Sierra Pacific Usage Charge	0	0	0	0	0
Antelope	0	0	0	0	0
Miscellaneous	6,407	0	6,407	0	6,407
Total Account 456	65,750,677	(33,754,061)	31,996,616	0	31,996,616
TOTAL OTHER OPERATING REVENUE	84,100,642	(29,699,842)	54,400,801	0	54,400,801
TOTAL OPERATING REVENUES	1,255,298,799	(29,699,842)	1,225,598,958	(83,999,152)	1,141,599,806

**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	(\$33,754,061)	(\$2,462,482)
Other Revenue - Acct #415	Allocate over E10	\$4,054,219	\$189,169
Allocator Impacts		\$0	\$71 (A)
TOTAL TYPE I ADJUSTMENTS		(\$29,699,842)	(\$2,273,242) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$59,061,088	\$56,787,845	(\$2,273,242)

**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	(\$98,482,867)	(\$3,289,846)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$14,483,715	\$661,656
Allocator Impacts		\$0	(\$16,439)
TOTAL TYPE II ADJUSTMENTS		(\$83,999,152)	(\$2,644,629) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,787,845	\$54,143,216	(\$2,644,629)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,158,861	(38,531)	1,120,330	555	1,120,885
501 / FUEL	137,688,753	0	137,688,753	(54,369,323)	83,319,430
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	8,971,192	0	8,971,192	0	8,971,192
TOTAL ACCOUNT 502	8,971,192	0	8,971,192	0	8,971,192
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,466,072	0	1,466,072	0	1,466,072
TOTAL ACCOUNT 505	1,466,072	0	1,466,072	0	1,466,072
506 / MISCELLANEOUS EXPENSES	9,097,246	(816)	9,096,430	12	9,096,442
507 / RENTS	206,742	0	206,742	0	206,742
TOTAL STEAM OPERATION EXPENSES	158,588,866	(39,347)	158,549,519	(54,368,756)	104,180,763
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	100,102	0	100,102	0	100,102
511 / STRUCTURES	528,121	0	528,121	0	528,121
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	14,263,344	0	14,263,344	0	14,263,344
TOTAL ACCOUNT 512	14,263,344	0	14,263,344	0	14,263,344
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	5,150,575	0	5,150,575	0	5,150,575
TOTAL ACCOUNT 513	5,150,575	0	5,150,575	0	5,150,575
514 / MISCELLANEOUS STEAM PLANT	6,435,348	0	6,435,348	0	6,435,348
TOTAL STEAM MAINTENANCE EXPENSES	26,477,490	0	26,477,490	0	26,477,490
TOTAL STEAM GENERATION EXPENSES	185,066,356	(39,347)	185,027,009	(54,368,756)	130,658,253

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,676,404	(641,211)	5,035,193	9,232	5,044,425
536 / WATER FOR POWER					
WATER LEASE	0	(114,963)	(114,963)	0	(114,963)
OTHER	6,025,791	0	6,025,791	1,655	6,027,446
TOTAL ACCOUNT 536	6,025,791	(114,963)	5,910,828	1,655	5,912,483
537 / HYDRAULIC EXPENSES	14,667,285	(847,606)	13,819,679	12,204	13,831,883
538 / ELECTRIC EXPENSES					
LABOR	1,402,035	(185,754)	1,216,281	2,675	1,218,956
OTHER	294,908	0	294,908	0	294,908
TOTAL ACCOUNT 538	1,696,943	(185,754)	1,511,189	2,675	1,513,864
539 / MISCELLANEOUS EXPENSES	5,699,628	(500,968)	5,198,660	7,213	5,205,873
540 / RENTS	235,365	0	235,365	0	235,365
TOTAL HYDRAULIC OPERATION EXPENSES	34,001,416	(2,290,502)	31,710,914	32,979	31,743,893
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	116,729	(12,942)	103,787	186	103,973
542 / STRUCTURES	1,218,450	(108,566)	1,109,884	1,563	1,111,447
543 / RESERVOIRS, DAMS & WATERWAYS	658,337	(48,016)	610,321	691	611,012
544 / ELECTRIC PLANT					
LABOR	1,461,086	(193,577)	1,267,509	2,787	1,270,296
OTHER	736,844	0	736,844	0	736,844
TOTAL ACCOUNT 544	2,197,930	(193,577)	2,004,353	2,787	2,007,140
545 / MISCELLANEOUS HYDRAULIC PLANT	2,345,337	(198,876)	2,146,461	2,864	2,149,325
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,536,783	(561,977)	5,974,806	8,091	5,982,897
TOTAL HYDRAULIC GENERATION EXPENSES	40,538,199	(2,852,479)	37,685,720	41,070	37,726,790

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	738,484	(88,627)	649,857	1,276	651,133
547 / FUEL					
SALMON DIESEL	4,472	0	4,472	0	4,472
OTHER	41,797,779	0	41,797,779	19,444,571	61,242,350
TOTAL ACCOUNT 547	41,802,251	0	41,802,251	19,444,571	61,246,822
548 / GENERATING EXPENSES					
LABOR	2,391,546	(316,852)	2,074,694	4,562	2,079,256
OTHER	1,763,965	0	1,763,965	0	1,763,965
TOTAL ACCOUNT 548	4,155,511	(316,852)	3,838,659	4,562	3,843,221
549 / MISCELLANEOUS EXPENSES	807,061	(53,030)	754,031	764	754,795
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	47,503,307	(458,509)	47,044,798	19,451,173	66,495,971
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	400,817	(26,781)	374,036	386	374,422
553 / GENERATING & ELECTRIC PLANT					
LABOR	69,885	(9,259)	60,626	133	60,759
OTHER	57,103	0	57,103	0	57,103
TOTAL ACCOUNT 553	126,988	(9,259)	117,729	133	117,862
554 / MISCELLANEOUS EXPENSES	2,764,692	(57,496)	2,707,196	828	2,708,024
TOTAL OTHER POWER MAINT EXPENSES	3,292,497	(93,536)	3,198,961	1,347	3,200,308
TOTAL OTHER POWER GENERATION EXP	50,795,804	(552,045)	50,243,759	19,452,520	69,696,279
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	411,573	0	411,573	0	411,573
OTHER PURCHASED POWER	86,131,729	0	86,131,729	(25,891,929)	60,239,800
TOTAL ACCOUNT 555.0	86,543,302	0	86,543,302	(25,891,929)	60,651,373
555.1 / COGENERATION & SMALL POWER PROD CAPACITY RELATED	2,815,124	(2,815,124)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	150,850,303	26,558,921	177,409,224	7,629,266	185,038,490
TOTAL COGEN & SMALL POWER PROD	153,665,426	23,743,797	177,409,224	7,629,266	185,038,490
TOTAL ACCOUNT 555	240,208,728	23,743,797	263,952,525	(18,262,662)	245,689,863
556 / LOAD CONTROL & DISPATCHING EXPENSES	2,678	(22)	2,656	0	2,656
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	(7,831,974)	43,840,810	36,008,836	(36,008,836)	0
OREGON POWER COST-RELATED EXPENSES	2,501,807	0	2,501,807	(2,501,807)	(1)
OTHER	4,123,832	(435,486)	3,688,346	6,270	3,694,616
TOTAL ACCOUNT 557	(1,206,336)	43,405,324	42,198,988	(38,504,373)	3,694,615
TOTAL OTHER POWER SUPPLY EXPENSES	239,005,070	67,149,099	306,154,170	(56,767,035)	249,387,134
TOTAL PRODUCTION EXPENSES	515,405,429	63,705,228	579,110,658	(91,642,201)	487,468,456

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	2,953,141	(290,652)	2,662,489	4,185	2,666,674
561 / LOAD DISPATCHING	4,696,574	(361,566)	4,335,008	5,206	4,340,214
562 / STATION EXPENSES	2,637,946	(285,216)	2,352,730	4,107	2,356,837
563 / OVERHEAD LINE EXPENSES	953,376	(53,785)	899,591	774	900,365
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	5,555,121	0	5,555,121	0	5,555,121
566 / MISCELLANEOUS EXPENSES	7,471	0	7,471	0	7,471
567 / RENTS	4,139,757	0	4,139,757	0	4,139,757
TOTAL TRANSMISSION OPERATION	20,943,387	(991,219)	19,952,168	14,272	19,966,440
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	169,832	(10,734)	159,098	155	159,253
569 / STRUCTURES	942,020	(98,787)	843,233	1,422	844,655
570 / STATION EQUIPMENT	2,220,242	(240,432)	1,979,810	3,462	1,983,272
571 / OVERHEAD LINES	1,132,781	(95,981)	1,036,800	1,382	1,038,182
573 / MISCELLANEOUS PLANT	0	0	0	0	0
TOTAL TRANSMISSION MAINTENANCE	4,464,875	(445,934)	4,018,941	6,421	4,025,362
TOTAL TRANSMISSION EXPENSES	25,408,262	(1,437,153)	23,971,109	20,693	23,991,802
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,226,094	(437,342)	3,788,752	6,297	3,795,049
581 / LOAD DISPATCHING	4,026,028	(463,096)	3,562,932	6,668	3,569,600
582 / STATION EXPENSES	1,544,740	(127,652)	1,417,088	1,838	1,418,926
583 / OVERHEAD LINE EXPENSES	3,606,076	(367,040)	3,239,036	5,285	3,244,321
584 / UNDERGROUND LINE EXPENSES	3,076,757	(160,837)	2,915,920	2,316	2,918,236
585 / STREET LIGHTING & SIGNAL SYSTEMS	82,633	(7,454)	75,179	107	75,286
586 / METER EXPENSES	4,717,443	(450,550)	4,266,893	6,487	4,273,380
587 / CUSTOMER INSTALLATIONS EXPENSE	897,759	(86,453)	811,306	1,245	812,551
588 / MISCELLANEOUS EXPENSES	7,518,466	(500,594)	7,017,872	7,208	7,025,080
589 / RENTS	305,059	(165)	304,894	2	304,896
TOTAL DISTRIBUTION OPERATION	30,001,053	(2,601,183)	27,399,870	37,453	27,437,323

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	(1,554,525)	(762)	(1,555,287)	11	(1,555,276)
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,870,899	(308,343)	3,562,556	4,440	3,566,996
593 / OVERHEAD LINES	14,975,930	(672,372)	14,303,558	9,681	14,313,239
594 / UNDERGROUND LINES	868,712	(76,109)	792,603	1,096	793,699
595 / LINE TRANSFORMERS	28,581	(1,640)	26,941	24	26,965
596 / STREET LIGHTING & SIGNAL SYSTEMS	588,626	(43,332)	545,294	624	545,918
597 / METERS	873,691	(95,006)	778,685	1,368	780,053
598 / MISCELLANEOUS PLANT	380,105	(36,160)	343,945	521	344,466
TOTAL DISTRIBUTION MAINTENANCE	20,032,019	(1,233,724)	18,798,295	17,765	18,816,060
TOTAL DISTRIBUTION EXPENSES	50,033,072	(3,834,907)	46,198,165	55,218	46,253,383
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	617,373	(73,117)	544,256	1,053	545,309
902 / METER READING	1,649,267	(133,546)	1,515,721	1,923	1,517,644
903 / CUSTOMER RECORDS & COLLECTIONS	14,631,724	(1,230,179)	13,401,545	17,713	13,419,258
904 / UNCOLLECTIBLE ACCOUNTS	3,946,809	0	3,946,809	(13,159)	3,933,650
905 / MISC EXPENSES	(551)	0	(551)	0	(551)
TOTAL CUSTOMER ACCOUNTING EXPENSES	20,844,622	(1,436,842)	19,407,780	7,530	19,415,310
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	796,990	(88,377)	708,613	1,272	709,885
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	236,968	0	236,968	0	236,968
OTHER	41,013,026	(34,343,756)	6,669,270	8,491	6,677,761
TOTAL ACCOUNT 908	41,249,994	(34,343,756)	6,906,238	8,491	6,914,729
909 / INFORMATION & INSTRUCTIONAL	427,793	0	427,793	0	427,793
910 / MISCELLANEOUS EXPENSES	449,522	(38,579)	410,943	555	411,498
TOTAL CUST SERV & INFORMATN EXPENSES	42,924,299	(34,470,712)	8,453,587	10,318	8,463,905

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	81,422,856	(6,178,290)	75,244,566	88,958	75,333,524
921 / OFFICE SUPPLIES	14,772,947	(31,534)	14,741,413	454	14,741,867
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CI	(33,792,414)	0	(33,792,414)	0	(33,792,414)
923 / OUTSIDE SERVICES	8,226,785	0	8,226,785	0	8,226,785
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	463,157	0	463,157	0	463,157
ALL RISK & MISCELLANEOUS	2,898,997	(39,546)	2,859,451	569	2,860,020
TOTAL ACCOUNT 924	3,362,154	(39,546)	3,322,608	569	3,323,177
925 / INJURIES & DAMAGES	5,991,970	(17,468)	5,974,502	252	5,974,754
926 / EMPLOYEE PENSIONS & BENEFITS	52,679,052	0	52,679,052	9,290	52,688,342
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,996,542	0	1,996,542	0	1,996,542
ENERGY RELATED	793,866	0	793,866	0	793,866
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	499,054	0	499,054	0	499,054
FERC OTHER	23,538	0	23,538	0	23,538
FERC - OREGON HYDRO FEE	163,353	0	163,353	0	163,353
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OTHER	193,188	0	193,188	0	193,188
OREGON PUC -RATE CASE	(18,955)	0	(18,955)	0	(18,955)
-OTHER	167,809	0	167,809	0	167,809
TOTAL ACCOUNT 928	3,818,395	0	3,818,395	0	3,818,395
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	582,063	(582,063)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,552,222	292,467	3,844,689	432	3,845,121
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	140,616,030	(6,556,434)	134,059,596	99,955	134,159,551
935 / GENERAL PLANT MAINTENANCE	6,271,101	(161,409)	6,109,692	2,324	6,112,016
TOTAL ADMIN & GENERAL EXPENSES	146,887,131	(6,717,843)	140,169,288	102,279	140,271,567
416 / MERCHANDISING EXPENSE	0	3,886,708	3,886,708	0	3,886,708
TOTAL OPER & MAINT EXPENSES	801,502,839	19,694,479	821,197,318	(91,446,163)	729,751,155

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2016

Line No	Program	(1) Amount
Other Revenues (Acct 415):		
1	Power Solutions	\$ 8,357
2	Hydro Services	10,176
3	Water Management Services	114,435
4	QRE Reporting	3,620
5	Operating Agreements	3,493,507
6	Joint Use (Pole) - Idaho	421,081
7	Joint Use (Pole) - Oregon	<u>3,043</u>
8	Total	<u><u>\$ 4,054,219</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 11,112
10	Hydro Services	5,667
11	Water Management Services	12,812
12	QRE Reporting	806
13	Operating Agreements	3,493,507
14	Joint Use - Idaho	361,259
15	Joint Use - Oregon	<u>1,544</u>
16	Total	<u><u>\$ 3,886,708</u></u>

IPCO POWER SUPPLY EXPENSES FOR 2016 NORMALIZED LOADS OVER 89 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	793,552.2	795,566.4	837,148.7	894,369.1	957,742.0	921,638.8	704,079.4	515,382.0	519,450.1	520,097.2	443,270.2	649,231.9	8,551,527.8
Bridger													
Energy (MWh)	81,189.9	56,906.5	11,224.3	3,144.4	643.2	51,108.9	312,393.6	330,189.6	239,110.4	221,534.9	193,531.0	333,362.9	1,834,339.6
Expense (\$ x 1000)	\$ 2,884.9	\$ 2,114.4	\$ 669.7	\$ 399.6	\$ 317.0	\$ 1,964.0	\$ 10,027.0	\$ 10,597.6	\$ 7,771.2	\$ 7,221.2	\$ 6,374.9	\$ 10,620.2	60,961.7
Boardman													
Energy (MWh)	25,652.3	19,044.9	10,466.2	6,874.2	8,200.5	16,447.4	37,923.3	40,188.9	36,595.3	36,680.7	35,521.4	39,413.9	313,009.1
Expense (\$ x 1000)	\$ 648.8	\$ 490.9	\$ 288.1	\$ 200.9	\$ 234.8	\$ 436.5	\$ 936.4	\$ 988.8	\$ 905.4	\$ 907.1	\$ 879.1	\$ 970.0	7,886.7
Valmy													
Energy (MWh)	10,694.5	7,036.8	669.1	29.2	120.1	6,474.4	62,100.5	64,988.7	39,280.1	34,431.2	26,030.2	65,090.7	316,945.5
Expense (\$ x 1000)	\$ 703.5	\$ 577.6	\$ 364.9	\$ 341.5	\$ 344.9	\$ 570.4	\$ 2,362.4	\$ 2,461.8	\$ 1,622.6	\$ 1,473.8	\$ 1,209.7	\$ 2,438.0	14,471.1
Langley Gulch													
Energy (MWh)	143,194.9	168,125.5	197,651.3	182,736.2	182,562.3	182,588.7	196,836.5	198,413.6	173,465.8	187,024.9	179,336.7	155,667.0	2,147,603.6
Expense (\$ x 1000)	\$ 3,446.2	\$ 3,344.3	\$ 2,708.7	\$ 2,528.1	\$ 2,419.9	\$ 2,595.6	\$ 4,215.9	\$ 4,343.5	\$ 4,194.3	\$ 4,548.4	\$ 4,315.8	\$ 4,540.2	43,201.0
Danskin													
Energy (MWh)	383.7	2,495.7	16,912.0	5,207.1	18,694.2	46,229.7	47,573.7	43,578.5	5,996.4	2,881.4	2,868.3	1,702.4	194,523.2
Expense (\$ x 1000)	\$ 14.7	\$ 83.9	\$ 411.3	\$ 123.6	\$ 419.8	\$ 1,110.3	\$ 1,644.3	\$ 1,457.6	\$ 200.1	\$ 90.7	\$ 88.0	\$ 73.4	5,717.5
Bennett Mountain													
Energy (MWh)	141.2	1,257.6	8,040.4	1,793.0	8,467.6	26,849.1	32,647.8	27,361.7	2,830.8	1,092.6	1,041.3	1,003.7	112,526.8
Expense (\$ x 1000)	\$ 5.4	\$ 45.2	\$ 201.1	\$ 43.4	\$ 194.1	\$ 649.9	\$ 1,131.5	\$ 909.0	\$ 95.4	\$ 33.8	\$ 31.1	\$ 43.9	3,383.9
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 751.5	\$ 704.1	\$ 751.5	\$ 727.8	\$ 751.5	\$ 736.8	\$ 770.1	\$ 770.1	\$ 745.8	\$ 751.5	\$ 727.8	\$ 751.5	8,940.0
Purchased Power (Excluding PURPA)													
Market Energy (MWh)	105,814.6	29,425.6	24,015.5	10,894.9	9,263.1	95,877.4	92,716.3	170,218.5	31,635.4	12,403.2	55,614.6	15,708.5	653,587.8
Elkhorn Wind Energy (MWh)	26,383.6	24,303.1	29,042.6	25,240.9	24,192.8	24,857.6	26,595.2	23,939.3	21,216.9	21,986.9	30,104.8	29,436.8	307,300.5
Neal Hot Springs Energy (MWh)	18,516.9	17,045.0	16,589.7	14,230.8	11,473.2	10,480.6	8,721.3	9,454.6	11,697.1	12,745.7	16,190.9	18,608.2	165,753.9
Raft River Geothermal Energy (MWh)	7,090.5	6,621.2	6,426.2	6,093.3	5,070.0	5,388.3	5,847.0	5,326.3	6,048.7	6,440.1	6,977.2	7,335.0	74,663.9
Total Energy Excl. PURPA (MWh)	157,805.6	77,394.9	76,073.9	56,459.9	49,999.2	136,603.9	133,879.9	208,938.8	70,598.1	53,576.0	108,887.5	71,088.5	1,201,306.1
Market Expense (\$ x 1000)	\$ 2,776.6	\$ 757.0	\$ 539.9	\$ 253.2	\$ 221.4	\$ 2,724.9	\$ 3,034.7	\$ 5,543.7	\$ 983.7	\$ 364.1	\$ 1,628.8	\$ 467.7	19,295.7
Elkhorn Wind Expense (\$ x 1000)	\$ 1,552.7	\$ 1,430.2	\$ 1,256.1	\$ 1,091.7	\$ 1,046.3	\$ 1,462.9	\$ 1,877.9	\$ 1,690.4	\$ 1,248.6	\$ 1,293.9	\$ 2,125.7	\$ 2,078.5	18,154.9
Neal Hot Springs Expense (\$ x 1000)	\$ 2,023.3	\$ 1,862.5	\$ 1,328.7	\$ 1,139.7	\$ 918.9	\$ 1,145.2	\$ 1,143.5	\$ 1,239.7	\$ 1,278.1	\$ 1,392.7	\$ 2,123.0	\$ 2,439.9	18,035.3
Raft River Geothermal Expense (\$ x 1000)	\$ 448.8	\$ 419.1	\$ 299.0	\$ 283.5	\$ 235.9	\$ 341.1	\$ 444.1	\$ 404.6	\$ 382.9	\$ 407.7	\$ 530.0	\$ 557.2	4,753.9
Total Expense Excl. PURPA (\$ x 1000)	\$ 6,801.4	\$ 4,468.9	\$ 3,423.7	\$ 2,768.1	\$ 2,422.5	\$ 5,674.1	\$ 6,500.3	\$ 8,878.3	\$ 3,893.4	\$ 3,458.4	\$ 6,407.5	\$ 5,543.3	60,239.8
Surplus Sales													
Energy (MWh)	89,767.9	198,749.0	254,941.0	337,015.2	292,656.1	104,498.2	33,238.9	6,679.7	77,861.1	178,422.9	54,425.1	163,610.4	1,791,865.5
Revenue Including Transmission Expenses (\$ x 1000)	\$ 2,202.6	\$ 4,506.3	\$ 4,574.4	\$ 5,998.5	\$ 5,081.7	\$ 1,891.9	\$ 1,131.0	\$ 262.1	\$ 2,600.9	\$ 5,718.1	\$ 1,731.4	\$ 5,781.6	41,480.6
Transmission Expenses (\$ x 1000)	\$ 89.8	\$ 198.7	\$ 254.9	\$ 337.0	\$ 292.7	\$ 104.5	\$ 33.2	\$ 6.7	\$ 77.9	\$ 178.4	\$ 54.4	\$ 163.6	1,791.9
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 2,112.8	\$ 4,307.5	\$ 4,319.5	\$ 5,661.5	\$ 4,789.1	\$ 1,787.4	\$ 1,097.8	\$ 255.4	\$ 2,523.0	\$ 5,539.7	\$ 1,677.0	\$ 5,618.0	39,688.7
Net Power Supply Expenses (\$ x 1000)	\$ 13,143.5	\$ 7,521.8	\$ 4,499.5	\$ 1,471.4	\$ 2,315.5	\$ 11,950.1	\$ 26,490.1	\$ 30,151.3	\$ 16,905.1	\$ 12,945.2	\$ 18,356.9	\$ 19,362.4	165,112.8
2016 Oregon Report NPSE Account Summary													
Account 501, Coal	\$ 4,237.12	\$ 3,183.00	\$ 1,322.73	\$ 942.00	\$ 896.72	\$ 2,970.81	\$ 13,325.77	\$ 14,048.21	\$ 10,299.13	\$ 9,602.11	\$ 8,463.73	\$ 14,028.10	\$ 83,319.43
Account 547, Gas	\$ 4,217.79	\$ 4,177.52	\$ 4,072.57	\$ 3,422.83	\$ 3,785.33	\$ 5,092.59	\$ 7,761.81	\$ 7,480.20	\$ 5,235.59	\$ 5,424.43	\$ 5,162.73	\$ 5,408.96	\$ 61,242.35
Account 555, Non-PURPA Purchased Power	\$ 6,801.4	\$ 4,468.9	\$ 3,423.7	\$ 2,768.1	\$ 2,422.5	\$ 5,674.1	\$ 6,500.3	\$ 8,878.3	\$ 3,893.4	\$ 3,458.4	\$ 6,407.5	\$ 5,543.3	\$ 60,239.8
Account 447, Surplus Sales	\$ 2,112.8	\$ 4,307.5	\$ 4,319.5	\$ 5,681.5	\$ 4,789.1	\$ 1,787.4	\$ 1,097.8	\$ 255.4	\$ 2,523.0	\$ 5,539.7	\$ 1,677.0	\$ 5,618.0	\$ 39,688.7
Total NPSE	\$ 13,143.51	\$ 7,521.83	\$ 4,499.50	\$ 1,471.41	\$ 2,315.46	\$ 11,950.09	\$ 26,490.13	\$ 30,151.28	\$ 16,905.09	\$ 12,945.22	\$ 18,356.94	\$ 19,362.37	\$ 165,112.83

Idaho Power Company
Cogeneration and Small Power Production

2016 Normalized Generation - Summary of Results

Normalized Generation (MWh) 2,606,196

Fixed Energy Payments	\$148,292,870
Variable Energy Payments	<u>\$8,875,881</u>
Total Energy Payments	\$157,168,752

Capacity Payments	<u>\$2,815,124</u>
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Total Payments	\$159,983,876
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<u>Oregon</u>	Payment Energy
Normalized Generation (MWh)	2,606,196

Total Payments	\$185,038,490
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IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2016

Line No	Acct No	Description	(1) Amount
		Other operations and maintenance:	
1	557000	Other power supply	<u>\$ 4,123,832</u>
2		Total other operations and maintenance	<u>4,123,832</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho	(43,840,810)
4	557002	PCA amortization - Idaho	36,008,836
5	557003	Excess Power Cost deferral - Oregon	-
6	557004	Excess Power Cost amortization - Oregon	<u>2,501,807</u>
7		Total PCA/EPC expense	<u>(5,330,167)</u>
8		Total other expenses	<u>\$ (1,206,336)</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	49,982,008	49,982,008	49,982,008
Actual	53,271,854	53,271,854	53,271,854
Normalization Adj	(3,289,846)	(3,289,846)	(3,289,846)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(13,159)	(46,058)	(4,112)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2016

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE

Line No	Description	(1) Amount
1	General advertising expense	\$ 582,063
2	Memberships and contributions	<u>322,484</u>
3	Total deductions	<u><u>\$ 904,547</u></u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

Line No	Month	(1) Amount
4	January 2016	\$ 40,860
5	February	3,992
6	March	3,359
7	April	5,551
8	May	55,585
9	June	10,992
10	July	4,017
11	August	21,517
12	September	146,611
13	October	236,010
14	November	8,894
15	December	<u>44,678</u>
16	Total	<u><u>\$ 582,063</u></u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2016

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Actual			Total
			Contributions 100.00%	Memberships 33.33%	Memberships 100.00%	
1	536	Donation	\$ 130	\$ -	\$ -	\$ 130
2	537	Donation	49,009	-	-	49,009
3	537	Edison Electric Institute	-	833	-	833
4	588	Donation	800	-	-	800
5	908	Chamber of Commerce	-	4	-	4
6	908	Chamber of Commerce Boise Metro	-	25	-	25
7	908	Chamber of Commerce Meridian	-	14	-	14
8	908	Donation	5,645	-	-	5,645
9	908	Kiwanis Club Caldwell	-	60	-	60
10	908	Kiwanis Club Les Bois	-	200	-	200
11	908	Kiwanis Club Nampa	-	271	-	271
12	908	Lions Club Jordan Valley	-	13	-	13
13	908	Optimist Club Twin Falls	-	33	-	33
14	908	Rotary Club	-	344	-	344
15	908	Rotary Club Boise Centennial	-	338	-	338
16	908	Rotary Club Boise Metro	-	250	-	250
17	908	Rotary Club Caldwell	-	68	-	68
18	908	Rotary Club Canyon County Sunrise	-	43	-	43
19	908	Rotary Club Eagle/Garden City	-	192	-	192
20	908	Rotary Club Emmett	-	64	-	64
21	908	Rotary Club Nampa	-	96	-	96
22	908	Sponsorship	50	-	-	50
23	920	Donation	302	-	-	302
24	921	Arid Club	-	-	732	732
25	921	Association of Idaho Cities	-	167	-	167
26	921	Chamber of Commerce Boise Metro	-	15	-	15
27	921	Chamber of Commerce Idaho Hispanic	-	172	-	172
28	921	Chamber of Commerce Meridian	-	8	-	8
29	921	Donation	18,242	-	-	18,242
30	921	Downtown Boise Association	-	133	-	133
31	921	Economic Development	-	417	-	417
32	921	Edison Electric Institute	-	1,244	-	1,244
33	921	Lions Club Twin Falls	-	177	-	177
34	921	Montana Tax Foundation	-	-	780	780
35	921	Rotary Club Blue Lakes	-	207	-	207
36	921	Rotary Club Boise Southwest	-	226	-	226
37	921	Rotary Club Boise Sunrise	-	316	-	316
38	921	Rotary Club Buhl	-	10	-	10
39	921	Rotary Club Gooding	-	305	-	305
40	921	Rotary Club Hailey	-	371	-	371
41	921	Rotary Club Jerome	-	250	-	250
42	921	Rotary Club McCall	-	398	-	398
43	921	Rotary Club Twin Falls	-	457	-	457
44	930	Associated Taxpayers of Idaho	-	-	26,000	26,000
45	930	Associated Taxpayers of Wyoming	-	-	1,600	1,600
46	930	Association of Idaho Cities	-	667	-	667
47	930	Cambridge Commercial Club	-	17	-	17
48	930	Castleford Mens Club	-	-	20	20
49	930	Chamber of Commerce	-	2,514	-	2,514
50	930	Chamber of Commerce Aberdeen	-	45	-	45
51	930	Chamber of Commerce Blackfoot	-	364	-	364
52	930	Chamber of Commerce Boise Metro	-	7,806	-	7,806
53	930	Chamber of Commerce Buhl	-	168	-	168
54	930	Chamber of Commerce Council	-	33	-	33
55	930	Chamber of Commerce Emmett	-	167	-	167

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2016

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships		Total
				33.33%	100.00%	
56	930	Chamber of Commerce Fruitland	-	167	-	167
57	930	Chamber of Commerce Garden City	-	150	-	150
58	930	Chamber of Commerce Gooding	-	40	-	40
59	930	Chamber of Commerce Greater Payette	-	75	-	75
60	930	Chamber of Commerce Greater Pocatello	-	37	-	37
61	930	Chamber of Commerce Hailey	-	133	-	133
62	930	Chamber of Commerce Huntington	-	25	-	25
63	930	Chamber of Commerce Idaho Falls	-	83	-	83
64	930	Chamber of Commerce Jerome	-	258	-	258
65	930	Chamber of Commerce Marsing	-	17	-	17
66	930	Chamber of Commerce McCall	-	332	-	332
67	930	Chamber of Commerce Meridian	-	17	-	17
68	930	Chamber of Commerce Mini Cassia	-	116	-	116
69	930	Chamber of Commerce Nampa	-	617	-	617
70	930	Chamber of Commerce Nyssa	-	50	-	50
71	930	Chamber of Commerce Pocatello	-	1,591	-	1,591
72	930	Chamber of Commerce Twin Falls	-	750	-	750
73	930	Chamber of Commerce Weiser	-	100	-	100
74	930	Donation	3,060	-	-	3,060
75	930	Eastern Oregon Visitors Association	-	500	-	500
76	930	Economic Development	-	2,667	-	2,667
77	930	Economic Development Eagle	-	167	-	167
78	930	Economic Development Ida-Lew	-	134	-	134
79	930	Economic Development Kuna	-	167	-	167
80	930	Economic Development Lemhi	-	333	-	333
81	930	Economic Development Mountain Home	-	167	-	167
82	930	Economic Development Snake River	-	833	-	833
83	930	Economic Development Southern Idaho	-	1,484	-	1,484
84	930	Economic Development Southwest Idaho Rural	-	167	-	167
85	930	Economic Development Star	-	167	-	167
86	930	Economic Development Sun Valley	-	167	-	167
87	930	Economic Development Western Alliance	-	333	-	333
88	930	Edison Electric Institute	-	172,138	-	172,138
89	930	Idaho Association of Commerce and Industry	-	5,000	-	5,000
90	930	Idaho Association Of Counties	-	117	-	117
91	930	Kiwanis Club	-	5	-	5
92	930	Kiwanis Club Caldwell	-	5	-	5
93	930	Kiwanis Club New Plymouth	-	33	-	33
94	930	Optimist Club Twin Falls	-	63	-	63
95	930	Rotary Club Canyon County Sunrise	-	43	-	43
96	930	Rotary Club Pocatello	-	214	-	214
97	930	Sponsorship	7,150	-	-	7,150
98		Total	<u>\$ 84,388</u>	<u>\$ 208,964</u>	<u>\$ 29,132</u>	<u>\$ 322,484</u>

**Idaho Power Company
 Summary of December 2016 Annualizing Adjustments
 to Operating Expenses
 Prepared for the 2016 Oregon Report**

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 255,763
2	A	Payroll Related Items	9,290
3	A	Incentive Adjustment	(17,763,196)
4		Total Operation & Maintenance Expenses	<u>(17,498,143)</u>
Other Operating Expenses:			
5	B	Depreciation	2,024,648
6		Total Other Operating Expenses	<u>2,024,648</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ (15,473,495)</u>

Idaho Power Company
Detail of December 2016 Annualizing Adjustments
to Operating Expenses
Prepared for the 2016 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2016 Annualized:			
1	1	Last Pay Period December 2016 (Straight Time)	\$ 6,889,581
2		Times 27 pay periods	186,018,687
3	1	Less 2016 Actual	<u>185,612,714</u>
4		Gross Adjustment	<u>405,973</u>
5	1	Operating Percent	63%
6		Adjustment to Operating Expense	<u>\$ 255,763</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 405,973
8	A	2016 Actual Gross Payroll	185,612,714
9		Annualized Increase/-Decrease - Percent of 2016 Actual	0.22%
10	2	Employee Savings Plan - Employer Contribution	<u>6,702,613</u>
11		Annualized Increase % Times 2016 Employer Contribution	14,746
12	1	Operating Percent	63%
13		Net Adjustment to Operating Expense (926)	<u>9,290</u>
3) Incentive Accrual Adjustment			
14	3	2016 Non-Officer Incentive - Operating Portion	15,112,918
15		Non-Officer Incentive > 6% - Operating Portion	<u>(3,642,774)</u>
16		6% Target Non-Officer Incentive - Operating Portion	11,470,144
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>5,735,072</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(5,735,072)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(9,377,846)
20	3	Officer Incentive Accrual - Operating Portion	<u>(7,328,787)</u>
21		Net Incentive Reduction Before Taxes	<u>(16,706,633)</u>
22		Add: Payroll Taxes	(1,056,563)
23		Net Reduction to Operating Expense	<u>\$ (17,763,196)</u>

Idaho Power Company
Detail of December 2016 Annualizing Adjustments
to Operating Expenses
Prepared for the 2016 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2016 Annualized	
1	4	December 2016 Actual	\$ 11,482,792
2		Times 12 Months	137,793,504
3	4	Less: Actual 12 Months Ended December, 2016	<u>135,768,856</u>
4		Annualizing Adjustment	<u>\$ 2,024,648</u>

Idaho Power Company
2016 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,15	6,561,175	6,701,839	6,729,267	0	1,033	19,993,314
Feb,15	6,708,252	6,734,951	0	0	311	13,443,514
Mar,15	6,723,656	6,736,381	0	0	0	13,460,037
Apr,15	6,725,348	6,723,621	0	0	0	13,448,969
May,15	6,732,276	6,734,593	0	0	0	13,466,869
Jun,15	6,765,114	6,745,806	0	0	0	13,510,920
Jul,15	6,736,106	6,731,468	6,735,693	0	79	20,203,346
Aug,15	6,733,974	6,738,138	0	0	0	13,472,112
Sep,15	6,746,439	6,740,635	0	0	0	13,486,974
Oct,15	6,720,849	6,705,577	0	0	0	13,426,426
Nov,15	6,700,684	6,702,001	0	0	227	13,402,912
Dec,15	6,720,818	6,714,640	6,737,081	0	623	20,173,162
						181,488,555

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

Total ST Payroll Excl 242

	Actual 2016 LE	Percent of Total
1 - O&M	99,538,979	62.55%
2 - Construction	48,786,824	30.66%
3 - Other	10,811,154	6.79%
Total	159,136,957	100.00%

Overtime

	Actual 2016 LE
1 - O&M	5,348,621
2 - Construction	3,881,556
3 - Other	450,339
Grand Total	9,680,516

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111
2005 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,15	148,231	135,538	142,000			423,769
Feb,15	155,000	155,000				310,000
Mar,15	161,538	161,539				323,077
Apr,15	161,154	161,154				322,308
May,15	152,500	152,500				305,000
Jun,15	152,500	152,500				305,000
Jul,15	152,500	152,500	152,500			457,500
Aug,15	152,500	152,500				305,000
Sep,15	152,500	152,500				305,000
Oct,15	152,500	152,500				305,000
Nov,15	152,500	152,500				305,000
Dec,15	152,500	152,500	152,500			457,500
						4,124,155

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,16	6,707,406	6,837,377	6,871,267		1,033	20,417,084
Feb,16	6,863,252	6,889,952			311	13,753,515
Mar,16	6,885,194	6,897,919				13,783,114
Apr,16	6,886,502	6,884,774				13,771,276
May,16	6,884,776	6,887,093				13,771,869
Jun,16	6,917,614	6,898,306				13,815,921
Jul,16	6,888,606	6,883,968	6,888,193		79	20,660,847
Aug,16	6,886,474	6,890,638				13,777,112
Sep,16	6,898,939	6,893,036				13,791,974
Oct,16	6,873,349	6,858,077				13,731,426
Nov,16	6,853,184	6,854,501			227	13,707,913
Dec,16	6,873,319	6,867,140	6,889,581		623	20,630,663
						185,812,714

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-16	752,475
Feb-16	490,929
Mar-16	495,732
Apr-16	501,172
May-16	503,083
Jun-16	501,484
Jul-16	748,766
Aug-16	499,206
Sep-16	497,822
Oct-16	496,382
Nov-16	487,019
Dec-16	<u>728,543</u>
Total	6,702,613

**Idaho Power Company
2016 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	15,112,918	23,360	15,136,278
Total Before Payroll Tax	15,112,918	23,360	15,136,278
Percent	99.8%	0.2%	100.0%
Payroll Tax	962,259	668	962,927
Total Including Payroll Tax	16,075,177	24,028	16,099,205
Percent	99.9%	0.1%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	7,328,787	254,634	7,583,421
Total Before Payroll Tax	7,328,787	254,634	7,583,421
Percent	96.6%	3.4%	100.0%
Payroll Tax	466,634	7,281	473,915
Total Including Payroll Tax	7,795,421	261,915	8,057,336
Percent	96.7%	3.3%	100.0%
Total Taxes	1,428,893	7,949	1,436,842
Grand Total	23,870,598	285,943	24,156,541
Percent	98.8%	1.2%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

	<u>Total 2016</u>	<u>December 2016</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 15,176,093	\$ 1,279,436
403002 Depr Exp Stm Gnr PI-Boardman	3,132,653	261,235
403003 Depr Exp Stm Gnr PI-Valmy	9,088,220	762,962
403200 Depr Exp	107,947,917	9,143,828
403393 Depr Exp-ID Aro Depreciation	689,203	57,434
403394 Depr Exp-OR Aro Depreciation	31,069	2,589
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	\$ 135,768,856	\$ 11,482,792

**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	43,840,810	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(31,291,579)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,462,482)	(\$2,462,482)
CSPP AT OREGON RATES			
#555-CSPP	4.66%	\$23,743,797	\$1,106,368
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.58%	(582,063)	(\$26,662)
#930.2	4.58%	322,484	\$14,772
		(\$259,579)	(\$11,890)
EMPLOYEE INCENTIVE			
Labor Allocator	4.58%	(\$17,763,196)	(\$813,670)
OTHER OPERATING O&M EXP			
#416	4.67%	\$3,886,708	\$181,353
SUBTOTAL		\$19,694,480	(\$2,000,322)
ALLOCATOR IMPACTS		\$0	(\$254,629) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$19,694,480	(\$2,254,951) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$42,151,872	\$39,896,921	(\$2,254,951)

**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	4.58%	\$255,763	\$11,716
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.58%	\$9,290	\$426
#926 EGLI	4.58%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.67%	(\$54,369,323)	(\$2,536,856)
#547-Fuel	4.67%	\$19,444,571	\$907,278
#555-PP	4.67%	(\$25,891,929)	(\$1,208,110)
#555-CSPP	4.67%	\$7,629,266	\$355,979
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$36,008,836)	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,501,807)	(\$2,501,807)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$13,159)	(\$13,159)
SUBTOTAL		(\$91,446,163)	(\$4,984,534)
ALLOCATOR IMPACTS		\$0	(\$207,548) (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$91,446,163)	(\$5,192,081) (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
	\$39,896,921	\$34,704,840	(\$5,192,081)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	DEPR EXP DEC 2016	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPRECIATION 2016	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	2,269,719	27,236,623	26,985,884.93	250,738	125,369
Hydro Production - Accounts 330-336	1,266,745	15,200,934	14,955,319.31	245,615	122,807
Other Production - Accounts 340-346	<u>1,375,218</u>	<u>16,502,615</u>	16,492,282.17	<u>10,332</u>	<u>5,166</u>
*TOTAL PRODUCTION PLANT	4,911,681	58,940,172	58,433,486	506,685	253,343
TRANSMISSION PLANT					
Account 350	37,263.60	447,163	447,216.14	(53)	(26)
Account 352	121,999.53	1,463,994	1,438,180.46	25,814	12,907
Account 353	646,919.61	7,763,035	7,722,265.52	40,770	20,385
Account 354	262,208.79	3,146,505	3,147,801.41	(1,296)	(648)
Account 355	394,314.94	4,731,779	4,564,243.01	167,536	83,768
Account 356	402,830.21	4,833,963	4,794,907.24	39,055	19,528
Account 359	256.87	<u>3,082</u>	3,083.10	(1)	(0)
*TOTAL TRANSMISSION PLANT	1,865,794	22,389,523	22,117,697	271,826	135,913
DISTRIBUTION PLANT					
Account 360	1,533.54	18,402	17,183.67	1,219	609
Account 361	63,452.70	761,432	741,929.14	19,503	9,752
Account 362	366,257.85	4,395,094	4,372,342.98	22,751	11,376
Account 364	663,806.22	7,965,675	7,828,968.45	136,706	68,353
Account 365	323,891.35	3,886,696	3,882,370.71	4,325	2,163
Account 366	79,888.15	958,658	944,770.50	13,887	6,944
Account 367	450,210.64	5,402,528	5,262,109.56	140,418	70,209
Account 368	1,151,473.54	13,817,682	13,557,968.60	259,714	129,857
Account 369	126,736.77	1,520,841	1,508,209.58	12,632	6,316
Account 370	454,493	5,453,917	5,332,579	121,338	60,669
Account 371	3771.15	45,254	44,903.67	350	175
Account 373	9,179.90	<u>110,159</u>	109,954.73	<u>204</u>	<u>102</u>
*TOTAL DISTRIBUTION PLANT	3,694,695	44,336,339	43,603,291	733,048	366,524
GENERAL PLANT					
Account 390	195,905.03	2,350,860	2,333,605.09	17,255	8,628
Account 391	379,244.89	4,550,939	4,250,726.66	300,212	150,106
Account 392	6,578.45	78,941	82,290.53	(3,349)	(1,675)
Account 393	6,808.72	81,705	81,374.54	330	165
Account 394	29,824.06	357,889	337,774.73	20,114	10,057
Account 395	47,940.78	575,289	554,093.82	21,196	10,598
Account 396		0	0.00	0	0
Account 397	280,743.88	3,368,927	3,228,048.25	140,878	70,439
Account 398	28,245.87	<u>338,950</u>	322,495.52	<u>16,455</u>	<u>8,227</u>
*TOTAL GENERAL PLANT	975,292	11,703,500	11,190,409	513,091	256,546
DEPR BEFORE DISALLOWED COSTS	11,447,461	137,369,533	135,344,883	2,024,650	1,012,325
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	60,023	720,272	720,272	(0)	(0)
***TOTAL DEPRECIATION	11,482,792	137,793,506	135,768,856	2,024,650	1,012,325

**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	4.37%	\$2,024,648	\$88,522
Allocator Impacts		\$0	(\$45,646) (C)
TOTAL TYPE II ADJUSTMENTS		\$2,024,648	\$42,876 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$5,936,079	\$5,936,079	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$5,936,079	\$5,978,954	\$42,876

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	AMORT EXP DEC 2016	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2016	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	86,797	1,041,568	1,057,118	-15,550	-7,775
#303	439,651	5,275,815	5,592,337	-316,522	-158,261
	-----	-----	-----	-----	-----
SUBTOTAL	526,449	6,317,382	6,649,455	-332,073	-166,036
Account 406			0		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-49,267	49,267	
			-----	-----	
SUBTOTAL			-49,267	49,267	
GRAND TOTAL	526,449	6,317,382	6,600,188	-282,806	

**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	4.32%	\$49,267	\$2,128
Allocator Impacts		\$0	(\$0) (A)
TOTAL TYPE I ADJUSTMENTS		\$49,267	\$2,128 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.32%	(\$332,073)	(\$14,343)
Allocator Impacts		\$0	(\$2,355) (C)
TOTAL TYPE II ADJUSTMENTS		(\$332,073)	(\$16,698) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$285,073	\$287,200	\$2,128

(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
	\$287,200	\$270,503	(\$16,698)

**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	4.37%	\$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
	\$10,127	\$10,127	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$10,127	\$10,127	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2016**

Normalized annual Idaho hydro KWH	(1)	5,239,103,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	93.8226%	TAXES
Adjusted Idaho Hydro KWH		4,915,461,970	2,457,731
Normalized KWH sold to Idaho Customers	(3)	13,567,013,276	
% of Total Adjusted Idaho Hydro to ID Customers		36.2310%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,864,735,168	337,806
Normalized Industrial Use Exemption	(5)	2,537,730,050	459,722
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,595,056,326	
Net taxable Normalized KWH		3,320,405,644	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,660,203	1,660,203
Portion refunded to irrigation customers		337,806	337,806
TOTAL TAX AND REFUND		1,998,009	1,998,009

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	49,982,008	49,982,008	49,982,008
Actual	53,271,854	53,271,854	53,271,854
Normalization Adj	(3,289,846)	(3,289,846)	(3,289,846)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(13,159)	(46,058)	(4,112)

**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)	\$2,317,483	\$2,317,483	\$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	4.67%	\$465,242	\$21,708
Normalization of Irrigation PIC	Direct Allocation	\$127,318	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$4,112)	(\$4,112)
Franchise Taxes	Direct Allocation	(\$46,058)	(\$46,058)
Allocator Impacts		\$0	(\$9,270) (A)
TOTAL TYPE II ADJUSTMENTS		\$542,390	(\$37,732) (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
	\$2,317,483	\$2,279,751	(\$37,732)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2016

Line No	Description	(1) Amount
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	<u>\$ 1,075,354</u>
Oregon		
2	Deferred Pension - Oregon	98,315
3	Siemens LTP Amort - Oregon	<u>68,753</u>
4	Subtotal Oregon	<u>167,068</u>
5	Total	<u><u>\$ 1,242,422</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
	\$167,068	\$167,068	\$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
	\$167,068	\$167,068	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.07%	\$3,190,951	\$129,931
Allocator Impacts		\$0	\$24,075 (A)
TOTAL TYPE I ADJUSTMENTS		\$3,190,951	\$154,007 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.14%	(\$598,538)	(\$24,782)
Allocator Impacts		\$0	\$76,425 (C)
TOTAL TYPE II ADJUSTMENTS		(\$598,538)	\$51,643 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$1,299,323	\$1,453,330	\$154,007

(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
	\$1,453,330	\$1,504,973	\$51,643

**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	4.32%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.32%	\$0	\$0
Allocator Impacts		\$0	(\$100) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$100) (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$13,172	\$13,172	\$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
	\$13,172	\$13,072	(\$100)

**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	3.84%	\$913,103	\$35,018
Allocator Impacts		\$0	(\$652,666) (A)
TOTAL TYPE I ADJUSTMENTS		\$913,103	(\$617,648) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.19%	\$1,695,575	\$71,056
Other Allocator Impacts		\$0	(\$272,511) (C)
TOTAL TYPE II ADJUSTMENTS		\$1,695,575	(\$201,455) (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
	(\$7,073,093)	(\$7,690,741)	(\$617,648)

(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
	(\$7,690,741)	(\$7,892,196)	(\$201,455)

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2016

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	3,163,968,898	3,159,464,761
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	435,978,988	435,978,988
3	Adjusted Rate Base	3,599,947,886	3,595,443,749
4	Company Weighted Cost of Debt	2.431%	2.431%
5	Synchronized Interest Expense	87,514,733	87,405,238

**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	4.36%	\$5,558,265	\$242,251
Allocator Impacts		\$0	(\$8,002) (A)
TOTAL TYPE I ADJUSTMENTS		\$5,558,265	\$234,249 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.35%	(\$109,495)	(\$4,763)
Allocator Impacts		\$0	(\$32,924) (C)
TOTAL TYPE II ADJUSTMENTS		(\$109,495)	(\$37,687) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,011,163	\$4,245,412	\$234,249

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,245,412	\$4,207,725	(\$37,687)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$2,850) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$2,850) (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$372,976	\$372,976	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$372,976	\$370,126	(\$2,850)

**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	(\$2,273,242)	(\$588,523)	(\$143,214)
	OPERATING EXPENSES			
2	O&M	(\$2,254,951)	(\$583,787)	(\$142,062)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$2,128	\$551	\$134
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$234,249	\$60,645	\$14,758
8	AFUDC & Federal Sch M Adj (Neg)	\$617,648	\$159,904	\$38,912
9	Total Operating Exp	(\$1,400,926)	(\$362,688)	(\$88,258)
10	NET OPERATING INCOME	(\$872,316)	(\$225,835)	(\$54,956)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$41,536)		(\$2,617)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$830,780)		(\$52,339)
		(L.9 - L.10 + L.11)		
14	Less: State Investment Tax Credits			\$174,734
15	Subtotal			(\$227,073)
16	Add: State Prior Years' Tax Adjustment			(\$48,292)
	FIN 48 Tax Adjustment			\$51,343
17	Total State Tax			(\$224,022)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$227,073)		
19	Taxable Income * 35%	(\$645,243)	(\$225,835)	
		(L.9 - L.18)		
20	PLUS: FIN 48 Tax Adjustment		(\$306,838)	
21	Prior Year's Tax Adj		\$269,227	
22	Federal Income Taxes		(\$263,445)	

