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REPORT NAME: 2012 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
 Statute
 Order
 Other

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

Key words:

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

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

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- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715.

COURTNEY WAITES
Regulatory Analyst
cwaites@idahopower.com

April 15, 2013

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

RE: Year-End Report of Operations
For the Twelve Months Ending December 31, 2012

Dear Mr. Galbraith:

Idaho Power Company herewith submits an electronic filing of its Results of Operations Report ("ROO") to the Oregon Public Utility Commission ("OPUC") for the 12 months ending December 31, 2012. 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, 2012.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company's Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, type I adjusted results of operations, and type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company's Oregon jurisdiction was 7.917 percent on an actual basis, 6.939 percent on a type I adjusted basis, and 8.659 percent on a type I and II adjusted basis.

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

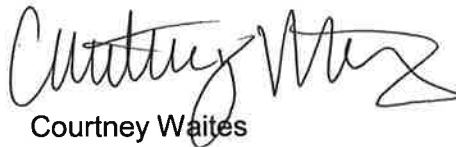
The methodology used to prepare the 2012 ROO complies with OPUC Staff's letter dated March 2, 2011. Following a discussion between the Company and Staff on January 4, 2011, both parties agreed to a number of changes to the reporting methodology effective with the 2010 reporting year. In general, it was 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 2012 ROO in accordance with this methodology.

To facilitate the timely review of the Company's Power Cost Adjustment Mechanism (PCAM) filing, the 2012 ROO is being filed several weeks in advance of the standard May 1 deadline. Due to this expedited schedule, the Company did not have sufficient time to prepare a printed copy of the report by close of business Monday, April 15. Consequently, the Company's hard copy 2012 ROO will be mailed by close of business Tuesday, April 16.

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

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

Sincerely,



Courtney Waites

Enclosure

cc: Judy Johnson
Lisa Nordstrom
Tim Tatum
Greg Said
Jorge Ordonez
Melanie Forsyth

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

APRIL 2013

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

TABLE OF CONTENTS

**Section
Designation**

- | | |
|----------|---|
| A | January - December 2012 Actual Results of Operations |
| B | Statement of Operations - As Adjusted |
| C | Development of Rate Base Components - As Adjusted |
| D | Jurisdictional Separation Studies |

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

SECTION A

**JANUARY - DECEMBER 2012
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For The Twelve Months Ended December 31, 2012

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers.....	\$ 937,742,678
2	Sales to other utilities.....	61,534,224
3	Other.....	<u>75,808,969</u>
4	Total operating revenues.....	1,075,085,871
	Operating expenses:	
5	Purchased power.....	190,640,708
6	Fuel cost.....	159,413,313
7	PCA adjustment.....	(61,089,733)
8	Other operation.....	307,418,773
9	Maintenance.....	<u>74,129,496</u>
10	Total operation and maintenance.....	670,512,557
11	Depreciation.....	116,430,966
12	Elect Plnt/Reg Assets-amort,adj,gains & losses.....	7,268,719
13	Regulatory debits/credits - Oregon.....	(748,954)
14	Regulatory debits/credits - Idaho.....	-
15	ARO accretion expense.....	183,144
16	Taxes other than income taxes.....	30,488,808
	Income taxes - current	
17	Federal.....	(14,482,226)
18	Other.....	1,007,613
19	Provision for deferred income taxes - net.....	39,096,943
20	Investment tax credit.....	<u>9,056,202</u>
21	Total operating expenses.....	<u>858,813,772</u>
22	Operating income.....	<u>\$ 216,272,099</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For The Twelve Months Ended December 31, 2012

Line No	Description	(1) Amount
1	Operating income.....	\$ 216,272,099
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies.....	6,150,725
3	Non operating rental income.....	(16,185)
4	Gain on disposition of property.....	-
5	Rev from jobbing and contract work.....	1,639,354
6	Interest and dividend income.....	2,018,711
7	Allowance for other funds used during construction.....	22,433,417
8	Miscellaneous non-operating income.....	<u>1,990,234</u>
9	Total other income.....	34,216,256
	Other income deductions -	
10	Cost and expense - jobbing and contract work.....	1,634,620
11	Loss on disposition of property.....	-
12	Non utility operations - Rev.....	229,459
13	Miscellaneous income deductions.....	8,933,375
14	Taxes other than income taxes.....	24,640
	Income taxes -	
15	Federal.....	(102,078)
16	Other.....	(161,217)
17	Provision for deferred income taxes - net.....	<u>(1,668,008)</u>
18	Total other income deductions.....	<u>8,890,791</u>
19	Net other income and deductions.....	<u>25,325,465</u>
20	Income before interest charges.....	241,597,564
	Interest charges:	
21	First mortgage bonds.....	70,214,375
22	Other long-term debt.....	8,707,682
23	Short-term debt.....	838,554
24	Amort debt prem disc.....	2,578,