**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	(\$2,644,629)	(\$870,127)	(\$166,612)
	OPERATING EXPENSES			
2	O&M	(\$5,192,081)	(\$1,708,281)	(\$327,101)
3	Depreciation	\$42,876	\$14,107	\$2,701
4	Amortization	(\$16,698)	(\$5,494)	(\$1,052)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$37,732)	(\$12,414)	(\$2,377)
7	Interest Expense	(\$37,687)	(\$12,400)	(\$2,374)
8	AFUDC & Federal Sch M Adj (Neg)	\$201,455	\$66,282	\$12,692
9	Total Operating Exp	(\$5,039,867)	(\$1,658,200)	(\$317,512)
10	NET OPERATING INCOME	\$2,395,238	\$788,073	\$150,900
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$113,639		\$7,159
12	Add: IERCO Inc * 6.300%	(\$23,192)		(\$1,461)
13	Taxable Income *6.300%	\$2,258,406 (L.9 - L.10 + L.11)		\$142,280
14	Less: State Investment Tax Credits			(\$1,321)
15	Subtotal			\$143,601
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$162,249 (\$170,100)
17	Total State Tax			\$135,749
	FEDERAL:			
18	Less: State Tax (L.15)	\$143,601		
19	Taxable Income * 35%	\$2,251,637 (L.9 - L.18)	\$788,073	
20	PLUS: FIN 48 Tax Adjustment		(\$161,071)	
21	Prior Year's Tax Adj		\$155,844	
22	Federal Income Taxes		\$782,846	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2016

Line No	Account No	Description	(1) Total (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 290,826
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	6,158
6	507	Rents	-
7		Total operation	<u>296,984</u>
Maintenance -			
8	510	Main supv and engineering	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>296,984</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	4,839,747
16	536	Water for power	867,724
17	537	Hydraulic expenses	6,397,582
18	538	Electric expenses	1,402,035
19	539	Misc hydro pwr gen exp	3,781,216
20	540	Rents	-
21		Total operation	<u>17,288,304</u>
Maintenance -			
22	541	Main supv and engineering	97,681
23	542	Main of structures	819,437
24	543	Main of res,dams,waterwys	362,418
25	544	Main of electric plant	1,461,086
26	545	Main of misc hydro plant	1,501,084
27		Total maintenance	<u>4,241,706</u>
28		Total hydraulic power generation	<u>21,530,010</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	668,939
30	547	Fuel	-
31	548	Generation expenses	2,391,546
32	549	Misc other pwr gen exp	400,259
33		Total operation	<u>3,460,744</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2016

Line No	Account No	Description	(1) Total (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineering	-
2	552	Main of structures	202,136
3	553	Main of gen and elec plt	69,885
4	554	Main misc oth pwr gen plt	433,972
5		Total maintenance	<u>705,993</u>
6		Total other power generation	<u>4,166,737</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load disp	165
9	557	Other expenses	3,286,975
10		Total other power supply expenses	<u>3,287,140</u>
11		Total power production expenses	<u>29,280,872</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2016

Line No	Account No	Description	(1) Total (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	2,193,793
2	561	Load dispatching	2,729,039
3	562	Station expenses	2,152,762
4	563	Overhead line expenses	405,959
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>7,481,552</u>
Maintenance -			
10	568	Main supv and engineering	81,017
11	569	Main of structures	745,630
12	570	Main of station equip	1,814,736
13	571	Main of overhead lines	724,448
14	573	Main of misc trans plant	-
15		Total maintenance	<u>3,365,831</u>
16		Total transmission expenses	<u>10,847,383</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	3,300,981
18	581	Load dispatching	3,495,366
19	582	Station expenses	963,496
20	583	Overhead line expenses	2,770,351
21	584	Underground line expenses	1,213,972
22	585	St light and sgnl sys exp	56,265
23	586	Meter expenses	3,400,673
24	587	Customer install expenses	652,533
25	588	Misc distribution exp	3,778,399
26	589	Rents	1,249
27		Total operation	<u>19,633,286</u>
Maintenance -			
28	590	Main supv and engineering	5,755
29	591	Main of structures	-
30	592	Main of station equip	2,327,317
31	593	Main of overhead lines	5,074,946
32	594	Main of underground lines	574,458
33	595	Main of line transformers	12,376
34	596	Main of st lght-sgnl sys	327,060
35	597	Main of meters	717,085
36	598	Main of misc dist plant	272,931
37		Total maintenance	<u>9,311,927</u>
38		Total distribution expenses	<u>28,945,213</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2016

Line No	Account No	Description	(1) Total (Excluding Incentives & Thermals)
		Customer accounts expenses:	
		Operation -	
1	901	Supervision	551,874
2	902	Meter reading expenses	1,007,982
3	903	Cust recrds - collect exp	9,285,173
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
			<hr/>
6		Total customer accounts expenses	<u>10,845,029</u>
		Customer service and informational expenses:	
		Operation -	
7	907	Supervision	667,052
8	908	Customer assistance exp	4,450,916
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	291,190
11	912	Demo and selling exp	-
			<hr/>
12		Total customer service and informational expenses	<u>5,409,158</u>
		Administrative and general expenses:	
		Operation -	
13	920	Admin and general salaries	46,632,653
14	921	Office supplies and expenses	238,014
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	298,485
18	925	Injuries and damages	131,844
19	926	Employee pensions and benefits	-
20	927	Franchise requirements	-
21	928	Regulatory commission expenses	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising expense	-
24	930.2	Miscellaneous general expenses	226,562
25	931	Rents	-
			<hr/>
26		Total operation	<u>47,527,559</u>
		Maintenance -	
27	935	Maintenance of general plant	1,218,289
			<hr/>
28		Total maintenance	<u>1,218,289</u>
		Total administrative and general expense	<hr/>
29			48,745,848
		Total electric operation and maintenance expenses	<hr/> <u>\$ 134,073,503</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2016
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	233,161	3.4%	241,088.9	241,088.9	
Distribution Station	13.2 kV	671,583	4.0%	698,446.0	698,446.0	
Distribution Primary	12.4-34.5	2,543,698	6.1%	2,698,863.4	2,698,863.4	
All Other Service		10,026,656	9.6%	10,989,215.3	10,989,215.3	
Total Idaho Retail		<u>13,475,098</u>		<u>14,627,614</u>	<u>14,627,613.6</u>	13,475,098.2
State of Oregon						
Transmission Level	138 kV	100,411	3.4%	103,825.3	103,825.3	
Distribution Primary	12.4-34.5	179,917	6.1%	190,891.4	190,891.4	
All Other Service		384,314	9.6%	421,208.2	421,208.2	
Total Oregon Retail		<u>664,642</u>		<u>715,925</u>	<u>715,924.9</u>	664,641.9
Total Retail Jurisdictions		14,139,740		15,343,538.5	15,343,538.5	14,139,740.1
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		<u>0</u>		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Jurisdictional Sales(Including Transmission)		14,139,740		15,343,538.5	15,343,538.5	14,139,740.1
Total System Sales (Excluding Transmission)		14,139,740		15,343,538.5	15,343,538.5	14,139,740.1

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2016
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	233,161	3.4%	241,089	241,089	
Distribution Station	13.2 kV	671,583	4.0%	698,446	698,446	
Distribution Primary	12.4-34.5	2,543,698	6.1%	2,698,863	2,698,863	
All Other Service		10,159,052	9.6%	11,134,321	11,134,321	
Total Idaho Retail		<u>13,607,494</u>		14,772,720	14,772,720	13,607,494
State of Oregon						
Transmission Level	138 kV	100,411	3.4%	103,825	103,825	
Distribution Primary	12.4-34.5	179,917	6.1%	190,891	190,891	
All Other Service		385,508	9.6%	422,517	422,517	
Total Oregon Retail		<u>665,836</u>		717,234	717,234	665,836
Total Retail Jurisdictions		14,273,330		15,489,954	15,489,954	14,273,330
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		<u>0</u>		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		<u>0</u>		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,273,330		15,489,954	15,489,954	14,273,330
Total System Sales (Excluding Transmission)		14,273,330		15,489,954	15,489,954	14,273,330

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2016
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	29,157	3.6%	30,206				
Distribution Station	13.2kV	78,660	4.2%	81,964				
Distribution Primary	12.4-34.5kV	317,447	7.0%	339,668				
All Other Service		1,634,750	9.7%	1,793,321				
Total Idaho Retail		<u>2,060,014</u>		<u>2,245,160</u>	2,245,160	2,245,160	2,245,160	2,132,990
State of Oregon								
Transmission Level	138 kV	11,198	3.6%	11,601				
Distribution Primary	12.4-34.5kV	21,635	7.0%	23,150				
All Other Service		60,698	9.7%	66,586				
Total Oregon Retail		<u>93,531</u>		<u>101,336</u>	101,336	101,336	101,336	89,735
Total Retail Jurisdictions		2,153,545		2,346,496	2,346,496	2,346,496	2,346,496	2,222,725
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)		2,153,545		2,346,496	2,346,496	2,346,496		2,222,725
Total System Sales (Excluding Transmission)		2,153,545		2,346,496	2,346,496	2,346,496	2,346,496	2,222,725
Wells REA	139 kV	0		0.0				

**IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2016
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	29,157	3.6%	30,206				
Distribution Station	13.2kV	78,660	4.2%	81,964				
Distribution Primary	12.4-34.5kV	317,447	7.0%	339,668				
All Other Service		1,662,329	9.7%	1,823,575				
Total Idaho Retail		2,087,592		2,275,413	2,275,413	2,275,413	2,275,413	2,163,243
State of Oregon								
Transmission Level	138 kV	11,198	3.6%	11,601				
Distribution Primary	12.4-34.5kV	21,635	7.0%	23,150				
All Other Service		61,002	9.7%	66,919				
Total Oregon Retail		93,835		101,670	101,670	101,670	101,670	90,069
Total Retail Jurisdictions		2,181,427		2,377,083	2,377,083	2,377,083	2,377,083	2,253,311
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)		2,181,427		2,377,083	2,377,083	2,377,083		2,253,311
Total System Sales (Excluding Transmission)		2,181,427		2,377,083	2,377,083	2,377,083	2,377,083	2,253,311
Wells REA	139 kV	0		0.0				

Oregon Report

Year: 2016
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 fo



or data entry and are not included.

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

Payroll Annualizing Adjustments:

Operating Payroll	\$255,763
Payroll Related Items	\$9,290
Employee Incentive Costs	(\$17,763,196)

Capital Structure/Cost of Capital:

2016 Actual

Long Term Debt	46.618%
Preferred Stock	0.000%
Common Equity	53.382%
Embedded Cost of Debt	5.214%
Embedded Cost of Preferred Stock	0.000%
Current Approved Oregon ROE	9.900%
Overall Rate of Return Required	7.716%

our JSS tabs.

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Black = Direct Input Data & Text.
Red = Referenced Cells.
Blue = Formulas.

DESCRIPTION

<u>(D)</u>	<u>(E)</u>
<u>TOTALS</u>	<u>TYPE I</u>
<u>PER BOOKS</u>	<u>ADJUST.</u>

*** SUMMARY OF RESULTS ***

DEVELOPMENT OF RATE BASE COMPONENTS

ELECTRIC PLANT IN SERVICE	5,541,577,342	0
LESS: ACCUM PROVISION FOR DEPRECIATION	2,109,795,783	0
AMORT OF OTHER UTILITY PLANT	27,244,259	0
NET ELECTRIC PLANT IN SERVICE	3,404,537,301	0
LESS: CUSTOMER ADV FOR CONSTRUCTION	5,103,651	0
LESS: ACCUM DEFERRED INCOME TAXES	475,852,022	0
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	7,440,603	0
ADD : WORKING CAPITAL	138,225,311	0
ADD : CONSERVATION+OTHER DFRD PROG.	32,628,573	0
ADD : SUBSIDIARY RATE BASE	83,606,078	0
TOTAL COMBINED RATE BASE	3,185,482,193	0

RATE OF RETURN UNDER PRESENT RATES

OPERATING REVENUES		
SALES REVENUES	1,171,198,157	0
OTHER OPERATING REVENUES	84,100,642	(33,754,061)
TOTAL OPERATING REVENUES	1,255,298,799	(33,754,061)
OPERATING EXPENSES		
OPERATION & MAINTENANCE EXPENSES	801,502,839	(33,431,577)
DEPRECIATION EXPENSE	135,768,856	0
AMORTIZATION OF LIMITED TERM PLANT	6,600,188	0
ACCRETION EXPENSE	231,983	0

36	TAXES OTHER THAN INCOME	32,823,312	0
37	REGULATORY DEBITS/CREDITS	1,242,422	0
38	PROVISION FOR DEFERRED INCOME TAXES	31,909,741	0
39	INVESTMENT TAX CREDIT ADJUSTMENT	304,915	0
40	FEDERAL INCOME TAXES	(96,137)	(105,759)
41	STATE INCOME TAXES	3,659,280	(20,316)
42	TOTAL OPERATING EXPENSES	1,013,947,399	(33,557,652)
43	OPERATING INCOME	241,351,400	(196,409)
44	ADD: IERCO OPERATING INCOME	7,993,526	0
45	CONSOLIDATED OPERATING INCOME	249,344,926	(196,409)
46			
47	RATE OF RETURN UNDER PRESENT RATES	7.828%	

48 *** **SUMMARY OF RESULTS** ***

49

50 RATE OF RETURN UNDER PRESENT RATES

51	TOTAL COMBINED RATE BASE	3,185,482,193	0
52			
53	SALES REVENUES	1,171,198,157	0
54	OTHER OPERATING REVENUES	84,100,642	(33,754,061)
55	TOTAL OPERATING REVENUES	1,255,298,799	(33,754,061)
56	OPERATING EXPENSES		
57	OPERATION & MAINTENANCE EXPENSES	801,502,839	(33,431,577)
58	DEPRECIATION EXPENSE	135,768,856	0
59	AMORTIZATION OF LIMITED TERM PLANT	6,600,188	0
60	ACCRETION EXPENSE	231,983	0
61	TAXES OTHER THAN INCOME	32,823,312	0
62	REGULATORY DEBITS/CREDITS	1,242,422	0
63	PROVISION FOR DEFERRED INCOME TAXES	31,909,741	0
64	INVESTMENT TAX CREDIT ADJUSTMENT	304,915	0
65	FEDERAL INCOME TAXES	(96,137)	(105,759)
66	STATE INCOME TAXES	3,659,280	(20,316)
67	TOTAL OPERATING EXPENSES	1,013,947,399	(33,557,652)
68	OPERATING INCOME	241,351,400	(196,409)
69	ADD: IERCO OPERATING INCOME	7,993,526	0
70	CONSOLIDATED OPERATING INCOME	249,344,926	(196,409)

71	RATE OF RETURN UNDER PRESENT RATES		7.828%	
72				
73	DEVELOPMENT OF REVENUE REQUIREMENTS			
74	RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)			
75				
76	RETURN AT CLAIMED RATE OF RETURN			
77	EARNINGS DEFICIENCY			
78	NET-TO-GROSS TAX MULTIPLIER			
79				
80	REVENUE DEFICIENCY			
81				
82	FIRM JURISDICTIONAL REVENUES			
83				
84	PERCENT INCREASE REQUIRED			
85				
86	SALES AND WHEELING REVENUES REQUIRED			
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***			
88				
89	INTANGIBLE PLANT			
90	301 - ORGANIZATION	5,703		0
91	302 - FRANCHISES & CONSENTS	29,982,533		0
92	303 - MISCELLANEOUS	27,557,110		0
93				
94	TOTAL INTANGIBLE PLANT	57,545,345		0
95				
96	PRODUCTION PLANT			
97	310-316 / STEAM PRODUCTION	1,103,520,613		0
98	330-336 / HYDRAULIC PRODUCTION	798,502,711		0
99	340-346 / OTHER PRODUCTION	539,567,721		0
100				
101	TOTAL PRODUCTION PLANT	2,441,591,045		0
102				
103	TRANSMISSION PLANT			
104	350 / LAND & LAND RIGHTS			
105	TRANSMISSION SERVICE	36,431,000		0

106	DIRECT ASSIGNMENT	0	0
107	TOTAL ACCOUNT 350	36,431,000	0
108			
109	352 / STRUCTURES & IMPROVEMENTS		
110	TRANSMISSION SERVICE	78,673,433	0
111	DIRECT ASSIGNMENT	658	0
112	TOTAL ACCOUNT 352	78,674,091	0
113			
114	353 / STATION EQUIPMENT		
115	TRANSMISSION SERVICE	407,204,389	0
116	DIRECT ASSIGNMENT	111,594	0
117	TOTAL ACCOUNT 353	407,315,982	0
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***		
119			
120	354 / TOWERS & FIXTURES		
121	TRANSMISSION SERVICE	186,160,005	0
122	DIRECT ASSIGNMENT	0	0
123	TOTAL ACCOUNT 354	186,160,005	0
124			
125	355 / POLES & FIXTURES		
126	TRANSMISSION SERVICE	163,471,731	0
127	DIRECT ASSIGNMENT	33,842	0
128	TOTAL ACCOUNT 355	163,505,572	0
129			
130	356 / OVERHEAD CONDUCTORS & DEVICES		
131	TRANSMISSION SERVICE	213,550,342	0
132	DIRECT ASSIGNMENT	26,495	0
133	TOTAL ACCOUNT 356	213,576,837	0
134			
135	359 / ROADS & TRAILS		
136	TRANSMISSION SERVICE	390,266	0
137	DIRECT ASSIGNMENT	0	0
138	TOTAL ACCOUNT 359	390,266	0
139			
140	TOTAL TRANSMISSION PLANT	1,086,053,754	0

141 *** **TABLE 1 - ELECTRIC PLANT IN SERVICE** ***

142

143 DISTRIBUTION PLANT

144

145 360 / LAND & LAND RIGHTS	5,388,573	0
146 361 / STRUCTURES & IMPROVEMENTS	34,847,648	0
147 362 / STATION EQUIPMENT	218,904,848	0
148 364 / POLES, TOWERS & FIXTURES	250,644,426	0
149 365 / OVERHEAD CONDUCTORS & DEVICES	130,357,341	0
150 366 / UNDERGROUND CONDUIT	48,553,122	0
151 367 / UNDERGROUND CONDUCTORS & DEVICES	233,668,557	0
152 368 / LINE TRANSFORMERS	526,353,953	0
153 369 / SERVICES	59,170,980	0
154 370 / METERS	85,033,107	0
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	2,977,138	0
156 373 / STREET LIGHTING SYSTEMS	4,557,697	0

157

158 TOTAL DISTRIBUTION PLANT	1,600,457,391	0
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159

160 GENERAL PLANT

161 389 / LAND & LAND RIGHTS	17,091,419	0
162 390 / STRUCTURES & IMPROVEMENTS	112,547,364	0
163 391 / OFFICE FURNITURE & EQUIPMENT	48,793,781	0
164 392 / TRANSPORTATION EQUIPMENT	76,560,328	0
165 393 / STORES EQUIPMENT	2,477,748	0
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	8,216,426	0
167 395 / LABORATORY EQUIPMENT	12,924,126	0
168 396 / POWER OPERATED EQUIPMENT	14,755,105	0
169 397 / COMMUNICATIONS EQUIPMENT	56,333,249	0
170 398 / MISCELLANEOUS EQUIPMENT	6,230,260	0

171

172 TOTAL GENERAL PLANT	355,929,807	0
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173

174 TOTAL ELECTRIC PLANT IN SERVICE	5,541,577,342	0
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175

176 *** **TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION** ***

177

178 PRODUCTION PLANT

179 310-316 / STEAM PRODUCTION	544,101,355	0
180 330-336 / HYDRAULIC PRODUCTION	408,628,748	0
181 340-346 / OTHER PRODUCTION	98,322,754	0
182 TOTAL PRODUCTION PLANT	1,051,052,857	0

183

184 TRANSMISSION PLANT

185 350 / LAND & LAND RIGHTS	7,878,765	0
186 352 / STRUCTURES & IMPROVEMENTS	26,102,338	0
187 353 / STATION EQUIPMENT	111,156,508	0
188 354 / TOWERS & FIXTURES	64,243,665	0
189 355 / POLES & FIXTURES	60,988,064	0
190 356 / OVERHEAD CONDUCTORS & DEVICES	72,743,798	0
191 359 / ROADS & TRAILS	274,258	0
192 TOTAL TRANSMISSION PLANT	343,387,396	0

193

194 DISTRIBUTION PLANT

195 360 / LAND & LAND RIGHTS	43,549	0
196 361 / STRUCTURES & IMPROVEMENTS	11,284,769	0
197 362 / STATION EQUIPMENT	58,303,111	0
198 364 / POLES, TOWERS & FIXTURES	135,479,418	0
199 365 / OVERHEAD CONDUCTORS & DEVICES	51,224,911	0
200 366 / UNDERGROUND CONDUIT	15,853,356	0
201 367 / UNDERGROUND CONDUCTORS & DEVICES	85,634,304	0
202 368 / LINE TRANSFORMERS	165,816,142	0
203 369 / SERVICES	42,367,125	0
204 370 / METERS	28,412,005	0
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	1,820,787	0
206 373 / STREET LIGHTING SYSTEMS	3,647,966	0
207 TOTAL DISTRIBUTION PLANT	599,887,444	0

208

209 *** **TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION** ***

210

211	GENERAL PLANT		
212	389 / LAND & LAND RIGHTS	0	0
213	390 / STRUCTURES & IMPROVEMENTS	28,260,554	0
214	391 / OFFICE FURNITURE & EQUIPMENT	21,187,129	0
215	392 / TRANSPORTATION EQUIPMENT	23,493,921	0
216	393 / STORES EQUIPMENT	767,978	0
217	394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,218,152	0
218	395 / LABORATORY EQUIPMENT	6,224,134	0
219	396 / POWER OPERATED EQUIPMENT	4,157,952	0
220	397 / COMMUNICATIONS EQUIPMENT	19,941,293	0
221	398 / MISCELLANEOUS EQUIPMENT	2,845,483	0
222	TOTAL GENERAL PLANT	110,096,596	0
223			
224	UNDER- /OVERALLOCATED SALVAGE	0	0
225	TOTAL DEPR BEFORE FAS 143 / OTHER	2,104,424,294	0
226			
227	FAS 143 ADJ &/OR DISALLOWED COSTS	5,371,489	0
228	TOTAL ACCUM PROVISION DEPRECIATION	2,109,795,783	0
229			
230	AMORTIZATION OF OTHER UTILITY PLANT		
231	INTANGIBLE PLANT	10,876,521	0
232	HYDRAULIC PRODUCTION	16,367,738	0
233			
234	TOTAL AMORT OF OTHER UTILITY PLANT	27,244,259	0
235			
236	TOTAL ACCUM PROVISION FOR DEPR		
237	& AMORTIZATION OF OTHER UTILITY PLANT	2,137,040,041	0
238			
239	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		
240			
241	NET ELECTRIC PLANT IN SERVICE	3,404,537,301	0
242	LESS:		
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION		
244	POWER SUPPLY	0	0
245	OTHER	5,103,651	0

246	TOTAL CUSTOMER ADV FOR CONSTRUCTION	5,103,651	0
247			
248	ACCUMULATED DEFERRED INCOME TAXES		
249	190 / ACCUMULATED DEFERRED INCOME TAXES		
250	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,738,042)	0
251	OTHER	(23,202,909)	0
252	TOTAL ACCOUNT 190	(24,940,951)	0
253	281 / ACCELERATED AMORTIZATION	0	0
254	282 / OTHER PROPERTY	466,768,503	0
255	283 / OTHER	34,024,470	0
256	TOTAL ACCUM DEFERRED INCOME TAXES	475,852,022	0
257			
258	NET ELECTRIC PLANT IN SERVICE	2,923,581,628	0
259	ADD:		
260	WORKING CAPITAL		
261	151 / FUEL INVENTORY	61,855,630	0
262	154 / PLANT MATERIALS & SUPPLIES		
263	PRODUCTION - GENERAL	17,618,368	0
264	TRANSMISSION - GENERAL	12,416,507	0
265	DISTRIBUTION - GENERAL	21,850,868	0
266	OTHER - UNCLASSIFIED	6,214,124	0
267	TOTAL ACCOUNT 154	58,099,867	0
268	165 / PREPAID ITEMS		
269	AD VALOREM TAXES	2,078,682	0
270	OTHER PROD-RELATED PREPAYMENTS	3,949,229	0
271	INSURANCE	3,456,046	0
272	PENSION-RELATED PREPAYMENTS	59,116	0
273	SOFTWARE CONTRACTS	3,208,561	0
274	MISCELLANEOUS PREPAYMENTS	5,518,180	0
275	TOTAL ACCOUNT 165	18,269,814	0
276	WORKING CASH ALLOWANCE	0	0
277			
278	TOTAL WORKING CAPITAL	138,225,311	0
279			
280	NET ELECTRIC PLANT IN SERVICE	3,061,806,939	0

281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***

282

283 NET ELECTRIC PLANT IN SERVICE 3,061,806,939 0

284 ADD:

285 105 / PLANT HELD FOR FUTURE USE

286 HYDRAULIC PRODUCTION 109,962 0

287 TRANS LAND & LAND RIGHTS 1,036,097 0

288 TRANS STRUCTURES & IMPROVEMENTS 384,466 0

289 TRANS STATION EQUIPMENT 32,400 0

290 DIST LAND & LAND RIGHTS 1,439,501 0

291 DIST STRUCTURES & IMPROVEMENTS 1,069,426 0

292 GEN LAND & LAND RIGHTS 3,285,962 0

293 GEN STRUCTURES & IMPROVEMENTS 82,791 0

294 TOTAL PLANT HELD FOR FUTURE USE 7,440,603 0

295

296 ELECTRIC PLANT ACQUISITION ADJ.-114/5 0 0

297

298 DEFERRED PROGRAMS:

299 182 / CONSERVATION PROGRAMS

300 IDAHO DEFERRED CONSERVATION PROGRAMS 0 0

301 OREGON DEFERRED CONSERVATION PROGRAMS 0 0

302 TOTAL CONSERVATION PROGRAMS 0 0

303 182 / MISC. OTHER REGULATORY ASSETS

304 CUB FUND INTEREST - OPUC ORDER 15-399 79,989 0

305 AM. FALLS BOND REFINANCING 510,836 0

306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064 3,756,774 0

307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904 400,187 0

308 LIDAR SURVEY - IPUC ORDER 32426 218,023 0

309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420 11,201,419 0

310 SIEMENS LTP RATE BASE - IPUC ORDER 33420 16,714,770 0

311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387 441,774 0

312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387 757,149 0

313 TOTAL OTHER REGULATORY ASSETS 34,080,921 0

314 186 / MISC. OTHER DEFERRED PROGRAMS 0 0

315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORDER 12-296 (1,451,436) 0

316	RECONNECT FEES - OPUC ADV 16-09	(912)	
317	TOTAL DEFERRED PROGRAMS	32,628,573	0
318			
319	DEVELOPMENT OF IERCO RATE BASE		
320	INVESTMENT IN IERCO	86,494,338	0
321	PREPAID COAL ROYALTIES	1,131,415	0
322	NOTES RECEIVABLE FROM SUBSIDIARY	(4,019,675)	0
323	TOTAL SUBSIDIARY RATE BASE	83,606,078	0
324			
325	TOTAL COMBINED RATE BASE	3,185,482,193	0
326	*** TABLE 4 - OPERATING REVENUES ***		
327	OPERATING REVENUES		
328	FIRM ENERGY SALES		
329	440-448 / RETAIL	1,145,993,172	0
330	447 / FIRM SALES FOR RESALE	0	0
331	447 / SYSTEM OPPORTUNITY SALES	25,204,985	0
332	TOTAL SALES OF ELECTRICITY	1,171,198,157	0
333			
334	OTHER OPERATING REVENUES		
335	415 / MERCHANDISING REVENUES	0	0
336			
337	449 / OATT TARIFF REFUND		
338	NETWORK	0	0
339	POINT-TO-POINT	0	0
340	TOTAL ACCOUNT 449	-	-
341			
342	451 / MISCELLANEOUS SERVICE REVENUES	4,089,617	0
343			
344	454 / RENTS FROM ELECTRIC PROPERTY		
345	SUBSTATION EQUIPMENT	2,799,683	0
346	TRANSFORMER RENTALS	17,330	0
347	LINE RENTALS	244,756	0
348	COGENERATION	1,108,042	0
349	DARK FIBER PROJECT	400,000	0
350	POLE ATTACHMENTS	1,360,488	0

351	FACILITIES CHARGES	7,687,707	0
352	OTHER RENTALS	595,468	0
353	WATER LEASE	46,876	0
354	TOTAL ACCOUNT 454	14,260,349	0
355			
356	456 / OTHER ELECTRIC REVENUES		
357	TRANSMISSION - NETWORK SERVICES	9,449,048	0
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	810,655	0
359	TRANSMISSION - POINT-TO-POINT	21,231,094	0
360	ALTERNATE TRANSMISSION SERV. CHG.	0	0
361	PHOTOVOLTAIC STATION SERVICE	0	0
362	DSM RIDER FUNDS	33,754,061	(33,754,061)
363	STANDBY SERVICE CHARGE	499,412	0
364	SIERRA PACIFIC USAGE CHARGE	0	0
365	BPA - OTHER REVENUE	0	0
366	ANTELOPE	0	0
367	MISCELLANEOUS	6,407	0
368	TOTAL ACCOUNT 456	65,750,677	(33,754,061)
369			
370	TOTAL OTHER OPERATING REVENUES	84,100,642	(33,754,061)
371			
372	TOTAL OPERATING REVENUES	1,255,298,799	(33,754,061)
373	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
374			
375	STEAM POWER GENERATION		
376	OPERATION		
377	500 / SUPERVISION & ENGINEERING	1,158,861	0
378	501 / FUEL	137,688,753	0
379			
380	502 / STEAM EXPENSES		
381	LABOR	0	0
382	OTHER	8,971,192	0
383	TOTAL ACCOUNT 502	8,971,192	0
384	505 / ELECTRIC EXPENSES		
385	LABOR	0	0

386	OTHER	1,466,072	0
387	TOTAL ACCOUNT 505	1,466,072	0
388	506 / MISCELLANEOUS EXPENSES	9,097,246	0
389	507 / RENTS	206,742	0
390	TOTAL STEAM OPERATION EXPENSES	158,588,866	0
391			
392	MAINTENANCE		
393	510 / SUPERVISION & ENGINEERING	100,102	0
394	511 / STRUCTURES	528,121	0
395	512 / BOILER PLANT		
396	LABOR	0	0
397	OTHER	14,263,344	0
398	TOTAL ACCOUNT 512	14,263,344	0
399	513 / ELECTRIC PLANT		
400	LABOR	0	0
401	OTHER	5,150,575	0
402	TOTAL ACCOUNT 513	5,150,575	0
403	514 / MISCELLANEOUS STEAM PLANT	6,435,348	0
404	TOTAL STEAM MAINTENANCE EXPENSES	26,477,490	0
405			
406	TOTAL STEAM GENERATION EXPENSES	185,066,356	0
407			
408	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
409			
410	HYDRAULIC POWER GENERATION		
411	535 / SUPERVISION & ENGINEERING	5,676,404	0
412	536 / WATER FOR POWER		
413	WATER LEASE	0	0
414	OTHER	6,025,791	0
415	TOTAL ACCOUNT 536	6,025,791	0
416			
417	537 / HYDRAULIC EXPENSES	14,667,285	0
418	538 / ELECTRIC EXPENSES		
419	LABOR	1,402,035	0
420	OTHER	294,908	0

421	TOTAL ACCOUNT 538	1,696,943	0
422			
423	539 / MISCELLANEOUS EXPENSES	5,699,628	0
424	540 / RENTS	235,365	0
425			
426	TOTAL HYDRAULIC OPERATION EXPENSES	34,001,416	0
427			
428	MAINTENANCE		
429	541 / SUPERVISION & ENGINEERING	116,729	0
430	542 / STRUCTURES	1,218,450	0
431	543 / RESERVOIRS, DAMS & WATERWAYS	658,337	0
432	544 / ELECTRIC PLANT		
433	LABOR	1,461,086	0
434	OTHER	736,844	0
435	TOTAL ACCOUNT 544	2,197,930	0
436			
437	545 / MISCELLANEOUS HYDRAULIC PLANT	2,345,337	0
438			
439	TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,536,783	0
440			
441	TOTAL HYDRAULIC GENERATION EXPENSES	40,538,199	0
442	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
443	OTHER POWER GENERATION		
444	OPERATION		
445	546 / SUPERVISION & ENGINEERING	738,484	0
446	547 / FUEL		
447	SALMON DIESEL	4,472	0
448	OTHER	41,797,779	0
449	TOTAL ACCOUNT 547	41,802,251	0
450			
451	548 / GENERATING EXPENSES		
452	LABOR	2,391,546	0
453	OTHER	1,763,965	0
454	TOTAL ACCOUNT 548	4,155,511	0
455			

456	549 / MISCELLANEOUS EXPENSES	807,061	0
457	550 / RENTS	0	0
458			
459	TOTAL OTHER POWER OPER EXPENSES	47,503,307	0
460			
461	MAINTENANCE		
462	551 / SUPERVISION & ENGINEERING	0	0
463	552 / STRUCTURES	400,817	0
464	553 / GENERATING & ELECTRIC PLANT		
465	LABOR	69,885	0
466	OTHER	57,103	0
467	TOTAL ACCOUNT 553	126,988	0
468			
469	554 / MISCELLANEOUS EXPENSES	2,764,692	0
470	TOTAL OTHER POWER MAINT EXPENSES	3,292,497	0
471			
472	TOTAL OTHER POWER GENERATION EXP	50,795,804	0
473			
474	OTHER POWER SUPPLY EXPENSE		
475	555.0/ PURCHASED POWER		
476	PURCHASED POWER - TRANS LOSSES	411,573	0
477	OTHER PURCHASED POWER	86,131,729	0
478	TOTAL ACCOUNT 555.0	86,543,302	0
479	555.1 / COGENERATION & SMALL POWER PROD		
480	CAPACITY RELATED	2,815,124	0
481	ENERGY RELATED	150,850,303	0
482	TOTAL COGEN & SMALL POWER PROD	153,665,426	0
483			
484	TOTAL ACCOUNT 555	240,208,728	0
485			
486	556 / LOAD CONTROL & DISPATCHING EXPENSES	2,678	0
487	557 / OTHER EXPENSES		
488	IDAHO POWER COST-RELATED EXPENSES	(7,831,974)	0
489	OREGON POWER COST-RELATED EXPENSES	2,501,807	0
490	OTHER	4,123,832	0

491	TOTAL ACCOUNT 557	(1,206,336)	0
492			
493	TOTAL OTHER POWER SUPPLY EXPENSES	239,005,070	0
494			
495	TOTAL PRODUCTION EXPENSES	515,405,429	0
496	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
497			
498	TRANSMISSION EXPENSES		
499			
500	OPERATION		
501	560 / SUPERVISION & ENGINEERING	2,953,141	0
502	561 / LOAD DISPATCHING	4,696,574	0
503	562 / STATION EXPENSES	2,637,946	0
504	563 / OVERHEAD LINE EXPENSES	953,376	0
505	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	5,555,121	0
506	566 / MISCELLANEOUS EXPENSES	7,471	0
507	567 / RENTS	4,139,757	0
508			
509	TOTAL TRANSMISSION OPERATION	20,943,387	0
510			
511	MAINTENANCE		
512	568 / SUPERVISION & ENGINEERING	169,832	0
513	569 / STRUCTURES	942,020	0
514	570 / STATION EQUIPMENT	2,220,242	0
515	571 / OVERHEAD LINES	1,132,781	0
516	573 / MISCELLANEOUS PLANT	0	0
517			
518	TOTAL TRANSMISSION MAINTENANCE	4,464,875	0
519			
520	TOTAL TRANSMISSION EXPENSES	25,408,262	0
521	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
522			
523	DISTRIBUTION EXPENSES		
524			
525	OPERATION		

526 580 / SUPERVISION & ENGINEERING	4,226,094	0
527 581 / LOAD DISPATCHING	4,026,028	0
528 582 / STATION EXPENSES	1,544,740	0
529 583 / OVERHEAD LINE EXPENSES	3,606,076	0
530 584 / UNDERGROUND LINE EXPENSES	3,076,757	0
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	82,633	0
532 586 / METER EXPENSES	4,717,443	0
533 587 / CUSTOMER INSTALLATIONS EXPENSE	897,759	0
534 588 / MISCELLANEOUS EXPENSES	7,518,466	0
535 589 / RENTS	305,059	0
536 TOTAL DISTRIBUTION OPERATION	30,001,053	0
537		
538 MAINTENANCE		
539 590 / SUPERVISION & ENGINEERING	(1,554,525)	0
540 591 / STRUCTURES	0	0
541 592 / STATION EQUIPMENT	3,870,899	0
542 593 / OVERHEAD LINES	14,975,930	0
543 594 / UNDERGROUND LINES	868,712	0
544 595 / LINE TRANSFORMERS	28,581	0
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	588,626	0
546 597 / METERS	873,691	0
547 598 / MISCELLANEOUS PLANT	380,105	0
548 TOTAL DISTRIBUTION MAINTENANCE	20,032,019	0
549		
550 TOTAL DISTRIBUTION EXPENSES	50,033,072	0
551		
552 CUSTOMER ACCOUNTING EXPENSES		
553 901 / SUPERVISION	617,373	0
554 902 / METER READING	1,649,267	0
555 903 / CUSTOMER RECORDS & COLLECTIONS	14,631,724	0
556 904 / UNCOLLECTIBLE ACCOUNTS	3,946,809	0
557 905 / MISC EXPENSES	(551)	0
558 TOTAL CUSTOMER ACCOUNTING EXPENSES	20,844,622	0
559 CUSTOMER SERVICES & INFORMATION EXPENSES		
560 907 / SUPERVISION	796,990	0

561	908 / CUSTOMER ASSISTANCE		
562	SYSTEM CONSERVATION	236,968	0
563	OTHER	41,013,026	(33,754,061)
564	TOTAL ACCOUNT 908	41,249,994	(33,754,061)
565	909 / INFORMATION & INSTRUCTIONAL	427,793	0
566	910 / MISCELLANEOUS EXPENSES	449,522	0
567	TOTAL CUST SERV & INFORMATN EXPENSES	42,924,299	(33,754,061)
568	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***		
569	SALES EXPENSES		
570	912 / DEMO & SELLING EXPENSES	24	0
571	TOTAL SALES EXPENSES	24	0
572			
573	ADMINISTRATIVE & GENERAL EXPENSES		
574	920 / ADMINISTRATIVE & GENERAL SALARIES	81,422,856	0
575	921 / OFFICE SUPPLIES	14,772,947	0
576	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(33,792,414)	0
577	923 / OUTSIDE SERVICES	8,226,785	0
578	924 / PROPERTY INSURANCE		
579	PRODUCTION - STEAM	463,157	0
580	ALL RISK & MISCELLANEOUS	2,898,997	0
581	TOTAL ACCOUNT 924	3,362,154	0
582			
583	925 / INJURIES & DAMAGES	5,991,970	0
584	926 / EMPLOYEE PENSIONS & BENEFITS	33,719,250	0
585	EMPLOYEE PENSIONS & BENEFITS - OREGON	1,806,089	0
586	EMPLOYEE PENSIONS & BENEFITS - IDAHO	17,153,713	0
587	EMPLOYEE PENSIONS & BENEFITS - FERC	0	0
588	927 / FRANCHISE REQUIREMENTS	0	0
589	928 / REGULATORY COMMISSION EXPENSES		
590	FERC ADMIN ASSESS & SECURITIES		
591	CAPACITY RELATED	1,996,542	0
592	ENERGY RELATED	793,866	0
593	FERC RATE CASE	0	0
594	FERC ORDER 472	499,054	0
595	FERC OTHER	23,538	0

596	FERC - OREGON HYDRO FEE	163,353	0
597	SEC EXPENSES	0	0
598	IDAHO PUC -RATE CASE	0	0
599	-OTHER	193,188	0
600	OREGON PUC -RATE CASE	(18,955)	0
601	-OTHER	167,809	0
602	TOTAL ACCOUNT 928	3,818,395	0
603			
604	929 / DUPLICATE CHARGES	0	0
605	930.1 / GENERAL ADVERTISING	582,063	0
606	930.2 / MISCELLANEOUS EXPENSES	3,552,222	322,484
607	931 / RENTS	0	0
608	TOTAL ADM & GEN OPERATION	140,616,030	322,484
609			
610	935 / GENERAL PLANT MAINTENANCE	6,271,101	0
611	TOTAL ADMIN & GENERAL EXPENSES		322,484
612		146,887,131	
613	416 / MERCHANDISING EXPENSE	0	0
614	TOTAL OPER & MAINT EXPENSES	801,502,839	(33,431,577)
615			
616	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
617			
618	DEPRECIATION EXPENSE		
619	310-316 / STEAM PRODUCTION	26,985,885	0
620	330-336 / HYDRAULIC PRODUCTION	14,955,319	0
621	340-346 / OTHER PRODUCTION	16,492,282	0
622	TOTAL PRODUCTION PLANT	58,433,486	0
623			
624	TRANSMISSION PLANT		
625	350 / LAND & LAND RIGHTS	447,216	0
626	352 / STRUCTURES & IMPROVEMENTS	1,438,180	0
627	353 / STATION EQUIPMENT	7,722,266	0
628	354 / TOWERS & FIXTURES	3,147,801	0
629	355 / POLES & FIXTURES	4,564,243	0
630	356 / OVERHEAD CONDUCTORS & DEVICES	4,794,907	0

631	359 / ROADS & TRAILS	3,083	0
632	TOTAL TRANSMISSION PLANT	22,117,697	0
633			
634	DISTRIBUTION PLANT		
635	360 / LAND & LAND RIGHTS	17,184	0
636	361 / STRUCTURES & IMPROVEMENTS	741,929	0
637	362 / STATION EQUIPMENT	4,372,343	0
638	364 / POLES, TOWERS & FIXTURES	7,828,968	0
639	365 / OVERHEAD CONDUCTORS & DEVICES	3,882,371	0
640	366 / UNDERGROUND CONDUIT	944,771	0
641	367 / UNDERGROUND CONDUCTORS & DEVICES	5,262,110	0
642	368 / LINE TRANSFORMERS	13,557,969	0
643	369 / SERVICES	1,508,210	0
644	370 / METERS	5,332,579	0
645	371 / INSTALLATIONS ON CUSTOMER PREMISES	44,904	0
646	373 / STREET LIGHTING SYSTEMS	109,955	0
647	TOTAL DISTRIBUTION PLANT	43,603,291	0
648	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***		
649			
650	GENERAL PLANT		
651	389 / LAND & LAND RIGHTS	0	0
652	390 / STRUCTURES & IMPROVEMENTS	2,333,605	0
653	391 / OFFICE FURNITURE & EQUIPMENT	4,250,727	0
654	392 / TRANSPORTATION EQUIPMENT	82,291	0
655	393 / STORES EQUIPMENT	81,375	0
656	394 / TOOLS, SHOP & GARAGE EQUIPMENT	337,775	0
657	395 / LABORATORY EQUIPMENT	554,094	0
658	396 / POWER OPERATED EQUIPMENT	0	0
659	397 / COMMUNICATIONS EQUIPMENT	3,228,048	0
660	398 / MISCELLANEOUS EQUIPMENT	322,496	0
661	TOTAL GENERAL PLANT	11,190,409	0
662			
663	403/ BOARDMAN ARO DEPRECIATION EXP	720,272	0
664	DEPR EXP BEFORE DISALLOWED COSTS	136,065,155	0
665			

666	DEPRECIATION ON DISALLOWED COSTS	(296,299)	0
667	TOTAL DEPRECIATION EXPENSE	135,768,856	0
668			
669	AMORTIZATION EXPENSE		
670	INTANGIBLE PLANT	6,649,455	
671	HYDRAULIC PRODUCTION	0	
672	ADJUSTMENTS, GAINS & LOSSES	(49,267)	
673	TOTAL AMORTIZATION EXPENSE	6,600,188	0
674			
675	TOTAL DEPRECIATION & AMORTIZATION EXP	142,369,044	0
676			
677	411.093/4 / ARO ACCRETION EXPENSE	231,983	0
678			
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***		
680			
681	TAXES OTHER THAN INCOME		
682	FEDERAL TAXES		
683	FICA	15,391,446	0
684	FUTA	132,993	0
685	LESS PAYROLL DEDUCTION	(16,145,950)	0
686			
687	STATE TAXES		
688	AD VALOREM TAXES		
689	JIM BRIDGER STATION	1,484,461	0
690	VALMY	1,013,060	0
691	BOARDMAN	210,303	0
692	OTHER-PRODUCTION PLANT	7,552,093	0
693	OTHER-TRANSMISSION PLANT	5,890,464	0
694	OTHER-DISTRIBUTION PLANT	9,992,763	0
695	OTHER-GENERAL PLANT	2,011,937	0
696	SUB-TOTAL	28,155,081	0
697			
698	LICENSES - HYDRO PROJECTS	4,830	0
699			
700	REGULATORY COMMISSION FEES		

701	STATE OF IDAHO	2,212,657	0
702	STATE OF OREGON	224,995	0
703			
704	FRANCHISE TAXES		
705	STATE OF OREGON	820,300	0
706			
707	OTHER STATE TAXES		
708	UNEMPLOYMENT TAXES	621,511	0
709	HYDRO GENERATION KWH TAX	1,194,961	0
710	IRRIGATION-PIC	210,488	0
711			
712	CANADA GST TAXES	0	0
713			
714	TOTAL TAXES OTHER THAN INCOME	32,823,312	0
715			
716			
717	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***		
718	REGULATORY DEBITS/CREDITS		
719	STATE OF IDAHO	1,075,354	0
720	STATE OF OREGON	167,068	0
721			
722	TOTAL REGULATORY DEBITS/CREDITS	1,242,422	0
723			
724			
725	*** TABLE 9 - INCOME TAXES ***		
726			
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES		
728	ACCOUNT #282 - RELATED	26,107,486	0
729	ACCOUNTS #190 & #283 - RELATED	5,802,255	0
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES	31,909,741	0
731			
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	304,915	0
733			
734	SUMMARY OF INCOME TAXES		
735			

736	TOTAL FEDERAL INCOME TAX	(96,137)	(105,759)
737			
738	STATE INCOME TAX		
739	STATE OF IDAHO	3,617,124	(19,027)
740	STATE OF OREGON	62,813	(967)
741	OTHER STATES	(20,657)	(322)
742	TOTAL STATE INCOME TAXES	3,659,280	(20,316)
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***		
744			
745	OPERATING REVENUES	1,255,298,799	(33,754,061)
746			
747	OPERATING EXPENSES		
748	OPERATION & MAINTENANCE	801,502,839	(33,431,577)
749	DEPRECIATION EXPENSE	135,768,856	0
750	AMORTIZATION OF LIMITED TERM PLANT	6,600,188	0
751	ACCRETION EXPENSE	231,983	0
752	TAXES OTHER THAN INCOME	32,823,312	0
753	REGULATORY DEBITS/CREDITS	1,242,422	0
754	TOTAL OPERATING EXPENSES	978,169,600	(33,431,577)
755			
756	BOOK-TAX ADJUSTMENT	0	0
757			
758	INCOME BEFORE TAX ADJUSTMENTS	277,129,199	(322,484)
759			
760	INCOME STATEMENT ADJUSTMENTS		
761	LONG TERM DEBT INTEREST EXPENSE	81,956,468	0
762	OTHER INTEREST EXPENSE	10,076,717	0
763	TOTAL INTEREST CHARGES	92,033,185	0
764			
765	NET OPERATING INCOME BEFORE TAXES	185,096,014	(322,484)
766			
767	ALLOWANCE FOR AFUDC	32,224,244	0
768			
769	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	(151,081,470)	0
770	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	(65,575,647)	0

771	FEDERAL INCOME TAX ADJUSTMENTS - TOTAL	(216,657,117)	0
772			
773	NET OPER INCOME BEFORE STATE INCOME TAXES	663,141	(322,484)
774			
775	TOTAL STATE INCOME TAXES (ALLOWED)	4,364,858	(20,316)
776			
777	TOTAL FEDERAL TAXABLE INCOME	(3,701,717)	(302,167)
778			
779	FEDERAL TAX AT 35 PERCENT	(1,295,601)	(105,759)
780	ADD : FIN 48 ADJUSTMENT	0	0
781	PRIOR YEAR TAX ADJUSTMENT	1,199,464	0
782			
783	TOTAL FEDERAL INCOME TAX	(96,137)	(105,759)
784	*** TABLE 11 - OREGON STATE INCOME TAXES ***		
785			
786	NET OPERATING INCOME BEFORE TAXES - OREGON	185,096,014	(322,484)
787			
788	ALLOWANCE FOR AFUDC	32,224,244	0
789			
790	STATE INCOME TAX ADJUSTMENTS - PLANT	(151,081,470)	0
791	STATE INCOME TAX ADJUSTMENTS - OTHER	(65,575,647)	0
792	TOTAL STATE INCOME TAX ADJUSTMENTS	(216,657,117)	0
793	ADD: MFG DEDUCTION NOT ALLOWED	0	0
794			
795	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	(184,432,873)	0
796			
797	INCOME SUBJECT TO OREGON TAX	663,141	(322,484)
798			
799	IERCO TAXABLE INCOME	18,264,408	0
800	BONUS DEPRECIATION ADJUSTMENT	(7,626,371)	0
801	FEDERAL NOL	0	0
802	TOTAL STATE TAXABLE INCOME - OREGON	11,301,178	(322,484)
803	APPORTIONMENT FACTOR (0.45454550)	513,690	(14,658)
804	POST APPORTIONMENT M ITEMS	0	0
804	TOTAL TAXABLE INCOME - OREGON	513,690	(14,658)

805			
806	OREGON TAX AT 6.60% PERCENT	33,904	(967)
807	LESS: INVESTMENT TAX CREDIT	0	0
808			
809	STATE INCOME TAX ALLOWED - OREGON	33,904	(967)
810	ADD : FIN 48 ADJUSTMENT	0	0
811	PRIOR YEARS' TAX ADJUSTMENT	28,909	0
812			
813	STATE INCOME TAX PAID - OREGON	62,813	(967)
814			
815	*** TABLE 12 - IDAHO STATE INCOME TAXES ***		
816			
817	NET OPERATING INCOME BEFORE TAXES - IDAHO	185,096,014	(322,484)
818			
819	ALLOWANCE FOR AFUDC	32,224,244	0
820			
821	STATE INCOME TAX ADJUSTMENTS - PLANT	(151,081,470)	0
822	STATE INCOME TAX ADJUSTMENTS - OTHER	(65,575,647)	0
823	STATE INCOME TAX ADJUSTMENTS	(216,657,117)	0
824			
825	INCOME SUBJECT TO IDAHO TAX	663,141	(322,484)
826			
827	IERCO TAXABLE INCOME	18,264,408	0
828	BONUS DEPRECIATION ADJUSTMENT	54,157,661	0
829	FEDERAL NOL	0	0
830	TOTAL STATE TAXABLE INCOME - IDAHO	73,085,210	(322,484)
831			
832	IDAHO TAX AT 5.9 PERCENT	4,312,027	(19,027)
833	LESS: INVESTMENT TAX CREDIT	0	0
834			
835	STATE INCOME TAX ALLOWED - IDAHO	4,312,027	(19,027)
836	ADD : FIN 48 ADJUSTMENT	0	0
837	PRIOR YEARS' TAX ADJUSTMENT	(694,903)	0
838	STATE INCOME TAX PAID - IDAHO	3,617,124	(19,027)
839			

840

841 **OTHER STATES' INCOME TAX**

842 INCOME SUBJECT TO TAX 663,141 (322,484)

843

844 IERCO TAXABLE INCOME 18,264,408 0

845 BONUS DEPRECIATION ADJUSTMENT 0 0

846 FEDERAL NOL 0 0

847 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES 18,927,549 (322,484)

848 POST APPORTIONMENT M ITEMS 0 0

849 TOTAL TAXABLE INCOME-OTHER STATES 18,927,549 (322,484)

849

850 OTHER TAX AT 0.1 PERCENT 18,928 (322)

851 ADD: FIN 48 ADJUSTMENT 0 0

852 PRIOR YEARS' TAX ADJUSTMENT (39,585) 0

853 OTHER STATES' INCOME TAX PAID (20,657) (322)

854 *** **TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR** ***

855 STEAM POWER GENERATION

856 500-513 / TOTAL STEAM GENERATION 296,984 0

857 HYDRAULIC POWER GENERATION

858 535 / SUPERVISION & ENGINEERING 4,839,747 0

859 536 / WATER FOR POWER 867,724 0

860 537 / HYDRAULIC EXPENSES 6,397,582 0

861 538 / ELECTRIC EXPENSES 1,402,035 0

862 539 / MISCELLANEOUS EXPENSES 3,781,216 0

863 540 / RENTS 0 0

864 TOTAL HYDRAULIC OPERATION EXPENSES 17,288,304 0

865 541 / SUPERVISION & ENGINEERING 97,681 0

866 542 / STRUCTURES 819,437 0

867 543 / RESERVOIRS, DAMS & WATERWAYS 362,418 0

868 544 / ELECTRIC PLANT 1,461,086 0

869 545 / MISCELLANEOUS HYDRAULIC PLANT 1,501,084 0

870 TOTAL HYDRAULIC MAINTENANCE EXPENSES 4,241,706 0

871 TOTAL HYDRAULIC GENERATION EXPENSES 21,530,010 0

872 OTHER POWER GENERATION

873 546 / SUPERVISION & ENGINEERING 668,939 0

874	548 / GENERATING EXPENSES	2,391,546	0
875	549 / MISCELLANEOUS EXPENSES	400,259	0
876	550 / RENTS	0	0
877	TOTAL OTHER POWER OPER EXPENSES	3,460,744	0
878			
879	551 / SUPERVISION & ENGINEERING	0	0
880	552 / STRUCTURES	202,136	0
881	553 / GENERATING & ELECTRIC PLANT	69,885	0
882	554 / MISCELLANEOUS EXPENSES	433,972	0
883	TOTAL OTHER POWER MAINT EXPENSES	705,993	0
884	TOTAL OTHER POWER GENERATION EXP	4,166,737	0
885	555 / PURCHASE POWER	0	0
886	556 / LOAD CONTROL & DISPATCHING EXPENSES	165	0
887	557 / OTHER EXPENSES	3,286,975	0
888	TOTAL OTHER POWER SUPPLY EXPENSES	3,287,140	0
889			
890	TOTAL PRODUCTION EXPENSES	29,280,871	0
891			
892	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
893			
894	TRANSMISSION EXPENSES		
895	560 / SUPERVISION & ENGINEERING	2,193,793	0
896	561 / LOAD DISPATCHING	2,729,039	0
897	562 / STATION EXPENSES	2,152,762	0
898	563 / OVERHEAD LINE EXPENSES	405,959	0
899	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	0	0
900	566 / MISCELLANEOUS EXPENSES	0	0
901	567 / RENTS	0	0
902	TOTAL TRANSMISSION OPERATION	7,481,553	0
903	568 / SUPERVISION & ENGINEERING	81,017	0
904	569 / STRUCTURES	745,630	0
905	570 / STATION EQUIPMENT	1,814,736	0
906	571 / OVERHEAD LINES	724,448	0
907	573 / MISCELLANEOUS PLANT	0	0
908	TOTAL TRANSMISSION MAINTENANCE	3,365,831	0

909	TOTAL TRANSMISSION EXPENSES	10,847,384	0
910			
911	DISTRIBUTION EXPENSES		
912	580 / SUPERVISION & ENGINEERING	3,300,981	0
913	581 / LOAD DISPATCHING	3,495,366	0
914	582 / STATION EXPENSES	963,496	0
915	583 / OVERHEAD LINE EXPENSES	2,770,351	0
916	584 / UNDERGROUND LINE EXPENSES	1,213,972	0
917	585 / STREET LIGHTING & SIGNAL SYSTEMS	56,265	0
918	586 / METER EXPENSES	3,400,673	0
919	587 / CUSTOMER INSTALLATIONS EXPENSE	652,533	0
920	588 / MISCELLANEOUS EXPENSES	3,778,399	0
921	589 / RENTS	1,249	0
922	TOTAL DISTRIBUTION OPERATION	19,633,285	0
923	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
924			
925			
926	590 / SUPERVISION & ENGINEERING	5,755	0
927	591 / STRUCTURES	0	0
928	592 / STATION EQUIPMENT	2,327,317	0
929	593 / OVERHEAD LINES	5,074,946	0
930	594 / UNDERGROUND LINES	574,458	0
931	595 / LINE TRANSFORMERS	12,376	0
932	596 / STREET LIGHTING & SIGNAL SYSTEMS	327,060	0
933	597 / METERS	717,085	0
934	598 / MISCELLANEOUS PLANT	272,931	0
935	TOTAL DISTRIBUTION MAINTENANCE	9,311,928	0
936	TOTAL DISTRIBUTION EXPENSES	28,945,213	0
937			
938	CUSTOMER ACCOUNTING EXPENSES		
939	901 / SUPERVISION	551,874	0
940	902 / METER READING	1,007,982	0
941	903 / CUSTOMER RECORDS & COLLECTIONS	9,285,173	0
942	904 / UNCOLLECTIBLE ACCOUNTS	0	0
943	905 / MISC EXPENSES	0	0

944	TOTAL CUSTOMER ACCOUNTING EXPENSES	10,845,029	0
945			
946	CUSTOMER SERVICES & INFORMATION EXPENSES		
947	907 / SUPERVISION	667,052	0
948	908 / CUSTOMER ASSISTANCE	4,450,916	0
949	909 / INFORMATION & INSTRUCTIONAL	0	0
950	910 / MISCELLANEOUS EXPENSES	291,190	0
951	TOTAL CUST SERV & INFORMATN EXPENSES	5,409,158	0
952			
953	SALES EXPENSES		
954	912 / DEMO & SELLING EXPENSES	0	0
955	TOTAL SALES EXPENSES	0	0
956	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***		
957			
958	ADMINISTRATIVE & GENERAL EXPENSES		
959	920 / ADMINISTRATIVE & GENERAL SALARIES	46,632,653	0
960	921 / OFFICE SUPPLIES	238,014	0
961	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0	0
962	923 / OUTSIDE SERVICES	0	0
963	924 / PROPERTY INSURANCE		0
964	PRODUCTION - STEAM	0	0
965	ALL RISK & MISCELLANEOUS	298,485	0
966	TOTAL ACCOUNT 924	298,485	
967			
968	925 / INJURIES & DAMAGES	131,844	0
969	926 / EMPLOYEE PENSIONS & BENEFITS	0	0
970	927 / FRANCHISE REQUIREMENTS	0	0
971	928 / REGULATORY COMMISSION EXPENSES		
972	FERC ADMIN ASSESSMENTS	0	0
973	FERC RATE CASE EXPENSE	0	0
974	SEC EXPENSES	0	0
975	IDAHO PUC - RATE CASE	0	0
976	- OTHER	0	0
977	OREGON PUC - RATE CASE	0	0
978	-OTHER	0	0

979	TOTAL ACCOUNT 928	0	0
980			
981	929 / DUPLICATE CHARGES	0	0
982	930.1 / GENERAL ADVERTISING	0	0
983	930.2 / MISCELLANEOUS EXPENSES	226,562	0
984	931 / RENTS	0	0
985	935 / GENERAL PLANT MAINTENANCE	1,218,289	0
986	TOTAL ADMIN & GENERAL EXPENSES	48,745,847	0
987	TOTAL OPER & MAINT EXPENSES	134,073,502	0

IDAHO POWER COMPANY
SUPPORT FOR ALLOCATED COST OF SERVICE ST

TWELVE MONTHS ENDED DECEMBER 31, 2016

(F) ANNL. ADJUST.	(H) OTHER TYPE I ADJUST.	(I) FERC ADJUST.	(K) ACTUAL PER OPUC	(M) TYPE II PER OPUC
0	0	0	0	0
1,012,326	0	0	0	0
(166,036)	0	0	0	0
(846,290)	0	0	0	0
0	0	0	0	0
0	0	0	0	(299,269)
0	0	0	(7,440,603)	0
0	(27,862,992)	(787,779)	13,790,299	(3,657,847)
0	0	0	0	0
0	0	0	0	0
(846,290)	(27,862,992)	(787,779)	6,349,696	(3,358,578)
0	0	0	0	(83,999,152)
0	4,054,219	0	0	0
0	4,054,219	0	0	(83,999,152)
265,053	53,126,056	0	0	(91,711,216)
2,024,648	0	0	0	0
(332,073)	49,267	0	0	0
0	0	0	0	0

0	0	0	0	542,390
(1,075,354)	0	0	0	0
0	3,190,951	0	0	(598,538)
0	0	0	0	0
(289,342)	(17,736,452)	0	0	2,943,268
(55,583)	(6,851,271)	0	0	565,409
537,349	31,778,551	0	0	(88,258,688)
(537,349)	(27,724,332)	0	0	4,259,536
0	0	0	0	0
(537,349)	(27,724,332)	0	0	4,259,536
(846,290)	(27,862,992)	(787,779)	6,349,696	(3,358,578)
0	0	0	0	(83,999,152)
0	4,054,219	0	0	0
0	4,054,219	0	0	(83,999,152)
265,053	53,126,056	0	0	(91,711,216)
2,024,648	0	0	0	0
(332,073)	49,267	0	0	0
0	0	0	0	0
0	0	0	0	542,390
(1,075,354)	0	0	0	0
0	3,190,951	0	0	(598,538)
0	0	0	0	0
(289,342)	(17,736,452)	0	0	2,943,268
(55,583)	(6,851,271)	0	0	565,409
537,349	31,778,551	0	0	(88,258,688)
(537,349)	(27,724,332)	0	0	4,259,536
0	0	0	0	0
(537,349)	(27,724,332)	0	0	4,259,536

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
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0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
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125,369	0	0	0	0
122,807	0	0	0	0
5,166	0	0	0	0
253,342	0	0	0	0

(26)	0	0	0	0
12,907	0	0	0	0
20,385	0	0	0	0
(648)	0	0	0	0
83,768	0	0	0	0
19,528	0	0	0	0
0	0	0	0	0
135,914	0	0	0	0

609	0	0	0	0
9,752	0	0	0	0
11,376	0	0	0	0
68,353	0	0	0	0
2,163	0	0	0	0
6,944	0	0	0	0
70,209	0	0	0	0
129,857	0	0	0	0
6,316	0	0	0	0
60,669	0	0	0	0
175	0	0	0	0
102	0	0	0	0
366,525	0	0	0	0

0	0	0	0	0	0
8,628	0	0	0	0	0
150,106	0	0	0	0	0
(1,675)	0	0	0	0	0
165	0	0	0	0	0
10,057	0	0	0	0	0
10,598	0	0	0	0	0
0	0	0	0	0	0
70,439	0	0	0	0	0
8,227	0	0	0	0	0
256,545	0	0	0	0	0
0	0	0	0	0	0
1,012,326	0	0	0	0	0
0	0	0	0	0	0
1,012,326	0	0	0	0	0
(7,775)	0	0	0	0	0
(158,261)	0	0	0	0	0
(166,036)	0	0	0	0	0
846,290	0	0	0	0	0
(846,290)	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

(846,290)	(27,862,992)	(787,779)	13,790,299	(3,358,578)
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0	0	0	(109,962)	0
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0	0	0	(1,036,097)	0
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0	0	0	(384,466)	0
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0	0	0	(32,400)	0
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0	0	0	(1,439,501)	0
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0	0	0	(1,069,426)	0
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0	0	0	(3,285,962)	0
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0	0	0	(82,791)	0
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0	0	0	(7,440,603)	0
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0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
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0	0	0	0	0
0	0	0	0	0
12	(816)	0	0	0
0	0	0	0	0
567	(39,347)	0	0	(54,369,323)

0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0

567	(39,347)	0	0	(54,369,323)
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9,232	(641,211)	0	0	0
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0	(114,963)	0	0	0
1,655	0	0	0	0
1,655	(114,963)	0	0	0

12,204	(847,606)	0	0	0
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2,675	(185,754)	0	0	0
0	0	0	0	0

2,675	(185,754)	0	0	0
7,213	(500,968)	0	0	0
0	0	0	0	0
32,979	(2,290,502)	0	0	0
186	(12,942)	0	0	0
1,563	(108,566)	0	0	0
691	(48,016)	0	0	0
2,787	(193,577)	0	0	0
0	0	0	0	0
2,787	(193,577)	0	0	0
2,864	(198,876)	0	0	0
8,091	(561,977)	0	0	0
41,070	(2,852,479)	0	0	0
1,276	(88,627)	0	0	0
0	0	0	0	0
0	0	0	0	19,444,571
0	0	0	0	19,444,571
4,562	(316,852)	0	0	0
0	0	0	0	0
4,562	(316,852)	0	0	0

764	(53,030)	0	0	0
0	0	0	0	0
6,602	(458,509)	0	0	19,444,571
0	0	0	0	0
386	(26,781)	0	0	0
133	(9,259)	0	0	0
0	0	0	0	0
133	(9,259)	0	0	0
828	(57,496)	0	0	0
1,347	(93,536)	0	0	0
7,949	(552,045)	0	0	19,444,571
0	0	0	0	0
0	0	0	0	(25,891,929)
0	0	0	0	(25,891,929)
0	(2,815,124)	0	0	0
0	26,558,921	0	0	7,629,266
0	23,743,797	0	0	7,629,266
0	23,743,797	0	0	(18,262,662)
0	(22)	0	0	0
0	43,840,810	0	0	(36,008,836)
0	0	0	0	(2,501,807)
6,270	(435,486)	0	0	0

6,270	43,405,324	0	0	(38,510,643)
6,270	67,149,099	0	0	(56,773,305)
55,856	63,705,228	0	0	(91,698,057)

4,185	(290,652)	0	0	0
5,206	(361,566)	0	0	0
4,107	(285,216)	0	0	0
774	(53,785)	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

14,272	(991,219)	0	0	0
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155	(10,734)	0	0	0
1,422	(98,787)	0	0	0
3,462	(240,432)	0	0	0
1,382	(95,981)	0	0	0
0	0	0	0	0

6,421	(445,934)	0	0	0
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20,693	(1,437,153)	0	0	0
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6,297	(437,342)	0	0	0
6,668	(463,096)	0	0	0
1,838	(127,652)	0	0	0
5,285	(367,040)	0	0	0
2,316	(160,837)	0	0	0
107	(7,454)	0	0	0
6,487	(450,550)	0	0	0
1,245	(86,453)	0	0	0
7,208	(500,594)	0	0	0
2	(165)	0	0	0
37,453	(2,601,183)	0	0	0

11	(762)	0	0	0
0	0	0	0	0
4,440	(308,343)	0	0	0
9,681	(672,372)	0	0	0
1,096	(76,109)	0	0	0
24	(1,640)	0	0	0
624	(43,332)	0	0	0
1,368	(95,006)	0	0	0
521	(36,160)	0	0	0
17,765	(1,233,724)	0	0	0

55,218 (3,834,907) 0 0 0

1,053	(73,117)	0	0	0
1,923	(133,546)	0	0	0
17,713	(1,230,179)	0	0	0
0	0	0	0	(13,159)
0	0	0	0	0
20,689	(1,436,842)	0	0	(13,159)

1,272	(88,377)	0	0	0
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(1)	0	0	0	0
271,825	0	0	0	0
1,219	0	0	0	0
19,503	0	0	0	0
22,751	0	0	0	0
136,706	0	0	0	0
4,325	0	0	0	0
13,887	0	0	0	0
140,418	0	0	0	0
259,714	0	0	0	0
12,632	0	0	0	0
121,338	0	0	0	0
350	0	0	0	0
204	0	0	0	0
733,047	0	0	0	0
0	0	0	0	0
17,255	0	0	0	0
300,212	0	0	0	0
(3,349)	0	0	0	0
330	0	0	0	0
20,114	0	0	0	0
21,196	0	0	0	0
0	0	0	0	0
140,878	0	0	0	0
16,455	0	0	0	0
513,091	0	0	0	0
0	0	0	0	0
2,024,648	0	0	0	0

(289,342)	(17,736,452)	0	0	2,943,268
(52,054)	(6,621,164)	0	0	529,510
(2,647)	(172,581)	0	0	26,924
(882)	(57,527)	0	0	8,975
(55,583)	(6,851,271)	0	0	565,409
0	4,054,219	0	0	(83,999,152)
265,053	53,126,056	0	0	(91,711,216)
2,024,648	0	0	0	0
(332,073)	49,267	0	0	0
0	0	0	0	0
0	0	0	0	542,390
(1,075,354)	0	0	0	0
882,274	53,175,323	0	0	(91,168,827)
0	0	0	0	0
(882,274)	(49,121,104)	0	0	7,169,675
0	5,558,265	0	0	(109,495)
0	0	0	0	0
0	5,558,265	0	0	(109,495)
(882,274)	(54,679,369)	0	0	7,279,170
0	(32,224,244)	0	0	0
0	0	0	0	1,695,575
0	33,137,347	0	0	0

0	33,137,347	0	0	1,695,575
(882,274)	(53,766,266)	0	0	8,974,745
(55,583)	(7,432,275)	0	0	565,409
(826,691)	(46,333,992)	0	0	8,409,336
(289,342)	(16,216,897)	0	0	2,943,268
0	(9,863,890)	0	0	0
0	8,344,335	0	0	0
(289,342)	(17,736,452)	0	0	2,943,268
(882,274)	(54,679,369)	0	0	7,279,170
0	(32,224,244)	0	0	0
0	0	0	0	1,695,575
0	33,137,347	0	0	0
0	33,137,347	0	0	1,695,575
0	0	0	0	0
0	913,103	0	0	1,695,575
(882,274)	(53,766,266)	0	0	8,974,745
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
(882,274)	(53,766,267)	0	0	8,974,745
(40,103)	(2,443,921)	0	0	407,943
0	0	0	0	0
(40,103)	(2,443,921)	0	0	407,943

(2,647)	(161,299)	0	0	26,924
0	0	0	0	0
(2,647)	(161,299)	0	0	26,924
0	(90,233)	0	0	0
0	78,951	0	0	0
(2,647)	(172,581)	0	0	26,924
(882,274)	(54,679,369)	0	0	7,279,170
0	(32,224,244)	0	0	0
0	0	0	0	1,695,575
0	33,137,347	0	0	0
0	33,137,347	0	0	1,695,575
(882,274)	(53,766,266)	0	0	8,974,745
0	0	0	0	0
0	(0)	0	0	0
0	0	0	0	0
(882,274)	(53,766,266)	0	0	8,974,745
(52,054)	(3,172,210)	0	0	529,510
0	4,045,000	0	0	0
(52,054)	(7,217,210)	0	0	529,510
0	(1,774,567)	0	0	0
0	2,370,613	0	0	0
(52,054)	(6,621,164)	0	0	529,510

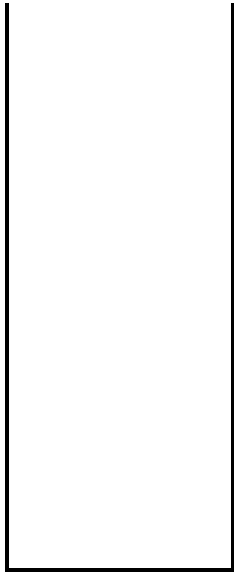
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TOTAL SYSTEM PER BOOKS	TOTAL W/SYSTEM ADJUST.	TOTAL W/FERC ADJUST.	TOTAL W/IPUC ADJUST.	TOTAL W/OPUC ACTUALS	TOTAL W/OPUC TYPE I ADJ.
(=COL. D)	(=COLS. D:H)	(=COLS. D:H+I)	(=COLS. D:H+J)	(=COLS. D+K)	=COLS. D:E+H+K:L
5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342
2,109,795,783	2,110,808,109	2,110,808,109	2,110,808,109	2,109,795,783	2,109,795,783
27,244,259	27,078,223	27,078,223	27,078,223	27,244,259	27,244,259
3,404,537,301	3,403,691,011	3,403,691,011	3,403,691,011	3,404,537,301	3,404,537,301
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651	5,103,651
475,852,022	475,852,022	475,852,022	210,046,548	475,852,022	475,852,022
7,440,603	7,440,603	7,440,603	0	0	0
138,225,311	110,362,319	109,574,540	91,304,726	152,015,611	124,152,619
32,628,573	32,628,573	32,628,573	32,628,573	32,628,573	32,628,573
83,606,078	83,606,078	83,606,078	83,606,078	83,606,078	83,606,078
3,185,482,193	3,156,772,911	3,155,985,132	3,396,080,189	3,191,831,889	3,163,968,898
1,171,198,157	1,171,198,157	1,171,198,157	1,171,198,157	1,171,198,157	1,171,198,157
84,100,642	54,400,801	54,400,801	54,400,801	84,100,642	54,400,801
1,255,298,799	1,225,598,958	1,225,598,958	1,225,598,958	1,255,298,799	1,225,598,958
801,502,839	821,462,371	821,462,371	821,462,371	801,502,839	821,197,318
135,768,856	137,793,504	137,793,504	137,793,504	135,768,856	135,768,856
6,600,188	6,317,382	6,317,382	6,317,382	6,600,188	6,649,455
231,983	231,983	231,983	231,983	231,983	231,983

32,823,312	32,823,312	32,823,312	32,823,312	32,823,312	32,823,312
1,242,422	167,068	167,068	167,068	1,242,422	1,242,422
31,909,741	35,100,691	35,100,691	35,100,691	31,909,741	35,100,691
304,915	304,915	304,915	304,915	304,915	304,915
(96,137)	(18,227,689)	(18,227,689)	(18,227,689)	(96,137)	(17,938,347)
3,659,280	(3,267,891)	(3,267,891)	(3,267,891)	3,659,280	(3,212,308)
1,013,947,399	1,012,705,647	1,012,705,647	1,012,705,647	1,013,947,399	1,012,168,298
241,351,400	212,893,311	212,893,311	212,893,311	241,351,400	213,430,660
7,993,526	7,993,526	7,993,526	7,993,526	7,993,526	7,993,526
249,344,926	220,886,837	220,886,837	220,886,837	249,344,926	221,424,186
7.828%	6.997%	6.999%	6.504%	7.812%	6.998%

3,185,482,193 3,156,772,911 3,155,985,132 3,396,080,189 3,191,831,889 3,163,968,898

1,171,198,157 1,171,198,157 1,171,198,157 1,171,198,157 1,171,198,157 1,171,198,157

84,100,642 54,400,801 54,400,801 54,400,801 84,100,642 54,400,801

1,255,298,799 1,225,598,958 1,225,598,958 1,225,598,958 1,255,298,799 1,225,598,958

801,502,839 821,462,371 821,462,371 821,462,371 801,502,839 821,197,318

135,768,856 137,793,504 137,793,504 137,793,504 135,768,856 135,768,856

6,600,188 6,317,382 6,317,382 6,317,382 6,600,188 6,649,455

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32,823,312 32,823,312 32,823,312 32,823,312 32,823,312 32,823,312

1,242,422 167,068 167,068 167,068 1,242,422 1,242,422

31,909,741 35,100,691 35,100,691 35,100,691 31,909,741 35,100,691

304,915 304,915 304,915 304,915 304,915 304,915

(96,137) (18,227,689) (18,227,689) (18,227,689) (96,137) (17,938,347)

3,659,280 (3,267,891) (3,267,891) (3,267,891) 3,659,280 (3,212,308)

1,013,947,399 1,012,705,647 1,012,705,647 1,012,705,647 1,013,947,399 1,012,168,298

241,351,400 212,893,311 212,893,311 212,893,311 241,351,400 213,430,660

7,993,526 7,993,526 7,993,526 7,993,526 7,993,526 7,993,526

249,344,926 220,886,837 220,886,837 220,886,837 249,344,926 221,424,186

7.828%

6.997%

6.999%

6.504%

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6.998%

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0	0	0	0	0	0
36,431,000	36,431,000	36,431,000	36,431,000	36,431,000	36,431,000
78,673,433	78,673,433	78,673,433	78,673,433	78,673,433	78,673,433
658	658	658	658	658	658
78,674,091	78,674,091	78,674,091	78,674,091	78,674,091	78,674,091
407,204,389	407,204,389	407,204,389	407,204,389	407,204,389	407,204,389
111,594	111,594	111,594	111,594	111,594	111,594
407,315,982	407,315,982	407,315,982	407,315,982	407,315,982	407,315,982
186,160,005	186,160,005	186,160,005	186,160,005	186,160,005	186,160,005
0	0	0	0	0	0
186,160,005	186,160,005	186,160,005	186,160,005	186,160,005	186,160,005
163,471,731	163,471,731	163,471,731	163,471,731	163,471,731	163,471,731
33,842	33,842	33,842	33,842	33,842	33,842
163,505,572	163,505,572	163,505,572	163,505,572	163,505,572	163,505,572
213,550,342	213,550,342	213,550,342	213,550,342	213,550,342	213,550,342
26,495	26,495	26,495	26,495	26,495	26,495
213,576,837	213,576,837	213,576,837	213,576,837	213,576,837	213,576,837
390,266	390,266	390,266	390,266	390,266	390,266
0	0	0	0	0	0
390,266	390,266	390,266	390,266	390,266	390,266
1,086,053,754	1,086,053,754	1,086,053,754	1,086,053,754	1,086,053,754	1,086,053,754

5,388,573	5,388,573	5,388,573	5,388,573	5,388,573	5,388,573
34,847,648	34,847,648	34,847,648	34,847,648	34,847,648	34,847,648
218,904,848	218,904,848	218,904,848	218,904,848	218,904,848	218,904,848
250,644,426	250,644,426	250,644,426	250,644,426	250,644,426	250,644,426
130,357,341	130,357,341	130,357,341	130,357,341	130,357,341	130,357,341
48,553,122	48,553,122	48,553,122	48,553,122	48,553,122	48,553,122
233,668,557	233,668,557	233,668,557	233,668,557	233,668,557	233,668,557
526,353,953	526,353,953	526,353,953	526,353,953	526,353,953	526,353,953
59,170,980	59,170,980	59,170,980	59,170,980	59,170,980	59,170,980
85,033,107	85,033,107	85,033,107	85,033,107	85,033,107	85,033,107
2,977,138	2,977,138	2,977,138	2,977,138	2,977,138	2,977,138
4,557,697	4,557,697	4,557,697	4,557,697	4,557,697	4,557,697
1,600,457,391	1,600,457,391	1,600,457,391	1,600,457,391	1,600,457,391	1,600,457,391
17,091,419	17,091,419	17,091,419	17,091,419	17,091,419	17,091,419
112,547,364	112,547,364	112,547,364	112,547,364	112,547,364	112,547,364
48,793,781	48,793,781	48,793,781	48,793,781	48,793,781	48,793,781
76,560,328	76,560,328	76,560,328	76,560,328	76,560,328	76,560,328
2,477,748	2,477,748	2,477,748	2,477,748	2,477,748	2,477,748
8,216,426	8,216,426	8,216,426	8,216,426	8,216,426	8,216,426
12,924,126	12,924,126	12,924,126	12,924,126	12,924,126	12,924,126
14,755,105	14,755,105	14,755,105	14,755,105	14,755,105	14,755,105
56,333,249	56,333,249	56,333,249	56,333,249	56,333,249	56,333,249
6,230,260	6,230,260	6,230,260	6,230,260	6,230,260	6,230,260
355,929,807	355,929,807	355,929,807	355,929,807	355,929,807	355,929,807
5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342

544,101,355	544,226,724	544,226,724	544,226,724	544,101,355	544,101,355
408,628,748	408,751,555	408,751,555	408,751,555	408,628,748	408,628,748
98,322,754	98,327,920	98,327,920	98,327,920	98,322,754	98,322,754
1,051,052,857	1,051,306,199	1,051,306,199	1,051,306,199	1,051,052,857	1,051,052,857

7,878,765	7,878,739	7,878,739	7,878,739	7,878,765	7,878,765
26,102,338	26,115,245	26,115,245	26,115,245	26,102,338	26,102,338
111,156,508	111,176,893	111,176,893	111,176,893	111,156,508	111,156,508
64,243,665	64,243,017	64,243,017	64,243,017	64,243,665	64,243,665
60,988,064	61,071,832	61,071,832	61,071,832	60,988,064	60,988,064
72,743,798	72,763,326	72,763,326	72,763,326	72,743,798	72,743,798
274,258	274,258	274,258	274,258	274,258	274,258
343,387,396	343,523,310	343,523,310	343,523,310	343,387,396	343,387,396

43,549	44,158	44,158	44,158	43,549	43,549
11,284,769	11,294,521	11,294,521	11,294,521	11,284,769	11,284,769
58,303,111	58,314,487	58,314,487	58,314,487	58,303,111	58,303,111
135,479,418	135,547,771	135,547,771	135,547,771	135,479,418	135,479,418
51,224,911	51,227,074	51,227,074	51,227,074	51,224,911	51,224,911
15,853,356	15,860,300	15,860,300	15,860,300	15,853,356	15,853,356
85,634,304	85,704,513	85,704,513	85,704,513	85,634,304	85,634,304
165,816,142	165,945,999	165,945,999	165,945,999	165,816,142	165,816,142
42,367,125	42,373,441	42,373,441	42,373,441	42,367,125	42,367,125
28,412,005	28,472,674	28,472,674	28,472,674	28,412,005	28,412,005
1,820,787	1,820,962	1,820,962	1,820,962	1,820,787	1,820,787
3,647,966	3,648,068	3,648,068	3,648,068	3,647,966	3,647,966
599,887,444	600,253,969	600,253,969	600,253,969	599,887,444	599,887,444

0	0	0	0	0	0
28,260,554	28,269,182	28,269,182	28,269,182	28,260,554	28,260,554
21,187,129	21,337,235	21,337,235	21,337,235	21,187,129	21,187,129
23,493,921	23,492,246	23,492,246	23,492,246	23,493,921	23,493,921
767,978	768,143	768,143	768,143	767,978	767,978
3,218,152	3,228,209	3,228,209	3,228,209	3,218,152	3,218,152
6,224,134	6,234,732	6,234,732	6,234,732	6,224,134	6,224,134
4,157,952	4,157,952	4,157,952	4,157,952	4,157,952	4,157,952
19,941,293	20,011,732	20,011,732	20,011,732	19,941,293	19,941,293
2,845,483	2,853,710	2,853,710	2,853,710	2,845,483	2,845,483
110,096,596	110,353,141	110,353,141	110,353,141	110,096,596	110,096,596
0	0	0	0	0	0
2,104,424,294	2,105,436,620	2,105,436,620	2,105,436,620	2,104,424,294	2,104,424,294
5,371,489	5,371,489	5,371,489	5,371,489	5,371,489	5,371,489
2,109,795,783	2,110,808,109	2,110,808,109	2,110,808,109	2,109,795,783	2,109,795,783
10,876,521	10,868,746	10,868,746	10,868,746	10,876,521	10,876,521
16,367,738	16,209,477	16,209,477	16,209,477	16,367,738	16,367,738
27,244,259	27,078,223	27,078,223	27,078,223	27,244,259	27,244,259
2,137,040,041	2,137,886,331	2,137,886,331	2,137,886,331	2,137,040,041	2,137,040,041
3,404,537,301	3,403,691,011	3,403,691,011	3,403,691,011	3,404,537,301	3,404,537,301
0	0	0	0	0	0
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651	5,103,651

5,103,651	5,103,651	5,103,651	5,103,651	5,103,651	5,103,651
(1,738,042)	(1,738,042)	(1,738,042)	(26,057,585)	(1,738,042)	(1,738,042)
(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)
(24,940,951)	(24,940,951)	(24,940,951)	(49,260,494)	(24,940,951)	(24,940,951)
0	0	0	0	0	0
466,768,503	466,768,503	466,768,503	254,746,787	466,768,503	466,768,503
34,024,470	34,024,470	34,024,470	4,560,255	34,024,470	34,024,470
475,852,022	475,852,022	475,852,022	210,046,548	475,852,022	475,852,022
2,923,581,628	2,922,735,338	2,922,735,338	3,188,540,812	2,923,581,628	2,923,581,628
61,855,630	33,204,859	33,204,859	33,204,859	61,855,630	33,204,859
				0	0
17,618,368	17,618,368	17,618,368	17,618,368	17,618,368	17,618,368
12,416,507	12,416,507	12,416,507	12,416,507	12,416,507	12,416,507
21,850,868	21,850,868	21,850,868	21,850,868	21,850,868	21,850,868
6,214,124	6,214,124	6,214,124	6,214,124	6,214,124	6,214,124
58,099,867	58,099,867	58,099,867	58,099,867	58,099,867	58,099,867
2,078,682	2,078,682	2,078,682	0	0	0
3,949,229	3,949,229	3,949,229	0	0	0
3,456,046	3,456,046	3,456,046	0	0	0
59,116	59,116	59,116	0	0	0
3,208,561	3,208,561	3,208,561	0	0	0
5,518,180	5,518,180	5,518,180	0	0	0
18,269,814	18,269,814	18,269,814	0	0	0
0	787,779	0	0	32,060,114	32,847,893
138,225,311	110,362,319	109,574,540	91,304,726	152,015,611	124,152,619
3,061,806,939	3,033,097,657	3,032,309,878	3,279,845,538	3,075,597,238	3,047,734,247

3,061,806,939	3,033,097,657	3,032,309,878	3,279,845,538	3,075,597,238	3,047,734,247
109,962	109,962	109,962	(926,136)	0	0
1,036,097	1,036,097	1,036,097	0	0	0
384,466	384,466	384,466	0	0	0
32,400	32,400	32,400	0	0	0
1,439,501	1,439,501	1,439,501	0	0	0
1,069,426	1,069,426	1,069,426	0	0	0
3,285,962	3,285,962	3,285,962	0	0	0
82,791	82,791	82,791	0	0	0
7,440,603	7,440,603	7,440,603	(926,136)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
79,989	79,989	79,989	79,989	79,989	79,989
510,836	510,836	510,836	510,836	510,836	510,836
3,756,774	3,756,774	3,756,774	3,756,774	3,756,774	3,756,774
400,187	400,187	400,187	400,187	400,187	400,187
218,023	218,023	218,023	218,023	218,023	218,023
11,201,419	11,201,419	11,201,419	11,201,419	11,201,419	11,201,419
16,714,770	16,714,770	16,714,770	16,714,770	16,714,770	16,714,770
441,774	441,774	441,774	441,774	441,774	441,774
757,149	757,149	757,149	757,149	757,149	757,149
34,080,921	34,080,921	34,080,921	34,080,921	34,080,921	34,080,921
0	0	0	0	0	0
(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)

7,687,707	7,687,707	7,687,707	7,687,707	7,687,707	7,687,707
595,468	595,468	595,468	595,468	595,468	595,468
46,876	46,876	46,876	46,876	46,876	46,876
14,260,349	14,260,349	14,260,349	14,260,349	14,260,349	14,260,349
9,449,048	9,449,048	9,449,048	9,449,048	9,449,048	9,449,048
810,655	810,655	810,655	810,655	810,655	810,655
21,231,094	21,231,094	21,231,094	21,231,094	21,231,094	21,231,094
0	0	0	0	0	0
0	0	0	0	0	0
33,754,061	0	0	0	33,754,061	0
499,412	499,412	499,412	499,412	499,412	499,412
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,407	6,407	6,407	6,407	6,407	6,407
65,750,677	31,996,616	31,996,616	31,996,616	65,750,677	31,996,616
84,100,642	54,400,801	54,400,801	54,400,801	84,100,642	54,400,801
1,255,298,799	1,225,598,958	1,225,598,958	1,225,598,958	1,255,298,799	1,225,598,958
1,158,861	1,120,885	1,120,885	1,120,885	1,158,861	1,120,330
137,688,753	137,688,753	137,688,753	137,688,753	137,688,753	137,688,753
0	0	0	0	0	0
8,971,192	8,971,192	8,971,192	8,971,192	8,971,192	8,971,192
8,971,192	8,971,192	8,971,192	8,971,192	8,971,192	8,971,192
0	0	0	0	0	0

1,466,072	1,466,072	1,466,072	1,466,072	1,466,072	1,466,072
1,466,072	1,466,072	1,466,072	1,466,072	1,466,072	1,466,072
9,097,246	9,096,442	9,096,442	9,096,442	9,097,246	9,096,430
206,742	206,742	206,742	206,742	206,742	206,742
158,588,866	158,550,086	158,550,086	158,550,086	158,588,866	158,549,519

100,102	100,102	100,102	100,102	100,102	100,102
528,121	528,121	528,121	528,121	528,121	528,121

0	0	0	0	0	0
14,263,344	14,263,344	14,263,344	14,263,344	14,263,344	14,263,344
14,263,344	14,263,344	14,263,344	14,263,344	14,263,344	14,263,344

0	0	0	0	0	0
5,150,575	5,150,575	5,150,575	5,150,575	5,150,575	5,150,575
5,150,575	5,150,575	5,150,575	5,150,575	5,150,575	5,150,575
6,435,348	6,435,348	6,435,348	6,435,348	6,435,348	6,435,348
26,477,490	26,477,490	26,477,490	26,477,490	26,477,490	26,477,490
185,066,356	185,027,576	185,027,576	185,027,576	185,066,356	185,027,009

5,676,404	5,044,425	5,044,425	5,044,425	5,676,404	5,035,193
0	(114,963)	(114,963)	(114,963)	0	(114,963)
6,025,791	6,027,446	6,027,446	6,027,446	6,025,791	6,025,791
6,025,791	5,912,483	5,912,483	5,912,483	6,025,791	5,910,828

14,667,285	13,831,883	13,831,883	13,831,883	14,667,285	13,819,679
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1,402,035	1,218,956	1,218,956	1,218,956	1,402,035	1,216,281
294,908	294,908	294,908	294,908	294,908	294,908

1,696,943	1,513,864	1,513,864	1,513,864	1,696,943	1,511,189
5,699,628	5,205,873	5,205,873	5,205,873	5,699,628	5,198,660
235,365	235,365	235,365	235,365	235,365	235,365
34,001,416	31,743,893	31,743,893	31,743,893	34,001,416	31,710,914
116,729	103,973	103,973	103,973	116,729	103,787
1,218,450	1,111,447	1,111,447	1,111,447	1,218,450	1,109,884
658,337	611,012	611,012	611,012	658,337	610,321
1,461,086	1,270,296	1,270,296	1,270,296	1,461,086	1,267,509
736,844	736,844	736,844	736,844	736,844	736,844
2,197,930	2,007,140	2,007,140	2,007,140	2,197,930	2,004,353
2,345,337	2,149,325	2,149,325	2,149,325	2,345,337	2,146,461
6,536,783	5,982,897	5,982,897	5,982,897	6,536,783	5,974,806
40,538,199	37,726,790	37,726,790	37,726,790	40,538,199	37,685,720
738,484	651,133	651,133	651,133	738,484	649,857
4,472	4,472	4,472	4,472	4,472	4,472
41,797,779	41,797,779	41,797,779	41,797,779	41,797,779	41,797,779
41,802,251	41,802,251	41,802,251	41,802,251	41,802,251	41,802,251
2,391,546	2,079,256	2,079,256	2,079,256	2,391,546	2,074,694
1,763,965	1,763,965	1,763,965	1,763,965	1,763,965	1,763,965
4,155,511	3,843,221	3,843,221	3,843,221	4,155,511	3,838,659

807,061	754,795	754,795	754,795	807,061	754,031
0	0	0	0	0	0
47,503,307	47,051,400	47,051,400	47,051,400	47,503,307	47,044,798
0	0	0	0	0	0
400,817	374,422	374,422	374,422	400,817	374,036
69,885	60,759	60,759	60,759	69,885	60,626
57,103	57,103	57,103	57,103	57,103	57,103
126,988	117,862	117,862	117,862	126,988	117,729
2,764,692	2,708,024	2,708,024	2,708,024	2,764,692	2,707,196
3,292,497	3,200,308	3,200,308	3,200,308	3,292,497	3,198,961
50,795,804	50,251,708	50,251,708	50,251,708	50,795,804	50,243,759
411,573	411,573	411,573	411,573	411,573	411,573
86,131,729	86,131,729	86,131,729	86,131,729	86,131,729	86,131,729
86,543,302	86,543,302	86,543,302	86,543,302	86,543,302	86,543,302
2,815,124	0	0	0	2,815,124	0
150,850,303	177,409,224	177,409,224	177,409,224	150,850,303	177,409,224
153,665,426	177,409,224	177,409,224	177,409,224	153,665,426	177,409,224
240,208,728	263,952,525	263,952,525	263,952,525	240,208,728	263,952,525
2,678	2,656	2,656	2,656	2,678	2,656
(7,831,974)	36,008,836	36,008,836	36,008,836	(7,831,974)	36,008,836
2,501,807	2,501,807	2,501,807	2,501,807	2,501,807	2,501,807
4,123,832	3,694,616	3,694,616	3,694,616	4,123,832	3,688,346

(1,206,336)	42,205,258	42,205,258	42,205,258	(1,206,336)	42,198,988
239,005,070	306,160,440	306,160,440	306,160,440	239,005,070	306,154,170
515,405,429	579,166,514	579,166,514	579,166,514	515,405,429	579,110,658
2,953,141	2,666,674	2,666,674	2,666,674	2,953,141	2,662,489
4,696,574	4,340,214	4,340,214	4,340,214	4,696,574	4,335,008
2,637,946	2,356,837	2,356,837	2,356,837	2,637,946	2,352,730
953,376	900,365	900,365	900,365	953,376	899,591
5,555,121	5,555,121	5,555,121	5,555,121	5,555,121	5,555,121
7,471	7,471	7,471	7,471	7,471	7,471
4,139,757	4,139,757	4,139,757	4,139,757	4,139,757	4,139,757
20,943,387	19,966,440	19,966,440	19,966,440	20,943,387	19,952,168
169,832	159,253	159,253	159,253	169,832	159,098
942,020	844,655	844,655	844,655	942,020	843,233
2,220,242	1,983,272	1,983,272	1,983,272	2,220,242	1,979,810
1,132,781	1,038,182	1,038,182	1,038,182	1,132,781	1,036,800
0	0	0	0	0	0
4,464,875	4,025,362	4,025,362	4,025,362	4,464,875	4,018,941
25,408,262	23,991,802	23,991,802	23,991,802	25,408,262	23,971,109

4,226,094	3,795,049	3,795,049	3,795,049	4,226,094	3,788,752
4,026,028	3,569,600	3,569,600	3,569,600	4,026,028	3,562,932
1,544,740	1,418,926	1,418,926	1,418,926	1,544,740	1,417,088
3,606,076	3,244,321	3,244,321	3,244,321	3,606,076	3,239,036
3,076,757	2,918,236	2,918,236	2,918,236	3,076,757	2,915,920
82,633	75,286	75,286	75,286	82,633	75,179
4,717,443	4,273,380	4,273,380	4,273,380	4,717,443	4,266,893
897,759	812,551	812,551	812,551	897,759	811,306
7,518,466	7,025,080	7,025,080	7,025,080	7,518,466	7,017,872
305,059	304,896	304,896	304,896	305,059	304,894
30,001,053	27,437,323	27,437,323	27,437,323	30,001,053	27,399,870
(1,554,525)	(1,555,276)	(1,555,276)	(1,555,276)	(1,554,525)	(1,555,287)
0	0	0	0	0	0
3,870,899	3,566,996	3,566,996	3,566,996	3,870,899	3,562,556
14,975,930	14,313,239	14,313,239	14,313,239	14,975,930	14,303,558
868,712	793,699	793,699	793,699	868,712	792,603
28,581	26,965	26,965	26,965	28,581	26,941
588,626	545,918	545,918	545,918	588,626	545,294
873,691	780,053	780,053	780,053	873,691	778,685
380,105	344,466	344,466	344,466	380,105	343,945
20,032,019	18,816,060	18,816,060	18,816,060	20,032,019	18,798,295
50,033,072	46,253,383	46,253,383	46,253,383	50,033,072	46,198,165
617,373	545,309	545,309	545,309	617,373	544,256
1,649,267	1,517,644	1,517,644	1,517,644	1,649,267	1,515,721
14,631,724	13,419,258	13,419,258	13,419,258	14,631,724	13,401,545
3,946,809	3,946,809	3,946,809	3,946,809	3,946,809	3,946,809
(551)	(551)	(551)	(551)	(551)	(551)
20,844,622	19,428,469	19,428,469	19,428,469	20,844,622	19,407,780
796,990	709,885	709,885	709,885	796,990	708,613

236,968	236,968	236,968	236,968	236,968	236,968
41,013,026	6,677,761	6,677,761	6,677,761	41,013,026	6,669,270
41,249,994	6,914,729	6,914,729	6,914,729	41,249,994	6,906,238
427,793	427,793	427,793	427,793	427,793	427,793
449,522	411,498	411,498	411,498	449,522	410,943
42,924,299	8,463,905	8,463,905	8,463,905	42,924,299	8,453,587

24	24	24	24	24	24
24	24	24	24	24	24

81,422,856	75,333,524	75,333,524	75,333,524	81,422,856	75,244,566
14,772,947	14,741,867	14,741,867	14,741,867	14,772,947	14,741,413
(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)
8,226,785	8,226,785	8,226,785	8,226,785	8,226,785	8,226,785

463,157	463,157	463,157	463,157	463,157	463,157
2,898,997	2,860,020	2,860,020	2,860,020	2,898,997	2,859,451
3,362,154	3,323,177	3,323,177	3,323,177	3,362,154	3,322,608

5,991,970	5,974,754	5,974,754	5,974,754	5,991,970	5,974,502
33,719,250	33,728,540	33,728,540	33,728,540	33,719,250	33,719,250
1,806,089	1,806,089	1,806,089	1,806,089	1,806,089	1,806,089
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0	0
0	0	0	0	0	0

1,996,542	1,996,542	1,996,542	1,996,542	1,996,542	1,996,542
793,866	793,866	793,866	793,866	793,866	793,866
0	0	0	0	0	0
499,054	499,054	499,054	499,054	499,054	499,054
23,538	23,538	23,538	23,538	23,538	23,538

163,353	163,353	163,353	163,353	163,353	163,353
0	0	0	0	0	0
0	0	0	0	0	0
193,188	193,188	193,188	193,188	193,188	193,188
(18,955)	(18,955)	(18,955)	(18,955)	(18,955)	(18,955)
167,809	167,809	167,809	167,809	167,809	167,809
3,818,395	3,818,395	3,818,395	3,818,395	3,818,395	3,818,395
0	0	0	0	0	0
582,063	0	0	0	582,063	0
3,552,222	3,845,121	3,845,121	3,845,121	3,552,222	3,844,689
0	0	0	0	0	0
140,616,030	134,159,551	134,159,551	134,159,551	140,616,030	134,059,596
6,271,101	6,112,016	6,112,016	6,112,016	6,271,101	6,109,692
146,887,131	140,271,567	140,271,567	140,271,567	146,887,131	140,169,288
0	3,886,708	3,886,708	3,886,708	0	3,886,708
801,502,839	821,462,371	821,462,371	821,462,371	801,502,839	821,197,318
26,985,885	27,236,623	27,236,623	27,236,623	26,985,885	26,985,885
14,955,319	15,200,934	15,200,934	15,200,934	14,955,319	14,955,319
16,492,282	16,502,614	16,502,614	16,502,614	16,492,282	16,492,282
58,433,486	58,940,171	58,940,171	58,940,171	58,433,486	58,433,486
447,216	447,163	447,163	447,163	447,216	447,216
1,438,180	1,463,994	1,463,994	1,463,994	1,438,180	1,438,180
7,722,266	7,763,036	7,763,036	7,763,036	7,722,266	7,722,266
3,147,801	3,146,505	3,146,505	3,146,505	3,147,801	3,147,801
4,564,243	4,731,779	4,731,779	4,731,779	4,564,243	4,564,243
4,794,907	4,833,962	4,833,962	4,833,962	4,794,907	4,794,907

3,083	3,082	3,082	3,082	3,083	3,083
22,117,697	22,389,522	22,389,522	22,389,522	22,117,697	22,117,697

17,184	18,403	18,403	18,403	17,184	17,184
741,929	761,432	761,432	761,432	741,929	741,929
4,372,343	4,395,094	4,395,094	4,395,094	4,372,343	4,372,343
7,828,968	7,965,674	7,965,674	7,965,674	7,828,968	7,828,968
3,882,371	3,886,696	3,886,696	3,886,696	3,882,371	3,882,371
944,771	958,658	958,658	958,658	944,771	944,771
5,262,110	5,402,528	5,402,528	5,402,528	5,262,110	5,262,110
13,557,969	13,817,683	13,817,683	13,817,683	13,557,969	13,557,969
1,508,210	1,520,842	1,520,842	1,520,842	1,508,210	1,508,210
5,332,579	5,453,917	5,453,917	5,453,917	5,332,579	5,332,579
44,904	45,254	45,254	45,254	44,904	44,904
109,955	110,159	110,159	110,159	109,955	109,955
43,603,291	44,336,338	44,336,338	44,336,338	43,603,291	43,603,291

0	0	0	0	0	0
2,333,605	2,350,860	2,350,860	2,350,860	2,333,605	2,333,605
4,250,727	4,550,939	4,550,939	4,550,939	4,250,727	4,250,727
82,291	78,942	78,942	78,942	82,291	82,291
81,375	81,705	81,705	81,705	81,375	81,375
337,775	357,889	357,889	357,889	337,775	337,775
554,094	575,290	575,290	575,290	554,094	554,094
0	0	0	0	0	0
3,228,048	3,368,926	3,368,926	3,368,926	3,228,048	3,228,048
322,496	338,951	338,951	338,951	322,496	322,496
11,190,409	11,703,500	11,703,500	11,703,500	11,190,409	11,190,409
720,272	720,272	720,272	720,272	720,272	720,272
135,344,883	137,369,531	137,369,531	137,369,531	135,344,883	135,344,883

(296,299)	(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
135,048,584	137,073,232	137,073,232	137,073,232	135,048,584	135,048,584

6,649,455	6,317,382	6,317,382	6,317,382	6,649,455	6,649,455
0	0	0	0	0	0
(49,267)	0	0	0	(49,267)	0
6,600,188	6,317,382	6,317,382	6,317,382	6,600,188	6,649,455

141,648,772	143,390,614	143,390,614	143,390,614	141,648,772	141,698,039
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231,983	231,983	231,983	231,983	231,983	231,983
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15,391,446	0	0	0	15,391,446	15,391,446
132,993	0	0	0	132,993	132,993
(16,145,950)	0	0	0	(16,145,950)	(16,145,950)

1,484,461	1,484,461	1,484,461	1,484,461	1,484,461	1,484,461
1,013,060	1,013,060	1,013,060	1,013,060	1,013,060	1,013,060
210,303	210,303	210,303	210,303	210,303	210,303
7,552,093	7,552,093	7,552,093	7,552,093	7,552,093	7,552,093
5,890,464	5,890,464	5,890,464	5,890,464	5,890,464	5,890,464
9,992,763	9,992,763	9,992,763	9,992,763	9,992,763	9,992,763
2,011,937	2,011,937	2,011,937	2,011,937	2,011,937	2,011,937
28,155,081	28,155,081	28,155,081	28,155,081	28,155,081	28,155,081

4,830	4,830	4,830	4,830	4,830	4,830
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2,212,657	2,212,657	2,212,657	2,212,657	2,212,657	2,212,657
224,995	224,995	224,995	224,995	224,995	224,995

820,300	820,300	820,300	820,300	820,300	820,300
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621,511	0	0	0	621,511	621,511
1,194,961	1,194,961	1,194,961	1,194,961	1,194,961	1,194,961
210,488	210,488	210,488	210,488	210,488	210,488

0	0	0	0	0	0
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32,823,312	32,823,312	32,823,312	32,823,312	32,823,312	32,823,312
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1,075,354	0	0	0	1,075,354	1,075,354
167,068	167,068	167,068	167,068	167,068	167,068

1,242,422	167,068	167,068	167,068	1,242,422	1,242,422
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26,107,486	26,481,772	26,481,772	26,481,772	26,107,486	26,481,772
5,802,255	8,618,919	8,618,919	8,618,919	5,802,255	8,618,919
31,909,741	35,100,691	35,100,691	35,100,691	31,909,741	35,100,691

304,915	304,915	304,915	304,915	304,915	304,915
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(96,137)	(18,227,689)	(18,227,689)	(18,227,689)	(96,137)	(17,938,347)
3,617,124	(3,075,120)	(3,075,120)	(3,075,120)	3,617,124	(3,023,066)
62,813	(113,382)	(113,382)	(113,382)	62,813	(110,735)
(20,657)	(79,389)	(79,389)	(79,389)	(20,657)	(78,506)
3,659,280	(3,267,891)	(3,267,891)	(3,267,891)	3,659,280	(3,212,308)
1,255,298,799	1,225,598,958	1,225,598,958	1,225,598,958	1,255,298,799	1,225,598,958
801,502,839	821,462,371	821,462,371	821,462,371	801,502,839	821,197,318
135,768,856	137,793,504	137,793,504	137,793,504	135,768,856	135,768,856
6,600,188	6,317,382	6,317,382	6,317,382	6,600,188	6,649,455
231,983	231,983	231,983	231,983	231,983	231,983
32,823,312	32,823,312	32,823,312	32,823,312	32,823,312	32,823,312
1,242,422	167,068	167,068	167,068	1,242,422	1,242,422
978,169,600	998,795,621	998,795,621	998,795,621	978,169,600	997,913,347
0	0	0	0	0	0
277,129,199	226,803,337	226,803,337	226,803,337	277,129,199	227,685,611
81,956,468	87,514,733	87,514,733	87,514,733	81,956,468	87,514,733
10,076,717	10,076,717	10,076,717	10,076,717	10,076,717	10,076,717
92,033,185	97,591,450	97,591,450	97,591,450	92,033,185	97,591,450
185,096,014	129,211,887	129,211,887	129,211,887	185,096,014	130,094,161
32,224,244	0	0	0	32,224,244	0
(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)

(216,657,117)	(183,519,770)	(183,519,770)	(183,519,770)	(216,657,117)	(183,519,770)
663,141	(54,307,883)	(54,307,883)	(54,307,883)	663,141	(53,425,609)
4,364,858	(3,143,316)	(3,143,316)	(3,143,316)	4,364,858	(3,087,733)
(3,701,717)	(51,164,567)	(51,164,567)	(51,164,567)	(3,701,717)	(50,337,876)
(1,295,601)	(17,907,598)	(17,907,598)	(17,907,598)	(1,295,601)	(17,618,257)
0	(9,863,890)	(9,863,890)	(9,863,890)	0	(9,863,890)
1,199,464	9,543,799	9,543,799	9,543,799	1,199,464	9,543,799
(96,137)	(18,227,689)	(18,227,689)	(18,227,689)	(96,137)	(17,938,347)
185,096,014	129,211,887	129,211,887	129,211,887	185,096,014	130,094,161
32,224,244	0	0	0	32,224,244	0
(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)
(216,657,117)	(183,519,770)	(183,519,770)	(183,519,770)	(216,657,117)	(183,519,770)
0	0	0	0	0	0
(184,432,873)	(183,519,770)	(183,519,770)	(183,519,770)	(184,432,873)	(183,519,770)
663,141	(54,307,883)	(54,307,883)	(54,307,883)	663,141	(53,425,609)
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)
0	0	0	0	0	0
11,301,178	(43,669,846)	(43,669,846)	(43,669,846)	11,301,178	(42,787,572)
513,690	(1,984,993)	(1,984,993)	(1,984,993)	513,690	(1,944,890)
0	0	0	0	0	0
513,690	(1,984,993)	(1,984,993)	(1,984,993)	513,690	(1,944,890)

33,904	(131,010)	(131,010)	(131,010)	33,904	(128,363)
0	0	0	0	0	0
33,904	(131,010)	(131,010)	(131,010)	33,904	(128,363)
0	(90,233)	(90,233)	(90,233)	0	(90,233)
28,909	107,860	107,860	107,860	28,909	107,860
62,813	(113,382)	(113,382)	(113,382)	62,813	(110,735)
185,096,014	129,211,887	129,211,887	129,211,887	185,096,014	130,094,161
32,224,244	0	0	0	32,224,244	0
(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)
(216,657,117)	(183,519,770)	(183,519,770)	(183,519,770)	(216,657,117)	(183,519,770)
663,141	(54,307,883)	(54,307,883)	(54,307,883)	663,141	(53,425,609)
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
54,157,661	54,157,661	54,157,661	54,157,661	54,157,661	54,157,661
0	0	0	0	0	0
73,085,210	18,114,186	18,114,186	18,114,186	73,085,210	18,996,460
4,312,027	1,068,737	1,068,737	1,068,737	4,312,027	1,120,791
0	4,045,000	4,045,000	4,045,000	0	4,045,000
4,312,027	(2,976,263)	(2,976,263)	(2,976,263)	4,312,027	(2,924,209)
0	(1,774,567)	(1,774,567)	(1,774,567)	0	(1,774,567)
(694,903)	1,675,710	1,675,710	1,675,710	(694,903)	1,675,710
3,617,124	(3,075,120)	(3,075,120)	(3,075,120)	3,617,124	(3,023,066)

663,141	(54,307,883)	(54,307,883)	(54,307,883)	663,141	(53,425,609)
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
0	0	0	0	0	0
0	0	0	0	0	0
18,927,549	(36,043,475)	(36,043,475)	(36,043,475)	18,927,549	(35,161,201)
0	0	0	0	0	0
18,927,549	(36,043,475)	(36,043,475)	(36,043,475)	18,927,549	(35,161,201)
18,928	(36,043)	(36,043)	(36,043)	18,928	(35,161)
0	(30,078)	(30,078)	(30,078)	0	(30,078)
(39,585)	(13,268)	(13,268)	(13,268)	(39,585)	(13,268)
(20,657)	(79,389)	(79,389)	(79,389)	(20,657)	(78,506)
296,984	296,984	296,984	296,984	296,984	296,984
4,839,747	4,839,747	4,839,747	4,839,747	4,839,747	4,839,747
867,724	867,724	867,724	867,724	867,724	867,724
6,397,582	6,397,582	6,397,582	6,397,582	6,397,582	6,397,582
1,402,035	1,402,035	1,402,035	1,402,035	1,402,035	1,402,035
3,781,216	3,781,216	3,781,216	3,781,216	3,781,216	3,781,216
0	0	0	0	0	0
17,288,304	17,288,304	17,288,304	17,288,304	17,288,304	17,288,304
97,681	97,681	97,681	97,681	97,681	97,681
819,437	819,437	819,437	819,437	819,437	819,437
362,418	362,418	362,418	362,418	362,418	362,418
1,461,086	1,461,086	1,461,086	1,461,086	1,461,086	1,461,086
1,501,084	1,501,084	1,501,084	1,501,084	1,501,084	1,501,084
4,241,706	4,241,706	4,241,706	4,241,706	4,241,706	4,241,706
21,530,010	21,530,010	21,530,010	21,530,010	21,530,010	21,530,010
668,939	668,939	668,939	668,939	668,939	668,939

2,391,546	2,391,546	2,391,546	2,391,546	2,391,546	2,391,546
400,259	400,259	400,259	400,259	400,259	400,259
0	0	0	0	0	0
3,460,744	3,460,744	3,460,744	3,460,744	3,460,744	3,460,744
0	0	0	0	0	0
202,136	202,136	202,136	202,136	202,136	202,136
69,885	69,885	69,885	69,885	69,885	69,885
433,972	433,972	433,972	433,972	433,972	433,972
705,993	705,993	705,993	705,993	705,993	705,993
4,166,737	4,166,737	4,166,737	4,166,737	4,166,737	4,166,737
0	0	0	0	0	0
165	165	165	165	165	165
3,286,975	3,286,975	3,286,975	3,286,975	3,286,975	3,286,975
3,287,140	3,287,140	3,287,140	3,287,140	3,287,140	3,287,140
29,280,871	29,280,871	29,280,871	29,280,871	29,280,871	29,280,871
2,193,793	2,193,793	2,193,793	2,193,793	2,193,793	2,193,793
2,729,039	2,729,039	2,729,039	2,729,039	2,729,039	2,729,039
2,152,762	2,152,762	2,152,762	2,152,762	2,152,762	2,152,762
405,959	405,959	405,959	405,959	405,959	405,959
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
7,481,553	7,481,553	7,481,553	7,481,553	7,481,553	7,481,553
81,017	81,017	81,017	81,017	81,017	81,017
745,630	745,630	745,630	745,630	745,630	745,630
1,814,736	1,814,736	1,814,736	1,814,736	1,814,736	1,814,736
724,448	724,448	724,448	724,448	724,448	724,448
0	0	0	0	0	0
3,365,831	3,365,831	3,365,831	3,365,831	3,365,831	3,365,831

10,847,384	10,847,384	10,847,384	10,847,384	10,847,384	10,847,384
3,300,981	3,300,981	3,300,981	3,300,981	3,300,981	3,300,981
3,495,366	3,495,366	3,495,366	3,495,366	3,495,366	3,495,366
963,496	963,496	963,496	963,496	963,496	963,496
2,770,351	2,770,351	2,770,351	2,770,351	2,770,351	2,770,351
1,213,972	1,213,972	1,213,972	1,213,972	1,213,972	1,213,972
56,265	56,265	56,265	56,265	56,265	56,265
3,400,673	3,400,673	3,400,673	3,400,673	3,400,673	3,400,673
652,533	652,533	652,533	652,533	652,533	652,533
3,778,399	3,778,399	3,778,399	3,778,399	3,778,399	3,778,399
1,249	1,249	1,249	1,249	1,249	1,249
19,633,285	19,633,285	19,633,285	19,633,285	19,633,285	19,633,285
5,755	5,755	5,755	5,755	5,755	5,755
0	0	0	0	0	0
2,327,317	2,327,317	2,327,317	2,327,317	2,327,317	2,327,317
5,074,946	5,074,946	5,074,946	5,074,946	5,074,946	5,074,946
574,458	574,458	574,458	574,458	574,458	574,458
12,376	12,376	12,376	12,376	12,376	12,376
327,060	327,060	327,060	327,060	327,060	327,060
717,085	717,085	717,085	717,085	717,085	717,085
272,931	272,931	272,931	272,931	272,931	272,931
9,311,928	9,311,928	9,311,928	9,311,928	9,311,928	9,311,928
28,945,213	28,945,213	28,945,213	28,945,213	28,945,213	28,945,213
551,874	551,874	551,874	551,874	551,874	551,874
1,007,982	1,007,982	1,007,982	1,007,982	1,007,982	1,007,982
9,285,173	9,285,173	9,285,173	9,285,173	9,285,173	9,285,173
0	0	0	0	0	0
0	0	0	0	0	0

	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	226,562	226,562	226,562	226,562	226,562	226,562
	0	0	0	0	0	0
	1,218,289	1,218,289	1,218,289	1,218,289	1,218,289	1,218,289
	48,745,847	48,745,847	48,745,847	48,745,847	48,745,847	48,745,847
	134,073,502	134,073,502	134,073,502	134,073,502	134,073,502	134,073,502

TOTAL W/OPUC TYPE I&II ADJ.	TOTAL W/PSCN ADJUST.	EXPORT AREA EXPORT AREA (AF) TOTAL SYSTEM PER BOOKS	EXPORT AREA EXPORT AREA (AG) TOTAL W/SYSTEM ADJUST.	EXPORT AREA EXPORT AREA (AH) TOTAL W/FERC ADJUST.
(=COLS. D:H+K:M)	(=COLS. D:H+N)			
5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342
2,110,808,109	2,110,808,109	2,109,795,783	2,110,808,109	2,110,808,109
27,078,223	27,078,223	27,244,259	27,078,223	27,078,223
3,403,691,011	3,403,691,011	3,404,537,301	3,403,691,011	3,403,691,011
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651
475,552,753	475,852,022	475,852,022	475,852,022	475,852,022
0	7,440,603	7,440,603	7,440,603	7,440,603
120,494,772	109,574,540	138,225,311	110,362,319	109,574,540
32,628,573	32,628,573	32,628,573	32,628,573	32,628,573
83,606,078	82,818,299	83,606,078	83,606,078	83,606,078
3,159,764,030	3,155,197,353	3,185,482,193	3,156,772,911	3,155,985,132
1,087,199,005	1,171,198,157	1,171,198,157	1,171,198,157	1,171,198,157
54,400,801	54,400,801	84,100,642	54,400,801	54,400,801
1,141,599,806	1,225,598,958	1,255,298,799	1,225,598,958	1,225,598,958
729,751,155	821,462,371	801,502,839	821,462,371	821,462,371
137,793,504	137,793,504	135,768,856	137,793,504	137,793,504
6,317,382	6,317,382	6,600,188	6,317,382	6,317,382
231,983	231,983	231,983	231,983	231,983

33,365,702	32,823,312	32,823,312	32,823,312	32,823,312
167,068	167,068	1,242,422	167,068	167,068
34,502,153	35,100,691	31,909,741	35,100,691	35,100,691
304,915	304,915	304,915	304,915	304,915
(15,284,422)	(18,227,689)	(96,137)	(18,227,689)	(18,227,689)
(2,702,482)	(3,267,891)	3,659,280	(3,267,891)	(3,267,891)
924,446,959	1,012,705,647	1,013,947,399	1,012,705,647	1,012,705,647
217,152,847	212,893,311	241,351,400	212,893,311	212,893,311
7,993,526	7,993,526	7,993,526	7,993,526	7,993,526
225,146,373	220,886,837	249,344,926	220,886,837	220,886,837
7.125%	7.001%	7.828%	6.997%	6.999%
3,159,764,030	3,155,197,353	3,185,482,193	3,156,772,911	3,155,985,132
1,087,199,005	1,171,198,157	1,171,198,157	1,171,198,157	1,171,198,157
54,400,801	54,400,801	84,100,642	54,400,801	54,400,801
1,141,599,806	1,225,598,958	1,255,298,799	1,225,598,958	1,225,598,958
729,751,155	821,462,371	801,502,839	821,462,371	821,462,371
137,793,504	137,793,504	135,768,856	137,793,504	137,793,504
6,317,382	6,317,382	6,600,188	6,317,382	6,317,382
231,983	231,983	231,983	231,983	231,983
33,365,702	32,823,312	32,823,312	32,823,312	32,823,312
167,068	167,068	1,242,422	167,068	167,068
34,502,153	35,100,691	31,909,741	35,100,691	35,100,691
304,915	304,915	304,915	304,915	304,915
(15,284,422)	(18,227,689)	(96,137)	(18,227,689)	(18,227,689)
(2,702,482)	(3,267,891)	3,659,280	(3,267,891)	(3,267,891)
924,446,959	1,012,705,647	1,013,947,399	1,012,705,647	1,012,705,647
217,152,847	212,893,311	241,351,400	212,893,311	212,893,311
7,993,526	7,993,526	7,993,526	7,993,526	7,993,526
225,146,373	220,886,837	249,344,926	220,886,837	220,886,837

7.125%

7.001%

7.828%

6.997%

6.999%

5,703

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29,982,533

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27,557,110

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57,545,345

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1,103,520,613

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798,502,711

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539,567,721

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2,441,591,045

2,441,591,045

36,431,000

36,431,000

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36,431,000

0	0	0	0	0
36,431,000	36,431,000			
78,673,433	78,673,433	78,673,433	78,673,433	78,673,433
658	658	658	658	658
78,674,091	78,674,091			
407,204,389	407,204,389	407,204,389	407,204,389	407,204,389
111,594	111,594	111,594	111,594	111,594
407,315,982	407,315,982			
186,160,005	186,160,005	186,160,005	186,160,005	186,160,005
0	0	0	0	0
186,160,005	186,160,005			
163,471,731	163,471,731	163,471,731	163,471,731	163,471,731
33,842	33,842	33,842	33,842	33,842
163,505,572	163,505,572			
213,550,342	213,550,342	213,550,342	213,550,342	213,550,342
26,495	26,495	26,495	26,495	26,495
213,576,837	213,576,837			
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0
390,266	390,266			
1,086,053,754	1,086,053,754			

5,388,573	5,388,573	5,388,573	5,388,573	5,388,573
34,847,648	34,847,648	34,847,648	34,847,648	34,847,648
218,904,848	218,904,848	218,904,848	218,904,848	218,904,848
250,644,426	250,644,426	250,644,426	250,644,426	250,644,426
130,357,341	130,357,341	130,357,341	130,357,341	130,357,341
48,553,122	48,553,122	48,553,122	48,553,122	48,553,122
233,668,557	233,668,557	233,668,557	233,668,557	233,668,557
526,353,953	526,353,953	526,353,953	526,353,953	526,353,953
59,170,980	59,170,980	59,170,980	59,170,980	59,170,980
85,033,107	85,033,107	85,033,107	85,033,107	85,033,107
2,977,138	2,977,138	2,977,138	2,977,138	2,977,138
4,557,697	4,557,697	4,557,697	4,557,697	4,557,697
1,600,457,391	1,600,457,391			
17,091,419	17,091,419	17,091,419	17,091,419	17,091,419
112,547,364	112,547,364	112,547,364	112,547,364	112,547,364
48,793,781	48,793,781	48,793,781	48,793,781	48,793,781
76,560,328	76,560,328	76,560,328	76,560,328	76,560,328
2,477,748	2,477,748	2,477,748	2,477,748	2,477,748
8,216,426	8,216,426	8,216,426	8,216,426	8,216,426
12,924,126	12,924,126	12,924,126	12,924,126	12,924,126
14,755,105	14,755,105	14,755,105	14,755,105	14,755,105
56,333,249	56,333,249	56,333,249	56,333,249	56,333,249
6,230,260	6,230,260	6,230,260	6,230,260	6,230,260
355,929,807	355,929,807			
5,541,577,342	5,541,577,342			

544,226,724	544,226,724	544,101,355	544,226,724	544,226,724
408,751,555	408,751,555	408,628,748	408,751,555	408,751,555
98,327,920	98,327,920	98,322,754	98,327,920	98,327,920
1,051,306,199	1,051,306,199			
7,878,739	7,878,739	7,878,765	7,878,739	7,878,739
26,115,245	26,115,245	26,102,338	26,115,245	26,115,245
111,176,893	111,176,893	111,156,508	111,176,893	111,176,893
64,243,017	64,243,017	64,243,665	64,243,017	64,243,017
61,071,832	61,071,832	60,988,064	61,071,832	61,071,832
72,763,326	72,763,326	72,743,798	72,763,326	72,763,326
274,258	274,258	274,258	274,258	274,258
343,523,310	343,523,310			
44,158	44,158	43,549	44,158	44,158
11,294,521	11,294,521	11,284,769	11,294,521	11,294,521
58,314,487	58,314,487	58,303,111	58,314,487	58,314,487
135,547,771	135,547,771	135,479,418	135,547,771	135,547,771
51,227,074	51,227,074	51,224,911	51,227,074	51,227,074
15,860,300	15,860,300	15,853,356	15,860,300	15,860,300
85,704,513	85,704,513	85,634,304	85,704,513	85,704,513
165,945,999	165,945,999	165,816,142	165,945,999	165,945,999
42,373,441	42,373,441	42,367,125	42,373,441	42,373,441
28,472,674	28,472,674	28,412,005	28,472,674	28,472,674
1,820,962	1,820,962	1,820,787	1,820,962	1,820,962
3,648,068	3,648,068	3,647,966	3,648,068	3,648,068
600,253,969	600,253,969			

0	0	0	0	0
28,269,182	28,269,182	28,260,554	28,269,182	28,269,182
21,337,235	21,337,235	21,187,129	21,337,235	21,337,235
23,492,246	23,492,246	23,493,921	23,492,246	23,492,246
768,143	768,143	767,978	768,143	768,143
3,228,209	3,228,209	3,218,152	3,228,209	3,228,209
6,234,732	6,234,732	6,224,134	6,234,732	6,234,732
4,157,952	4,157,952	4,157,952	4,157,952	4,157,952
20,011,732	20,011,732	19,941,293	20,011,732	20,011,732
2,853,710	2,853,710	2,845,483	2,853,710	2,853,710
110,353,141	110,353,141			
0	0	0	0	0
2,105,436,620	2,105,436,620	0	0	0
5,371,489	5,371,489	5,371,489	5,371,489	5,371,489
2,110,808,109	2,110,808,109	5,371,489	5,371,489	5,371,489
10,868,746	10,868,746	10,876,521	10,868,746	10,868,746
16,209,477	16,209,477	16,367,738	16,209,477	16,209,477
27,078,223	27,078,223			
2,137,886,331	2,137,886,331			
3,403,691,011	3,403,691,011			
0	0	0	0	0
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651

5,103,651	5,103,651			
(1,738,042)	(1,738,042)	(1,738,042)	(1,738,042)	(1,738,042)
(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)
(24,940,951)	(24,940,951)	(24,940,951)	(24,940,951)	(24,940,951)
0	0	0	0	0
466,469,234	466,768,503	466,768,503	466,768,503	466,768,503
34,024,470	34,024,470	34,024,470	34,024,470	34,024,470
475,552,753	475,852,022			
2,923,034,607	2,922,735,338			
33,204,859	33,204,859	61,855,630	33,204,859	33,204,859
0				
17,618,368	17,618,368	17,618,368	17,618,368	17,618,368
12,416,507	12,416,507	12,416,507	12,416,507	12,416,507
21,850,868	21,850,868	21,850,868	21,850,868	21,850,868
6,214,124	6,214,124	6,214,124	6,214,124	6,214,124
58,099,867	58,099,867			
0	2,078,682	2,078,682	2,078,682	2,078,682
0	3,949,229	3,949,229	3,949,229	3,949,229
0	3,456,046	3,456,046	3,456,046	3,456,046
0	59,116	59,116	59,116	59,116
0	3,208,561	3,208,561	3,208,561	3,208,561
0	5,518,180	5,518,180	5,518,180	5,518,180
0	18,269,814			
29,190,046	0	0	787,779	0
120,494,772	109,574,540			
3,043,529,379	3,032,309,878			

3,043,529,379	3,032,309,878			
0	109,962	109,962	109,962	109,962
0	1,036,097	1,036,097	1,036,097	1,036,097
0	384,466	384,466	384,466	384,466
0	32,400	32,400	32,400	32,400
0	1,439,501	1,439,501	1,439,501	1,439,501
0	1,069,426	1,069,426	1,069,426	1,069,426
0	3,285,962	3,285,962	3,285,962	3,285,962
0	82,791	82,791	82,791	82,791
0	7,440,603			
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0			
79,989	79,989	79,989	79,989	79,989
510,836	510,836	510,836	510,836	510,836
3,756,774	3,756,774	3,756,774	3,756,774	3,756,774
400,187	400,187	400,187	400,187	400,187
218,023	218,023	218,023	218,023	218,023
11,201,419	11,201,419	11,201,419	11,201,419	11,201,419
16,714,770	16,714,770	16,714,770	16,714,770	16,714,770
441,774	441,774	441,774	441,774	441,774
757,149	757,149	757,149	757,149	757,149
34,080,921	34,080,921			
0	0	0	0	0
(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)

(912)	(912)	(912)	(912)	(912)
34,080,921	34,080,921			
86,494,338	86,494,338	86,494,338	86,494,338	86,494,338
1,131,415	1,131,415	1,131,415	1,131,415	1,131,415
(4,019,675)	(4,019,675)	(4,019,675)	(4,019,675)	(4,019,675)
83,606,078	83,606,078			
3,161,216,378	3,157,437,480			
1,047,510,305	1,145,993,172	1,145,993,172	1,145,993,172	1,145,993,172
0	0	0	0	0
39,688,700	25,204,985	25,204,985	25,204,985	25,204,985
1,087,199,005	1,171,198,157			
4,054,219	4,054,219	0	4,054,219	4,054,219
0	0	0	0	0
0	0	0	0	0
0	0			
4,089,617	4,089,617	4,089,617	4,089,617	4,089,617
2,799,683	2,799,683	2,799,683	2,799,683	2,799,683
17,330	17,330	17,330	17,330	17,330
244,756	244,756	244,756	244,756	244,756
1,108,042	1,108,042	1,108,042	1,108,042	1,108,042
400,000	400,000	400,000	400,000	400,000
1,360,488	1,360,488	1,360,488	1,360,488	1,360,488

7,687,707	7,687,707	7,687,707	7,687,707	7,687,707
595,468	595,468	595,468	595,468	595,468
46,876	46,876	46,876	46,876	46,876
14,260,349	14,260,349			
9,449,048	9,449,048	9,449,048	9,449,048	9,449,048
810,655	810,655	810,655	810,655	810,655
21,231,094	21,231,094	21,231,094	21,231,094	21,231,094
0	0	0	0	0
0	0	0	0	0
0	0	33,754,061	0	0
499,412	499,412	499,412	499,412	499,412
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,407	6,407	6,407	6,407	6,407
31,996,616	31,996,616			
54,400,801	54,400,801			
1,141,599,806	1,225,598,958			
1,120,885	1,120,885	1,158,861	1,120,885	1,120,885
83,319,430	137,688,753	137,688,753	137,688,753	137,688,753
0	0	0	0	0
8,971,192	8,971,192	8,971,192	8,971,192	8,971,192
8,971,192	8,971,192			
0	0	0	0	0

1,466,072	1,466,072	1,466,072	1,466,072	1,466,072
1,466,072	1,466,072			
9,096,442	9,096,442	9,097,246	9,096,442	9,096,442
206,742	206,742	206,742	206,742	206,742
104,180,763	158,550,086			
100,102	100,102	100,102	100,102	100,102
528,121	528,121	528,121	528,121	528,121
0	0	0	0	0
14,263,344	14,263,344	14,263,344	14,263,344	14,263,344
14,263,344	14,263,344			
0	0	0	0	0
5,150,575	5,150,575	5,150,575	5,150,575	5,150,575
5,150,575	5,150,575			
6,435,348	6,435,348	6,435,348	6,435,348	6,435,348
26,477,490	26,477,490			
130,658,253	185,027,576			
5,044,425	5,044,425	5,676,404	5,044,425	5,044,425
(114,963)	(114,963)	0	(114,963)	(114,963)
6,027,446	6,027,446	6,025,791	6,027,446	6,027,446
5,912,483	5,912,483			
13,831,883	13,831,883	14,667,285	13,831,883	13,831,883
1,218,956	1,218,956	1,402,035	1,218,956	1,218,956
294,908	294,908	294,908	294,908	294,908

1,513,864	1,513,864			
5,205,873	5,205,873	5,699,628	5,205,873	5,205,873
235,365	235,365	235,365	235,365	235,365
31,743,893	31,743,893			
103,973	103,973	116,729	103,973	103,973
1,111,447	1,111,447	1,218,450	1,111,447	1,111,447
611,012	611,012	658,337	611,012	611,012
1,270,296	1,270,296	1,461,086	1,270,296	1,270,296
736,844	736,844	736,844	736,844	736,844
2,007,140	2,007,140			
2,149,325	2,149,325	2,345,337	2,149,325	2,149,325
5,982,897	5,982,897			
37,726,790	37,726,790			
651,133	651,133	738,484	651,133	651,133
4,472	4,472	4,472	4,472	4,472
61,242,350	41,797,779	41,797,779	41,797,779	41,797,779
61,246,822	41,802,251			
2,079,256	2,079,256	2,391,546	2,079,256	2,079,256
1,763,965	1,763,965	1,763,965	1,763,965	1,763,965
3,843,221	3,843,221			

754,795	754,795	807,061	754,795	754,795
0	0	0	0	0
66,495,971	47,051,400			
0	0	0	0	0
374,422	374,422	400,817	374,422	374,422
60,759	60,759	69,885	60,759	60,759
57,103	57,103	57,103	57,103	57,103
117,862	117,862			
2,708,024	2,708,024	2,764,692	2,708,024	2,708,024
3,200,308	3,200,308			
69,696,279	50,251,708			
411,573	411,573	411,573	411,573	411,573
60,239,800	86,131,729	86,131,729	86,131,729	86,131,729
60,651,373	86,543,302			
0	0	2,815,124	0	0
185,038,490	177,409,224	150,850,303	177,409,224	177,409,224
185,038,490	177,409,224			
245,689,863	263,952,525			
2,656	2,656	2,678	2,656	2,656
0	36,008,836	(7,831,974)	36,008,836	36,008,836
(1)	2,501,807	2,501,807	2,501,807	2,501,807
3,694,616	3,694,616	4,123,832	3,694,616	3,694,616

3,694,615	42,205,258			
249,387,134	306,160,440			
487,468,456	579,166,514			
2,666,674	2,666,674	2,953,141	2,666,674	2,666,674
4,340,214	4,340,214	4,696,574	4,340,214	4,340,214
2,356,837	2,356,837	2,637,946	2,356,837	2,356,837
900,365	900,365	953,376	900,365	900,365
5,555,121	5,555,121	5,555,121	5,555,121	5,555,121
7,471	7,471	7,471	7,471	7,471
4,139,757	4,139,757	4,139,757	4,139,757	4,139,757
19,966,440	19,966,440			
159,253	159,253	169,832	159,253	159,253
844,655	844,655	942,020	844,655	844,655
1,983,272	1,983,272	2,220,242	1,983,272	1,983,272
1,038,182	1,038,182	1,132,781	1,038,182	1,038,182
0	0	0	0	0
4,025,362	4,025,362			
23,991,802	23,991,802			

3,795,049	3,795,049	4,226,094	3,795,049	3,795,049
3,569,600	3,569,600	4,026,028	3,569,600	3,569,600
1,418,926	1,418,926	1,544,740	1,418,926	1,418,926
3,244,321	3,244,321	3,606,076	3,244,321	3,244,321
2,918,236	2,918,236	3,076,757	2,918,236	2,918,236
75,286	75,286	82,633	75,286	75,286
4,273,380	4,273,380	4,717,443	4,273,380	4,273,380
812,551	812,551	897,759	812,551	812,551
7,025,080	7,025,080	7,518,466	7,025,080	7,025,080
304,896	304,896	305,059	304,896	304,896
27,437,323	27,437,323			
(1,555,276)	(1,555,276)	(1,554,525)	(1,555,276)	(1,555,276)
0	0	0	0	0
3,566,996	3,566,996	3,870,899	3,566,996	3,566,996
14,313,239	14,313,239	14,975,930	14,313,239	14,313,239
793,699	793,699	868,712	793,699	793,699
26,965	26,965	28,581	26,965	26,965
545,918	545,918	588,626	545,918	545,918
780,053	780,053	873,691	780,053	780,053
344,466	344,466	380,105	344,466	344,466
18,816,060	18,816,060			
46,253,383	46,253,383			
545,309	545,309	617,373	545,309	545,309
1,517,644	1,517,644	1,649,267	1,517,644	1,517,644
13,419,258	13,419,258	14,631,724	13,419,258	13,419,258
3,933,650	3,946,809	3,946,809	3,946,809	3,946,809
(551)	(551)	(551)	(551)	(551)
19,415,310	19,428,469			
709,885	709,885	796,990	709,885	709,885

236,968	236,968	236,968	236,968	236,968
6,677,761	6,677,761	41,013,026	6,677,761	6,677,761
6,914,729	6,914,729			
427,793	427,793	427,793	427,793	427,793
411,498	411,498	449,522	411,498	411,498
8,463,905	8,463,905			
24	24	24	24	24
24	24			
75,333,524	75,333,524	81,422,856	75,333,524	75,333,524
14,741,867	14,741,867	14,772,947	14,741,867	14,741,867
(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)
8,226,785	8,226,785	8,226,785	8,226,785	8,226,785
463,157	463,157	463,157	463,157	463,157
2,860,020	2,860,020	2,898,997	2,860,020	2,860,020
3,323,177	3,323,177			
5,974,754	5,974,754	5,991,970	5,974,754	5,974,754
33,728,540	33,728,540	33,719,250	33,728,540	33,728,540
1,806,089	1,806,089	1,806,089	1,806,089	1,806,089
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
1,996,542	1,996,542	1,996,542	1,996,542	1,996,542
793,866	793,866	793,866	793,866	793,866
0	0	0	0	0
499,054	499,054	499,054	499,054	499,054
23,538	23,538	23,538	23,538	23,538

163,353	163,353	163,353	163,353	163,353
0	0	0	0	0
0	0	0	0	0
193,188	193,188	193,188	193,188	193,188
(18,955)	(18,955)	(18,955)	(18,955)	(18,955)
167,809	167,809	167,809	167,809	167,809
3,818,395	3,818,395			
0	0	0	0	0
0	0	582,063	0	0
3,845,121	3,845,121	3,552,222	3,845,121	3,845,121
0	0	0	0	0
134,159,551	134,159,551			
6,112,016	6,112,016	6,271,101	6,112,016	6,112,016
140,271,567	140,271,567			
3,886,708	3,886,708	0	3,886,708	3,886,708
729,751,155	821,462,371			
27,236,623	27,236,623	26,985,885	27,236,623	27,236,623
15,200,934	15,200,934	14,955,319	15,200,934	15,200,934
16,502,614	16,502,614	16,492,282	16,502,614	16,502,614
58,940,171	58,940,171			
447,163	447,163	447,216	447,163	447,163
1,463,994	1,463,994	1,438,180	1,463,994	1,463,994
7,763,036	7,763,036	7,722,266	7,763,036	7,763,036
3,146,505	3,146,505	3,147,801	3,146,505	3,146,505
4,731,779	4,731,779	4,564,243	4,731,779	4,731,779
4,833,962	4,833,962	4,794,907	4,833,962	4,833,962

3,082	3,082	3,083	3,082	3,082
22,389,522	22,389,522			
18,403	18,403	17,184	18,403	18,403
761,432	761,432	741,929	761,432	761,432
4,395,094	4,395,094	4,372,343	4,395,094	4,395,094
7,965,674	7,965,674	7,828,968	7,965,674	7,965,674
3,886,696	3,886,696	3,882,371	3,886,696	3,886,696
958,658	958,658	944,771	958,658	958,658
5,402,528	5,402,528	5,262,110	5,402,528	5,402,528
13,817,683	13,817,683	13,557,969	13,817,683	13,817,683
1,520,842	1,520,842	1,508,210	1,520,842	1,520,842
5,453,917	5,453,917	5,332,579	5,453,917	5,453,917
45,254	45,254	44,904	45,254	45,254
110,159	110,159	109,955	110,159	110,159
44,336,338	44,336,338			
0	0	0	0	0
2,350,860	2,350,860	2,333,605	2,350,860	2,350,860
4,550,939	4,550,939	4,250,727	4,550,939	4,550,939
78,942	78,942	82,291	78,942	78,942
81,705	81,705	81,375	81,705	81,705
357,889	357,889	337,775	357,889	357,889
575,290	575,290	554,094	575,290	575,290
0	0	0	0	0
3,368,926	3,368,926	3,228,048	3,368,926	3,368,926
338,951	338,951	322,496	338,951	338,951
11,703,500	11,703,500			
720,272	720,272	720,272	720,272	720,272
137,369,531	137,369,531			

(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
137,073,232	137,073,232			
6,317,382	6,317,382	6,649,455	6,317,382	6,317,382
0	0	0	0	0
0	0	(49,267)	0	0
6,317,382	6,317,382			
143,390,614	143,390,614			
231,983	231,983	231,983	231,983	231,983
0	0	15,391,446	0	0
0	0	132,993	0	0
0	0	(16,145,950)	0	0
1,484,461	1,484,461	1,484,461	1,484,461	1,484,461
1,013,060	1,013,060	1,013,060	1,013,060	1,013,060
210,303	210,303	210,303	210,303	210,303
7,552,093	7,552,093	7,552,093	7,552,093	7,552,093
5,890,464	5,890,464	5,890,464	5,890,464	5,890,464
9,992,763	9,992,763	9,992,763	9,992,763	9,992,763
2,011,937	2,011,937	2,011,937	2,011,937	2,011,937
28,155,081	28,155,081			
4,830	4,830	4,830	4,830	4,830

2,212,657	2,212,657	2,212,657	2,212,657	2,212,657
220,883	224,995	224,995	224,995	224,995
774,242	820,300	820,300	820,300	820,300
0	0	621,511	0	0
1,660,203	1,194,961	1,194,961	1,194,961	1,194,961
337,806	210,488	210,488	210,488	210,488
0	0	0	0	0
33,365,702	32,823,312			
0	0	1,075,354	0	0
167,068	167,068	167,068	167,068	167,068
167,068	167,068	1,242,422	167,068	167,068
25,883,234	26,481,772	26,107,486	26,481,772	26,481,772
8,618,919	8,618,919	5,802,255	8,618,919	8,618,919
34,502,153	35,100,691	31,909,741	35,100,691	35,100,691
304,915	304,915	304,915	304,915	304,915

(15,284,422)	(18,227,689)			
(2,545,611)	(3,075,120)			
(86,458)	(113,382)			
(70,414)	(79,389)			
(2,702,482)	(3,267,891)			
1,141,599,806	1,225,598,958			
729,751,155	821,462,371			
137,793,504	137,793,504			
6,317,382	6,317,382			
231,983	231,983			
33,365,702	32,823,312			
167,068	167,068			
907,626,794	998,795,621			
0	0	0	0	0
233,973,012	226,803,337			
87,405,238	87,514,733	81,956,468	87,514,733	87,514,733
10,076,717	10,076,717	10,076,717	10,076,717	10,076,717
97,481,955	97,591,450			
136,491,057	129,211,887			
0	0	32,224,244	0	0
(149,385,895)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)

(181,824,195)	(183,519,770)	(216,657,117)	(183,519,770)	(183,519,770)
(45,333,138)	(54,307,883)			
(2,577,907)	(3,143,316)			
(42,755,231)	(51,164,567)			
(14,964,331)	(17,907,598)			
(9,863,890)	(9,863,890)	0	(9,863,890)	(9,863,890)
9,543,799	9,543,799	1,199,464	9,543,799	9,543,799
(15,284,422)	(18,227,689)			
136,491,057	129,211,887			
0	0	32,224,244	0	0
(149,385,895)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)
(181,824,195)	(183,519,770)	(216,657,117)	(183,519,770)	(183,519,770)
0	0	0	0	0
(181,824,195)	(183,519,770)			
(45,333,138)	(54,307,883)			
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)
0	0	0	0	0
(34,695,101)	(43,669,846)			
(1,577,050)	(1,984,993)			
0	0	0	0	0
(1,577,050)	(1,984,993)	513,690	(1,984,993)	(1,984,993)

(104,085)	(131,010)			
0	0	0	0	0
(104,085)	(131,010)			
(90,233)	(90,233)	0	(90,233)	(90,233)
107,860	107,860	28,909	107,860	107,860
(86,458)	(113,382)			
136,491,057	129,211,887	185,096,014	129,211,887	129,211,887
0	0	32,224,244	0	0
(149,385,895)	(151,081,470)	(151,081,470)	(151,081,470)	(151,081,470)
(32,438,300)	(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)
(181,824,195)	(183,519,770)	(216,657,117)	(183,519,770)	(183,519,770)
(45,333,138)	(54,307,883)			
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
54,157,661	54,157,661	54,157,661	54,157,661	54,157,661
0	0	0	0	0
27,088,931	18,114,186			
1,598,247	1,068,737			
4,045,000	4,045,000	0	4,045,000	4,045,000
(2,446,753)	(2,976,263)			
(1,774,567)	(1,774,567)	0	(1,774,567)	(1,774,567)
1,675,710	1,675,710	(694,903)	1,675,710	1,675,710
(2,545,611)	(3,075,120)			

(45,333,138)	(54,307,883)			
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
0	0	0	0	0
0	0	0	0	0
(27,068,730)	(36,043,475)			
0	0	0	0	0
(27,068,730)	(36,043,475)			
(27,069)	(36,043)			
(30,078)	(30,078)	0	(30,078)	(30,078)
(13,268)	(13,268)	(39,585)	(13,268)	(13,268)
(70,414)	(79,389)			
296,984	296,984	296,984	296,984	296,984
4,839,747	4,839,747	4,839,747	4,839,747	4,839,747
867,724	867,724	867,724	867,724	867,724
6,397,582	6,397,582	6,397,582	6,397,582	6,397,582
1,402,035	1,402,035	1,402,035	1,402,035	1,402,035
3,781,216	3,781,216	3,781,216	3,781,216	3,781,216
0	0	0	0	0
17,288,304	17,288,304			
97,681	97,681	97,681	97,681	97,681
819,437	819,437	819,437	819,437	819,437
362,418	362,418	362,418	362,418	362,418
1,461,086	1,461,086	1,461,086	1,461,086	1,461,086
1,501,084	1,501,084	1,501,084	1,501,084	1,501,084
4,241,706	4,241,706			
21,530,010	21,530,010			
668,939	668,939	668,939	668,939	668,939

2,391,546	2,391,546	2,391,546	2,391,546	2,391,546
400,259	400,259	400,259	400,259	400,259
0	0	0	0	0
3,460,744	3,460,744			
0	0	0	0	0
202,136	202,136	202,136	202,136	202,136
69,885	69,885	69,885	69,885	69,885
433,972	433,972	433,972	433,972	433,972
705,993	705,993			
4,166,737	4,166,737			
0	0	0	0	0
165	165	165	165	165
3,286,975	3,286,975	3,286,975	3,286,975	3,286,975
3,287,140	3,287,140			
29,280,871	29,280,871			
2,193,793	2,193,793	2,193,793	2,193,793	2,193,793
2,729,039	2,729,039	2,729,039	2,729,039	2,729,039
2,152,762	2,152,762	2,152,762	2,152,762	2,152,762
405,959	405,959	405,959	405,959	405,959
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
7,481,553	7,481,553			
81,017	81,017	81,017	81,017	81,017
745,630	745,630	745,630	745,630	745,630
1,814,736	1,814,736	1,814,736	1,814,736	1,814,736
724,448	724,448	724,448	724,448	724,448
0	0	0	0	0
3,365,831	3,365,831			

10,847,384	10,847,384			
3,300,981	3,300,981	3,300,981	3,300,981	3,300,981
3,495,366	3,495,366	3,495,366	3,495,366	3,495,366
963,496	963,496	963,496	963,496	963,496
2,770,351	2,770,351	2,770,351	2,770,351	2,770,351
1,213,972	1,213,972	1,213,972	1,213,972	1,213,972
56,265	56,265	56,265	56,265	56,265
3,400,673	3,400,673	3,400,673	3,400,673	3,400,673
652,533	652,533	652,533	652,533	652,533
3,778,399	3,778,399	3,778,399	3,778,399	3,778,399
1,249	1,249	1,249	1,249	1,249
19,633,285	19,633,285			
5,755	5,755	5,755	5,755	5,755
0	0	0	0	0
2,327,317	2,327,317	2,327,317	2,327,317	2,327,317
5,074,946	5,074,946	5,074,946	5,074,946	5,074,946
574,458	574,458	574,458	574,458	574,458
12,376	12,376	12,376	12,376	12,376
327,060	327,060	327,060	327,060	327,060
717,085	717,085	717,085	717,085	717,085
272,931	272,931	272,931	272,931	272,931
9,311,928	9,311,928			
28,945,213	28,945,213			
551,874	551,874	551,874	551,874	551,874
1,007,982	1,007,982	1,007,982	1,007,982	1,007,982
9,285,173	9,285,173	9,285,173	9,285,173	9,285,173
0	0	0	0	0
0	0	0	0	0

0	0			
0	0	0	0	0
0	0	0	0	0
226,562	226,562	226,562	226,562	226,562
0	0	0	0	0
1,218,289	1,218,289	1,218,289	1,218,289	1,218,289
48,745,847	48,745,847			
134,073,502	134,073,502			

EXPORT AREA EXPORT AREA (AI) TOTAL W/IPUC <u>ADJUST.</u>	EXPORT AREA EXPORT AREA (AJ) TOTAL W/OPUC <u>ACTUALS</u>	EXPORT AREA EXPORT AREA (AK) TOTAL W/OPUC <u>TYPE I ADJ.</u>	EXPORT AREA EXPORT AREA (AL) TOTAL W/OPUC <u>TYPE II ADJ.</u>	EXPORT AREA EXPORT AREA (AM) TOTAL W/PSCN <u>ADJUST.</u>
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5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342	5,541,577,342
2,110,808,109	2,109,795,783	2,109,795,783	2,110,808,109	2,110,808,109
27,078,223	27,244,259	27,244,259	27,078,223	27,078,223
3,403,691,011	3,404,537,301	3,404,537,301	3,403,691,011	3,403,691,011
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651
210,046,548	475,852,022	475,852,022	475,552,753	475,852,022
0	0	0	0	7,440,603
91,304,726	152,015,611	124,152,619	120,494,772	109,574,540
32,628,573	32,628,573	32,628,573	32,628,573	32,628,573
83,606,078	83,606,078	83,606,078	83,606,078	82,818,299
3,396,080,189	3,191,831,889	3,163,968,898	3,159,764,030	3,155,197,353
1,171,198,157	1,171,198,157	1,171,198,157	1,087,199,005	1,171,198,157
54,400,801	84,100,642	54,400,801	54,400,801	54,400,801
1,225,598,958	1,255,298,799	1,225,598,958	1,141,599,806	1,225,598,958
821,462,371	801,502,839	821,197,318	729,751,155	821,462,371
137,793,504	135,768,856	135,768,856	137,793,504	137,793,504
6,317,382	6,600,188	6,649,455	6,317,382	6,317,382
231,983	231,983	231,983	231,983	231,983

32,823,312	32,823,312	32,823,312	33,365,702	32,823,312
167,068	1,242,422	1,242,422	167,068	167,068
35,100,691	31,909,741	35,100,691	34,502,153	35,100,691
304,915	304,915	304,915	304,915	304,915
(18,227,689)	(96,137)	(17,938,347)	(15,284,422)	(18,227,689)
(3,267,891)	3,659,280	(3,212,308)	(2,702,482)	(3,267,891)
1,012,705,647	1,013,947,399	1,012,168,298	924,446,959	1,012,705,647
212,893,311	241,351,400	213,430,660	217,152,847	212,893,311
7,993,526	7,993,526	7,993,526	7,993,526	7,993,526
220,886,837	249,344,926	221,424,186	225,146,373	220,886,837
6.504%	7.812%	6.998%	7.125%	7.001%
3,396,080,189	3,191,831,889	3,163,968,898	3,159,764,030	3,155,197,353
1,171,198,157	1,171,198,157	1,171,198,157	1,087,199,005	1,171,198,157
54,400,801	84,100,642	54,400,801	54,400,801	54,400,801
1,225,598,958	1,255,298,799	1,225,598,958	1,141,599,806	1,225,598,958
821,462,371	801,502,839	821,197,318	729,751,155	821,462,371
137,793,504	135,768,856	135,768,856	137,793,504	137,793,504
6,317,382	6,600,188	6,649,455	6,317,382	6,317,382
231,983	231,983	231,983	231,983	231,983
32,823,312	32,823,312	32,823,312	33,365,702	32,823,312
167,068	1,242,422	1,242,422	167,068	167,068
35,100,691	31,909,741	35,100,691	34,502,153	35,100,691
304,915	304,915	304,915	304,915	304,915
(18,227,689)	(96,137)	(17,938,347)	(15,284,422)	(18,227,689)
(3,267,891)	3,659,280	(3,212,308)	(2,702,482)	(3,267,891)
1,012,705,647	1,013,947,399	1,012,168,298	924,446,959	1,012,705,647
212,893,311	241,351,400	213,430,660	217,152,847	212,893,311
7,993,526	7,993,526	7,993,526	7,993,526	7,993,526
220,886,837	249,344,926	221,424,186	225,146,373	220,886,837

6.504%

7.812%

6.998%

7.125%

7.001%

5,703	5,703	5,703	5,703	5,703
29,982,533	29,982,533	29,982,533	29,982,533	29,982,533
27,557,110	27,557,110	27,557,110	27,557,110	27,557,110

1,103,520,613	1,103,520,613	1,103,520,613	1,103,520,613	1,103,520,613
798,502,711	798,502,711	798,502,711	798,502,711	798,502,711
539,567,721	539,567,721	539,567,721	539,567,721	539,567,721

36,431,000	36,431,000	36,431,000	36,431,000	36,431,000
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0	0	0	0	0
78,673,433	78,673,433	78,673,433	78,673,433	78,673,433
658	658	658	658	658
407,204,389	407,204,389	407,204,389	407,204,389	407,204,389
111,594	111,594	111,594	111,594	111,594
186,160,005	186,160,005	186,160,005	186,160,005	186,160,005
0	0	0	0	0
163,471,731	163,471,731	163,471,731	163,471,731	163,471,731
33,842	33,842	33,842	33,842	33,842
213,550,342	213,550,342	213,550,342	213,550,342	213,550,342
26,495	26,495	26,495	26,495	26,495
390,266	390,266	390,266	390,266	390,266
0	0	0	0	0

5,388,573	5,388,573	5,388,573	5,388,573	5,388,573
34,847,648	34,847,648	34,847,648	34,847,648	34,847,648
218,904,848	218,904,848	218,904,848	218,904,848	218,904,848
250,644,426	250,644,426	250,644,426	250,644,426	250,644,426
130,357,341	130,357,341	130,357,341	130,357,341	130,357,341
48,553,122	48,553,122	48,553,122	48,553,122	48,553,122
233,668,557	233,668,557	233,668,557	233,668,557	233,668,557
526,353,953	526,353,953	526,353,953	526,353,953	526,353,953
59,170,980	59,170,980	59,170,980	59,170,980	59,170,980
85,033,107	85,033,107	85,033,107	85,033,107	85,033,107
2,977,138	2,977,138	2,977,138	2,977,138	2,977,138
4,557,697	4,557,697	4,557,697	4,557,697	4,557,697

17,091,419	17,091,419	17,091,419	17,091,419	17,091,419
112,547,364	112,547,364	112,547,364	112,547,364	112,547,364
48,793,781	48,793,781	48,793,781	48,793,781	48,793,781
76,560,328	76,560,328	76,560,328	76,560,328	76,560,328
2,477,748	2,477,748	2,477,748	2,477,748	2,477,748
8,216,426	8,216,426	8,216,426	8,216,426	8,216,426
12,924,126	12,924,126	12,924,126	12,924,126	12,924,126
14,755,105	14,755,105	14,755,105	14,755,105	14,755,105
56,333,249	56,333,249	56,333,249	56,333,249	56,333,249
6,230,260	6,230,260	6,230,260	6,230,260	6,230,260

544,226,724	544,101,355	544,101,355	544,226,724	544,226,724
408,751,555	408,628,748	408,628,748	408,751,555	408,751,555
98,327,920	98,322,754	98,322,754	98,327,920	98,327,920
7,878,739	7,878,765	7,878,765	7,878,739	7,878,739
26,115,245	26,102,338	26,102,338	26,115,245	26,115,245
111,176,893	111,156,508	111,156,508	111,176,893	111,176,893
64,243,017	64,243,665	64,243,665	64,243,017	64,243,017
61,071,832	60,988,064	60,988,064	61,071,832	61,071,832
72,763,326	72,743,798	72,743,798	72,763,326	72,763,326
274,258	274,258	274,258	274,258	274,258
44,158	43,549	43,549	44,158	44,158
11,294,521	11,284,769	11,284,769	11,294,521	11,294,521
58,314,487	58,303,111	58,303,111	58,314,487	58,314,487
135,547,771	135,479,418	135,479,418	135,547,771	135,547,771
51,227,074	51,224,911	51,224,911	51,227,074	51,227,074
15,860,300	15,853,356	15,853,356	15,860,300	15,860,300
85,704,513	85,634,304	85,634,304	85,704,513	85,704,513
165,945,999	165,816,142	165,816,142	165,945,999	165,945,999
42,373,441	42,367,125	42,367,125	42,373,441	42,373,441
28,472,674	28,412,005	28,412,005	28,472,674	28,472,674
1,820,962	1,820,787	1,820,787	1,820,962	1,820,962
3,648,068	3,647,966	3,647,966	3,648,068	3,648,068

0	0	0	0	0
28,269,182	28,260,554	28,260,554	28,269,182	28,269,182
21,337,235	21,187,129	21,187,129	21,337,235	21,337,235
23,492,246	23,493,921	23,493,921	23,492,246	23,492,246
768,143	767,978	767,978	768,143	768,143
3,228,209	3,218,152	3,218,152	3,228,209	3,228,209
6,234,732	6,224,134	6,224,134	6,234,732	6,234,732
4,157,952	4,157,952	4,157,952	4,157,952	4,157,952
20,011,732	19,941,293	19,941,293	20,011,732	20,011,732
2,853,710	2,845,483	2,845,483	2,853,710	2,853,710

0	0	0	0	0
0	0	0	0	0

5,371,489	5,371,489	5,371,489	5,371,489	5,371,489
5,371,489	5,371,489	5,371,489	5,371,489	5,371,489

10,868,746	10,876,521	10,876,521	10,868,746	10,868,746
16,209,477	16,367,738	16,367,738	16,209,477	16,209,477

0	0	0	0	0
5,103,651	5,103,651	5,103,651	5,103,651	5,103,651

(26,057,585)	(1,738,042)	(1,738,042)	(1,738,042)	(1,738,042)
(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)	(23,202,909)
(49,260,494)	(24,940,951)	(24,940,951)	(24,940,951)	(24,940,951)
0	0	0	0	0
254,746,787	466,768,503	466,768,503	466,469,234	466,768,503
4,560,255	34,024,470	34,024,470	34,024,470	34,024,470
33,204,859	61,855,630	33,204,859	33,204,859	33,204,859
17,618,368	17,618,368	17,618,368	17,618,368	17,618,368
12,416,507	12,416,507	12,416,507	12,416,507	12,416,507
21,850,868	21,850,868	21,850,868	21,850,868	21,850,868
6,214,124	6,214,124	6,214,124	6,214,124	6,214,124
0	0	0	0	2,078,682
0	0	0	0	3,949,229
0	0	0	0	3,456,046
0	0	0	0	59,116
0	0	0	0	3,208,561
0	0	0	0	5,518,180
0	32,060,114	32,847,893	29,190,046	0

(926,136)	0	0	0	109,962
0	0	0	0	1,036,097
0	0	0	0	384,466
0	0	0	0	32,400
0	0	0	0	1,439,501
0	0	0	0	1,069,426
0	0	0	0	3,285,962
0	0	0	0	82,791
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
79,989	79,989	79,989	79,989	79,989
510,836	510,836	510,836	510,836	510,836
3,756,774	3,756,774	3,756,774	3,756,774	3,756,774
400,187	400,187	400,187	400,187	400,187
218,023	218,023	218,023	218,023	218,023
11,201,419	11,201,419	11,201,419	11,201,419	11,201,419
16,714,770	16,714,770	16,714,770	16,714,770	16,714,770
441,774	441,774	441,774	441,774	441,774
757,149	757,149	757,149	757,149	757,149
0	0	0	0	0
(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)	(1,451,436)

(912)	(912)	(912)	(912)	(912)
86,494,338	86,494,338	86,494,338	86,494,338	86,494,338
1,131,415	1,131,415	1,131,415	1,131,415	1,131,415
(4,019,675)	(4,019,675)	(4,019,675)	(4,019,675)	(4,019,675)
1,145,993,172	1,145,993,172	1,145,993,172	1,047,510,305	1,145,993,172
0	0	0	0	0
25,204,985	25,204,985	25,204,985	39,688,700	25,204,985
4,054,219	0	4,054,219	4,054,219	4,054,219
0	0	0	0	0
0	0	0	0	0
4,089,617	4,089,617	4,089,617	4,089,617	4,089,617
2,799,683	2,799,683	2,799,683	2,799,683	2,799,683
17,330	17,330	17,330	17,330	17,330
244,756	244,756	244,756	244,756	244,756
1,108,042	1,108,042	1,108,042	1,108,042	1,108,042
400,000	400,000	400,000	400,000	400,000
1,360,488	1,360,488	1,360,488	1,360,488	1,360,488

7,687,707	7,687,707	7,687,707	7,687,707	7,687,707
595,468	595,468	595,468	595,468	595,468
46,876	46,876	46,876	46,876	46,876

9,449,048	9,449,048	9,449,048	9,449,048	9,449,048
810,655	810,655	810,655	810,655	810,655
21,231,094	21,231,094	21,231,094	21,231,094	21,231,094
0	0	0	0	0
0	0	0	0	0
0	33,754,061	0	0	0
499,412	499,412	499,412	499,412	499,412
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6,407	6,407	6,407	6,407	6,407

1,120,885	1,158,861	1,120,330	1,120,885	1,120,885
137,688,753	137,688,753	137,688,753	83,319,430	137,688,753
0	0	0	0	0
8,971,192	8,971,192	8,971,192	8,971,192	8,971,192
0	0	0	0	0

1,466,072	1,466,072	1,466,072	1,466,072	1,466,072
9,096,442	9,097,246	9,096,430	9,096,442	9,096,442
206,742	206,742	206,742	206,742	206,742
100,102	100,102	100,102	100,102	100,102
528,121	528,121	528,121	528,121	528,121
0	0	0	0	0
14,263,344	14,263,344	14,263,344	14,263,344	14,263,344
0	0	0	0	0
5,150,575	5,150,575	5,150,575	5,150,575	5,150,575
6,435,348	6,435,348	6,435,348	6,435,348	6,435,348
5,044,425	5,676,404	5,035,193	5,044,425	5,044,425
(114,963)	0	(114,963)	(114,963)	(114,963)
6,027,446	6,025,791	6,025,791	6,027,446	6,027,446
13,831,883	14,667,285	13,819,679	13,831,883	13,831,883
1,218,956	1,402,035	1,216,281	1,218,956	1,218,956
294,908	294,908	294,908	294,908	294,908

5,205,873	5,699,628	5,198,660	5,205,873	5,205,873
235,365	235,365	235,365	235,365	235,365

103,973	116,729	103,787	103,973	103,973
1,111,447	1,218,450	1,109,884	1,111,447	1,111,447
611,012	658,337	610,321	611,012	611,012

1,270,296	1,461,086	1,267,509	1,270,296	1,270,296
736,844	736,844	736,844	736,844	736,844

2,149,325	2,345,337	2,146,461	2,149,325	2,149,325
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651,133	738,484	649,857	651,133	651,133
4,472	4,472	4,472	4,472	4,472
41,797,779	41,797,779	41,797,779	61,242,350	41,797,779

2,079,256	2,391,546	2,074,694	2,079,256	2,079,256
1,763,965	1,763,965	1,763,965	1,763,965	1,763,965

754,795	807,061	754,031	754,795	754,795
0	0	0	0	0
0	0	0	0	0
374,422	400,817	374,036	374,422	374,422
60,759	69,885	60,626	60,759	60,759
57,103	57,103	57,103	57,103	57,103
2,708,024	2,764,692	2,707,196	2,708,024	2,708,024
411,573	411,573	411,573	411,573	411,573
86,131,729	86,131,729	86,131,729	60,239,800	86,131,729
0	2,815,124	0	0	0
177,409,224	150,850,303	177,409,224	185,038,490	177,409,224
2,656	2,678	2,656	2,656	2,656
36,008,836	(7,831,974)	36,008,836	0	36,008,836
2,501,807	2,501,807	2,501,807	(1)	2,501,807
3,694,616	4,123,832	3,688,346	3,694,616	3,694,616

2,666,674	2,953,141	2,662,489	2,666,674	2,666,674
4,340,214	4,696,574	4,335,008	4,340,214	4,340,214
2,356,837	2,637,946	2,352,730	2,356,837	2,356,837
900,365	953,376	899,591	900,365	900,365
5,555,121	5,555,121	5,555,121	5,555,121	5,555,121
7,471	7,471	7,471	7,471	7,471
4,139,757	4,139,757	4,139,757	4,139,757	4,139,757

159,253	169,832	159,098	159,253	159,253
844,655	942,020	843,233	844,655	844,655
1,983,272	2,220,242	1,979,810	1,983,272	1,983,272
1,038,182	1,132,781	1,036,800	1,038,182	1,038,182
0	0	0	0	0

3,795,049	4,226,094	3,788,752	3,795,049	3,795,049
3,569,600	4,026,028	3,562,932	3,569,600	3,569,600
1,418,926	1,544,740	1,417,088	1,418,926	1,418,926
3,244,321	3,606,076	3,239,036	3,244,321	3,244,321
2,918,236	3,076,757	2,915,920	2,918,236	2,918,236
75,286	82,633	75,179	75,286	75,286
4,273,380	4,717,443	4,266,893	4,273,380	4,273,380
812,551	897,759	811,306	812,551	812,551
7,025,080	7,518,466	7,017,872	7,025,080	7,025,080
304,896	305,059	304,894	304,896	304,896
(1,555,276)	(1,554,525)	(1,555,287)	(1,555,276)	(1,555,276)
0	0	0	0	0
3,566,996	3,870,899	3,562,556	3,566,996	3,566,996
14,313,239	14,975,930	14,303,558	14,313,239	14,313,239
793,699	868,712	792,603	793,699	793,699
26,965	28,581	26,941	26,965	26,965
545,918	588,626	545,294	545,918	545,918
780,053	873,691	778,685	780,053	780,053
344,466	380,105	343,945	344,466	344,466
545,309	617,373	544,256	545,309	545,309
1,517,644	1,649,267	1,515,721	1,517,644	1,517,644
13,419,258	14,631,724	13,401,545	13,419,258	13,419,258
3,946,809	3,946,809	3,946,809	3,933,650	3,946,809
(551)	(551)	(551)	(551)	(551)
709,885	796,990	708,613	709,885	709,885

236,968	236,968	236,968	236,968	236,968
6,677,761	41,013,026	6,669,270	6,677,761	6,677,761
427,793	427,793	427,793	427,793	427,793
411,498	449,522	410,943	411,498	411,498
24	24	24	24	24
75,333,524	81,422,856	75,244,566	75,333,524	75,333,524
14,741,867	14,772,947	14,741,413	14,741,867	14,741,867
(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)	(33,792,414)
8,226,785	8,226,785	8,226,785	8,226,785	8,226,785
463,157	463,157	463,157	463,157	463,157
2,860,020	2,898,997	2,859,451	2,860,020	2,860,020
5,974,754	5,991,970	5,974,502	5,974,754	5,974,754
33,728,540	33,719,250	33,719,250	33,728,540	33,728,540
1,806,089	1,806,089	1,806,089	1,806,089	1,806,089
17,153,713	17,153,713	17,153,713	17,153,713	17,153,713
0	0	0	0	0
0	0	0	0	0
1,996,542	1,996,542	1,996,542	1,996,542	1,996,542
793,866	793,866	793,866	793,866	793,866
0	0	0	0	0
499,054	499,054	499,054	499,054	499,054
23,538	23,538	23,538	23,538	23,538

163,353	163,353	163,353	163,353	163,353
0	0	0	0	0
0	0	0	0	0
193,188	193,188	193,188	193,188	193,188
(18,955)	(18,955)	(18,955)	(18,955)	(18,955)
167,809	167,809	167,809	167,809	167,809
0	0	0	0	0
0	582,063	0	0	0
3,845,121	3,552,222	3,844,689	3,845,121	3,845,121
0	0	0	0	0
6,112,016	6,271,101	6,109,692	6,112,016	6,112,016
3,886,708	0	3,886,708	3,886,708	3,886,708
27,236,623	26,985,885	26,985,885	27,236,623	27,236,623
15,200,934	14,955,319	14,955,319	15,200,934	15,200,934
16,502,614	16,492,282	16,492,282	16,502,614	16,502,614
447,163	447,216	447,216	447,163	447,163
1,463,994	1,438,180	1,438,180	1,463,994	1,463,994
7,763,036	7,722,266	7,722,266	7,763,036	7,763,036
3,146,505	3,147,801	3,147,801	3,146,505	3,146,505
4,731,779	4,564,243	4,564,243	4,731,779	4,731,779
4,833,962	4,794,907	4,794,907	4,833,962	4,833,962

3,082	3,083	3,083	3,082	3,082
18,403	17,184	17,184	18,403	18,403
761,432	741,929	741,929	761,432	761,432
4,395,094	4,372,343	4,372,343	4,395,094	4,395,094
7,965,674	7,828,968	7,828,968	7,965,674	7,965,674
3,886,696	3,882,371	3,882,371	3,886,696	3,886,696
958,658	944,771	944,771	958,658	958,658
5,402,528	5,262,110	5,262,110	5,402,528	5,402,528
13,817,683	13,557,969	13,557,969	13,817,683	13,817,683
1,520,842	1,508,210	1,508,210	1,520,842	1,520,842
5,453,917	5,332,579	5,332,579	5,453,917	5,453,917
45,254	44,904	44,904	45,254	45,254
110,159	109,955	109,955	110,159	110,159
0	0	0	0	0
2,350,860	2,333,605	2,333,605	2,350,860	2,350,860
4,550,939	4,250,727	4,250,727	4,550,939	4,550,939
78,942	82,291	82,291	78,942	78,942
81,705	81,375	81,375	81,705	81,705
357,889	337,775	337,775	357,889	357,889
575,290	554,094	554,094	575,290	575,290
0	0	0	0	0
3,368,926	3,228,048	3,228,048	3,368,926	3,368,926
338,951	322,496	322,496	338,951	338,951
720,272	720,272	720,272	720,272	720,272

(296,299)	(296,299)	(296,299)	(296,299)	(296,299)
6,317,382	6,649,455	6,649,455	6,317,382	6,317,382
0	0	0	0	0
0	(49,267)	0	0	0
231,983	231,983	231,983	231,983	231,983
0	15,391,446	15,391,446	0	0
0	132,993	132,993	0	0
0	(16,145,950)	(16,145,950)	0	0
1,484,461	1,484,461	1,484,461	1,484,461	1,484,461
1,013,060	1,013,060	1,013,060	1,013,060	1,013,060
210,303	210,303	210,303	210,303	210,303
7,552,093	7,552,093	7,552,093	7,552,093	7,552,093
5,890,464	5,890,464	5,890,464	5,890,464	5,890,464
9,992,763	9,992,763	9,992,763	9,992,763	9,992,763
2,011,937	2,011,937	2,011,937	2,011,937	2,011,937
4,830	4,830	4,830	4,830	4,830

2,212,657	2,212,657	2,212,657	2,212,657	2,212,657
224,995	224,995	224,995	220,883	224,995
820,300	820,300	820,300	774,242	820,300
0	621,511	621,511	0	0
1,194,961	1,194,961	1,194,961	1,660,203	1,194,961
210,488	210,488	210,488	337,806	210,488
0	0	0	0	0
0	1,075,354	1,075,354	0	0
167,068	167,068	167,068	167,068	167,068
167,068	1,242,422	1,242,422	167,068	167,068
26,481,772	26,107,486	26,481,772	25,883,234	26,481,772
8,618,919	5,802,255	8,618,919	8,618,919	8,618,919
35,100,691	31,909,741	35,100,691	34,502,153	35,100,691
304,915	304,915	304,915	304,915	304,915

0	0	0	0	0
87,514,733	81,956,468	87,514,733	87,405,238	87,514,733
10,076,717	10,076,717	10,076,717	10,076,717	10,076,717
0	32,224,244	0	0	0
(151,081,470)	(151,081,470)	(151,081,470)	(149,385,895)	(151,081,470)
(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)

(183,519,770)	(216,657,117)	(183,519,770)	(181,824,195)	(183,519,770)
(9,863,890)	0	(9,863,890)	(9,863,890)	(9,863,890)
9,543,799	1,199,464	9,543,799	9,543,799	9,543,799
0	32,224,244	0	0	0
(151,081,470)	(151,081,470)	(151,081,470)	(149,385,895)	(151,081,470)
(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)
(183,519,770)	(216,657,117)	(183,519,770)	(181,824,195)	(183,519,770)
0	0	0	0	0
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)	(7,626,371)
0	0	0	0	0
0	0	0	0	0
(1,984,993)	513,690	(1,944,890)	(1,577,050)	(1,984,993)

0	0	0	0	0
(90,233)	0	(90,233)	(90,233)	(90,233)
107,860	28,909	107,860	107,860	107,860
129,211,887	185,096,014	130,094,161	136,491,057	129,211,887
0	32,224,244	0	0	0
(151,081,470)	(151,081,470)	(151,081,470)	(149,385,895)	(151,081,470)
(32,438,300)	(65,575,647)	(32,438,300)	(32,438,300)	(32,438,300)
(183,519,770)	(216,657,117)	(183,519,770)	(181,824,195)	(183,519,770)
18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
54,157,661	54,157,661	54,157,661	54,157,661	54,157,661
0	0	0	0	0
4,045,000	0	4,045,000	4,045,000	4,045,000
(1,774,567)	0	(1,774,567)	(1,774,567)	(1,774,567)
1,675,710	(694,903)	1,675,710	1,675,710	1,675,710

18,264,408	18,264,408	18,264,408	18,264,408	18,264,408
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
(30,078)	0	(30,078)	(30,078)	(30,078)
(13,268)	(39,585)	(13,268)	(13,268)	(13,268)
296,984	296,984	296,984	296,984	296,984
4,839,747	4,839,747	4,839,747	4,839,747	4,839,747
867,724	867,724	867,724	867,724	867,724
6,397,582	6,397,582	6,397,582	6,397,582	6,397,582
1,402,035	1,402,035	1,402,035	1,402,035	1,402,035
3,781,216	3,781,216	3,781,216	3,781,216	3,781,216
0	0	0	0	0
97,681	97,681	97,681	97,681	97,681
819,437	819,437	819,437	819,437	819,437
362,418	362,418	362,418	362,418	362,418
1,461,086	1,461,086	1,461,086	1,461,086	1,461,086
1,501,084	1,501,084	1,501,084	1,501,084	1,501,084
668,939	668,939	668,939	668,939	668,939

2,391,546	2,391,546	2,391,546	2,391,546	2,391,546
400,259	400,259	400,259	400,259	400,259
0	0	0	0	0
0	0	0	0	0
202,136	202,136	202,136	202,136	202,136
69,885	69,885	69,885	69,885	69,885
433,972	433,972	433,972	433,972	433,972
0	0	0	0	0
165	165	165	165	165
3,286,975	3,286,975	3,286,975	3,286,975	3,286,975

2,193,793	2,193,793	2,193,793	2,193,793	2,193,793
2,729,039	2,729,039	2,729,039	2,729,039	2,729,039
2,152,762	2,152,762	2,152,762	2,152,762	2,152,762
405,959	405,959	405,959	405,959	405,959
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
81,017	81,017	81,017	81,017	81,017
745,630	745,630	745,630	745,630	745,630
1,814,736	1,814,736	1,814,736	1,814,736	1,814,736
724,448	724,448	724,448	724,448	724,448
0	0	0	0	0

3,300,981	3,300,981	3,300,981	3,300,981	3,300,981
3,495,366	3,495,366	3,495,366	3,495,366	3,495,366
963,496	963,496	963,496	963,496	963,496
2,770,351	2,770,351	2,770,351	2,770,351	2,770,351
1,213,972	1,213,972	1,213,972	1,213,972	1,213,972
56,265	56,265	56,265	56,265	56,265
3,400,673	3,400,673	3,400,673	3,400,673	3,400,673
652,533	652,533	652,533	652,533	652,533
3,778,399	3,778,399	3,778,399	3,778,399	3,778,399
1,249	1,249	1,249	1,249	1,249
5,755	5,755	5,755	5,755	5,755
0	0	0	0	0
2,327,317	2,327,317	2,327,317	2,327,317	2,327,317
5,074,946	5,074,946	5,074,946	5,074,946	5,074,946
574,458	574,458	574,458	574,458	574,458
12,376	12,376	12,376	12,376	12,376
327,060	327,060	327,060	327,060	327,060
717,085	717,085	717,085	717,085	717,085
272,931	272,931	272,931	272,931	272,931
551,874	551,874	551,874	551,874	551,874
1,007,982	1,007,982	1,007,982	1,007,982	1,007,982
9,285,173	9,285,173	9,285,173	9,285,173	9,285,173
0	0	0	0	0
0	0	0	0	0

0	0	0	0	0
0	0	0	0	0
226,562	226,562	226,562	226,562	226,562
0	0	0	0	0
1,218,289	1,218,289	1,218,289	1,218,289	1,218,289



IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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		5,541,577,342	5,302,195,428	239,381,914
LESS: ACCUM PROVISION FOR DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
NET ELECTRIC PLANT IN SERVICE		3,404,537,301	3,259,487,237	145,050,064
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
LESS: ACCUM DEFERRED INCOME TAXES		475,852,022	455,330,017	20,522,005
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		152,015,611	144,933,593	7,082,018
ADD : CONSERVATION+OTHER DFRD PROG.		32,628,573	29,023,174	3,605,399
ADD : SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
TOTAL COMBINED RATE BASE		3,191,831,889	3,052,719,474	139,112,415
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,171,198,157	1,116,750,246	54,447,911
OTHER OPERATING REVENUES		84,100,642	79,487,465	4,613,177
TOTAL OPERATING REVENUES		1,255,298,799	1,196,237,712	59,061,088
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		801,502,839	759,350,967	42,151,872
DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
AMORTIZATION OF LIMITED TERM PLANT		6,600,188	6,315,115	285,073
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
PROVISION FOR DEFERRED INCOME TAXES		31,909,741	30,610,418	1,299,323
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,744	13,172
FEDERAL INCOME TAXES		(98,623)	891,026	(989,650)
STATE INCOME TAXES		3,666,384	3,653,698	12,686
TOTAL OPERATING EXPENSES		1,013,952,017	962,748,784	51,203,233
OPERATING INCOME		241,346,782	233,488,928	7,857,855
ADD: IERCO OPERATING INCOME		7,993,526	7,620,550	372,976
CONSOLIDATED OPERATING INCOME		249,340,308	241,109,478	8,230,830
RATE OF RETURN UNDER PRESENT RATES				
		7.812%	7.898%	5.917%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,191,831,889	3,052,719,474	139,112,415
SALES REVENUES		1,171,198,157	1,116,750,246	54,447,911
OTHER OPERATING REVENUES		84,100,642	79,487,465	4,613,177
TOTAL OPERATING REVENUES		1,255,298,799	1,196,237,712	59,061,088
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		801,502,839	759,350,967	42,151,872
DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
AMORTIZATION OF LIMITED TERM PLANT		6,600,188	6,315,115	285,073
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
PROVISION FOR DEFERRED INCOME TAXES		31,909,741	30,610,418	1,299,323
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,744	13,172
FEDERAL INCOME TAXES		(98,623)	891,026	(989,650)
STATE INCOME TAXES		3,666,384	3,653,698	12,686
TOTAL OPERATING EXPENSES		1,013,952,017	962,748,784	51,203,233
OPERATING INCOME		241,346,782	233,488,928	7,857,855
ADD: IERCO OPERATING INCOME		7,993,526	7,620,550	372,976
CONSOLIDATED OPERATING INCOME		249,340,308	241,109,478	8,230,830
RATE OF RETURN UNDER PRESENT RATES		7.812%	7.898%	5.917%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.716%	7.716%	7.716%
RETURN AT CLAIMED RATE OF RETURN		246,281,749	235,547,835	10,733,914
EARNINGS DEFICIENCY		(3,058,560)	(5,561,643)	2,503,084
NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
REVENUE DEFICIENCY		(5,022,155)	(9,132,218)	4,110,064
FIRM JURISDICTIONAL REVENUES		1,180,647,205	1,125,791,227	54,855,978
PERCENT INCREASE REQUIRED		-0.43%	-0.81%	7.49%
SALES AND WHEELING REVENUES REQUIRED		1,175,625,050	1,116,659,008	58,966,042

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
89 INTANGIBLE PLANT				
90 301 - ORGANIZATION	P101P	5,703	5,457	246
91 302 - FRANCHISES & CONSENTS	D10	29,982,533	28,687,704	1,294,829
92 303 - MISCELLANEOUS	P101P	27,557,110	26,366,711	1,190,398
94 TOTAL INTANGIBLE PLANT		57,545,345	55,059,872	2,485,473
96 PRODUCTION PLANT				
97 310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,055,863,866	47,656,746
98 330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,018,497	34,484,214
99 340-346 / OTHER PRODUCTION	D10	539,567,721	516,265,898	23,301,823
101 TOTAL PRODUCTION PLANT		2,441,591,045	2,336,148,262	105,442,784
103 TRANSMISSION PLANT				
104 350 / LAND & LAND RIGHTS				
105 SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,857,688	1,573,313
106 DIRECT ASSIGNMENT	DA350	0	0	0
107 TOTAL ACCOUNT 350		36,431,000	34,857,688	1,573,313
109 352 / STRUCTURES & IMPROVEMENTS				
110 SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,275,834	3,397,598
111 DIRECT ASSIGNMENT	DA352	658	0	658
112 TOTAL ACCOUNT 352		78,674,091	75,275,834	3,398,257
114 353 / STATION EQUIPMENT				
115 SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,618,821	17,585,568
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117 TOTAL ACCOUNT 353		407,315,982	389,693,921	17,622,061

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,120,481	8,039,524
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		186,160,005	178,120,481	8,039,524
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,412,025	7,059,706
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		163,505,572	156,412,025	7,093,547
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,327,936	9,222,405
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		213,576,837	204,329,125	9,247,712
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,412	16,854
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,412	16,854
TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,062,487	46,991,267

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
DISTRIBUTION PLANT				
360 / LAND & LAND RIGHTS	ACCT360	5,388,573	5,267,816	120,757
361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
368 / LINE TRANSFORMERS	D60	526,353,953	505,104,194	21,249,760
369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,370,277	69,087,114
GENERAL PLANT				
389 / LAND & LAND RIGHTS	PTD	17,091,419	16,353,113	738,306
390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,685,600	4,861,764
391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,686,012	2,107,769
392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,253,114	3,307,214
393 / STORES EQUIPMENT	PTD	2,477,748	2,370,716	107,033
394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,861,497	354,929
395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,365,837	558,290
396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,117,721	637,384
397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,899,793	2,433,455
398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,961,128	269,132
TOTAL GENERAL PLANT		355,929,807	340,554,531	15,375,276
TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,302,195,428	239,381,914

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	544,101,355	520,603,742	23,497,613
180 330-336 / HYDRAULIC PRODUCTION	L 98	408,628,748	390,981,668	17,647,080
181 340-346 / OTHER PRODUCTION	L 99	98,322,754	94,076,578	4,246,176
182 TOTAL PRODUCTION PLANT		1,051,052,857	1,005,661,988	45,390,869
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,878,765	7,538,512	340,253
186 352 / STRUCTURES & IMPROVEMENTS	L 112	26,102,338	24,974,871	1,127,467
187 353 / STATION EQUIPMENT	L 117	111,156,508	106,347,449	4,809,060
188 354 / TOWERS & FIXTURES	L 123	64,243,665	61,469,232	2,774,433
189 355 / POLES & FIXTURES	L 128	60,988,064	58,342,150	2,645,914
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,743,798	69,594,048	3,149,750
191 359 / ROADS & TRAILS	L 138	274,258	262,414	11,844
192 TOTAL TRANSMISSION PLANT		343,387,396	328,528,675	14,858,721
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	43,549	42,573	976
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,284,769	10,682,368	602,401
197 362 / STATION EQUIPMENT	L 147	58,303,111	56,235,980	2,067,131
198 364 / POLES, TOWERS & FIXTURES	L 148	135,479,418	125,148,773	10,330,644
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,224,911	47,764,849	3,460,063
200 366 / UNDERGROUND CONDUIT	L 150	15,853,356	15,630,266	223,091
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	85,634,304	84,441,826	1,192,479
202 368 / LINE TRANSFORMERS	L 152	165,816,142	159,121,877	6,694,266
203 369 / SERVICES	L 153	42,367,125	40,312,203	2,054,923
204 370 / METERS	L 154	28,412,005	27,431,421	980,584
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,787	1,682,040	138,748
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,966	3,480,711	167,255
207 TOTAL DISTRIBUTION PLANT		599,887,444	571,974,884	27,912,560
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
GENERAL PLANT				
389 / LAND & LAND RIGHTS	L 161	0	0	0
390 / STRUCTURES & IMPROVEMENTS	L 162	28,260,554	27,039,769	1,220,785
391 / OFFICE FURNITURE & EQUIPMENT	L 163	21,187,129	20,271,899	915,231
392 / TRANSPORTATION EQUIPMENT	L 164	23,493,921	22,479,042	1,014,879
393 / STORES EQUIPMENT	L 165	767,978	734,803	33,175
394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,218,152	3,079,136	139,016
395 / LABORATORY EQUIPMENT	L 167	6,224,134	5,955,267	268,867
396 / POWER OPERATED EQUIPMENT	L 168	4,157,952	3,978,339	179,613
397 / COMMUNICATIONS EQUIPMENT	L 169	19,941,293	19,079,879	861,414
398 / MISCELLANEOUS EQUIPMENT	L 170	2,845,483	2,722,566	122,918
TOTAL GENERAL PLANT		110,096,596	105,340,699	4,755,897
UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
TOTAL DEPR BEFORE FAS 143 / OTHER		2,104,424,294	2,011,506,247	92,918,047
FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,134,318	237,171
TOTAL ACCUM PROVISION DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
AMORTIZATION OF OTHER UTILITY PLANT				
INTANGIBLE PLANT	L 94	10,876,521	10,406,747	469,774
HYDRAULIC PRODUCTION	L 98	16,367,738	15,660,879	706,859
TOTAL AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
TOTAL ACCUM PROVISION FOR DEPR & AMORTIZATION OF OTHER UTILITY PLANT		2,137,040,041	2,042,708,191	94,331,850

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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		3,404,537,301	3,259,487,237	145,050,064
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,103,651	5,099,556	4,095
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
251 OTHER	LABOR	(23,202,909)	(22,093,307)	(1,109,602)
252 TOTAL ACCOUNT 190		(24,940,951)	(23,829,954)	(1,110,997)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	466,768,503	446,605,273	20,163,230
255 283 / OTHER	P101P	34,024,470	32,554,698	1,469,772
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,852,022	455,330,017	20,522,005
257				
258 NET ELECTRIC PLANT IN SERVICE		2,923,581,628	2,799,057,664	124,523,964
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	61,855,630	58,969,465	2,886,165
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,618,368	16,857,499	760,869
264 TRANSMISSION - GENERAL	L 139	12,416,507	11,879,271	537,236
265 DISTRIBUTION - GENERAL	L 158	21,850,868	20,907,629	943,239
266 OTHER - UNCLASSIFIED	L 174	6,214,124	5,945,690	268,434
267 TOTAL ACCOUNT 154		58,099,867	55,590,089	2,509,778
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	32,060,114	30,374,039	1,686,075
277				
278 TOTAL WORKING CAPITAL		152,015,611	144,933,593	7,082,018
279				
280 NET ELECTRIC PLANT IN SERVICE		3,075,597,238	2,943,991,257	131,605,982

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,075,597,238	2,943,991,257	131,605,982
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	79,989	0	79,989
305 AM. FALLS BOND REFINANCE	D10	510,836	488,775	22,061
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,756,774	0	3,756,774
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
313 TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,174	5,057,747
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
317 TOTAL DEFERRED PROGRAMS		32,628,573	29,023,174	3,605,399
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	86,494,338	82,458,538	4,035,800
321 PREPAID COAL ROYALTIES	E10	1,131,415	1,078,624	52,791
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,832,118)	(187,557)
323 TOTAL SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
324				
325 TOTAL COMBINED RATE BASE		3,191,831,889	3,052,719,474	139,112,415

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,145,993,172	1,092,721,318	53,271,854
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	25,204,985	24,028,928	1,176,057
TOTAL SALES OF ELECTRICITY		1,171,198,157	1,116,750,246	54,447,911
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	0	0	0
449 / OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
451 / MISCELLANEOUS SERVICE REVENUES				
	DA451	4,089,617	4,006,858	82,758
454 / RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	2,799,683	2,678,558	121,125
TRANSFORMER RENTALS	L 152	17,330	16,630	700
LINE RENTALS	D11	244,756	234,185	10,570
COGENERATION	L 482	1,108,042	1,056,412	51,630
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
OTHER RENTALS	L 101	595,468	569,752	25,716
WATER LEASE	E10	46,876	44,688	2,187
TOTAL ACCOUNT 454		14,260,349	13,550,372	709,977

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>
356 456 / OTHER ELECTRIC REVENUES				
357 TRANSMISSION - NETWORK SERVICES	D11	9,449,048	9,040,981	408,067
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	810,655	777,928	32,727
359 TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,314,206	916,888
360 ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361 PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362 DSM RIDER FUNDS	DARIDER	33,754,061	31,291,579	2,462,482
363 STANDBY SERVICE CHARGE	CIDA	499,412	499,412	0
364 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	6,407	6,130	277
368 TOTAL ACCOUNT 456		65,750,677	61,930,235	3,820,441
369				
370 TOTAL OTHER OPERATING REVENUES		84,100,642	79,487,465	4,613,177
371				
372 TOTAL OPERATING REVENUES		1,255,298,799	1,196,237,712	59,061,088

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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,158,861	1,108,814	50,047
378 501 / FUEL	E10	137,688,753	131,264,237	6,424,516
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,552,599	418,593
383 TOTAL ACCOUNT 502		8,971,192	8,552,599	418,593
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,397,666	68,406
387 TOTAL ACCOUNT 505		1,466,072	1,397,666	68,406
388 506 / MISCELLANEOUS EXPENSES	D10	9,097,246	8,704,371	392,875
389 507 / RENTS	L 97	206,742	197,814	8,928
390 TOTAL STEAM OPERATION EXPENSES		158,588,866	151,225,501	7,363,365
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,779	4,323
394 511 / STRUCTURES	D10	528,121	505,314	22,807
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,597,821	665,523
398 TOTAL ACCOUNT 512		14,263,344	13,597,821	665,523
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,910,251	240,324
402 TOTAL ACCOUNT 513		5,150,575	4,910,251	240,324
403 514 / MISCELLANEOUS STEAM PLANT	D10	6,435,348	6,157,430	277,918
404 TOTAL STEAM MAINTENANCE EXPENSES		26,477,490	25,266,594	1,210,896
405				
406 TOTAL STEAM GENERATION EXPENSES		185,066,356	176,492,095	8,574,261
407				

IDAHO POWER COMPANY
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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,676,404	5,429,888	246,516
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	0	0	0
414 OTHER	D10	6,025,791	5,765,561	260,230
415 TOTAL ACCOUNT 536		6,025,791	5,765,561	260,230
416				
417 537 / HYDRAULIC EXPENSES	D10	14,667,285	14,033,862	633,423
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,402,035	1,341,487	60,548
420 OTHER	E10	294,908	281,148	13,760
421 TOTAL ACCOUNT 538		1,696,943	1,622,634	74,309
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,699,628	5,453,483	246,145
424 540 / RENTS	D10	235,365	225,201	10,164
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		34,001,416	32,530,629	1,470,787
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	116,729	111,688	5,041
430 542 / STRUCTURES	D10	1,218,450	1,165,830	52,620
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	658,337	629,906	28,431
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,461,086	1,397,987	63,099
434 OTHER	E10	736,844	702,463	34,381
435 TOTAL ACCOUNT 544		2,197,930	2,100,450	97,480
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,345,337	2,244,051	101,286
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		6,536,783	6,251,925	284,858
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		40,538,199	38,782,554	1,755,645

IDAHO POWER COMPANY
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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	738,484	706,592	31,892
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,263	209
448 OTHER	E10	41,797,779	39,847,507	1,950,272
449 TOTAL ACCOUNT 547		41,802,251	39,851,771	1,950,480
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,391,546	2,288,264	103,282
453 OTHER	E10	1,763,965	1,681,659	82,306
454 TOTAL ACCOUNT 548		4,155,511	3,969,923	185,588
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		47,503,307	45,300,493	2,202,814
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	400,817	383,507	17,310
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	69,885	66,867	3,018
466 OTHER	E10	57,103	54,439	2,664
467 TOTAL ACCOUNT 553		126,988	121,306	5,682
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,764,692	2,645,296	119,396
471				
472 TOTAL OTHER POWER GENERATION EXP		50,795,804	48,450,601	2,345,203
473				

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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	411,573	392,369	19,204
477 OTHER PURCHASED POWER	E10	86,131,729	82,112,848	4,018,881
478 TOTAL ACCOUNT 555.0		86,543,302	82,505,217	4,038,084
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	2,815,124	2,693,550	121,574
481 ENERGY RELATED	E10	150,850,303	143,811,673	7,038,630
482 TOTAL COGEN & SMALL POWER PROD		153,665,426	146,505,222	7,160,204
483				
484 TOTAL ACCOUNT 555		240,208,728	229,010,439	11,198,289
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,678	2,562	116
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	(7,831,974)	(7,831,974)	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	2,501,807	0	2,501,807
490 OTHER	D10	4,123,832	3,945,739	178,092
491 TOTAL ACCOUNT 557		(1,206,336)	(3,886,234)	2,679,899
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		239,005,070	225,126,768	13,878,303
494				
495 TOTAL PRODUCTION EXPENSES		515,405,429	488,852,018	26,553,411

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	2,953,141	2,825,365	127,776
502 561 / LOAD DISPATCHING	D12	4,696,574	4,493,747	202,827
503 562 / STATION EXPENSES	L 117	2,637,946	2,523,818	114,128
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	953,376	912,108	41,268
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,295,921	259,200
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,148	323
507 567 / RENTS	L 140	4,139,757	3,960,638	179,119
508				
509 TOTAL TRANSMISSION OPERATION		20,943,387	20,018,746	924,641
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	169,832	162,484	7,348
513 569 / STRUCTURES	L 112	942,020	901,330	40,690
514 570 / STATION EQUIPMENT	L 117	2,220,242	2,124,186	96,056
515 571 / OVERHEAD LINES	L 123+128+133	1,132,781	1,083,747	49,034
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,464,875	4,271,747	193,128
519				
520 TOTAL TRANSMISSION EXPENSES		25,408,262	24,290,492	1,117,769

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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>
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	4,226,094	4,043,665	182,428
527 581 / LOAD DISPATCHING	D60	4,026,028	3,863,490	162,537
528 582 / STATION EXPENSES	L 147	1,544,740	1,489,971	54,769
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,606,076	3,341,845	264,231
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	3,076,757	3,033,835	42,922
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	82,633	78,844	3,789
532 586 / METER EXPENSES	L 154	4,717,443	4,554,630	162,813
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	897,759	829,348	68,411
534 588 / MISCELLANEOUS EXPENSES	L 158	7,518,466	7,193,916	324,550
535 589 / RENTS	L 158	305,059	291,890	13,169
536 TOTAL DISTRIBUTION OPERATION		30,001,053	28,721,434	1,279,619
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,554,525)	(1,487,421)	(67,104)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,870,899	3,733,657	137,242
542 593 / OVERHEAD LINES	L 148+149	14,975,930	13,878,587	1,097,343
543 594 / UNDERGROUND LINES	L 150+151	868,712	856,593	12,119
544 595 / LINE TRANSFORMERS	L 152	28,581	27,427	1,154
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	588,626	561,638	26,988
546 597 / METERS	L 154	873,691	843,537	30,154
547 598 / MISCELLANEOUS PLANT	L 158	380,105	363,697	16,408
548 TOTAL DISTRIBUTION MAINTENANCE		20,032,019	18,777,715	1,254,304
549				
550 TOTAL DISTRIBUTION EXPENSES		50,033,072	47,499,149	2,533,923
551				

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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	617,373	584,522	32,851
554 902 / METER READING	CW902	1,649,267	1,291,407	357,860
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	14,631,724	14,113,296	518,428
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,946,809	3,718,544	228,265
557 905 / MISC EXPENSES	L 554+555+556	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		20,844,622	19,707,249	1,137,373
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	796,990	744,559	52,431
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,911	11,057
563 OTHER	DA908	41,013,026	38,310,404	2,702,622
564 TOTAL ACCOUNT 908		41,249,994	38,536,315	2,713,679
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	449,522	420,090	29,432
567 TOTAL CUST SERV & INFORMATN EXPENSES		42,924,299	40,113,606	2,810,693

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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	81,422,856	77,529,078	3,893,778
575 921 / OFFICE SUPPLIES	LABOR	14,772,947	14,066,480	706,467
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,792,414)	(32,176,404)	(1,616,010)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,833,366	393,419
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,155	20,002
580 ALL RISK & MISCELLANEOUS	P110P	2,898,997	2,775,350	123,647
581 TOTAL ACCOUNT 924		3,362,154	3,218,505	143,649
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,719,250	32,106,739	1,612,511
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
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				
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	1,996,542	1,910,319	86,223
592 ENERGY RELATED	E10	793,866	756,824	37,042
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,596	23,458
595 FERC OTHER	D11	23,538	22,521	1,017
596 FERC - OREGON HYDRO FEE	D10	163,353	156,298	7,055
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,514,747	303,648
603				

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>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	582,063	554,228	27,835
930.2 / MISCELLANEOUS EXPENSES	LABOR	3,552,222	3,382,349	169,873
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		140,616,030	132,888,224	7,727,806
935 / GENERAL PLANT MAINTENANCE	L 172	6,271,101	6,000,205	270,896
TOTAL ADMIN & GENERAL EXPENSES		146,887,131	138,888,430	7,998,701
416 / MERCHANDISING EXPENSE	E10	0	0	0
TOTAL OPER & MAINT EXPENSES		801,502,839	759,350,967	42,151,872

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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>
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	26,985,885	25,820,470	1,165,415
620 330-336 / HYDRAULIC PRODUCTION	L 98	14,955,319	14,309,457	645,862
621 340-346 / OTHER PRODUCTION	L 99	16,492,282	15,780,045	712,237
622 TOTAL PRODUCTION PLANT		58,433,486	55,909,972	2,523,514
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	447,216	427,903	19,314
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,438,180	1,376,060	62,121
627 353 / STATION EQUIPMENT	L 117	7,722,266	7,388,171	334,095
628 354 / TOWERS & FIXTURES	L 123	3,147,801	3,011,860	135,941
629 355 / POLES & FIXTURES	L 128	4,564,243	4,366,227	198,016
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,794,907	4,587,291	207,616
631 359 / ROADS & TRAILS	L 138	3,083	2,950	133
632 TOTAL TRANSMISSION PLANT		22,117,697	21,160,462	957,235
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	17,184	16,799	385
636 361 / STRUCTURES & IMPROVEMENTS	L 146	741,929	702,324	39,606
637 362 / STATION EQUIPMENT	L 147	4,372,343	4,217,322	155,021
638 364 / POLES, TOWERS & FIXTURES	L 148	7,828,968	7,231,990	596,978
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,882,371	3,620,130	262,240
640 366 / UNDERGROUND CONDUIT	L 150	944,771	931,476	13,295
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,262,110	5,188,833	73,276
642 368 / LINE TRANSFORMERS	L 152	13,557,969	13,010,611	547,357
643 369 / SERVICES	L 153	1,508,210	1,435,057	73,152
644 370 / METERS	L 154	5,332,579	5,148,536	184,043
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,904	41,482	3,422
646 373 / STREET LIGHTING SYSTEMS	L 156	109,955	104,913	5,041
647 TOTAL DISTRIBUTION PLANT		43,603,291	41,649,473	1,953,817

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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>
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	2,333,605	2,232,799	100,806
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,250,727	4,067,106	183,621
654 392 / TRANSPORTATION EQUIPMENT	L 164	82,291	78,736	3,555
655 393 / STORES EQUIPMENT	L 165	81,375	77,859	3,515
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	337,775	323,184	14,591
657 395 / LABORATORY EQUIPMENT	L 167	554,094	530,158	23,935
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,228,048	3,088,605	139,444
660 398 / MISCELLANEOUS EQUIPMENT	L 170	322,496	308,565	13,931
661 TOTAL GENERAL PLANT		11,190,409	10,707,012	483,398
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
664 DEPR EXP BEFORE DISALLOWED COSTS		136,065,155	130,116,122	5,949,034
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,345)	(12,955)
667 TOTAL DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,649,455	6,362,255	287,200
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	(49,267)	(47,139)	(2,128)
673 TOTAL AMORTIZATION EXPENSE		6,600,188	6,315,115	285,073
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		142,369,044	136,147,893	6,221,151
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127
678				

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
TAXES OTHER THAN INCOME				
FEDERAL TAXES				
FICA	LABOR	15,391,446	14,655,401	736,045
FUTA	LABOR	132,993	126,633	6,360
LESS PAYROLL DEDUCTION	LABOR	(16,145,950)	(15,373,823)	(772,127)
STATE TAXES				
AD VALOREM TAXES				
JIM BRIDGER STATION	L 97	1,484,461	1,420,353	64,108
VALMY	L 97	1,013,060	969,310	43,750
BOARDMAN	L 97	210,303	201,221	9,082
OTHER-PRODUCTION PLANT	L 101	7,552,093	7,225,948	326,145
OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,635,596	254,868
OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,561,404	431,359
OTHER-GENERAL PLANT	L 172	2,011,937	1,925,026	86,911
SUB-TOTAL		28,155,081	26,938,858	1,216,223
LICENSES - HYDRO PROJECTS				
	L 98	4,830	4,621	209
REGULATORY COMMISSION FEES				
STATE OF IDAHO	CIDA	2,212,657	2,212,657	0
STATE OF OREGON	CODA	224,995	0	224,995
FRANCHISE TAXES				
STATE OF OREGON	CODA	820,300	0	820,300
OTHER STATE TAXES				
UNEMPLOYMENT TAXES	LABOR	621,511	591,789	29,722
HYDRO GENERATION KWH TAX	E10	1,194,961	1,139,204	55,757
IRRIGATION-PIC	CIDA	210,488	210,488	0
CANADA GST TAXES				
	E10	0	0	0
TOTAL TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483

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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>
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	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	26,107,486	24,979,708	1,127,778
729 ACCOUNTS #190 & #283 - RELATED	L 758	5,802,255	5,630,710	171,545
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		31,909,741	30,610,418	1,299,323
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,744	13,172
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(98,623)	891,026	(989,650)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	3,617,124	3,602,236	14,888
740 STATE OF OREGON	L 815	69,917	69,917	0
741 OTHER STATES	L 856	(20,657)	(18,455)	(2,202)
742 TOTAL STATE INCOME TAXES		3,666,384	3,653,698	12,686

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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		1,255,298,799	1,196,237,712	59,061,088
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		801,502,839	759,350,967	42,151,872
749 DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
750 AMORTIZATION OF LIMITED TERM PLANT		6,600,188	6,315,115	285,073
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
753 REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
754 TOTAL OPERATING EXPENSES		978,169,600	927,301,898	50,867,702
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		277,129,199	268,935,813	8,193,386
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	81,956,468	78,384,487	3,571,981
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,637,535	439,182
763 TOTAL INTEREST CHARGES		92,033,185	88,022,022	4,011,163
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		185,096,014	180,913,792	4,182,222
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		4,371,963	4,356,253	15,710
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		180,724,051	176,557,538	4,166,513
770				
771 FEDERAL TAX AT 35 PERCENT		63,253,418	61,795,138	1,458,280
772 ADD : FIN 48 ADJUSTMENT	L 771	0	0	0
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	1,199,464	1,171,811	27,653
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		64,452,882	62,966,949	1,485,933
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
781 SUM OF OTHER ADJUSTMENTS		(184,432,873)	(177,359,780)	(7,073,093)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(64,551,506)	(62,075,923)	(2,475,582)
783				
784 TOTAL FEDERAL INCOME TAX		(98,623)	891,026	(989,650)

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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	185,096,014	180,913,792	4,182,222
788				
789 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(216,657,117)	(208,192,018)	(8,465,099)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(184,432,873)	(177,359,780)	(7,073,093)
797				
798 INCOME SUBJECT TO OREGON TAX		663,141	3,554,011	(2,890,870)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,296,931)	(329,440)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		11,301,178	13,669,277	(2,368,099)
804 APPORTIONMENT FACTOR (0.045454550)		621,331	621,331	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		621,331	621,331	0
807				
808 OREGON TAX AT 6.6 PERCENT		41,008	41,008	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		41,008	41,008	0
812 ADD: FIN 48 ADJUSTMENT	L 808	0	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	28,909	28,909	0
814				
815 STATE INCOME TAX PAID - OREGON		69,917	69,917	0
816				

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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>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	185,096,014	180,913,792	4,182,222
820				
821 ALLOWANCE FOR AFUDC	P101P	32,224,244	30,832,237	1,392,007
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(65,575,647)	(63,636,889)	(1,938,758)
825 STATE INCOME TAX ADJUSTMENTS		(216,657,117)	(208,192,018)	(8,465,099)
826				
827 INCOME SUBJECT TO IDAHO TAX		663,141	3,554,011	(2,890,870)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,818,186	2,339,475
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		73,085,210	72,784,393	300,817
833				
834 IDAHO TAX AT 5.9 PERCENT		4,312,027	4,294,279	17,748
835 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
836				
837 STATE INCOME TAX ALLOWED - IDAHO		4,312,027	4,294,279	17,748
838 ADD: FIN 48 ADJUSTMENT	L 834	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(694,903)	(692,043)	(2,860)
840 STATE INCOME TAX PAID - IDAHO		3,617,124	3,602,236	14,888
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		663,141	3,554,011	(2,890,870)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		18,927,549	20,966,208	(2,038,658)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		18,927,549	20,966,208	(2,038,658)
852				
853 OTHER TAX AT 0.1 PERCENT		18,928	20,966	(2,039)
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(39,585)	(39,422)	(163)
856 OTHER STATES' INCOME TAX PAID		(20,657)	(18,455)	(2,202)

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,158	12,826
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,629,565	210,182
862 536 / WATER FOR POWER	E10	867,724	827,236	40,488
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,121,295	276,287
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,341,487	60,548
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,617,920	163,296
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,537,504	750,800
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,463	4,218
869 542 / STRUCTURES	D10	819,437	784,049	35,388
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,767	15,651
871 544 / ELECTRIC PLANT	D10	1,461,086	1,397,987	63,099
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,258	64,826
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,058,523	183,183
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,596,027	933,983
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,050	28,889
877 548 / GENERATING EXPENSES	D10	2,391,546	2,288,264	103,282
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	382,973	17,286
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,311,288	149,456
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	202,136	193,407	8,729
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,867	3,018
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,230	18,742
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,504	30,489
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,986,792	179,945
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890	D10	3,286,975	3,145,023	141,952
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,145,181	141,959
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,012,159	1,268,712
894				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897				
898 560 / SUPERVISION & ENGINEERING	L 140	2,193,793	2,098,872	94,921
899 561 / LOAD DISPATCHING	D12	2,729,039	2,611,182	117,857
900 562 / STATION EXPENSES	L 117	2,152,762	2,059,625	93,137
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,959	388,386	17,573
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		7,481,553	7,158,066	323,487
906 568 / SUPERVISION & ENGINEERING	L 140	81,017	77,512	3,505
907 569 / STRUCTURES	L 112	745,630	713,423	32,207
908 570 / STATION EQUIPMENT	L 117	1,814,736	1,736,224	78,512
909 571 / OVERHEAD LINES	L 123+128+133	724,448	693,089	31,359
910 573 / MISCELLANEOUS PLANT	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,365,831	3,220,247	145,584
912 TOTAL TRANSMISSION EXPENSES		10,847,384	10,378,314	469,070
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,300,981	3,158,487	142,494
916 581 / LOAD DISPATCHING	D60	3,495,366	3,354,252	141,114
917 582 / STATION EXPENSES	L 147	963,496	929,335	34,161
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,770,351	2,567,357	202,994
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,213,972	1,197,036	16,936
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	56,265	53,685	2,580
921 586 / METER EXPENSES	L 154	3,400,673	3,283,306	117,367
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	652,533	602,809	49,724
923 588 / MISCELLANEOUS EXPENSES	L 550	3,778,399	3,587,042	191,357
924 589 / RENTS	L 158	1,249	1,195	54
925 TOTAL DISTRIBUTION OPERATION		19,633,285	18,734,505	898,780

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	5,755	5,507	248
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,876	500
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,149	11,782
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,265	514,663
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,531,770	1,413,443
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	623,169	43,883
951 908 / CUSTOMER ASSISTANCE	L 564	4,450,916	4,158,107	292,809
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	272,034	19,156
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,053,310	355,848
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-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
ADMINISTRATIVE & GENERAL EXPENSES				
920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	46,632,653	44,400,617	2,232,036
921 / OFFICE SUPPLIES	PTDCAS	238,014	226,622	11,392
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
923 / OUTSIDE SERVICES	PTDCAS	0	0	0
924 / PROPERTY INSURANCE				
PRODUCTION - STEAM	L 97	0	0	0
ALL RISK & MISCELLANEOUS	P101P	298,485	285,591	12,894
TOTAL ACCOUNT 924				
925 / INJURIES & DAMAGES	LABOR	131,844	125,539	6,305
926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
928 / REGULATORY COMMISSION EXPENSES				
FERC ADMIN ASSESSMENTS	L 174	0	0	0
FERC RATE CASE EXPENSE	RESREV	0	0	0
SEC EXPENSES	L 174	0	0	0
IDAHO PUC - RATE CASE	CIDA	0	0	0
- OTHER	CIDA	0	0	0
OREGON PUC - RATE CASE	CODA	0	0	0
-OTHER	CODA	0	0	0
TOTAL ACCOUNT 928				
929 / DUPLICATE CHARGES	SUBEX	0	0	0
930.1 / GENERAL ADVERTISING	RELAB	0	0	0
930.2 / MISCELLANEOUS EXPENSES	PTDCAS	226,562	215,718	10,844
931 / RENTS	L 172	0	0	0
935 / GENERAL PLANT MAINTENANCE	P3908	1,218,289	1,165,662	52,627
TOTAL ADMIN & GENERAL EXPENSES		48,745,847	46,419,749	2,326,098
TOTAL OPER & MAINT EXPENSES		134,073,502	127,663,261	6,410,241
TOTAL LABOR - RATIO (%)		1	0.9522	0.0478

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
993 *** TABLE 14 - ALLOCATION FACTORS ***				
994				
995 CAPACITY RELATED KW				
996 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	2,346,496.0	2,245,160.0	101,336.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,346,496.0	2,245,160.0	101,336.0
998 RETAIL TRANSMISSION	D12	2,346,496.0	2,245,160.0	101,336.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,222,725.0	2,132,990.0	89,735.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,343,538.5	14,627,613.6	715,924.9
1003 RETAIL MWH AT GENERATION LVL	E100	15,343,538.5	14,627,613.6	715,924.9
1004 CUSTOMER LEVEL	E99	14,139,740.1	13,475,098.2	664,641.9
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008 370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009 902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010 903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011 904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	41,012,027	38,309,471	2,702,556
1036 440-RETAIL SALES REVENUE	RETREV	1,145,993,172	1,092,721,318	53,271,854
1037 447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1038 RIDER FUND DIRECT ASSIGNMENT	DARIDER	33,754,061	31,291,579	2,462,482
1039 411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
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-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 14 - ALLOCATION FACTORS ***				
INTERNALLY DEVELOPED ALLOCATION FACTORS				
PLANT - PROD,TRANS&DIST	PTD	5,128,102,190	4,906,581,025	221,521,165
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,243,513	4,084,142
PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,329,939,696	103,803,112
PLANT - GEN PLT (390,391,397&398)	P3908	223,904,654	214,232,534	9,672,120
PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,247,135,556	236,896,441
O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	654,615,684	620,462,514	34,153,170
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,243,513	4,084,142
LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,252,131	6,391,042
REV - RETAIL, RESALE & WHEELING	FMREV	1,178,885,864	1,124,043,645	54,842,219
O&M - ALL EXCEPT FUEL	O&M M	615,986,044	582,469,398	33,516,646
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,273,336	35,859,990
O&M - TOTAL (NOT USED)	OM401	801,502,839	759,350,967	42,151,872

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <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%	95.68%	4.32%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.68%	4.32%
1064 RETAIL TRANSMISSION	D12	100.00%	95.68%	4.32%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.96%	4.04%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.33%	4.67%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.33%	4.67%
1070 CUSTOMER LEVEL	E99	100.00%	95.30%	4.70%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	93.41%	6.59%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.35%	4.65%
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, 2016

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1107 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1108				
1109 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1110 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.68%	4.32%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.21%	4.79%
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%	95.68%	4.32%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.68%	4.32%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	94.78%	5.22%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.21%	4.79%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.22%	4.78%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	94.56%	5.44%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.68%	4.32%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	94.74%	5.26%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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		5,541,577,342	5,302,195,428	239,381,914
LESS: ACCUM PROVISION FOR DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
NET ELECTRIC PLANT IN SERVICE		3,404,537,301	3,259,487,237	145,050,064
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
LESS: ACCUM DEFERRED INCOME TAXES		475,852,022	455,283,259	20,568,763
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		124,152,619	118,497,635	5,654,983
ADD : CONSERVATION+OTHER DFRD PROG.		32,628,573	29,023,174	3,605,399
ADD : SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
TOTAL COMBINED RATE BASE		3,163,968,898	3,026,330,275	137,638,623
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,171,198,157	1,116,750,246	54,447,911
OTHER OPERATING REVENUES		54,400,801	52,060,866	2,339,934
TOTAL OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		821,197,318	781,300,398	39,896,921
DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
AMORTIZATION OF LIMITED TERM PLANT		6,649,455	6,362,255	287,200
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
PROVISION FOR DEFERRED INCOME TAXES		35,100,691	33,647,362	1,453,330
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,744	13,172
FEDERAL INCOME TAXES		(17,983,274)	(16,730,179)	(1,253,095)
STATE INCOME TAXES		(3,101,573)	(2,890,237)	(211,335)
TOTAL OPERATING EXPENSES		1,012,234,106	963,617,157	48,616,949
OPERATING INCOME		213,364,851	205,193,955	8,170,896
ADD: IERCO OPERATING INCOME	E10	7,993,526	7,620,550	372,976
CONSOLIDATED OPERATING INCOME		221,358,377	212,814,505	8,543,872
RATE OF RETURN UNDER PRESENT RATES				
		6.996%	7.032%	6.207%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,163,968,898	3,026,330,275	137,638,623
SALES REVENUES				
OTHER OPERATING REVENUES		1,171,198,157	1,116,750,246	54,447,911
TOTAL OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		821,197,318	781,300,398	39,896,921
DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
AMORTIZATION OF LIMITED TERM PLANT		6,649,455	6,362,255	287,200
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
PROVISION FOR DEFERRED INCOME TAXES		35,100,691	33,647,362	1,453,330
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,744	13,172
FEDERAL INCOME TAXES		(17,983,274)	(16,730,179)	(1,253,095)
STATE INCOME TAXES		(3,101,573)	(2,890,237)	(211,335)
TOTAL OPERATING EXPENSES		1,012,234,106	963,617,157	48,616,949
OPERATING INCOME		213,364,851	205,193,955	8,170,896
ADD: IERCO OPERATING INCOME		7,993,526	7,620,550	372,976
CONSOLIDATED OPERATING INCOME		221,358,377	212,814,505	8,543,872
RATE OF RETURN UNDER PRESENT RATES		6.996%	7.032%	6.207%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.716%	7.716%	7.716%
RETURN AT CLAIMED RATE OF RETURN				
EARNINGS DEFICIENCY		244,131,840	233,511,644	10,620,196
NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
REVENUE DEFICIENCY				
FIRM JURISDICTIONAL REVENUES		37,394,026	33,984,702	3,409,324
PERCENT INCREASE REQUIRED				
SALES AND WHEELING REVENUES REQUIRED		1,180,647,205	1,125,791,227	54,855,978
		3.17%	3.02%	6.22%
		1,218,041,231	1,159,775,928	58,265,303

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,457	246
302 - FRANCHISES & CONSENTS	D10	29,982,533	28,687,704	1,294,829
303 - MISCELLANEOUS	P101P	27,557,110	26,366,711	1,190,398
TOTAL INTANGIBLE PLANT		57,545,345	55,059,872	2,485,473
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,055,863,866	47,656,746
330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,018,497	34,484,214
340-346 / OTHER PRODUCTION	D10	539,567,721	516,265,898	23,301,823
TOTAL PRODUCTION PLANT		2,441,591,045	2,336,148,262	105,442,784
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,857,688	1,573,313
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,431,000	34,857,688	1,573,313
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,275,834	3,397,598
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		78,674,091	75,275,834	3,398,257
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,618,821	17,585,568
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		407,315,982	389,693,921	17,622,061

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
354 / TOWERS & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,120,481	8,039,524
DIRECT ASSIGNMENT	DA354	0	0	0
TOTAL ACCOUNT 354		186,160,005	178,120,481	8,039,524
355 / POLES & FIXTURES				
SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,412,025	7,059,706
DIRECT ASSIGNMENT	DA355	33,842	0	33,842
TOTAL ACCOUNT 355		163,505,572	156,412,025	7,093,547
356 / OVERHEAD CONDUCTORS & DEVICES				
SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,327,936	9,222,405
DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
TOTAL ACCOUNT 356		213,576,837	204,329,125	9,247,712
359 / ROADS & TRAILS				
SYSTEM TRANSMISSION SERVICE	D11	390,266	373,412	16,854
DIRECT ASSIGNMENT	DA359	0	0	0
TOTAL ACCOUNT 359		390,266	373,412	16,854
TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,062,487	46,991,267

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,388,573	5,267,816	120,757
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
147 362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
148 364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
150 366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
152 368 / LINE TRANSFORMERS	D60	526,353,953	505,104,194	21,249,760
153 369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
154 370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
156 373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
157				
158 TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,370,277	69,087,114
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,091,419	16,353,113	738,306
162 390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,685,600	4,861,764
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,686,012	2,107,769
164 392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,253,114	3,307,214
165 393 / STORES EQUIPMENT	PTD	2,477,748	2,370,716	107,033
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,861,497	354,929
167 395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,365,837	558,290
168 396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,117,721	637,384
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,899,793	2,433,455
170 398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,961,128	269,132
171				
172 TOTAL GENERAL PLANT		355,929,807	340,554,531	15,375,276
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,302,195,428	239,381,914
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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8 DESCRIPTION	7 ALLOC/ SOURCE	6 TOTAL SYSTEM	5 IDAHO IPUC	4 OREGON OPUC
176 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177				
178 PRODUCTION PLANT				
179 310-316 / STEAM PRODUCTION	L 97	544,101,355	520,603,742	23,497,613
180 330-336 / HYDRAULIC PRODUCTION	L 98	408,628,748	390,981,668	17,647,080
181 340-346 / OTHER PRODUCTION	L 99	98,322,754	94,076,578	4,246,176
182 TOTAL PRODUCTION PLANT		1,051,052,857	1,005,661,988	45,390,869
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,878,765	7,538,512	340,253
186 352 / STRUCTURES & IMPROVEMENTS	L 112	26,102,338	24,974,871	1,127,467
187 353 / STATION EQUIPMENT	L 117	111,156,508	106,347,449	4,809,060
188 354 / TOWERS & FIXTURES	L 123	64,243,665	61,469,232	2,774,433
189 355 / POLES & FIXTURES	L 128	60,988,064	58,342,150	2,645,914
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,743,798	69,594,048	3,149,750
191 359 / ROADS & TRAILS	L 138	274,258	262,414	11,844
192 TOTAL TRANSMISSION PLANT		343,387,396	328,528,675	14,858,721
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	43,549	42,573	976
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,284,769	10,682,368	602,401
197 362 / STATION EQUIPMENT	L 147	58,303,111	56,235,980	2,067,131
198 364 / POLES, TOWERS & FIXTURES	L 148	135,479,418	125,148,773	10,330,644
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,224,911	47,764,849	3,460,063
200 366 / UNDERGROUND CONDUIT	L 150	15,853,356	15,630,266	223,091
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	85,634,304	84,441,826	1,192,479
202 368 / LINE TRANSFORMERS	L 152	165,816,142	159,121,877	6,694,266
203 369 / SERVICES	L 153	42,367,125	40,312,203	2,054,923
204 370 / METERS	L 154	28,412,005	27,431,421	980,584
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,787	1,682,040	138,748
206 373 / STREET LIGHTING SYSTEMS	L 156	3,647,966	3,480,711	167,255
207 TOTAL DISTRIBUTION PLANT		599,887,444	571,974,884	27,912,560
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	28,260,554	27,039,769	1,220,785
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	21,187,129	20,271,899	915,231
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,493,921	22,479,042	1,014,879
216 393 / STORES EQUIPMENT	L 165	767,978	734,803	33,175
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,218,152	3,079,136	139,016
218 395 / LABORATORY EQUIPMENT	L 167	6,224,134	5,955,267	268,867
219 396 / POWER OPERATED EQUIPMENT	L 168	4,157,952	3,978,339	179,613
220 397 / COMMUNICATIONS EQUIPMENT	L 169	19,941,293	19,079,879	861,414
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,845,483	2,722,566	122,918
222 TOTAL GENERAL PLANT		110,096,596	105,340,699	4,755,897
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,104,424,294	2,011,506,247	92,918,047
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,134,318	237,171
228 TOTAL ACCUM PROVISION DEPRECIATION		2,109,795,783	2,016,640,565	93,155,218
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	10,876,521	10,406,747	469,774
232 HYDRAULIC PRODUCTION	L 98	16,367,738	15,660,879	706,859
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,244,259	26,067,626	1,176,633
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,137,040,041	2,042,708,191	94,331,850
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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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		3,404,537,301	3,259,487,237	145,050,064
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,103,651	5,099,556	4,095
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
251 OTHER	LABOR	(23,202,909)	(22,140,065)	(1,062,844)
252 TOTAL ACCOUNT 190		(24,940,951)	(23,876,712)	(1,064,239)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	466,768,503	446,605,273	20,163,230
255 283 / OTHER	P101P	34,024,470	32,554,698	1,469,772
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,852,022	455,283,259	20,568,763
257				
258 NET ELECTRIC PLANT IN SERVICE		2,923,581,628	2,799,104,422	124,477,206
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,204,859	31,655,530	1,549,329
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,618,368	16,857,499	760,869
264 TRANSMISSION - GENERAL	L 139	12,416,507	11,879,271	537,236
265 DISTRIBUTION - GENERAL	L 158	21,850,868	20,907,629	943,239
266 OTHER - UNCLASSIFIED	L 174	6,214,124	5,945,690	268,434
267 TOTAL ACCOUNT 154		58,099,867	55,590,089	2,509,778
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	32,847,893	31,252,016	1,595,877
277				
278 TOTAL WORKING CAPITAL		124,152,619	118,497,635	5,654,983
279				
280 NET ELECTRIC PLANT IN SERVICE		3,047,734,247	2,917,602,057	130,132,189

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
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DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
NET ELECTRIC PLANT IN SERVICE		3,047,734,247	2,917,602,057	130,132,189
ADD:				
105 / PLANT HELD FOR FUTURE USE				
HYDRAULIC PRODUCTION	L 98	0	0	0
TRANS LAND & LAND RIGHTS	L 107	0	0	0
TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
TRANS STATION EQUIPMENT	L 117	0	0	0
DIST LAND & LAND RIGHTS	L 145	0	0	0
DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
GEN LAND & LAND RIGHTS	L 161	0	0	0
GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
TOTAL PLANT HELD FOR FUTURE USE		0	0	0
ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
DEFERRED PROGRAMS:				
182 / CONSERVATION PROGRAMS				
IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
TOTAL CONSERVATION PROGRAMS		0	0	0
182 / MISC. OTHER REGULATORY ASSETS				
CUB FUND INTEREST - OPUC ORDER 15-399	CODA	79,989	0	79,989
AM. FALLS BOND REFINANCE	D10	510,836	488,775	22,061
SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,756,774	0	3,756,774
PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,174	5,057,747
186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
TOTAL DEFERRED PROGRAMS		32,628,573	29,023,174	3,605,399
DEVELOPMENT OF IERCO RATE BASE				
INVESTMENT IN IERCO	E10	86,494,338	82,458,538	4,035,800
PREPAID COAL ROYALTIES	E10	1,131,415	1,078,624	52,791
NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,832,118)	(187,557)
TOTAL SUBSIDIARY RATE BASE		83,606,078	79,705,044	3,901,034
TOTAL COMBINED RATE BASE		3,163,968,898	3,026,330,275	137,638,623

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 4 - OPERATING REVENUES ***				
OPERATING REVENUES				
FIRM ENERGY SALES				
440-448 / RETAIL	RETREV	1,145,993,172	1,092,721,318	53,271,854
447/ FIRM SALES FOR RESALE	E10	0	0	0
447/ SYSTEM OPPORTUNITY SALES	E10	25,204,985	24,028,928	1,176,057
TOTAL SALES OF ELECTRICITY		1,171,198,157	1,116,750,246	54,447,911
OTHER OPERATING REVENUES				
415 / MERCHANDISING REVENUES	E10	4,054,219	3,865,050	189,169
OATT TARIFF REFUND				
NETWORK	D11	0	0	0
POINT-TO-POINT	D11	0	0	0
TOTAL ACCOUNT 449		0	0	0
MISCELLANEOUS SERVICE REVENUES				
451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,089,617	4,006,858	82,758
RENTS FROM ELECTRIC PROPERTY				
SUBSTATION EQUIPMENT	L 117	2,799,683	2,678,558	121,125
TRANSFORMER RENTALS	L 152	17,330	16,630	700
LINE RENTALS	D11	244,756	234,185	10,570
COGENERATION	L 482	1,108,042	1,056,341	51,701
DARK FIBER PROJECT	CIDA	400,000	400,000	0
POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
OTHER RENTALS	L 101	595,468	569,752	25,716
WATER LEASE	E10	46,876	44,688	2,187
TOTAL ACCOUNT 454		14,260,349	13,550,301	710,048

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	9,449,048	9,040,981	408,067
358 TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	810,655	777,928	32,727
359 TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,314,206	916,888
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	499,412	499,412	0
364 SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
365 BPA - OTHER REVENUE	D10	0	0	0
366 ANTELOPE	L 507	0	0	0
367 MISCELLANEOUS	PTD	6,407	6,130	277
368 TOTAL ACCOUNT 456		31,996,616	30,638,656	1,357,960
369				
370 TOTAL OTHER OPERATING REVENUES		54,400,801	52,060,866	2,339,934
371				
372 TOTAL OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	1,120,330	1,071,947	48,383
378 501 / FUEL	E10	137,688,753	131,264,237	6,424,516
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,552,599	418,593
383 TOTAL ACCOUNT 502		8,971,192	8,552,599	418,593
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,397,666	68,406
387 TOTAL ACCOUNT 505		1,466,072	1,397,666	68,406
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	206,742	197,814	8,928
390 TOTAL STEAM OPERATION EXPENSES		158,549,519	151,187,853	7,361,666
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,779	4,323
394 511 / STRUCTURES	D10	528,121	505,314	22,807
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,597,821	665,523
398 TOTAL ACCOUNT 512		14,263,344	13,597,821	665,523
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,910,251	240,324
402 TOTAL ACCOUNT 513		5,150,575	4,910,251	240,324
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,435,348	6,157,430	277,918
405		26,477,490	25,266,594	1,210,896
406 TOTAL STEAM GENERATION EXPENSES		185,027,009	176,454,447	8,572,562
407				

IDAHO POWER COMPANY
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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,035,193	4,816,524	218,669
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(114,963)	(109,998)	(4,965)
414 OTHER	D10	6,025,791	5,765,561	260,230
415 TOTAL ACCOUNT 536		5,910,828	5,655,562	255,266
416				
417 537 / HYDRAULIC EXPENSES				
418 538 / ELECTRIC EXPENSES	D10	13,819,679	13,222,861	596,818
419 LABOR				
420 OTHER	E10	1,216,281	1,163,755	52,526
421 TOTAL ACCOUNT 538		294,908	281,148	13,760
422		1,511,189	1,444,902	66,287
423 539 / MISCELLANEOUS EXPENSES				
424 540 / RENTS	D10	5,198,660	4,974,150	224,510
425	D10	235,365	225,201	10,164
426 TOTAL HYDRAULIC OPERATION EXPENSES		31,710,914	30,339,200	1,371,714
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	103,787	99,305	4,482
430 542 / STRUCTURES	D10	1,109,884	1,061,952	47,932
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	610,321	583,964	26,357
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,267,509	1,212,770	54,739
434 OTHER	E10	736,844	702,463	34,381
435 TOTAL ACCOUNT 544		2,004,353	1,915,233	89,120
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,146,461	2,053,764	92,697
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,974,806	5,714,218	260,588
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		37,685,720	36,053,418	1,632,302

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	649,857	621,792	28,065
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,263	209
448 OTHER	E10	41,797,779	39,847,507	1,950,272
449 TOTAL ACCOUNT 547		41,802,251	39,851,771	1,950,480
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,074,694	1,985,096	89,598
453 OTHER	E10	1,763,965	1,681,659	82,306
454 TOTAL ACCOUNT 548		3,838,659	3,666,755	171,904
455				
456 549 / MISCELLANEOUS EXPENSES				
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		47,044,798	44,861,785	2,183,013
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	374,036	357,883	16,153
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	60,626	58,008	2,618
466 OTHER	E10	57,103	54,439	2,664
467 TOTAL ACCOUNT 553		117,729	112,446	5,283
468				
469 554 / MISCELLANEOUS EXPENSES				
470 TOTAL OTHER POWER MAINT EXPENSES	L 99	2,707,196	2,590,283	116,913
471				
472 TOTAL OTHER POWER GENERATION EXP		50,243,759	47,922,397	2,321,362
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	411,573	392,369	19,204
477 OTHER PURCHASED POWER	E10	86,131,729	82,112,848	4,018,881
478 TOTAL ACCOUNT 555.0		86,543,302	82,505,217	4,038,084
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	177,409,224	169,131,363	8,277,861
482 TOTAL COGEN & SMALL POWER PROD		177,409,224	169,131,363	8,277,861
483				
484 TOTAL ACCOUNT 555		263,952,525	251,636,580	12,315,946
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,656	2,541	115
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	36,008,836	36,008,836	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	2,501,807	0	2,501,807
490 OTHER	D10	3,688,346	3,529,060	159,285
491 TOTAL ACCOUNT 557		42,198,988	39,537,897	2,661,092
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		306,154,170	291,177,018	14,977,152
494				
495 TOTAL PRODUCTION EXPENSES		579,110,658	551,607,280	27,503,378

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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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	2,662,489	2,547,289	115,200
502 561 / LOAD DISPATCHING	D12	4,335,008	4,147,796	187,212
503 562 / STATION EXPENSES	L 117	2,352,730	2,250,942	101,788
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	899,591	860,651	38,940
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,295,921	259,200
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,148	323
507 567 / RENTS	L 140	4,139,757	3,960,638	179,119
508				
509 TOTAL TRANSMISSION OPERATION		19,952,168	19,070,385	881,783
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	159,098	152,214	6,884
513 569 / STRUCTURES	L 112	843,233	806,810	36,423
514 570 / STATION EQUIPMENT	L 117	1,979,810	1,894,156	85,654
515 571 / OVERHEAD LINES	L 123+128+133	1,036,800	991,921	44,879
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,018,941	3,845,101	173,840
519				
520 TOTAL TRANSMISSION EXPENSES		23,971,109	22,915,486	1,055,623

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	3,788,752	3,625,202	163,549
527 581 / LOAD DISPATCHING	D60	3,562,932	3,419,090	143,841
528 582 / STATION EXPENSES	L 147	1,417,088	1,366,845	50,243
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,239,036	3,001,699	237,336
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,915,920	2,875,241	40,679
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	75,179	71,732	3,447
532 586 / METER EXPENSES	L 154	4,266,893	4,119,630	147,263
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	811,306	749,483	61,823
534 588 / MISCELLANEOUS EXPENSES	L 158	7,017,872	6,714,931	302,941
535 589 / RENTS	L 158	304,894	291,733	13,161
536 TOTAL DISTRIBUTION OPERATION		27,399,870	26,235,586	1,164,284
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,555,287)	(1,488,150)	(67,137)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,562,556	3,436,246	126,310
542 593 / OVERHEAD LINES	L 148+149	14,303,558	13,255,482	1,048,076
543 594 / UNDERGROUND LINES	L 150+151	792,603	781,546	11,057
544 595 / LINE TRANSFORMERS	L 152	26,941	25,853	1,088
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	545,294	520,293	25,001
546 597 / METERS	L 154	778,685	751,810	26,875
547 598 / MISCELLANEOUS PLANT	L 158	343,945	329,098	14,847
548 TOTAL DISTRIBUTION MAINTENANCE		18,798,295	17,612,178	1,186,117
549				
550 TOTAL DISTRIBUTION EXPENSES		46,198,165	43,847,764	2,350,401
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	544,256	515,296	28,960
554 902 / METER READING	CW902	1,515,721	1,186,838	328,883
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,401,545	12,926,704	474,841
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,946,809	3,718,544	228,265
557 905 / MISC EXPENSES	L 554+555+556	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,407,780	18,346,862	1,060,918
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	708,613	684,844	23,769
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,911	11,057
563 OTHER	DA908	6,669,270	6,448,668	220,602
564 TOTAL ACCOUNT 908		6,906,238	6,674,580	231,658
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	410,943	397,114	13,829
567 TOTAL CUST SERV & INFORMATN EXPENSES		8,453,587	8,169,179	284,408

IDAHO POWER COMPANY
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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES				
570 912 / DEMO & SELLING EXPENSES	E10	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	75,244,566	71,797,874	3,446,692
575 921 / OFFICE SUPPLIES	LABOR	14,741,413	14,066,160	675,253
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(33,792,414)	(32,244,501)	(1,547,913)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,849,945	376,840
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,155	20,002
580 ALL RISK & MISCELLANEOUS	P110P	2,859,451	2,737,491	121,960
581 TOTAL ACCOUNT 924		3,322,608	3,180,646	141,962
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	5,974,502	5,700,831	273,671
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	LABOR	33,719,250	32,174,689	1,544,561
586 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CODA	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	1,996,542	1,910,319	86,223
592 ENERGY RELATED	E10	793,866	756,824	37,042
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,596	23,458
595 FERC OTHER	D11	23,538	22,521	1,017
596 FERC - OREGON HYDRO FEE	D10	163,353	156,298	7,055
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,514,747	303,648
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
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TWELVE MONTHS ENDED DECEMBER 31, 2016

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	0	0	0
930.2 / MISCELLANEOUS EXPENSES	LABOR	3,844,689	3,668,577	176,112
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		134,059,596	126,862,681	7,196,915
935 / GENERAL PLANT MAINTENANCE	L 172	6,109,692	5,845,769	263,923
TOTAL ADMIN & GENERAL EXPENSES		140,169,288	132,708,449	7,460,839
416 / MERCHANDISING EXPENSE	E10	3,886,708	3,705,355	181,353
TOTAL OPER & MAINT EXPENSES		821,197,318	781,300,398	39,896,921

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	26,985,885	25,820,470	1,165,415
620 330-336 / HYDRAULIC PRODUCTION	L 98	14,955,319	14,309,457	645,862
621 340-346 / OTHER PRODUCTION	L 99	16,492,282	15,780,045	712,237
622 TOTAL PRODUCTION PLANT		58,433,486	55,909,972	2,523,514
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	447,216	427,903	19,314
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,438,180	1,376,060	62,121
627 353 / STATION EQUIPMENT	L 117	7,722,266	7,388,171	334,095
628 354 / TOWERS & FIXTURES	L 123	3,147,801	3,011,860	135,941
629 355 / POLES & FIXTURES	L 128	4,564,243	4,366,227	198,016
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,794,907	4,587,291	207,616
631 359 / ROADS & TRAILS	L 138	3,083	2,950	133
632 TOTAL TRANSMISSION PLANT		22,117,697	21,160,462	957,235
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	17,184	16,799	385
636 361 / STRUCTURES & IMPROVEMENTS	L 146	741,929	702,324	39,606
637 362 / STATION EQUIPMENT	L 147	4,372,343	4,217,322	155,021
638 364 / POLES, TOWERS & FIXTURES	L 148	7,828,968	7,231,990	596,978
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,882,371	3,620,130	262,240
640 366 / UNDERGROUND CONDUIT	L 150	944,771	931,476	13,295
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,262,110	5,188,833	73,276
642 368 / LINE TRANSFORMERS	L 152	13,557,969	13,010,611	547,357
643 369 / SERVICES	L 153	1,508,210	1,435,057	73,152
644 370 / METERS	L 154	5,332,579	5,148,536	184,043
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	44,904	41,482	3,422
646 373 / STREET LIGHTING SYSTEMS	L 156	109,955	104,913	5,041
647 TOTAL DISTRIBUTION PLANT		43,603,291	41,649,473	1,953,817

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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>
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	2,333,605	2,232,799	100,806
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,250,727	4,067,106	183,621
654 392 / TRANSPORTATION EQUIPMENT	L 164	82,291	78,736	3,555
655 393 / STORES EQUIPMENT	L 165	81,375	77,859	3,515
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	337,775	323,184	14,591
657 395 / LABORATORY EQUIPMENT	L 167	554,094	530,158	23,935
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,228,048	3,088,605	139,444
660 398 / MISCELLANEOUS EQUIPMENT	L 170	322,496	308,565	13,931
661 TOTAL GENERAL PLANT		11,190,409	10,707,012	483,398
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
664 DEPR EXP BEFORE DISALLOWED COSTS		136,065,155	130,116,122	5,949,034
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,345)	(12,955)
667 TOTAL DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,649,455	6,362,255	287,200
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,649,455	6,362,255	287,200
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		142,418,311	136,195,032	6,223,279
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127
678				

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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	15,391,446	14,686,417	705,029
684 FUTA	LABOR	132,993	126,901	6,092
685 LESS PAYROLL DEDUCTION	LABOR	(16,145,950)	(15,406,360)	(739,590)
686				
687 STATE TAXES				
688 AD VALOREM TAXES				
689 JIM BRIDGER STATION	L 97	1,484,461	1,420,353	64,108
690 VALMY	L 97	1,013,060	969,310	43,750
691 BOARDMAN	L 97	210,303	201,221	9,082
692 OTHER-PRODUCTION PLANT	L 101	7,552,093	7,225,948	326,145
693 OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,635,596	254,868
694 OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,561,404	431,359
695 OTHER-GENERAL PLANT	L 172	2,011,937	1,925,026	86,911
696 SUB-TOTAL		28,155,081	26,938,858	1,216,223
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,830	4,621	209
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,212,657	2,212,657	0
702 STATE OF OREGON	CODA	224,995	0	224,995
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	820,300	0	820,300
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	621,511	593,042	28,469
709 HYDRO GENERATION KWH TAX	E10	1,194,961	1,139,204	55,757
710 IRRIGATION-PIC	CIDA	210,488	210,488	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
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	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	26,481,772	25,337,826	1,143,946
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,618,919	8,309,536	309,383
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		35,100,691	33,647,362	1,453,330
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,744	13,172
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(17,983,274)	(16,730,179)	(1,253,095)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(3,023,066)	(2,817,588)	(205,478)
740 STATE OF OREGON	L 815	0	0	0
741 OTHER STATES	L 856	(78,506)	(72,649)	(5,857)
742 TOTAL STATE INCOME TAXES		(3,101,573)	(2,890,237)	(211,335)

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8 DESCRIPTION	7 ALLOC/ SOURCE	7 TOTAL SYSTEM	7 IDAHO IPUC	7 OREGON OPUC
743 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744				
745 OPERATING REVENUES		1,225,598,958	1,168,811,112	56,787,845
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		821,197,318	781,300,398	39,896,921
749 DEPRECIATION EXPENSE		135,768,856	129,832,777	5,936,079
750 AMORTIZATION OF LIMITED TERM PLANT		6,649,455	6,362,255	287,200
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		32,823,312	30,505,829	2,317,483
753 REGULATORY DEBITS/CREDITS		1,242,422	1,075,354	167,068
754 TOTAL OPERATING EXPENSES		997,913,347	949,298,468	48,614,878
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		227,685,611	219,512,644	8,172,967
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,514,733	83,707,677	3,807,056
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,638,361	438,356
763 TOTAL INTEREST CHARGES		97,591,450	93,346,038	4,245,412
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		130,094,161	126,166,606	3,927,555
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(2,959,370)	(2,748,007)	(211,363)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		133,053,531	128,914,613	4,138,918
770				
771 FEDERAL TAX AT 35 PERCENT		46,568,736	45,120,115	1,448,621
772 ADD : FIN 48 ADJUSTMENT	L 771	(9,863,890)	(9,557,052)	(306,838)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	9,543,799	9,246,919	296,881
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		46,248,645	44,809,981	1,438,664
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(31,273,900)	(1,164,400)
781 SUM OF OTHER ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(64,231,920)	(61,540,160)	(2,691,759)
783				
784 TOTAL FEDERAL INCOME TAX		(17,983,274)	(16,730,179)	(1,253,095)

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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	130,094,161	126,166,606	3,927,555
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(31,273,900)	(1,164,400)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(183,519,770)	(175,829,029)	(7,690,741)
797				
798 INCOME SUBJECT TO OREGON TAX		(53,425,609)	(49,662,423)	(3,763,186)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,296,931)	(329,440)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		(42,787,572)	(39,547,157)	(3,240,415)
804 APPORTIONMENT FACTOR (0.045454550)		0	0	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		0	0	0
807				
808 OREGON TAX AT 6.6 PERCENT		0	0	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		0	0	0
812 ADD: FIN 48 ADJUSTMENT	L 807	(90,233)	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	107,860	0	0
814				
815 STATE INCOME TAX PAID - OREGON		0	0	0
816				

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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>
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	130,094,161	126,166,606	3,927,555
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(151,081,470)	(144,555,129)	(6,526,341)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(31,273,900)	(1,164,400)
825 STATE INCOME TAX ADJUSTMENTS		(183,519,770)	(175,829,029)	(7,690,741)
826				
827 INCOME SUBJECT TO IDAHO TAX		(53,425,609)	(49,662,423)	(3,763,186)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,818,186	2,339,475
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		18,996,460	19,567,959	(571,499)
833				
834 IDAHO TAX AT 5.9 PERCENT		1,120,791	1,154,510	(33,718)
835 LESS: INVESTMENT TAX CREDIT	P101P	4,045,000	3,870,266	174,734
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,924,209)	(2,715,757)	(208,452)
838 ADD: FIN 48 ADJUSTMENT	L 833	(1,774,567)	(1,827,954)	53,387
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	1,675,710	1,726,123	(50,413)
840 STATE INCOME TAX PAID - IDAHO		(3,023,066)	(2,817,588)	(205,478)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		(53,425,609)	(49,662,423)	(3,763,186)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,412,196	852,212
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		(35,161,201)	(32,250,226)	(2,910,975)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		(35,161,201)	(32,250,226)	(2,910,975)
852				
853 OTHER TAX AT 0.1 PERCENT		(35,161)	(32,250)	(2,911)
854 ADD: FIN 48 ADJUSTMENT	L 840	(30,078)	(28,033)	(2,044)
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(13,268)	(12,366)	(902)
856 OTHER STATES' INCOME TAX PAID		(78,506)	(72,649)	(5,857)

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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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,158	12,826
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,629,565	210,182
862 536 / WATER FOR POWER	E10	867,724	827,236	40,488
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,121,295	276,287
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,341,487	60,548
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,617,920	163,296
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,537,504	750,800
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,463	4,218
869 542 / STRUCTURES	D10	819,437	784,049	35,388
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,767	15,651
871 544 / ELECTRIC PLANT	D10	1,461,086	1,397,987	63,099
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,258	64,826
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,058,523	183,183
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,596,027	933,983
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,050	28,889
877 548 / GENERATING EXPENSES	D10	2,391,546	2,288,264	103,282
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	382,973	17,286
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,311,288	149,456
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	202,136	193,407	8,729
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,867	3,018
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,230	18,742
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,504	30,489
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,986,792	179,945
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890	D10	3,286,975	3,145,023	141,952
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,145,181	141,959
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,012,159	1,268,712
894				

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8 DESCRIPTION	7 ALLOC/ SOURCE	6 TOTAL SYSTEM	5 IDAHO IPUC	4 OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897				
898 560 / SUPERVISION & ENGINEERING	L 140	2,193,793	2,098,872	94,921
899 561 / LOAD DISPATCHING	D12	2,729,039	2,611,182	117,857
900 562 / STATION EXPENSES	L 117	2,152,762	2,059,625	93,137
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	405,959	388,386	17,573
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		7,481,553	7,158,066	323,487
906 568 / SUPERVISION & ENGINEERING	L 140	81,017	77,512	3,505
907 569 / STRUCTURES	L 112	745,630	713,423	32,207
908 570 / STATION EQUIPMENT	L 117	1,814,736	1,736,224	78,512
909 571 / OVERHEAD LINES	L 123+128+133	724,448	693,089	31,359
910 573 / MISCELLANEOUS PLANT	L 140	0	0	0
911 TOTAL TRANSMISSION MAINTENANCE		3,365,831	3,220,247	145,584
912 TOTAL TRANSMISSION EXPENSES		10,847,384	10,378,314	469,070
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	3,300,981	3,158,487	142,494
916 581 / LOAD DISPATCHING	D60	3,495,366	3,354,252	141,114
917 582 / STATION EXPENSES	L 147	963,496	929,335	34,161
918 583 / OVERHEAD LINE EXPENSES	L 148+149	2,770,351	2,567,357	202,994
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,213,972	1,197,036	16,936
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	56,265	53,685	2,580
921 586 / METER EXPENSES	L 154	3,400,673	3,283,306	117,367
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	652,533	602,809	49,724
923 588 / MISCELLANEOUS EXPENSES	L 550	3,778,399	3,586,167	192,232
924 589 / RENTS	L 158	1,249	1,195	54
925 TOTAL DISTRIBUTION OPERATION		19,633,285	18,733,630	899,655

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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>
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 590 / SUPERVISION & ENGINEERING	L 158	5,755	5,507	248
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,876	500
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,149	11,782
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,265	514,663
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,530,895	1,414,318
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	644,677	22,375
951 908 / CUSTOMER ASSISTANCE	L 564	4,450,916	4,301,617	149,299
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	281,423	9,767
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,227,717	181,441
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 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	46,632,653	44,495,454	2,137,199
963 921 / OFFICE SUPPLIES	PTDCAS	238,014	227,106	10,908
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	298,485	285,591	12,894
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	131,844	125,805	6,039
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	226,562	216,179	10,383
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,218,289	1,165,662	52,627
989 TOTAL ADMIN & GENERAL EXPENSES		48,745,847	46,515,796	2,230,051
990 TOTAL OPER & MAINT EXPENSES		134,073,502	127,932,841	6,140,661
991				
992 TOTAL LABOR - RATIO (%)		1	0.9542	0.0458

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<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	2,346,496.0	2,245,160.0	101,336.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,346,496.0	2,245,160.0	101,336.0
998 RETAIL TRANSMISSION	D12	2,346,496.0	2,245,160.0	101,336.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,222,725.0	2,132,990.0	89,735.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,343,538.5	14,627,613.6	715,924.9
1003 RETAIL MWH AT GENERATION LVL	E100	15,343,538.5	14,627,613.6	715,924.9
1004 CUSTOMER LEVEL	E99	14,139,740.1	13,475,098.2	664,641.9
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008 370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009 902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010 903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011 904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	7,257,965	7,017,891	240,074
1036 440-RETAIL SALES REVENUE	RETREV	1,145,993,172	1,092,721,318	53,271,854
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	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
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, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 14 - ALLOCATION FACTORS ***				
INTERNALLY DEVELOPED ALLOCATION FACTORS				
PLANT - PROD,TRANS&DIST	PTD	5,128,102,190	4,906,581,025	221,521,165
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,417,044	3,910,611
PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,329,939,696	103,803,112
PLANT - GEN PLT (390,391,397&398)	P3908	223,904,654	214,232,534	9,672,120
PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,247,135,556	236,896,441
O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	677,141,298	644,886,570	32,254,729
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,417,044	3,910,611
LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,521,445	6,121,728
REV - RETAIL, RESALE & WHEELING	FMREV	1,178,885,864	1,124,043,645	54,842,219
O&M - ALL EXCEPT FUEL	O&M M	635,795,486	604,528,828	31,266,659
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,273,336	35,859,990
O&M - TOTAL (NOT USED)	OM401	821,197,318	781,300,398	39,896,921

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
CAPACITY RELATED KW				
PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.68%	4.32%
SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.68%	4.32%
RETAIL TRANSMISSION	D12	100.00%	95.68%	4.32%
DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	95.96%	4.04%
ENERGY RELATED MWH				
GENERATION LEVEL (PSP)	E10	100.00%	95.33%	4.67%
RETAIL MWH AT GENERATION LVL	E100	100.00%	95.33%	4.67%
CUSTOMER LEVEL	E99	100.00%	95.30%	4.70%
CUSTOMER RELATED FACTORS				
369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.69%	3.31%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.35%	4.65%
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, 2016

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%	95.68%	4.32%
1111 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.42%	4.58%
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%	95.68%	4.32%
1114 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.68%	4.32%
1115 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.24%	4.76%
1116 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.42%	4.58%
1117 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.42%	4.58%
1118 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.35%	4.65%
1119 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.08%	4.92%
1120 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.68%	4.32%
1121 O&M - TOTAL (NOT USED)	OM401	100.00%	95.14%	4.86%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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		5,541,577,342	5,304,008,126	237,569,216
LESS: ACCUM PROVISION FOR DEPRECIATION		2,110,808,109	2,018,293,170	92,514,939
AMORT OF OTHER UTILITY PLANT		27,078,223	25,919,542	1,158,681
NET ELECTRIC PLANT IN SERVICE		3,403,691,011	3,259,795,414	143,895,597
LESS: CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
LESS: ACCUM DEFERRED INCOME TAXES		475,552,753	455,155,268	20,397,485
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
ADD : WORKING CAPITAL		120,494,772	115,076,686	5,418,087
ADD : CONSERVATION+OTHER DFRD PROG.		32,628,573	29,023,386	3,605,187
ADD : SUBSIDIARY RATE BASE		83,606,078	79,734,851	3,871,227
TOTAL COMBINED RATE BASE		3,159,764,030	3,023,375,513	136,388,517
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,087,199,005	1,035,379,284	51,819,721
OTHER OPERATING REVENUES		54,400,801	52,077,305	2,323,495
TOTAL OPERATING REVENUES		1,141,599,806	1,087,456,590	54,143,216
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		729,751,155	695,046,315	34,704,840
DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
AMORTIZATION OF LIMITED TERM PLANT		6,317,382	6,046,879	270,503
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
REGULATORY DEBITS/CREDITS		167,068	0	167,068
PROVISION FOR DEFERRED INCOME TAXES		34,502,153	32,997,180	1,504,973
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,843	13,072
FEDERAL INCOME TAXES		(15,320,851)	(14,850,602)	(470,249)
STATE INCOME TAXES		(2,616,024)	(2,540,438)	(75,586)
TOTAL OPERATING EXPENSES		924,496,987	880,113,534	44,383,453
OPERATING INCOME		217,102,819	207,343,056	9,759,763
ADD: IERCO OPERATING INCOME	E10	7,993,526	7,623,400	370,126
CONSOLIDATED OPERATING INCOME		225,096,345	214,966,456	10,129,889
RATE OF RETURN UNDER PRESENT RATES				
		7.124%	7.110%	7.427%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		3,159,764,030	3,023,375,513	136,388,517
SALES REVENUES		1,087,199,005	1,035,379,284	51,819,721
OTHER OPERATING REVENUES		54,400,801	52,077,305	2,323,495
TOTAL OPERATING REVENUES		1,141,599,806	1,087,456,590	54,143,216
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		729,751,155	695,046,315	34,704,840
DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
AMORTIZATION OF LIMITED TERM PLANT		6,317,382	6,046,879	270,503
ACCRETION EXPENSE		231,983	221,856	10,127
TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
REGULATORY DEBITS/CREDITS		167,068	0	167,068
PROVISION FOR DEFERRED INCOME TAXES		34,502,153	32,997,180	1,504,973
INVESTMENT TAX CREDIT ADJUSTMENT		304,915	291,843	13,072
FEDERAL INCOME TAXES		(15,320,851)	(14,850,602)	(470,249)
STATE INCOME TAXES		(2,616,024)	(2,540,438)	(75,586)
TOTAL OPERATING EXPENSES		924,496,987	880,113,534	44,383,453
OPERATING INCOME		217,102,819	207,343,056	9,759,763
ADD: IERCO OPERATING INCOME		7,993,526	7,623,400	370,126
CONSOLIDATED OPERATING INCOME		225,096,345	214,966,456	10,129,889
RATE OF RETURN UNDER PRESENT RATES		7.124%	7.110%	7.427%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 9.9% ROE)		7.716%	7.716%	7.716%
RETURN AT CLAIMED RATE OF RETURN		243,807,393	233,283,655	10,523,738
EARNINGS DEFICIENCY		18,711,047	18,317,198	393,849
NET-TO-GROSS TAX MULTIPLIER		1.642	1.642	1.642
REVENUE DEFICIENCY		30,723,540	30,076,840	646,700
FIRM JURISDICTIONAL REVENUES		1,096,648,053	1,044,424,188	52,223,865
PERCENT INCREASE REQUIRED		2.80%	2.88%	1.24%
SALES AND WHEELING REVENUES REQUIRED		1,127,371,593	1,074,501,028	52,870,565

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
<i>*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***</i>				
INTANGIBLE PLANT				
301 - ORGANIZATION	P101P	5,703	5,459	244
302 - FRANCHISES & CONSENTS	D10	29,982,533	28,700,153	1,282,380
303 - MISCELLANEOUS	P101P	27,557,110	26,375,712	1,181,397
TOTAL INTANGIBLE PLANT		57,545,345	55,081,324	2,464,022
PRODUCTION PLANT				
310-316 / STEAM PRODUCTION	D10	1,103,520,613	1,056,322,033	47,198,579
330-336 / HYDRAULIC PRODUCTION	D10	798,502,711	764,350,025	34,152,687
340-346 / OTHER PRODUCTION	D10	539,567,721	516,489,920	23,077,802
TOTAL PRODUCTION PLANT		2,441,591,045	2,337,161,978	104,429,068
TRANSMISSION PLANT				
350 / LAND & LAND RIGHTS				
SYSTEM TRANSMISSION SERVICE	D11	36,431,000	34,872,813	1,558,187
DIRECT ASSIGNMENT	DA350	0	0	0
TOTAL ACCOUNT 350		36,431,000	34,872,813	1,558,187
352 / STRUCTURES & IMPROVEMENTS				
SYSTEM TRANSMISSION SERVICE	D11	78,673,433	75,308,499	3,364,934
DIRECT ASSIGNMENT	DA352	658	0	658
TOTAL ACCOUNT 352		78,674,091	75,308,499	3,365,592
353 / STATION EQUIPMENT				
SYSTEM TRANSMISSION SERVICE	D11	407,204,389	389,787,887	17,416,502
DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
TOTAL ACCOUNT 353		407,315,982	389,862,987	17,452,996

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118 *** <i>TABLE 1 - ELECTRIC PLANT IN SERVICE</i> ***				
119				
120 354 / TOWERS & FIXTURES				
121 SYSTEM TRANSMISSION SERVICE	D11	186,160,005	178,197,772	7,962,233
122 DIRECT ASSIGNMENT	DA354	0	0	0
123 TOTAL ACCOUNT 354		186,160,005	178,197,772	7,962,233
124				
125 355 / POLES & FIXTURES				
126 SYSTEM TRANSMISSION SERVICE	D11	163,471,731	156,479,896	6,991,834
127 DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128 TOTAL ACCOUNT 355		163,505,572	156,479,896	7,025,676
129				
130 356 / OVERHEAD CONDUCTORS & DEVICES				
131 SYSTEM TRANSMISSION SERVICE	D11	213,550,342	204,416,600	9,133,742
132 DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133 TOTAL ACCOUNT 356		213,576,837	204,417,789	9,159,048
134				
135 359 / ROADS & TRAILS				
136 SYSTEM TRANSMISSION SERVICE	D11	390,266	373,574	16,692
137 DIRECT ASSIGNMENT	DA359	0	0	0
138 TOTAL ACCOUNT 359		390,266	373,574	16,692
139				
140 TOTAL TRANSMISSION PLANT		1,086,053,754	1,039,513,330	46,540,424

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
141 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142				
143 DISTRIBUTION PLANT				
144				
145 360 / LAND & LAND RIGHTS	ACCT360	5,388,573	5,267,816	120,757
146 361 / STRUCTURES & IMPROVEMENTS	ACCT361	34,847,648	32,987,418	1,860,230
147 362 / STATION EQUIPMENT	ACCT362	218,904,848	211,143,597	7,761,251
148 364 / POLES, TOWERS & FIXTURES	DA364	250,644,426	231,532,161	19,112,264
149 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
150 366 / UNDERGROUND CONDUIT	DA366	48,553,122	47,869,876	683,246
151 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
152 368 / LINE TRANSFORMERS	D60	526,353,953	505,314,624	21,039,330
153 369 / SERVICES	DA369	59,170,980	56,301,024	2,869,956
154 370 / METERS	ACCT370	85,033,107	82,098,358	2,934,749
155 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
156 373 / STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
157				
158 TOTAL DISTRIBUTION PLANT		1,600,457,391	1,531,580,707	68,876,684
159				
160 GENERAL PLANT				
161 389 / LAND & LAND RIGHTS	PTD	17,091,419	16,358,696	732,724
162 390 / STRUCTURES & IMPROVEMENTS	PTD	112,547,364	107,722,362	4,825,003
163 391 / OFFICE FURNITURE & EQUIPMENT	PTD	48,793,781	46,701,949	2,091,832
164 392 / TRANSPORTATION EQUIPMENT	PTD	76,560,328	73,278,121	3,282,207
165 393 / STORES EQUIPMENT	PTD	2,477,748	2,371,525	106,223
166 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	8,216,426	7,864,180	352,245
167 395 / LABORATORY EQUIPMENT	PTD	12,924,126	12,370,058	554,068
168 396 / POWER OPERATED EQUIPMENT	PTD	14,755,105	14,122,541	632,564
169 397 / COMMUNICATIONS EQUIPMENT	PTD	56,333,249	53,918,194	2,415,055
170 398 / MISCELLANEOUS EQUIPMENT	PTD	6,230,260	5,963,163	267,097
171				
172 TOTAL GENERAL PLANT		355,929,807	340,670,788	15,259,019
173				
174 TOTAL ELECTRIC PLANT IN SERVICE		5,541,577,342	5,304,008,126	237,569,216
175				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	544,226,724	520,949,653	23,277,072
180 330-336 / HYDRAULIC PRODUCTION	L 98	408,751,555	391,268,880	17,482,675
181 340-346 / OTHER PRODUCTION	L 99	98,327,920	94,122,345	4,205,574
182 TOTAL PRODUCTION PLANT		1,051,306,199	1,006,340,878	44,965,321
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	7,878,739	7,541,759	336,981
186 352 / STRUCTURES & IMPROVEMENTS	L 112	26,115,245	24,998,063	1,117,182
187 353 / STATION EQUIPMENT	L 117	111,176,893	106,413,098	4,763,795
188 354 / TOWERS & FIXTURES	L 123	64,243,017	61,495,285	2,747,732
189 355 / POLES & FIXTURES	L 128	61,071,832	58,447,635	2,624,197
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	72,763,326	69,642,937	3,120,389
191 359 / ROADS & TRAILS	L 138	274,258	262,528	11,730
192 TOTAL TRANSMISSION PLANT		343,523,310	328,801,304	14,722,007
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	44,158	43,168	990
196 361 / STRUCTURES & IMPROVEMENTS	L 146	11,294,521	10,691,599	602,922
197 362 / STATION EQUIPMENT	L 147	58,314,487	56,246,952	2,067,535
198 364 / POLES, TOWERS & FIXTURES	L 148	135,547,771	125,211,914	10,335,856
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	51,227,074	47,766,866	3,460,209
200 366 / UNDERGROUND CONDUIT	L 150	15,860,300	15,637,112	223,188
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	85,704,513	84,511,057	1,193,456
202 368 / LINE TRANSFORMERS	L 152	165,945,999	159,312,834	6,633,165
203 369 / SERVICES	L 153	42,373,441	40,318,212	2,055,229
204 370 / METERS	L 154	28,472,674	27,489,996	982,678
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,820,962	1,682,201	138,761
206 373 / STREET LIGHTING SYSTEMS	L 156	3,648,068	3,480,809	167,260
207 TOTAL DISTRIBUTION PLANT		600,253,969	572,392,721	27,861,248
208				

IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	28,269,182	27,057,258	1,211,924
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	21,337,235	20,422,490	914,746
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,492,246	22,485,113	1,007,133
216 393 / STORES EQUIPMENT	L 165	768,143	735,212	32,931
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	3,228,209	3,089,813	138,396
218 395 / LABORATORY EQUIPMENT	L 167	6,234,732	5,967,443	267,288
219 396 / POWER OPERATED EQUIPMENT	L 168	4,157,952	3,979,697	178,255
220 397 / COMMUNICATIONS EQUIPMENT	L 169	20,011,732	19,153,811	857,920
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,853,710	2,731,369	122,341
222 TOTAL GENERAL PLANT		110,353,141	105,622,207	4,730,935
223				
224 UNDER- /OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,105,436,620	2,013,157,109	92,279,511
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	5,371,489	5,136,061	235,428
228 TOTAL ACCUM PROVISION DEPRECIATION		2,110,808,109	2,018,293,170	92,514,939
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	10,868,746	10,403,359	465,386
232 HYDRAULIC PRODUCTION	L 98	16,209,477	15,516,183	693,294
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		27,078,223	25,919,542	1,158,681
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,137,886,331	2,044,212,712	93,673,620
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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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		3,403,691,011	3,259,795,414	143,895,597
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	5,103,651	5,099,556	4,095
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		5,103,651	5,099,556	4,095
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(1,738,042)	(1,736,647)	(1,395)
251 OTHER	LABOR	(23,202,909)	(22,145,191)	(1,057,718)
252 TOTAL ACCOUNT 190		(24,940,951)	(23,881,838)	(1,059,113)
253 281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254 282 / OTHER PROPERTY	P101P	466,469,234	446,471,295	19,997,939
255 283 / OTHER	P101P	34,024,470	32,565,812	1,458,658
256 TOTAL ACCUM DEFERRED INCOME TAXES		475,552,753	455,155,268	20,397,485
257				
258 NET ELECTRIC PLANT IN SERVICE		2,923,034,607	2,799,540,590	123,494,016
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	33,204,859	31,667,369	1,537,490
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	17,618,368	16,864,814	753,554
264 TRANSMISSION - GENERAL	L 139	12,416,507	11,884,425	532,082
265 DISTRIBUTION - GENERAL	L 158	21,850,868	20,910,502	940,366
266 OTHER - UNCLASSIFIED	L 174	6,214,124	5,947,722	266,402
267 TOTAL ACCOUNT 154		58,099,867	55,607,464	2,492,403
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	29,190,046	27,801,853	1,388,194
277				
278 TOTAL WORKING CAPITAL		120,494,772	115,076,686	5,418,087
279				
280 NET ELECTRIC PLANT IN SERVICE		3,043,529,379	2,914,617,276	128,912,103

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282				
283 NET ELECTRIC PLANT IN SERVICE		3,043,529,379	2,914,617,276	128,912,103
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	79,989	0	79,989
305 AM. FALLS BOND REFINANCE	D10	510,836	488,987	21,849
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	3,756,774	0	3,756,774
307 PS&I SHOSHONE FALLS EXPANSION - IPUC ORDER 29904	CIDA	400,187	400,187	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	218,023	218,023	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	11,201,419	11,201,419	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	16,714,770	16,714,770	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	441,774	0	441,774
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	757,149	0	757,149
313 TOTAL OTHER REGULATORY ASSETS		34,080,921	29,023,386	5,057,535
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(1,451,436)	0	(1,451,436)
316 RECONNECT FEES - OPUC ADV 16-09	CODA	(912)	0	(912)
317 TOTAL DEFERRED PROGRAMS		32,628,573	29,023,386	3,605,187
318				
319 DEVELOPMENT OF IERCO RATE BASE				
320 INVESTMENT IN IERCO	E10	86,494,338	82,489,376	4,004,962
321 PREPAID COAL ROYALTIES	E10	1,131,415	1,079,027	52,388
322 NOTES RECEIVABLE FROM SUBSIDIARY	E10	(4,019,675)	(3,833,551)	(186,124)
323 TOTAL SUBSIDIARY RATE BASE		83,606,078	79,734,851	3,871,227
324				
325 TOTAL COMBINED RATE BASE		3,159,764,030	3,023,375,513	136,388,517

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	RETREV	1,047,510,305	997,528,297	49,982,008
330 447/ FIRM SALES FOR RESALE	E10	0	0	0
331 447/ SYSTEM OPPORTUNITY SALES	E10	39,688,700	37,850,987	1,837,713
332 TOTAL SALES OF ELECTRICITY		1,087,199,005	1,035,379,284	51,819,721
333				
334 OTHER OPERATING REVENUES				
335 415 / MERCHANDISING REVENUES	E10	4,054,219	3,866,496	187,723
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	4,089,617	4,006,858	82,758
343				
344 454 / RENTS FROM ELECTRIC PROPERTY				
345 SUBSTATION EQUIPMENT	L 117	2,799,683	2,679,720	119,963
346 TRANSFORMER RENTALS	L 152	17,330	16,637	693
347 LINE RENTALS	D11	244,756	234,287	10,468
348 COGENERATION	L 482	1,108,042	1,056,736	51,306
349 DARK FIBER PROJECT	CIDA	400,000	400,000	0
350 POLE ATTACHMENTS	L 148	1,360,488	1,256,747	103,741
351 FACILITIES CHARGES	DA454	7,687,707	7,293,399	394,308
352 OTHER RENTALS	L 101	595,468	569,999	25,469
353 WATER LEASE	E10	46,876	44,705	2,170
354 TOTAL ACCOUNT 454		14,260,349	13,552,231	708,118
355				

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2016

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	9,449,048	9,044,904	404,144
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	810,655	778,252	32,403
TRANSMISSION - POINT-TO-POINT	D11	21,231,094	20,323,021	908,073
ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
DSM RIDER FUNDS	DARIDER	0	0	0
STANDBY SERVICE CHARGE	CIDA	499,412	499,412	0
SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
BPA - OTHER REVENUE	D10	0	0	0
ANTELOPE	L 507	0	0	0
MISCELLANEOUS	PTD	6,407	6,132	275
TOTAL ACCOUNT 456		31,996,616	30,651,720	1,344,896
TOTAL OTHER OPERATING REVENUES		54,400,801	52,077,305	2,323,495
TOTAL OPERATING REVENUES		1,141,599,806	1,087,456,590	54,143,216

IDAHO POWER COMPANY
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TWELVE MONTHS ENDED DECEMBER 31, 2016

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	1,120,885	1,072,944	47,941
378 501 / FUEL	E10	83,319,430	79,461,476	3,857,954
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	8,971,192	8,555,797	415,395
383 TOTAL ACCOUNT 502		8,971,192	8,555,797	415,395
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,466,072	1,398,188	67,884
387 TOTAL ACCOUNT 505		1,466,072	1,398,188	67,884
388 506 / MISCELLANEOUS EXPENSES				
389 507 / RENTS	L 97	206,742	197,899	8,843
390 TOTAL STEAM OPERATION EXPENSES		104,180,763	99,393,684	4,787,079
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	100,102	95,821	4,281
394 511 / STRUCTURES	D10	528,121	505,533	22,588
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	14,263,344	13,602,906	660,438
398 TOTAL ACCOUNT 512		14,263,344	13,602,906	660,438
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	5,150,575	4,912,087	238,488
402 TOTAL ACCOUNT 513		5,150,575	4,912,087	238,488
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	6,435,348	6,160,102	275,246
405		26,477,490	25,276,449	1,201,041
406 TOTAL STEAM GENERATION EXPENSES		130,658,253	124,670,132	5,988,121
407				

IDAHO POWER COMPANY
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,044,425	4,827,428	216,997
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(114,963)	(110,046)	(4,917)
414 OTHER	D10	6,027,446	5,769,647	257,799
415 TOTAL ACCOUNT 536		5,912,483	5,659,601	252,882
416				
417 537 / HYDRAULIC EXPENSES	D10	13,831,883	13,240,281	591,602
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,218,956	1,166,820	52,136
420 OTHER	E10	294,908	281,253	13,655
421 TOTAL ACCOUNT 538		1,513,864	1,448,073	65,791
422				
423 539 / MISCELLANEOUS EXPENSES	D10	5,205,873	4,983,213	222,660
424 540 / RENTS	D10	235,365	225,298	10,067
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		31,743,893	30,383,894	1,359,999
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	103,973	99,526	4,447
430 542 / STRUCTURES	D10	1,111,447	1,063,909	47,538
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	611,012	584,878	26,134
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,270,296	1,215,964	54,332
434 OTHER	E10	736,844	702,726	34,118
435 TOTAL ACCOUNT 544		2,007,140	1,918,690	88,450
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,149,325	2,057,396	91,929
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,982,897	5,724,400	258,497
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		37,726,790	36,108,294	1,618,496

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	651,133	623,283	27,850
446 547 / FUEL				
447 SALMON DIESEL	E10	4,472	4,265	207
448 OTHER	E10	61,242,350	58,406,635	2,835,715
449 TOTAL ACCOUNT 547		61,246,822	58,410,900	2,835,922
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D10	2,079,256	1,990,324	88,932
453 OTHER	E10	1,763,965	1,682,288	81,677
454 TOTAL ACCOUNT 548		3,843,221	3,672,612	170,609
455				
456 549 / MISCELLANEOUS EXPENSES	D10	754,795	722,512	32,283
457 550 / RENTS	D10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		66,495,971	63,429,307	3,066,664
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D10	374,422	358,408	16,014
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D10	60,759	58,160	2,599
466 OTHER	E10	57,103	54,459	2,644
467 TOTAL ACCOUNT 553		117,862	112,619	5,243
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	2,708,024	2,592,199	115,825
470 TOTAL OTHER POWER MAINT EXPENSES		3,200,308	3,063,226	137,082
471				
472 TOTAL OTHER POWER GENERATION EXP		69,696,279	66,492,533	3,203,746
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	411,573	392,516	19,057
477 OTHER PURCHASED POWER	E10	60,239,800	57,450,506	2,789,294
478 TOTAL ACCOUNT 555.0		60,651,373	57,843,022	2,808,351
479 555.1 / COGENERATION & SMALL POWER PROD				
480 CAPACITY RELATED	D10	0	0	0
481 ENERGY RELATED	E10	185,038,490	176,470,621	8,567,869
482 TOTAL COGEN & SMALL POWER PROD		185,038,490	176,470,621	8,567,869
483				
484 TOTAL ACCOUNT 555		245,689,863	234,313,643	11,376,220
485				
486 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	2,656	2,542	114
487 557 / OTHER EXPENSES				
488 IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0
489 OREGON POWER COST-RELATED EXPENSES	CODA	(1)	0	(1)
490 OTHER	D10	3,694,616	3,536,593	158,022
491 TOTAL ACCOUNT 557		3,694,615	3,536,594	158,022
492				
493 TOTAL OTHER POWER SUPPLY EXPENSES		249,387,134	237,852,779	11,534,355
494				
495 TOTAL PRODUCTION EXPENSES		487,468,456	465,123,740	22,344,717

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	2,666,674	2,552,400	114,274
502 561 / LOAD DISPATCHING	D12	4,340,214	4,154,579	185,635
503 562 / STATION EXPENSES	L 117	2,356,837	2,255,850	100,988
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	900,365	861,765	38,600
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	5,555,121	5,297,901	257,220
506 566 / MISCELLANEOUS EXPENSES	L 140	7,471	7,151	320
507 567 / RENTS	L 140	4,139,757	3,962,357	177,400
508				
509 TOTAL TRANSMISSION OPERATION		19,966,440	19,092,003	874,437
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	159,253	152,429	6,824
513 569 / STRUCTURES	L 112	844,655	808,522	36,133
514 570 / STATION EQUIPMENT	L 117	1,983,272	1,898,291	84,981
515 571 / OVERHEAD LINES	L 123+128+133	1,038,182	993,674	44,508
516 573 / MISCELLANEOUS PLANT	L 140	0	0	0
517				
518 TOTAL TRANSMISSION MAINTENANCE		4,025,362	3,852,915	172,447
519				
520 TOTAL TRANSMISSION EXPENSES		23,991,802	22,944,918	1,046,884

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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	3,795,049	3,631,726	163,322
527 581 / LOAD DISPATCHING	D60	3,569,600	3,426,916	142,683
528 582 / STATION EXPENSES	L 147	1,418,926	1,368,618	50,308
529 583 / OVERHEAD LINE EXPENSES	L 148+149	3,244,321	3,006,597	237,724
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	2,918,236	2,877,525	40,711
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	75,286	71,834	3,452
532 586 / METER EXPENSES	L 154	4,273,380	4,125,893	147,487
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	812,551	750,633	61,918
534 588 / MISCELLANEOUS EXPENSES	L 158	7,025,080	6,722,751	302,329
535 589 / RENTS	L 158	304,896	291,775	13,121
536 TOTAL DISTRIBUTION OPERATION		27,437,323	26,274,268	1,163,055
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	(1,555,276)	(1,488,344)	(66,932)
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,566,996	3,440,528	126,468
542 593 / OVERHEAD LINES	L 148+149	14,313,239	13,264,454	1,048,785
543 594 / UNDERGROUND LINES	L 150+151	793,699	782,626	11,073
544 595 / LINE TRANSFORMERS	L 152	26,965	25,887	1,078
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	545,918	520,888	25,030
546 597 / METERS	L 154	780,053	753,131	26,922
547 598 / MISCELLANEOUS PLANT	L 158	344,466	329,642	14,824
548 TOTAL DISTRIBUTION MAINTENANCE		18,816,060	17,628,813	1,187,247
549				
550 TOTAL DISTRIBUTION EXPENSES		46,253,383	43,903,081	2,350,302
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

<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	545,309	516,293	29,016
554 902 / METER READING	CW902	1,517,644	1,188,344	329,300
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,419,258	12,943,790	475,468
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,933,650	3,706,146	227,504
557 905 / MISC EXPENSES	L 554+555+556	(551)	(521)	(30)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,415,310	18,354,052	1,061,258
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	709,885	686,082	23,803
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	236,968	225,996	10,972
563 OTHER	DA908	6,677,761	6,456,879	220,882
564 TOTAL ACCOUNT 908		6,914,729	6,682,874	231,855
565 909 / INFORMATION & INSTRUCTIONAL	DA909	427,793	412,642	15,151
566 910 / MISCELLANEOUS EXPENSES	L 564+565	411,498	397,655	13,843
567 TOTAL CUST SERV & INFORMATN EXPENSES		8,463,905	8,179,253	284,652

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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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	24	23	1
571 TOTAL ACCOUNT 924		24	23	1
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	75,333,524	71,899,402	3,434,122
575 921 / OFFICE SUPPLIES	LABOR	14,741,867	14,069,850	672,017
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	LABOR	(33,792,414)	(32,251,967)	(1,540,447)
577 923 / OUTSIDE SERVICES	LABOR	8,226,785	7,851,762	375,023
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	463,157	443,347	19,810
580 ALL RISK & MISCELLANEOUS	P110P	2,860,020	2,739,062	120,958
581 TOTAL ACCOUNT 924		3,323,177	3,182,409	140,768
582				
583 925 / INJURIES & DAMAGES				
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	33,728,540	32,191,005	1,537,535
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,806,089	0	1,806,089
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	1,996,542	1,911,148	85,394
592 ENERGY RELATED	E10	793,866	757,107	36,759
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	499,054	475,774	23,280
595 FERC OTHER	D11	23,538	22,531	1,007
596 FERC - OREGON HYDRO FEE	D10	163,353	156,366	6,987
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	193,188	193,188	0
600 OREGON PUC -RATE CASE	CODA	(18,955)	0	(18,955)
601 -OTHER	CODA	167,809	0	167,809
602 TOTAL ACCOUNT 928		3,818,395	3,516,115	302,280
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2016

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
929 / DUPLICATE CHARGES	LABOR	0	0	0
930.1 / GENERAL ADVERTISING	LABOR	0	0	0
930.2 / MISCELLANEOUS EXPENSES	LABOR	3,845,121	3,669,839	175,282
931 / RENTS	L 172	0	0	0
TOTAL ADM & GEN OPERATION		134,159,551	126,984,520	7,175,031
935 / GENERAL PLANT MAINTENANCE	L 172	6,112,016	5,849,989	262,027
TOTAL ADMIN & GENERAL EXPENSES		140,271,567	132,834,508	7,437,059
416 / MERCHANDISING EXPENSE	E10	3,886,708	3,706,741	179,967
TOTAL OPER & MAINT EXPENSES		729,751,155	695,046,315	34,704,840

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	27,236,623	26,071,688	1,164,935
620 330-336 / HYDRAULIC PRODUCTION	L 98	15,200,934	14,550,777	650,158
621 340-346 / OTHER PRODUCTION	L 99	16,502,614	15,796,782	705,832
622 TOTAL PRODUCTION PLANT		58,940,171	56,419,247	2,520,925
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	447,163	428,038	19,126
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,463,994	1,401,366	62,628
627 353 / STATION EQUIPMENT	L 117	7,763,036	7,430,399	332,637
628 354 / TOWERS & FIXTURES	L 123	3,146,505	3,011,927	134,579
629 355 / POLES & FIXTURES	L 128	4,731,779	4,528,459	203,320
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	4,833,962	4,626,662	207,300
631 359 / ROADS & TRAILS	L 138	3,082	2,950	132
632 TOTAL TRANSMISSION PLANT		22,389,522	21,429,801	959,721
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	18,403	17,990	412
636 361 / STRUCTURES & IMPROVEMENTS	L 146	761,432	720,786	40,647
637 362 / STATION EQUIPMENT	L 147	4,395,094	4,239,266	155,828
638 364 / POLES, TOWERS & FIXTURES	L 148	7,965,674	7,358,272	607,403
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,886,696	3,624,163	262,533
640 366 / UNDERGROUND CONDUIT	L 150	958,658	945,167	13,490
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	5,402,528	5,327,296	75,232
642 368 / LINE TRANSFORMERS	L 152	13,817,683	13,265,365	552,318
643 369 / SERVICES	L 153	1,520,842	1,447,077	73,765
644 370 / METERS	L 154	5,453,917	5,265,686	188,231
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	45,254	41,805	3,448
646 373 / STREET LIGHTING SYSTEMS	L 156	110,159	105,108	5,051
647 TOTAL DISTRIBUTION PLANT		44,336,338	42,357,981	1,978,357

IDAHO POWER COMPANY
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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	2,350,860	2,250,077	100,783
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	4,550,939	4,355,836	195,103
654 392 / TRANSPORTATION EQUIPMENT	L 164	78,942	75,557	3,384
655 393 / STORES EQUIPMENT	L 165	81,705	78,202	3,503
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	357,889	342,546	15,343
657 395 / LABORATORY EQUIPMENT	L 167	575,290	550,627	24,663
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	3,368,926	3,224,497	144,429
660 398 / MISCELLANEOUS EQUIPMENT	L 170	338,951	324,419	14,531
661 TOTAL GENERAL PLANT		11,703,500	11,201,761	501,739
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
664 DEPR EXP BEFORE DISALLOWED COSTS		138,089,803	132,097,993	5,991,811
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,443)	(12,857)
667 TOTAL DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	6,317,382	6,046,879	270,503
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	0	0	0
673 TOTAL AMORTIZATION EXPENSE		6,317,382	6,046,879	270,503
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		144,110,886	137,861,429	6,249,457
676				
677 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	231,983	221,856	10,127
678				

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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	1,484,461	1,420,969	63,492
690 VALMY	L 97	1,013,060	969,731	43,329
691 BOARDMAN	L 97	210,303	201,308	8,995
692 OTHER-PRODUCTION PLANT	L 101	7,552,093	7,229,083	323,010
693 OTHER-TRANSMISSION PLANT	L 139	5,890,464	5,638,041	252,423
694 OTHER-DISTRIBUTION PLANT	L 158	9,992,763	9,562,718	430,045
695 OTHER-GENERAL PLANT	L 172	2,011,937	1,925,684	86,253
696 SUB-TOTAL		28,155,081	26,947,534	1,207,547
697				
698 LICENSES - HYDRO PROJECTS	L 98	4,830	4,623	207
699				
700 REGULATORY COMMISSION FEES				
701 STATE OF IDAHO	CIDA	2,212,657	2,212,657	0
702 STATE OF OREGON	CODA	220,883	0	220,883
703				
704 FRANCHISE TAXES				
705 STATE OF OREGON	CODA	774,242	0	774,242
706				
707 OTHER STATE TAXES				
708 UNEMPLOYMENT TAXES	LABOR	0	0	0
709 HYDRO GENERATION KWH TAX	E10	1,660,203	1,583,330	76,873
710 IRRIGATION-PIC	CIDA	337,806	337,806	0
711				
712 CANADA GST TAXES	E10	0	0	0
713				
714 TOTAL TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
715				
716				

IDAHO POWER COMPANY
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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	0	0	0
720 STATE OF OREGON	CODA	167,068	0	167,068
721				
722 TOTAL REGULATORY DEBITS/CREDITS		167,068	0	167,068
723				
724				
725 *** TABLE 9 - INCOME TAXES ***				
726				
727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728 ACCOUNT #282 - RELATED	P101P	25,883,234	24,773,598	1,109,637
729 ACCOUNTS #190 & #283 - RELATED	L 758	8,618,919	8,223,583	395,336
730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		34,502,153	32,997,180	1,504,973
731				
732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	304,915	291,843	13,072
733				
734 SUMMARY OF INCOME TAXES				
735				
736 TOTAL FEDERAL INCOME TAX	L 775	(15,320,851)	(14,850,602)	(470,249)
737				
738 STATE INCOME TAX				
739 STATE OF IDAHO	L 840	(2,545,611)	(2,471,803)	(73,807)
740 STATE OF OREGON	L 815	0	0	0
741 OTHER STATES	L 856	(70,414)	(68,635)	(1,779)
742 TOTAL STATE INCOME TAXES		(2,616,024)	(2,540,438)	(75,586)

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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		1,141,599,806	1,087,456,590	54,143,216
746				
747 OPERATING EXPENSES				
748 OPERATION & MAINTENANCE		729,751,155	695,046,315	34,704,840
749 DEPRECIATION EXPENSE		137,793,504	131,814,550	5,978,954
750 AMORTIZATION OF LIMITED TERM PLANT		6,317,382	6,046,879	270,503
751 ACCRETION EXPENSE		231,983	221,856	10,127
752 TAXES OTHER THAN INCOME		33,365,702	31,085,951	2,279,751
753 REGULATORY DEBITS/CREDITS		167,068	0	167,068
754 TOTAL OPERATING EXPENSES		907,626,794	864,215,551	43,411,243
755				
756 BOOK-TAX ADJUSTMENT	L 754	0	0	0
757				
758 INCOME BEFORE TAX ADJUSTMENTS		233,973,012	223,241,039	10,731,973
759				
760 INCOME STATEMENT ADJUSTMENTS				
761 LONG TERM DEBT INTEREST EXPENSE	L 24	87,405,238	83,632,466	3,772,772
762 OTHER INTEREST EXPENSE	L 24	10,076,717	9,641,764	434,953
763 TOTAL INTEREST CHARGES		97,481,955	93,274,230	4,207,725
764				
765 NET OPERATING INCOME BEFORE STATE INCOME TAXES		136,491,057	129,966,809	6,524,247
766				
767 TOTAL STATE INCOME TAXES (ALLOWED)		(2,473,822)	(2,406,060)	(67,762)
768				
769 NET FEDERAL INCOME AFTER STATE INCOME TAXES		138,964,878	132,372,869	6,592,010
770				
771 FEDERAL TAX AT 35 PERCENT		48,637,707	46,330,504	2,307,203
772 ADD : FIN 48 ADJUSTMENT	L 771	(9,863,890)	(9,395,981)	(467,909)
773 PRIOR YEARS' TAX ADJUSTMENT	L 771	9,543,799	9,091,075	452,725
774				
775 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		48,317,617	46,025,597	2,292,019
776				
777 OTHER TAX ADJUSTMENTS				
778 ALLOWANCE FOR AFUDC	P101P	0	0	0
779 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
780 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(30,950,406)	(1,487,894)
781 SUM OF OTHER ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
782 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(63,638,468)	(60,876,200)	(2,762,269)
783				
784 TOTAL FEDERAL INCOME TAX		(15,320,851)	(14,850,602)	(470,249)

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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	136,491,057	129,966,809	6,524,247
788				
789 ALLOWANCE FOR AFUDC	P101P	0	0	0
790				
791 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
792 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(30,950,406)	(1,487,894)
793 TOTAL STATE INCOME TAX ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
794 ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0
795				
796 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(181,824,195)	(173,931,999)	(7,892,196)
797				
798 INCOME SUBJECT TO OREGON TAX		(45,333,138)	(43,965,190)	(1,367,949)
799				
800 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
801 BONUS DEPRECIATION ADJUSTMENT	P101P	(7,626,371)	(7,299,422)	(326,949)
802 FEDERAL NOL	L 750	0	0	0
803 TOTAL STATE TAXABLE INCOME - OREGON		(34,695,101)	(33,845,903)	(849,198)
804 APPORTIONMENT FACTOR (0.045454550)		0	0	0
805 POST APPORTIONMENT M ITEMS	L 757	0	0	0
806 TOTAL TAXABLE INCOME - OREGON		0	0	0
807				
808 OREGON TAX AT 6.6 PERCENT		0	0	0
809 LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810				
811 STATE INCOME TAX ALLOWED - OREGON		0	0	0
812 ADD: FIN 48 ADJUSTMENT	L 807	(90,233)	0	0
813 PRIOR YEARS' TAX ADJUSTMENT	L 808	107,860	0	0
814				
815 STATE INCOME TAX PAID - OREGON		0	0	0
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	136,491,057	129,966,809	6,524,247
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(149,385,895)	(142,981,592)	(6,404,303)
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 758	(32,438,300)	(30,950,406)	(1,487,894)
825 STATE INCOME TAX ADJUSTMENTS		(181,824,195)	(173,931,999)	(7,892,196)
826				
827 INCOME SUBJECT TO IDAHO TAX		(45,333,138)	(43,965,190)	(1,367,949)
828				
829 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
830 BONUS DEPRECIATION ADJUSTMENT	P101P	54,157,661	51,835,875	2,321,786
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		27,088,931	25,289,394	1,799,537
833				
834 IDAHO TAX AT 5.9 PERCENT		1,598,247	1,492,074	106,173
835 LESS: INVESTMENT TAX CREDIT	P101P	4,045,000	3,871,587	173,413
836				
837 STATE INCOME TAX ALLOWED - IDAHO		(2,446,753)	(2,379,513)	(67,240)
838 ADD: FIN 48 ADJUSTMENT	L 833	(1,774,567)	(1,656,681)	(117,886)
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	1,675,710	1,564,391	111,319
840 STATE INCOME TAX PAID - IDAHO		(2,545,611)	(2,471,803)	(73,807)
841				
842				
843 OTHER STATE INCOME TAX				
844 INCOME SUBJECT TO TAX		(45,333,138)	(43,965,190)	(1,367,949)
845				
846 IERCO TAXABLE INCOME	E10	18,264,408	17,418,708	845,700
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		(27,068,730)	(26,546,482)	(522,249)
850 POST APPORTIONMENT M ITEMS	L 757	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		(27,068,730)	(26,546,482)	(522,249)
852				
853 OTHER TAX AT 0.1 PERCENT		(27,069)	(26,546)	(522)
854 ADD: FIN 48 ADJUSTMENT	L 840	(30,078)	(29,205)	(872)
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(13,268)	(12,883)	(385)
856 OTHER STATES' INCOME TAX PAID		(70,414)	(68,635)	(1,779)

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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>
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION				
859 500-513 / TOTAL STEAM GENERATION	D10	296,984	284,282	12,702
860 HYDRAULIC POWER GENERATION				
861 535 / SUPERVISION & ENGINEERING	L 867	4,839,747	4,631,555	208,192
862 536 / WATER FOR POWER	E10	867,724	827,546	40,178
863 537 / HYDRAULIC EXPENSES	D10	6,397,582	6,123,952	273,630
864 538 / ELECTRIC EXPENSES	D10	1,402,035	1,342,069	59,966
865 539 / MISCELLANEOUS EXPENSES	D10	3,781,216	3,619,490	161,726
866 540 / RENTS	D10	0	0	0
867 TOTAL HYDRAULIC OPERATION EXPENSES		17,288,304	16,544,611	743,693
868 541 / SUPERVISION & ENGINEERING	L 873	97,681	93,503	4,178
869 542 / STRUCTURES	D10	819,437	784,389	35,048
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	362,418	346,917	15,501
871 544 / ELECTRIC PLANT	D10	1,461,086	1,398,594	62,492
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,501,084	1,436,881	64,203
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,241,706	4,060,284	181,422
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,530,010	20,604,895	925,115
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 880	668,939	640,328	28,611
877 548 / GENERATING EXPENSES	D10	2,391,546	2,289,257	102,289
878 549 / MISCELLANEOUS EXPENSES	D10	400,259	383,140	17,119
879 550 / RENTS	D10	0	0	0
880 TOTAL OTHER POWER OPER EXPENSES		3,460,744	3,312,725	148,019
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES	D10	202,136	193,490	8,646
884 553 / GENERATING & ELECTRIC PLANT	D10	69,885	66,896	2,989
885 554 / MISCELLANEOUS EXPENSES	D10	433,972	415,411	18,561
886 TOTAL OTHER POWER MAINT EXPENSES		705,993	675,797	30,196
887 TOTAL OTHER POWER GENERATION EXP		4,166,737	3,988,522	178,215
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	165	158	7
890	D10	3,286,975	3,146,388	140,587
891 TOTAL OTHER POWER SUPPLY EXPENSES		3,287,140	3,146,546	140,594
892				
893 TOTAL PRODUCTION EXPENSES		29,280,871	28,024,245	1,256,626
894				

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897	TRANSMISSION EXPENSES			
898	560 / SUPERVISION & ENGINEERING	L 140 2,193,793	2,099,783	94,010
899	561 / LOAD DISPATCHING	D12 2,729,039	2,612,316	116,723
900	562 / STATION EXPENSES	L 117 2,152,762	2,060,519	92,243
901	563 / OVERHEAD LINE EXPENSES	L 123+128+133 405,959	388,555	17,404
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	7,481,553	7,161,172	320,381
906	568 / SUPERVISION & ENGINEERING	L 140 81,017	77,545	3,472
907	569 / STRUCTURES	L 112 745,630	713,733	31,897
908	570 / STATION EQUIPMENT	L 117 1,814,736	1,736,977	77,759
909	571 / OVERHEAD LINES	L 123+128+133 724,448	693,390	31,058
910	573 / MISCELLANEOUS PLANT	L 140 0	0	0
911	TOTAL TRANSMISSION MAINTENANCE	3,365,831	3,221,645	144,186
912	TOTAL TRANSMISSION EXPENSES	10,847,384	10,382,817	464,567
913				
914	DISTRIBUTION EXPENSES			
915	580 / SUPERVISION & ENGINEERING	L 158 3,300,981	3,158,921	142,060
916	581 / LOAD DISPATCHING	D60 3,495,366	3,355,650	139,716
917	582 / STATION EXPENSES	L 147 963,496	929,335	34,161
918	583 / OVERHEAD LINE EXPENSES	L 148+149 2,770,351	2,567,357	202,994
919	584 / UNDERGROUND LINE EXPENSES	L 150+151 1,213,972	1,197,036	16,936
920	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156 56,265	53,685	2,580
921	586 / METER EXPENSES	L 154 3,400,673	3,283,306	117,367
922	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155 652,533	602,809	49,724
923	588 / MISCELLANEOUS EXPENSES	L 550 3,778,399	3,586,405	191,994
924	589 / RENTS	L 158 1,249	1,195	54
925	TOTAL DISTRIBUTION OPERATION	19,633,285	18,735,699	897,586

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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	5,755	5,507	248
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,327,317	2,244,802	82,515
932 593 / OVERHEAD LINES	L 148+149	5,074,946	4,703,085	371,861
933 594 / UNDERGROUND LINES	L 150+151	574,458	566,444	8,014
934 595 / LINE TRANSFORMERS	L 152	12,376	11,881	495
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	327,060	312,065	14,995
936 597 / METERS	L 154	717,085	692,336	24,749
937 598 / MISCELLANEOUS PLANT	L 158	272,931	261,185	11,746
938 TOTAL DISTRIBUTION MAINTENANCE		9,311,928	8,797,306	514,622
939 TOTAL DISTRIBUTION EXPENSES		28,945,213	27,533,006	1,412,207
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	551,874	522,509	29,365
943 902 / METER READING	CW902	1,007,982	789,269	218,713
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,285,173	8,956,183	328,990
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		10,845,029	10,267,960	577,069
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	667,052	644,685	22,367
951 908 / CUSTOMER ASSISTANCE	L 564	4,450,916	4,301,674	149,242
952 909 / INFORMATION & INSTRUCTIONAL	L 565	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	291,190	281,426	9,764
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,409,158	5,227,786	181,372
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 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	46,632,653	44,505,712	2,126,941
963 921 / OFFICE SUPPLIES	PTDCAS	238,014	227,158	10,856
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	298,485	285,689	12,796
969 TOTAL ACCOUNT 924				
970				
971 925 / INJURIES & DAMAGES	LABOR	131,844	125,834	6,010
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	226,562	216,228	10,334
987 931 / RENTS	L 172	0	0	0
988 935 / GENERAL PLANT MAINTENANCE	P3908	1,218,289	1,166,060	52,229
989 TOTAL ADMIN & GENERAL EXPENSES		48,745,847	46,526,681	2,219,166
990 TOTAL OPER & MAINT EXPENSES		134,073,502	127,962,494	6,111,008
991				
992 TOTAL LABOR - RATIO (%)		1	0.9544	0.0456

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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	2,377,083.0	2,275,413.0	101,670.0
997 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,377,083.0	2,275,413.0	101,670.0
998 RETAIL TRANSMISSION	D12	2,377,083.0	2,275,413.0	101,670.0
999 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,253,312.0	2,163,243.0	90,069.0
1000				
1001 ENERGY RELATED MWH				
1002 GENERATION LEVEL (PSP)	E10	15,489,954.0	14,772,720.0	717,234.0
1003 RETAIL MWH AT GENERATION LVL	E100	15,489,954.0	14,772,720.0	717,234.0
1004 CUSTOMER LEVEL	E99	14,273,330.0	13,607,494.0	665,836.0
1005				
1006 CUSTOMER RELATED FACTORS				
1007 369-DIRECT ASSIGNMENT	DA369	59,170,980	56,301,024	2,869,956
1008 370-METER INVESTMENT	ACCT370	83,762,481	80,871,585	2,890,896
1009 902-CUSTOMER WEIGHTED	CW902	1,649,267	1,291,407	357,860
1010 903-CUSTOMER WEIGHTED	CW903	14,631,723	14,113,295	518,428
1011 904-CUSTOMER WEIGHTED	CW904	4,206,222	3,962,954	243,268
1012 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	529,044	510,307	18,738

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8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013 *** TABLE 14 - ALLOCATION FACTORS ***				
1014				
1015 DIRECT ASSIGNMENTS				
1016 252-CUSTOMER ADVANCES	DA252	5,103,651	5,099,556	4,095
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	5,947,972	5,814,679	133,293
1025 361-STRUCTURES & IMPROVEMENTS	ACCT361	36,984,367	35,010,075	1,974,292
1026 362-STATION EQUIPMENT	ACCT362	222,356,863	214,473,221	7,883,642
1027 364-POLES, TOWERS & FIXTURES	DA364	250,644,425	231,532,161	19,112,264
1028 365-OVERHEAD CONDUCTORS & DEVICES	DA365	130,357,341	121,552,161	8,805,180
1029 366-UNDERGROUND CONDUIT	DA366	48,553,123	47,869,877	683,246
1030 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	233,668,557	230,414,665	3,253,892
1031 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,977,138	2,750,274	226,864
1032 373-STREET LIGHTING SYSTEMS	DA373	4,557,697	4,348,732	208,965
1033 451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,089,617	4,006,858	82,758
1034 454-REVENUE - FACILITIES CHARGE	DA454	7,687,707	7,293,399	394,308
1035 908-OTHER CUSTOMER ASSISTANCE	DA908	7,257,965	7,017,891	240,074
1036 440-RETAIL SALES REVENUE	RETREV	1,047,510,306	997,528,298	49,982,008
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	231,983	221,856	10,127
1040 403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	720,272	689,203	31,069
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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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 14 - ALLOCATION FACTORS ***				
INTERNALLY DEVELOPED ALLOCATION FACTORS				
PLANT - PROD,TRANS&DIST	PTD	5,128,102,190	4,908,256,014	219,846,176
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	85,327,655	81,435,813	3,891,842
PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,433,742,809	2,330,813,233	102,929,576
PLANT - GEN PLT (390,391,397&398)	P3908	223,904,654	214,305,667	9,598,986
PLANT - PROD,TRANS,DIST&GEN	P101P	5,484,031,997	5,248,926,802	235,105,195
O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	585,592,856	558,505,043	27,087,813
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	85,327,655	81,435,813	3,891,842
LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	133,643,173	127,550,972	6,092,201
REV - RETAIL, RESALE & WHEELING	FMREV	1,094,886,712	1,042,672,683	52,214,029
O&M - ALL EXCEPT FUEL	O&M M	579,272,420	551,514,339	27,758,081
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	830,133,326	794,617,988	35,515,338
O&M - TOTAL (NOT USED)	OM401	729,751,155	695,046,315	34,704,840

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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%	95.72%	4.28%
1063 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.72%	4.28%
1064 RETAIL TRANSMISSION	D12	100.00%	95.72%	4.28%
1065 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.00%	4.00%
1066				
1067 ENERGY RELATED MWH				
1068 GENERATION LEVEL (PSP)	E10	100.00%	95.37%	4.63%
1069 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.37%	4.63%
1070 CUSTOMER LEVEL	E99	100.00%	95.34%	4.66%
1071				
1072 CUSTOMER RELATED FACTORS				
1073 369-DIRECT ASSIGNMENT	DA369	100.00%	95.15%	4.85%
1074 370-METER INVESTMENT	ACCT370	100.00%	96.55%	3.45%
1075 902-CUSTOMER WEIGHTED	CW902	100.00%	78.30%	21.70%
1076 903-CUSTOMER WEIGHTED	CW903	100.00%	96.46%	3.54%
1077 904-CUSTOMER WEIGHTED	CW904	100.00%	94.22%	5.78%
1078 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.46%	3.54%

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1079 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1080				
1081 DIRECT ASSIGNMENTS				
1082 252-CUSTOMER ADVANCES	DA252	100.00%	99.92%	0.08%
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%	97.76%	2.24%
1091 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	94.66%	5.34%
1092 362-STATION EQUIPMENT	ACCT362	100.00%	96.45%	3.55%
1093 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1094 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.25%	6.75%
1095 366-UNDERGROUND CONDUIT	DA366	100.00%	98.59%	1.41%
1096 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.61%	1.39%
1097 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	92.38%	7.62%
1098 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.42%	4.58%
1099 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.98%	2.02%
1100 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.87%	5.13%
1101 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.69%	3.31%
1102 440-RETAIL SALES REVENUE	RETREV	100.00%	95.23%	4.77%
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, 2016

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
INTERNALLY DEVELOPED ALLOCATION FACTORS				
PLANT - PROD,TRANS&DIST	PTD	100.00%	95.71%	4.29%
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.44%	4.56%
PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.77%	4.23%
PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.71%	4.29%
PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.71%	4.29%
O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.37%	4.63%
LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.44%	4.56%
LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.44%	4.56%
REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.23%	4.77%
O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.21%	4.79%
PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.72%	4.28%
O&M - TOTAL (NOT USED)	OM401	100.00%	95.24%	4.76%

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

MARCH 2017

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

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IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION A

**JANUARY - DECEMBER 2016
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,145,993,172	0	1,145,993,172	(98,482,867)	1,047,510,305
Sales for Resale	0	0	0	0	0
Opportunity Sales	25,204,985	0	25,204,985	14,483,715	39,688,700
Other Operating Revenues	84,100,642	(29,699,842)	54,400,801	0	54,400,801
Total Operating Revenue	1,255,298,799	(29,699,842)	1,225,598,958	(83,999,152)	1,141,599,806
OPERATING EXPENSES					
Operation & Maintenance Expense	801,502,839	19,694,479	821,197,318	(91,446,163)	729,751,155
Depreciation Expense	135,768,856	0	135,768,856	2,024,648	137,793,504
Amortization Expense	6,600,188	49,267	6,649,455	(332,073)	6,317,382
Accretion Expense	231,983	0	231,983	0	231,983
Taxes Other Than Income Taxes	32,823,312	0	32,823,312	542,390	33,365,702
Regulatory Debits/Credits	1,242,422	0	1,242,422	(1,075,354)	167,068
Provision for Deferred Income Taxes	31,909,741	3,190,951	35,100,691	(598,538)	34,502,153
Investment Tax Credit Adjustment	304,915	0	304,915	0	304,915
Federal Income Tax	(98,623)	(17,884,651)	(17,983,274)	2,662,423	(15,320,851)
State Income Taxes	3,666,384	(6,767,957)	(3,101,573)	485,548	(2,616,024)
Total Operating Expenses	1,013,952,017	(1,717,911)	1,012,234,106	(87,737,120)	924,496,987
OPERATING NET INCOME	241,346,782	(27,981,931)	213,364,851	3,737,968	217,102,819
Add: IERCO Operating Income	7,993,526	0	7,993,526	0	7,993,526
CONSOLIDATED OPERATING INCOME	249,340,308	(27,981,931)	221,358,377	3,737,968	225,096,345
RATE OF RETURN EARNED	7.812%		6.996%		7.124%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	53,271,854	0	53,271,854	(3,289,846)	49,982,008
Sales for Resale	0	0	0	0	0
Opportunity Sales	1,176,057	0	1,176,057	661,656	1,837,713
Other Operating Revenues	4,613,177	(2,273,242)	2,339,934	(16,439)	2,323,495
Total Operating Revenue	59,061,088	(2,273,242)	56,787,845	(2,644,629)	54,143,216
OPERATING EXPENSES					
Operation & Maintenance Expense	42,151,872	(2,254,951)	39,896,921	(5,192,081)	34,704,840
Depreciation Expense	5,936,079	0	5,936,079	42,876	5,978,954
Amortization Expense	285,073	2,128	287,200	(16,698)	270,503
Accretion Expense	10,127	0	10,127	0	10,127
Taxes Other Than Income Taxes	2,317,483	0	2,317,483	(37,732)	2,279,751
Regulatory Debits/Credits	167,068	0	167,068	0	167,068
Provision for Deferred Income Taxes	1,299,323	154,007	1,453,330	51,643	1,504,973
Investment Tax Credit Adjustment	13,172	0	13,172	(100)	13,072
Federal Income Tax	(989,650)	(263,445)	(1,253,095)	782,846	(470,249)
State Income Taxes	12,686	(224,022)	(211,335)	135,749	(75,586)
Total Operating Expenses	51,203,233	(2,586,284)	48,616,949	(4,233,496)	44,383,453
OPERATING NET INCOME	7,857,855	313,042	8,170,896	1,588,867	9,759,763
Add: IERCO Operating Income	372,976	0	372,976	(2,850)	370,126
CONSOLIDATED OPERATING INCOME	8,230,830	313,042	8,543,872	1,586,017	10,129,889
RATE OF RETURN EARNED	5.917%		6.207%		7.427%
IMPLIED RETURN ON EQUITY	6.530%		7.075%		9.360%

COST OF CAPITAL - DEC 31, 2016

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	9.900%	5.285%
Total	100.000%		7.715%

**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	\$189,169	\$48,974	\$11,918	\$128,277
DSM Rider Removal	(\$2,462,482)	(\$637,515)	(\$155,136)	(\$1,669,830)
Allocator Impacts	\$71	\$18	\$4	\$48
Total	(\$2,273,242)	(\$588,523)	(\$143,214)	(\$1,541,505)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$0	\$0	\$0	\$0
DSM Rider Removal	(\$2,462,482)	(\$637,515)	(\$155,136)	(\$1,669,830)
Employee Incentive	(\$813,670)	(\$210,652)	(\$51,261)	(\$551,757)
Other O&M - Account #416	\$181,353	\$46,951	\$11,425	\$122,977
CSPP Adjustment	\$1,106,368	\$286,429	\$69,701	\$750,237
Advertising	(\$11,890)	(\$3,078)	(\$749)	(\$8,063)
Allocator Impacts	(\$254,629)	(\$65,921)	(\$16,042)	(\$172,666)
Total	(\$2,254,951)	(\$583,787)	(\$142,062)	(\$1,529,102)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$2,128	\$551	\$134	\$1,443
Allocator Impacts	(\$0)	(\$0)	(\$0)	(\$0)
Total	\$2,128	\$551	\$134	\$1,443
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$242,251	\$62,717	\$15,262	\$164,272
Allocator Impacts	(\$8,002)	(\$2,072)	(\$504)	(\$5,426)
Total	\$234,249	\$60,645	\$14,758	\$158,846
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$35,018	\$9,066	\$2,206	\$23,746
Allocator Impacts	(\$652,666)	(\$168,970)	(\$41,118)	(\$442,579)
Total	(\$617,648)	(\$159,904)	(\$38,912)	(\$418,833)
NET TOTAL	(\$872,316)	(\$225,835)	(\$54,956)	(\$591,525)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$3,289,846)	(\$1,082,414)	(\$207,260)	(\$2,000,172)
Normalized Opportunity	\$661,656	\$217,696	\$41,684	\$402,276
Allocator Impacts	(\$16,439)	(\$5,409)	(\$1,036)	(\$9,995)
Total	(\$2,644,629)	(\$870,127)	(\$166,612)	(\$1,607,891)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$11,716	\$3,855	\$738	\$7,123
Annualized P/R Related Adj	\$426	\$140	\$27	\$259
Removal of #557 Amortization	(\$2,501,807)	(\$823,136)	(\$157,614)	(\$1,521,057)
Normalized Power Supply	(\$2,481,709)	(\$816,523)	(\$156,348)	(\$1,508,838)
Revenue Sensitive Adj	(\$13,159)	(\$4,330)	(\$829)	(\$8,000)
Allocator Impacts	(\$207,548)	(\$68,287)	(\$13,075)	(\$126,185)
Total	(\$5,192,081)	(\$1,708,281)	(\$327,101)	(\$3,156,699)
Depreciation Expense				
Annualizing Adj	\$88,522	\$29,125	\$5,577	\$53,820
Allocator Impacts	(\$45,646)	(\$15,018)	(\$2,876)	(\$27,752)
Total	\$42,876	\$14,107	\$2,701	\$26,068
Amortization Expense				
Annualizing Adjustment	(\$14,343)	(\$4,719)	(\$904)	(\$8,720)
Allocator Impacts	(\$2,355)	(\$775)	(\$148)	(\$1,432)
Total	(\$16,698)	(\$5,494)	(\$1,052)	(\$10,152)
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$21,708	\$7,142	\$1,368	\$13,198
Revenue Sensitive Adj	(\$50,170)	(\$16,507)	(\$3,161)	(\$30,503)
Allocator Impacts	(\$9,270)	(\$3,050)	(\$584)	(\$5,636)
Total	(\$37,732)	(\$12,414)	(\$2,377)	(\$22,940)
Interest Expense				
Long-Term Synchronization	(\$4,763)	(\$1,567)	(\$300)	(\$2,896)
Allocator Impacts	(\$32,924)	(\$10,832)	(\$2,074)	(\$20,017)
Total	(\$37,687)	(\$12,400)	(\$2,374)	(\$22,913)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$71,056	\$23,379	\$4,477	\$43,201
Allocator Impacts	(\$272,511)	(\$89,661)	(\$17,168)	(\$165,682)
Total	(\$201,455)	(\$66,282)	(\$12,692)	(\$122,481)
NET TOTAL	\$2,395,238	\$788,073	\$150,900	\$1,456,265

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$33,754,061)	(\$2,462,482)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$4,054,219	\$189,169
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$71
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$29,699,842)	(\$2,273,242)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$98,482,867)	(\$3,289,846)
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	\$14,483,715	\$661,656
Ordered Sales Normalization		
Allocator Impacts	\$0	(\$16,439)
TOTAL TYPE II ADJUSTMENTS	(\$83,999,152)	(\$2,644,629)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	\$43,840,810	\$0
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$259,579)	(\$11,890)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$33,754,061)	(\$2,462,482)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$23,743,797	\$1,106,368
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$17,763,196)	(\$813,670)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$254,629)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$3,886,708	\$181,353
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	\$19,694,480	(\$2,254,951)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$53,187,414)	(\$2,481,709)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$38,510,643)	(\$2,501,807)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$13,159)	(\$13,159)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$255,763	\$11,716
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$9,290	\$426
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	(\$207,548)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$91,446,163)	(\$5,192,081)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2016

	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	\$2,024,648	\$88,522
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts	\$0	(\$45,646)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$2,024,648	\$42,876

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$0)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$49,267	\$2,128
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$49,267	\$2,128

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$332,073)	(\$14,343)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	(\$2,355)
TOTAL TYPE II ADJUSTMENTS	(\$332,073)	(\$16,698)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr style="border-top: 1px dashed black;"/>		
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, 2016

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$50,170)	(\$50,170)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$465,242	\$21,708
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$127,318	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	(\$9,270)
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$542,390	(\$37,732)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$3,190,951	\$129,931
Allocator Impacts Effect of Other Allocators	\$0	\$24,075
TOTAL TYPE I ADJUSTMENTS	\$3,190,951	\$154,007

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$598,538)	(\$24,782)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	\$76,425
TOTAL TYPE II ADJUSTMENTS	(\$598,538)	\$51,643

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Investment Tax Credit Implications	\$0	\$0
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$100)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$100)

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$5,558,265	\$242,251
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$8,002)
TOTAL TYPE I ADJUSTMENTS	\$5,558,265	\$234,249

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$109,495)	(\$4,763)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	(\$32,924)
TOTAL TYPE II ADJUSTMENTS	(\$109,495)	(\$37,687)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$913,103	\$35,018
Allocator Impacts	\$0	(\$652,666)
TOTAL TYPE I ADJUSTMENTS	\$913,103	(\$617,648)

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$1,695,575	\$71,056
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	(\$272,511)
TOTAL TYPE II ADJUSTMENTS	\$1,695,575	(\$201,455)

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$2,850)
Effect of Allocators		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$2,850)

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	5,541,577,342	0	5,541,577,342	0	5,541,577,342
Less: Accumulated Depreciation	2,109,795,783	0	2,109,795,783	1,012,326	2,110,808,109
Amortization of Other Utility Plant	27,244,259	0	27,244,259	(166,036)	27,078,223
Net Electric Plant in Service	3,404,537,301	0	3,404,537,301	(846,290)	3,403,691,011
Less: Customer Advances	5,103,651	0	5,103,651	0	5,103,651
Accumulated Deferred Income Taxes	475,852,022	0	475,852,022	(299,269)	475,552,753
Net Electric Plant Investment	2,923,581,628	0	2,923,581,628	(547,021)	2,923,034,607
Add: Fuel Inventory	61,855,630	(28,650,771)	33,204,859	0	33,204,859
Materials and Supplies	58,099,867	0	58,099,867	0	58,099,867
Prepaid Items	0	0	0	0	0
Working Cash Allowance	32,060,114	787,779	32,847,893	(3,657,847)	29,190,046
Conservation & Other Deferred Programs	32,628,573	0	32,628,573	0	32,628,573
Net Electric Rate Base	3,108,225,811	(27,862,992)	3,080,362,820	(4,204,868)	3,076,157,952
IERCO Rate Base	83,606,078	0	83,606,078	0	83,606,078
Total Combined Rate Base	3,191,831,889	(27,862,992)	3,163,968,898	(4,204,868)	3,159,764,030

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	239,381,914	0	239,381,914	(1,812,698)	237,569,216
Less: Accumulated Depreciation	93,155,218	0	93,155,218	(640,279)	92,514,939
Amortization of Other Utility Plant	1,176,633	0	1,176,633	(17,952)	1,158,681
Net Electric Plant in Service	145,050,064	0	145,050,064	(1,154,467)	143,895,597
Less: Customer Advances	4,095	0	4,095	0	4,095
Accumulated Deferred Income Taxes	20,522,005	46,758	20,568,763	(171,277)	20,397,485
Net Electric Plant Investment	124,523,964	(46,758)	124,477,206	(983,190)	123,494,016
Add: Fuel Inventory	2,886,165	(1,336,836)	1,549,329	(11,838)	1,537,490
Materials and Supplies	2,509,778	0	2,509,778	(17,375)	2,492,403
Prepaid Items	0	0	0	0	0
Working Cash Allowance	1,686,075	(90,198)	1,595,877	(207,683)	1,388,194
Conservation & Other Deferred Programs	3,605,399	0	3,605,399	(212)	3,605,187
Net Electric Rate Base	135,211,381	(1,473,792)	133,737,588	(1,220,298)	132,517,290
IERCO Rate Base	3,901,034	0	3,901,034	(29,808)	3,871,227
Total Combined Rate Base	139,112,415	(1,473,792)	137,638,623	(1,250,106)	136,388,517

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2016

	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	(\$1,812,698)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$1,812,698)

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2016

	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	\$1,012,326	\$44,698
Half the Depreciation Expense Adj		
Resulting From Annualized December		
Costs Compared to Actual		
Allocator Impacts	\$0	(\$684,977)
TOTAL TYPE II ADJUSTMENTS	\$1,012,326	(\$640,279)

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$166,036)	(\$7,171)
Half the Annualizing Expense Adjustment		
Resulting From Annualized December		
Costs Compared to Actual		
Allocator Impacts	\$0	(\$10,781)
TOTAL TYPE II ADJUSTMENTS	(\$166,036)	(\$17,952)

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$46,758
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$46,758

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$299,269)	(\$12,936)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	(\$158,341)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$299,269)	(\$171,277)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment Commission-Ordered Adjustment To Allowed Inventory	(\$28,650,771)	(\$1,336,836)
Allocator Impacts Effect of Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$28,650,771)	(\$1,336,836)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$11,838)
TOTAL TYPE II ADJUSTMENTS	\$0	(\$11,838)

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$17,375)
 TOTAL TYPE II ADJUSTMENTS	 \$0	 (\$17,375)

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2016

	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, 2016

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	\$787,779	\$41,430
Allocator Impacts Effect of Allocators	\$0	(\$131,628)
TOTAL TYPE I ADJUSTMENTS	\$787,779	(\$90,198)

TYPE II ADJUSTMENTS		
Change in O&M Expenses Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base	(\$3,657,847)	(\$177,712)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	(\$29,971)
TOTAL TYPE II ADJUSTMENTS	(\$3,657,847)	(\$207,683)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2016

	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	(\$212)
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	(\$212)

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2016

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	(\$29,808)
 TOTAL TYPE II ADJUSTMENTS	 \$0	 (\$29,808)

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**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, 2016**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	239,381.9
Less: Accum Prov for Depreciation	93,155.2
Amort of Other Utility Plant	1,176.6
Net Electric Plant-in-Service	145,050.1
Less: Cust Advances for Construction	4.1
Accumulated Deferred Income Taxes	20,568.8
Add: Fuel Inventory	1,549.3
Materials & Supplies	2,509.8
Prepayments	0.0
Working Cash Allowance	1,595.9
Net Electric Rate Base	130,132.2
Add: Conservation & Deferred Programs	3,605.4
IERCO Rate Base	3,901.0
Total Combined Rate Base	137,638.6

Development of Net Income

Operation Revenues	56,787.8
Operating Expenses	
Operation & Maintenance Expenses	39,896.9
Depreciation Expense	5,936.1
Amortization Expense	287.2
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,317.5
Regulatory Debits/Credits	167.1
Deferred Income Taxes	1,453.3
Investment Tax Credits Adj - Net	13.2
Federal Income Taxes	(1,253.1)
State Income Taxes	(211.3)
Total Operating Expenses	48,616.9
Operating Income	8,170.9
Add: IERCO Operating Income	373.0

Total Operating Income	8,543.9
Rate of Return Earned - Percent	6.207%

IDAHO POWER COMPANY

2016 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**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, 2016**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	237,569.2
Less: Accum Prov for Depreciation	92,514.9
Amort of Other Utility Plant	1,158.7
Net Electric Plant-in-Service	143,895.6
Less: Cust Advances for Construction	4.1
Accumulated Deferred Income Taxes	20,397.5
Add: Fuel Inventory	1,537.5
Materials & Supplies	2,492.4
Prepayments	0.0
Working Cash Allowance	1,388.2
Net Electric Rate Base	128,912.1
Add: Conservation & Deferred Programs	3,605.2
IERCO Rate Base	3,871.2
Total Combined Rate Base	136,388.5

Development of Net Income

Operation Revenues	54,143.2
Operating Expenses	
Operation & Maintenance Expenses	34,704.8
Depreciation Expense	5,979.0
Amortization Expense	270.5
Accretion Expense	10.1
Taxes Other Than Income Taxes	2,279.8
Regulatory Debits/Credits	167.1
Deferred Income Taxes	1,505.0
Investment Tax Credits Adj - Net	13.1
Federal Income Taxes	(470.2)
State Income Taxes	(75.6)
Total Operating Expenses	44,383.5
Operating Income	9,759.8
Add: IERCO Operating Income	370.1

Total Operating Income	10,129.9
Rate of Return Earned - Percent	7.427%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2016 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

MARCH 2017

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	(\$1,812,698) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$1,812,698) (D)

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$239,381,914	\$239,381,914	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$239,381,914	\$237,569,216	(\$1,812,698)

**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	4.42%	\$1,012,326	\$44,698
Allocator Impacts		\$0	(\$684,977) (C)
TOTAL TYPE II ADJUSTMENTS		\$1,012,326	(\$640,279) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$93,155,218	\$93,155,218	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$93,155,218	\$92,514,939	(\$640,279)

**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	4.32%	(\$166,036)	(\$7,171)
Allocator Impacts		\$0	(\$10,781) (C)
TOTAL TYPE II ADJUSTMENTS		(\$166,036)	(\$17,952) (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,176,633	\$1,176,633	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
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\$1,176,633

\$1,158,681

(\$17,952)

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
	\$4,095	\$4,095	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$4,095	\$4,095	\$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	4.31%	\$0	\$0
Allocator Impacts		\$0	\$46,758 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$46,758 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.32%	(\$299,269)	(\$12,936)
Allocator Impacts		\$0	(\$158,341) (C)
TOTAL TYPE II ADJUSTMENTS		(\$299,269)	(\$171,277) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$20,522,005	\$20,568,763	\$46,758

(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
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\$20,568,763

\$20,397,485

(\$171,277)

**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	4.67%	(\$28,650,771)	(\$1,336,836)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$28,650,771)	(\$1,336,836) (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$11,838) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$11,838) (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,886,165	\$1,549,329	(\$1,336,836)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
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\$1,549,329

\$1,537,490

(\$11,838)

**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	(\$17,375) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$17,375) (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$2,509,778	\$2,509,778	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$2,509,778	\$2,492,403	(\$17,375)

**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

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

(C) Effect of Other Allocators

(D)	OREGON PREPAID BEFORE TYPE II ADJ	OREGON PREPAID AFTER TYPE II ADJ	DIFFERENCE
	\$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	5.26%	\$787,779	\$41,430
Allocator Impacts		\$0	(\$131,628) (A)
TOTAL TYPE I ADJUSTMENTS		\$787,779	(\$90,198) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.86%	(\$3,657,847)	(\$177,712)
Allocator Impacts		\$0	(\$29,971) (C)
TOTAL TYPE II ADJUSTMENTS		(\$3,657,847)	(\$207,683) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,686,075	\$1,595,877	(\$90,198)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
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\$1,595,877

\$1,388,194

(\$207,683)

**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	(\$212) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$212) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$3,605,399	\$3,605,399	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$3,605,399	\$3,605,187	(\$212)

**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	(\$29,808) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$29,808) (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$3,901,034	\$3,901,034	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
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\$3,901,034

\$3,871,227

(\$29,808)

OPERATING REVENUES

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	1,092,721,318	0	1,092,721,318	(95,193,021)	997,528,297
OPUC	53,271,854	0	53,271,854	(3,289,846)	49,982,008
SUBTOTAL	1,145,993,172	0	1,145,993,172	(98,482,867)	1,047,510,305
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
 Total Firm Energy Sales	 1,145,993,172	 0	 1,145,993,172	 (98,482,867)	 1,047,510,305
 OPPORTUNITY SALES	 25,204,985	 0	 25,204,985	 14,483,715	 39,688,700
 TOTAL SALES OF ELECTRICITY	 1,171,198,157	 0	 1,171,198,157	 (83,999,152)	 1,087,199,005

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2016**

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	4,054,219	4,054,219	0	4,054,219
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,089,617	0	4,089,617	0	4,089,617
454 - Rents from Electric Property					
Substation Equipment	2,799,683	0	2,799,683	0	2,799,683
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	244,756	0	244,756	0	244,756
Cogeneration	1,108,042	0	1,108,042	0	1,108,042
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,360,488	0	1,360,488	0	1,360,488
Facilities Charges	7,687,707	0	7,687,707	0	7,687,707
Other Rentals	595,468	0	595,468	0	595,468
Miscellaneous	46,876	0	46,876	0	46,876
Total Account 454	14,260,349	0	14,260,349	0	14,260,349
456 - Other Electric Revenues					
Transmission for Others - Network	9,449,048	0	9,449,048	0	9,449,048
Transmission - Network Dist Facilities	810,655	0	810,655	0	810,655
Transmission - Point-to-Point & Other	21,231,094	0	21,231,094	0	21,231,094
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	33,754,061	(33,754,061)	0	0	0
Standby Service Charge	499,412	0	499,412	0	499,412
Sierra Pacific Usage Charge	0	0	0	0	0
Antelope	0	0	0	0	0
Miscellaneous	6,407	0	6,407	0	6,407
Total Account 456	65,750,677	(33,754,061)	31,996,616	0	31,996,616
TOTAL OTHER OPERATING REVENUE	84,100,642	(29,699,842)	54,400,801	0	54,400,801
TOTAL OPERATING REVENUES	1,255,298,799	(29,699,842)	1,225,598,958	(83,999,152)	1,141,599,806

**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	(\$33,754,061)	(\$2,462,482)
Other Revenue - Acct #415	Allocate over E10	\$4,054,219	\$189,169
Allocator Impacts		\$0	\$71 (A)
TOTAL TYPE I ADJUSTMENTS		(\$29,699,842)	(\$2,273,242) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$59,061,088	\$56,787,845	(\$2,273,242)

**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	(\$98,482,867)	(\$3,289,846)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$14,483,715	\$661,656
Allocator Impacts		\$0	(\$16,439)
TOTAL TYPE II ADJUSTMENTS		(\$83,999,152)	(\$2,644,629) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$56,787,845	\$54,143,216	(\$2,644,629)

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION OPERATION					
500 / SUPERVISION & ENGINEERING	1,158,861	(38,531)	1,120,330	555	1,120,885
501 / FUEL	137,688,753	0	137,688,753	(54,369,323)	83,319,430
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	8,971,192	0	8,971,192	0	8,971,192
TOTAL ACCOUNT 502	8,971,192	0	8,971,192	0	8,971,192
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,466,072	0	1,466,072	0	1,466,072
TOTAL ACCOUNT 505	1,466,072	0	1,466,072	0	1,466,072
506 / MISCELLANEOUS EXPENSES	9,097,246	(816)	9,096,430	12	9,096,442
507 / RENTS	206,742	0	206,742	0	206,742
TOTAL STEAM OPERATION EXPENSES	158,588,866	(39,347)	158,549,519	(54,368,756)	104,180,763
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	100,102	0	100,102	0	100,102
511 / STRUCTURES	528,121	0	528,121	0	528,121
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	14,263,344	0	14,263,344	0	14,263,344
TOTAL ACCOUNT 512	14,263,344	0	14,263,344	0	14,263,344
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	5,150,575	0	5,150,575	0	5,150,575
TOTAL ACCOUNT 513	5,150,575	0	5,150,575	0	5,150,575
514 / MISCELLANEOUS STEAM PLANT	6,435,348	0	6,435,348	0	6,435,348
TOTAL STEAM MAINTENANCE EXPENSES	26,477,490	0	26,477,490	0	26,477,490
TOTAL STEAM GENERATION EXPENSES	185,066,356	(39,347)	185,027,009	(54,368,756)	130,658,253

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	5,676,404	(641,211)	5,035,193	9,232	5,044,425
536 / WATER FOR POWER					
WATER LEASE	0	(114,963)	(114,963)	0	(114,963)
OTHER	6,025,791	0	6,025,791	1,655	6,027,446
TOTAL ACCOUNT 536	6,025,791	(114,963)	5,910,828	1,655	5,912,483
537 / HYDRAULIC EXPENSES	14,667,285	(847,606)	13,819,679	12,204	13,831,883
538 / ELECTRIC EXPENSES					
LABOR	1,402,035	(185,754)	1,216,281	2,675	1,218,956
OTHER	294,908	0	294,908	0	294,908
TOTAL ACCOUNT 538	1,696,943	(185,754)	1,511,189	2,675	1,513,864
539 / MISCELLANEOUS EXPENSES	5,699,628	(500,968)	5,198,660	7,213	5,205,873
540 / RENTS	235,365	0	235,365	0	235,365
TOTAL HYDRAULIC OPERATION EXPENSES	34,001,416	(2,290,502)	31,710,914	32,979	31,743,893
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	116,729	(12,942)	103,787	186	103,973
542 / STRUCTURES	1,218,450	(108,566)	1,109,884	1,563	1,111,447
543 / RESERVOIRS, DAMS & WATERWAYS	658,337	(48,016)	610,321	691	611,012
544 / ELECTRIC PLANT					
LABOR	1,461,086	(193,577)	1,267,509	2,787	1,270,296
OTHER	736,844	0	736,844	0	736,844
TOTAL ACCOUNT 544	2,197,930	(193,577)	2,004,353	2,787	2,007,140
545 / MISCELLANEOUS HYDRAULIC PLANT	2,345,337	(198,876)	2,146,461	2,864	2,149,325
TOTAL HYDRAULIC MAINTENANCE EXPENSES	6,536,783	(561,977)	5,974,806	8,091	5,982,897
TOTAL HYDRAULIC GENERATION EXPENSES	40,538,199	(2,852,479)	37,685,720	41,070	37,726,790

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OTHER POWER GENERATION OPERATION					
546 / SUPERVISION & ENGINEERING	738,484	(88,627)	649,857	1,276	651,133
547 / FUEL					
SALMON DIESEL	4,472	0	4,472	0	4,472
OTHER	41,797,779	0	41,797,779	19,444,571	61,242,350
TOTAL ACCOUNT 547	41,802,251	0	41,802,251	19,444,571	61,246,822
548 / GENERATING EXPENSES					
LABOR	2,391,546	(316,852)	2,074,694	4,562	2,079,256
OTHER	1,763,965	0	1,763,965	0	1,763,965
TOTAL ACCOUNT 548	4,155,511	(316,852)	3,838,659	4,562	3,843,221
549 / MISCELLANEOUS EXPENSES	807,061	(53,030)	754,031	764	754,795
550 / RENTS	0	0	0	0	0
TOTAL OTHER POWER OPER EXPENSES	47,503,307	(458,509)	47,044,798	19,451,173	66,495,971
MAINTENANCE					
551 / SUPERVISION & ENGINEERING	0	0	0	0	0
552 / STRUCTURES	400,817	(26,781)	374,036	386	374,422
553 / GENERATING & ELECTRIC PLANT					
LABOR	69,885	(9,259)	60,626	133	60,759
OTHER	57,103	0	57,103	0	57,103
TOTAL ACCOUNT 553	126,988	(9,259)	117,729	133	117,862
554 / MISCELLANEOUS EXPENSES	2,764,692	(57,496)	2,707,196	828	2,708,024
TOTAL OTHER POWER MAINT EXPENSES	3,292,497	(93,536)	3,198,961	1,347	3,200,308
TOTAL OTHER POWER GENERATION EXP	50,795,804	(552,045)	50,243,759	19,452,520	69,696,279
OTHER POWER SUPPLY EXPENSE					
555.0 / PURCHASED POWER					
PURCHASED POWER - TRANS LOSSES	411,573	0	411,573	0	411,573
OTHER PURCHASED POWER	86,131,729	0	86,131,729	(25,891,929)	60,239,800
TOTAL ACCOUNT 555.0	86,543,302	0	86,543,302	(25,891,929)	60,651,373
555.1 / COGENERATION & SMALL POWER PROD					
CAPACITY RELATED	2,815,124	(2,815,124)	0	0	0

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ENERGY RELATED	150,850,303	26,558,921	177,409,224	7,629,266	185,038,490
TOTAL COGEN & SMALL POWER PROD	153,665,426	23,743,797	177,409,224	7,629,266	185,038,490
TOTAL ACCOUNT 555	240,208,728	23,743,797	263,952,525	(18,262,662)	245,689,863
556 / LOAD CONTROL & DISPATCHING EXPENSES	2,678	(22)	2,656	0	2,656
557 / OTHER EXPENSES					
IDAHO POWER COST-RELATED EXPENSES	(7,831,974)	43,840,810	36,008,836	(36,008,836)	0
OREGON POWER COST-RELATED EXPENSES	2,501,807	0	2,501,807	(2,501,807)	(1)
OTHER	4,123,832	(435,486)	3,688,346	6,270	3,694,616
TOTAL ACCOUNT 557	(1,206,336)	43,405,324	42,198,988	(38,504,373)	3,694,615
TOTAL OTHER POWER SUPPLY EXPENSES	239,005,070	67,149,099	306,154,170	(56,767,035)	249,387,134
TOTAL PRODUCTION EXPENSES	515,405,429	63,705,228	579,110,658	(91,642,201)	487,468,456

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	2,953,141	(290,652)	2,662,489	4,185	2,666,674
561 / LOAD DISPATCHING	4,696,574	(361,566)	4,335,008	5,206	4,340,214
562 / STATION EXPENSES	2,637,946	(285,216)	2,352,730	4,107	2,356,837
563 / OVERHEAD LINE EXPENSES	953,376	(53,785)	899,591	774	900,365
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	5,555,121	0	5,555,121	0	5,555,121
566 / MISCELLANEOUS EXPENSES	7,471	0	7,471	0	7,471
567 / RENTS	4,139,757	0	4,139,757	0	4,139,757
TOTAL TRANSMISSION OPERATION	20,943,387	(991,219)	19,952,168	14,272	19,966,440
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	169,832	(10,734)	159,098	155	159,253
569 / STRUCTURES	942,020	(98,787)	843,233	1,422	844,655
570 / STATION EQUIPMENT	2,220,242	(240,432)	1,979,810	3,462	1,983,272
571 / OVERHEAD LINES	1,132,781	(95,981)	1,036,800	1,382	1,038,182
573 / MISCELLANEOUS PLANT	0	0	0	0	0
TOTAL TRANSMISSION MAINTENANCE	4,464,875	(445,934)	4,018,941	6,421	4,025,362
TOTAL TRANSMISSION EXPENSES	25,408,262	(1,437,153)	23,971,109	20,693	23,991,802
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,226,094	(437,342)	3,788,752	6,297	3,795,049
581 / LOAD DISPATCHING	4,026,028	(463,096)	3,562,932	6,668	3,569,600
582 / STATION EXPENSES	1,544,740	(127,652)	1,417,088	1,838	1,418,926
583 / OVERHEAD LINE EXPENSES	3,606,076	(367,040)	3,239,036	5,285	3,244,321
584 / UNDERGROUND LINE EXPENSES	3,076,757	(160,837)	2,915,920	2,316	2,918,236
585 / STREET LIGHTING & SIGNAL SYSTEMS	82,633	(7,454)	75,179	107	75,286
586 / METER EXPENSES	4,717,443	(450,550)	4,266,893	6,487	4,273,380
587 / CUSTOMER INSTALLATIONS EXPENSE	897,759	(86,453)	811,306	1,245	812,551
588 / MISCELLANEOUS EXPENSES	7,518,466	(500,594)	7,017,872	7,208	7,025,080
589 / RENTS	305,059	(165)	304,894	2	304,896
TOTAL DISTRIBUTION OPERATION	30,001,053	(2,601,183)	27,399,870	37,453	27,437,323

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	(1,554,525)	(762)	(1,555,287)	11	(1,555,276)
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	3,870,899	(308,343)	3,562,556	4,440	3,566,996
593 / OVERHEAD LINES	14,975,930	(672,372)	14,303,558	9,681	14,313,239
594 / UNDERGROUND LINES	868,712	(76,109)	792,603	1,096	793,699
595 / LINE TRANSFORMERS	28,581	(1,640)	26,941	24	26,965
596 / STREET LIGHTING & SIGNAL SYSTEMS	588,626	(43,332)	545,294	624	545,918
597 / METERS	873,691	(95,006)	778,685	1,368	780,053
598 / MISCELLANEOUS PLANT	380,105	(36,160)	343,945	521	344,466
TOTAL DISTRIBUTION MAINTENANCE	20,032,019	(1,233,724)	18,798,295	17,765	18,816,060
TOTAL DISTRIBUTION EXPENSES	50,033,072	(3,834,907)	46,198,165	55,218	46,253,383
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	617,373	(73,117)	544,256	1,053	545,309
902 / METER READING	1,649,267	(133,546)	1,515,721	1,923	1,517,644
903 / CUSTOMER RECORDS & COLLECTIONS	14,631,724	(1,230,179)	13,401,545	17,713	13,419,258
904 / UNCOLLECTIBLE ACCOUNTS	3,946,809	0	3,946,809	(13,159)	3,933,650
905 / MISC EXPENSES	(551)	0	(551)	0	(551)
TOTAL CUSTOMER ACCOUNTING EXPENSES	20,844,622	(1,436,842)	19,407,780	7,530	19,415,310
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	796,990	(88,377)	708,613	1,272	709,885
908 / CUSTOMER ASSISTANCE					
SYSTEM CONSERVATION	236,968	0	236,968	0	236,968
OTHER	41,013,026	(34,343,756)	6,669,270	8,491	6,677,761
TOTAL ACCOUNT 908	41,249,994	(34,343,756)	6,906,238	8,491	6,914,729
909 / INFORMATION & INSTRUCTIONAL	427,793	0	427,793	0	427,793
910 / MISCELLANEOUS EXPENSES	449,522	(38,579)	410,943	555	411,498
TOTAL CUST SERV & INFORMATN EXPENSES	42,924,299	(34,470,712)	8,453,587	10,318	8,463,905

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

DESCRIPTION	12/31/2016 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	81,422,856	(6,178,290)	75,244,566	88,958	75,333,524
921 / OFFICE SUPPLIES	14,772,947	(31,534)	14,741,413	454	14,741,867
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(33,792,414)	0	(33,792,414)	0	(33,792,414)
923 / OUTSIDE SERVICES	8,226,785	0	8,226,785	0	8,226,785
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	463,157	0	463,157	0	463,157
ALL RISK & MISCELLANEOUS	2,898,997	(39,546)	2,859,451	569	2,860,020
TOTAL ACCOUNT 924	3,362,154	(39,546)	3,322,608	569	3,323,177
925 / INJURIES & DAMAGES	5,991,970	(17,468)	5,974,502	252	5,974,754
926 / EMPLOYEE PENSIONS & BENEFITS	52,679,052	0	52,679,052	9,290	52,688,342
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	1,996,542	0	1,996,542	0	1,996,542
ENERGY RELATED	793,866	0	793,866	0	793,866
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	499,054	0	499,054	0	499,054
FERC OTHER	23,538	0	23,538	0	23,538
FERC - OREGON HYDRO FEE	163,353	0	163,353	0	163,353
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	0	0	0	0	0
-OOTHER	193,188	0	193,188	0	193,188
OREGON PUC -RATE CASE	(18,955)	0	(18,955)	0	(18,955)
-OOTHER	167,809	0	167,809	0	167,809
TOTAL ACCOUNT 928	3,818,395	0	3,818,395	0	3,818,395
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	582,063	(582,063)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	3,552,222	292,467	3,844,689	432	3,845,121
931 / RENTS	0	0	0	0	0
TOTAL ADM & GEN OPERATION	140,616,030	(6,556,434)	134,059,596	99,955	134,159,551
935 / GENERAL PLANT MAINTENANCE	6,271,101	(161,409)	6,109,692	2,324	6,112,016
TOTAL ADMIN & GENERAL EXPENSES	146,887,131	(6,717,843)	140,169,288	102,279	140,271,567
416 / MERCHANDISING EXPENSE	0	3,886,708	3,886,708	0	3,886,708
TOTAL OPER & MAINT EXPENSES	801,502,839	19,694,479	821,197,318	(91,446,163)	729,751,155

**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	43,840,810	0
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(31,291,579)	\$0
Oregon DSM Rider Funds	Direct Assign	(2,462,482)	(\$2,462,482)
CSPP AT OREGON RATES			
#555-CSPP	4.66%	\$23,743,797	\$1,106,368
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.58%	(582,063)	(\$26,662)
#930.2	4.58%	322,484	\$14,772
		(\$259,579)	(\$11,890)
EMPLOYEE INCENTIVE			
Labor Allocator	4.58%	(\$17,763,196)	(\$813,670)
OTHER OPERATING O&M EXP			
#416	4.67%	\$3,886,708	\$181,353
SUBTOTAL		\$19,694,480	(\$2,000,322)
ALLOCATOR IMPACTS		\$0	(\$254,629) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$19,694,480	(\$2,254,951) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$42,151,872	\$39,896,921	(\$2,254,951)

**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	4.58%	\$255,763	\$11,716
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.58%	\$9,290	\$426
#926 EGLI	4.58%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.67%	(\$54,369,323)	(\$2,536,856)
#547-Fuel	4.67%	\$19,444,571	\$907,278
#555-PP	4.67%	(\$25,891,929)	(\$1,208,110)
#555-CSPP	4.67%	\$7,629,266	\$355,979
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$36,008,836)	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,501,807)	(\$2,501,807)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$13,159)	(\$13,159)
SUBTOTAL		(\$91,446,163)	(\$4,984,534)
ALLOCATOR IMPACTS		\$0	(\$207,548) (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$91,446,163)	(\$5,192,081) (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
	\$39,896,921	\$34,704,840	(\$5,192,081)

**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	4.37%	\$2,024,648	\$88,522
Allocator Impacts		\$0	(\$45,646) (C)
TOTAL TYPE II ADJUSTMENTS		\$2,024,648	\$42,876 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$5,936,079	\$5,936,079	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$5,936,079	\$5,978,954	\$42,876

**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	4.32%	\$49,267	\$2,128
Allocator Impacts		\$0	(\$0) (A)
TOTAL TYPE I ADJUSTMENTS		\$49,267	\$2,128 (B)

TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.32%	(\$332,073)	(\$14,343)
Allocator Impacts		\$0	(\$2,355) (C)
TOTAL TYPE II ADJUSTMENTS		(\$332,073)	(\$16,698) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$285,073	\$287,200	\$2,128

(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
	\$287,200	\$270,503	(\$16,698)

**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	4.37%	\$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
	\$10,127	\$10,127	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$10,127	\$10,127	\$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)	\$2,317,483	\$2,317,483	\$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	4.67%	\$465,242	\$21,708
Normalization of Irrigation PIC	Direct Allocation	\$127,318	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$4,112)	(\$4,112)
Franchise Taxes	Direct Allocation	(\$46,058)	(\$46,058)
Allocator Impacts		\$0	(\$9,270) (A)
TOTAL TYPE II ADJUSTMENTS		\$542,390	(\$37,732) (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
	\$2,317,483	\$2,279,751	(\$37,732)

**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
	\$167,068	\$167,068	\$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
	\$167,068	\$167,068	\$0

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.07%	\$3,190,951	\$129,931
Allocator Impacts		\$0	\$24,075 (A)
TOTAL TYPE I ADJUSTMENTS		\$3,190,951	\$154,007 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.14%	(\$598,538)	(\$24,782)
Allocator Impacts		\$0	\$76,425 (C)
TOTAL TYPE II ADJUSTMENTS		(\$598,538)	\$51,643 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$1,299,323	\$1,453,330	\$154,007

(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
	\$1,453,330	\$1,504,973	\$51,643

**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	4.32%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.32%	\$0	\$0
Allocator Impacts		\$0	(\$100) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$100) (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$13,172	\$13,172	\$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
	\$13,172	\$13,072	(\$100)

**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	3.84%	\$913,103	\$35,018
Allocator Impacts		\$0	(\$652,666) (A)
TOTAL TYPE I ADJUSTMENTS		\$913,103	(\$617,648) (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.19%	\$1,695,575	\$71,056
Other Allocator Impacts		\$0	(\$272,511) (C)
TOTAL TYPE II ADJUSTMENTS		\$1,695,575	(\$201,455) (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
	(\$7,073,093)	(\$7,690,741)	(\$617,648)

(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
	(\$7,690,741)	(\$7,892,196)	(\$201,455)

**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	4.36%	\$5,558,265	\$242,251
Allocator Impacts		\$0	(\$8,002) (A)
TOTAL TYPE I ADJUSTMENTS		\$5,558,265	\$234,249 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.35%	(\$109,495)	(\$4,763)
Allocator Impacts		\$0	(\$32,924) (C)
TOTAL TYPE II ADJUSTMENTS		(\$109,495)	(\$37,687) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,011,163	\$4,245,412	\$234,249

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE

\$4,245,412

\$4,207,725

(\$37,687)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	(\$2,850) (C)
TOTAL TYPE II ADJUSTMENTS		\$0	(\$2,850) (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$372,976	\$372,976	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$372,976	\$370,126	(\$2,850)

**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	(\$2,273,242)	(\$588,523)	(\$143,214)
	OPERATING EXPENSES			
2	O&M	(\$2,254,951)	(\$583,787)	(\$142,062)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$2,128	\$551	\$134
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$234,249	\$60,645	\$14,758
8	AFUDC & Federal Sch M Adj (Neg)	\$617,648	\$159,904	\$38,912
9	Total Operating Exp	(\$1,400,926)	(\$362,688)	(\$88,258)
10	NET OPERATING INCOME	(\$872,316)	(\$225,835)	(\$54,956)
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$41,536)		(\$2,617)
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	(\$830,780) (L.9 - L.10 + L.11)		(\$52,339)
14	Less: State Investment Tax Credits			\$174,734
15	Subtotal			(\$227,073)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$48,292) \$51,343
17	Total State Tax			(\$224,022)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$227,073)		
19	Taxable Income * 35%	(\$645,243) (L.9 - L.18)	(\$225,835)	
20	PLUS: FIN 48 Tax Adjustment		(\$306,838)	
21	Prior Year's Tax Adj		\$269,227	
22	Federal Income Taxes		(\$263,445)	

**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	(\$2,644,629)	(\$870,127)	(\$166,612)
	OPERATING EXPENSES			
2	O&M	(\$5,192,081)	(\$1,708,281)	(\$327,101)
3	Depreciation	\$42,876	\$14,107	\$2,701
4	Amortization	(\$16,698)	(\$5,494)	(\$1,052)
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$37,732)	(\$12,414)	(\$2,377)
7	Interest Expense	(\$37,687)	(\$12,400)	(\$2,374)
8	AFUDC & Federal Sch M Adj (Neg)	\$201,455	\$66,282	\$12,692
9	Total Operating Exp	(\$5,039,867)	(\$1,658,200)	(\$317,512)
10	NET OPERATING INCOME	\$2,395,238	\$788,073	\$150,900
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$113,639		\$7,159
12	Add: IERCO Inc * 6.300%	(\$23,192)		(\$1,461)
13	Taxable Income *6.300%	\$2,258,406 (L.9 - L.10 + L.11)		\$142,280
14	Less: State Investment Tax Credits			(\$1,321)
15	Subtotal			\$143,601
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$162,249 (\$170,100)
17	Total State Tax			\$135,749
	FEDERAL:			
18	Less: State Tax (L.15)	\$143,601		
19	Taxable Income * 35%	\$2,251,637 (L.9 - L.18)	\$788,073	
20	PLUS: FIN 48 Tax Adjustment		(\$161,071)	
21	Prior Year's Tax Adj		\$155,844	
22	Federal Income Taxes		\$782,846	

ALLOCATION FACTORS

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

**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	1,145,993,172	0	1,145,993,172	(98,482,867)	1,047,510,305
Firm Energy - Wholesale	0	0	0	0	0
Opportunity Sales	25,204,985	0	25,204,985	14,483,715	39,688,700
Other Operating Revenues	84,100,642	(29,699,842)	54,400,801 *	0	54,400,801
Total	1,255,298,799	(29,699,842)	1,225,598,958	(83,999,152)	1,141,599,806
OPERATING EXPENSES					
Operation & Maintenance	801,502,839	19,694,479	821,197,318 **	(91,446,163)	729,751,155
Depreciation	135,768,856	0	135,768,856	2,024,648	137,793,504
Amortization	6,600,188	49,267	6,649,455 ***	(332,073)	6,317,382
Accretion	231,983	0	231,983	0	231,983
Taxes Other Than I/T	32,823,312	0	32,823,312	542,390	33,365,702
Regulatory Debits/Credits	1,242,422	0	1,242,422	(1,075,354)	167,068
Interest Expense	92,033,185	5,558,265	97,591,450	(109,495)	97,481,955
Total Operating Expense Before Income Taxes	1,070,202,785	25,302,011	1,095,504,797	(90,396,048)	1,005,108,749
PLUS: Allowance for AFUDC (#419.1 & #432)	32,224,244	(32,224,244)	0	0	0
NET INCOME BEFORE INCOME TAXES	217,320,258	(87,226,097)	130,094,161	6,396,896	136,491,057

* Includes Acct 415 Revenues = \$4,054,219

** Includes Acct 416 Expenses = \$3,886,708

*** Includes Removal of Acct 411.8 = \$49,267

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016**

OREGON - Adjusted

OPERATING REVENUE	Adjustments
 <u>Type I Adjustments</u>	
Actual Adjustments:	
Other Revenue - Account #415	4,054,219
DSM Rider Fund Removal	(33,754,061)
 <u>Type II Adjustments</u>	
Revenue Normalization/Annualization	
Firm Energy - Retail	(98,482,867)
Firm Energy - Wholesale	0
Opportunity Sales - System	14,483,715
 Total Revenue Adjustments	 (113,698,994)
 OPERATING EXPENSES	
 OPERATION & MAINTENANCE	
 <u>Type I Adjustments</u>	
Actual Adjustments:	
O&M - Account #416	3,886,708
DSM Rider Funds	(33,754,061)
 Out of Period Adjustments	
Account #557 Deferred Expenses	43,840,810
 Commission-Ordered Adjustments:	
CSPP at Oregon Rates	23,743,797
Account 930.1	(582,063)
Account 930.2	322,484
 Employee Incentive Adjustment	 (17,763,196)
 <u>Type II Adjustments</u>	
Normalizing Adjustments:	
Account #501 - Fuel	(54,369,323)
Account #547 - Fuel	19,444,571
Account #555 - Purchased Power	(25,891,929)
Account #555 - CSPP	7,629,266
 Commission-Ordered Adjustments:	
Account 904 - Revenue Sensitive	(13,159)
 Annualizing Adjustments:	
Operating Payroll	255,763
Payroll Related Items	9,290
Labor Taxes Transferred from Other Taxes	0
 Removal of #557 Amortization Expense	 (38,510,643)

Total O&M Adjustments

(71,751,684)

DEPRECIATION

Type II Adjustments 2,024,648

AMORTIZATION**Type I Adjustments**

Actual Adj: Acct#411.8 49,267

Type II Adjustments

Annualizing Adjustment (332,073)

Total Amortization Adjustments (282,806)

ACCRETION

Type II Adjustments 0

TAXES OTHER THAN I/T**Type II Adjustments**

Normalized Irrigation KWH Taxes 465,242

Normalized Irrigation Refund 127,318

Franchise Fees - Revenue Sensitive (46,058)

OPUC Fees - Revenue Sensitive (4,112)

Total Taxes Other Than I/T Adjustments 542,390

REGULATORY DEBITS/CREDITS

Type I Adjustments (1,075,354)

INTEREST SYNCHRONIZATION EXPENSE

Type I Adjustments 5,558,265

Type II Adjustments (109,495)

Total Interest Synchronization Expense 5,448,770

IMPLIED COST OF CAPITAL

Actual

COST OF CAPITAL - DEC 31, 2016	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
TOTAL SYSTEM			
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	10.080%	5.381%
Total	100.000%		7.812%

IDAHO			
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	10.242%	5.468%
Total	100.000%		7.898%

OREGON			
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	6.530%	3.486%
Total	100.000%		5.917%

Adjusted - Type I

OREGON			
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	7.075%	3.777%
Total	100.000%		6.207%

Adjusted - Type I & II

OREGON			
Long Term Debt	46.618%	5.214%	2.431%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	53.382%	9.360%	4.997%

Total

100.000%

7.427%

ERROR CHECKING

ENTER VALUES FROM FINANCE DEPARTMENT'S EXHIBITS FROM HISTORICAL TEST YEAR BINDI

ELECTRIC PLANT IN SERVICE - 13 MONTH AVERAGE (EXCL ARO)	\$	5,541,577,342
ACCUMULATED DEPRECIATION	\$	2,109,795,783
ACCUMULATED AMORTIZATION	\$	27,244,259
ACCOUNT 151 - FUEL INVENTORY	\$	61,855,630
ACCOUNTS 154 AND 163 - M&S	\$	58,099,867
TOTAL OTHER DEFERRED PROGRAMS	\$	32,628,573
CUSTOMER ADVANCES FOR CONSTRUCTION	\$	5,103,651
TOTAL OTHER OPERATING REVENUES	\$	84,100,643
TOTAL SYSTEM OPERATING REVENUES	\$	1,255,298,799
TOTAL POWER PRODUCTION EXPENSE	\$	515,405,429
TOTAL TRANSMISSION EXPENSE	\$	25,408,262
TOTAL DISTRIBUTION EXPENSE	\$	50,033,072
TOTAL CUSTOMER ACCOUNTS EXPENSES	\$	20,844,623
TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSE	\$	42,924,324
TOTAL A & G EXPENSE	\$	146,887,131
TOTAL O & M EXPENSE	\$	801,502,839

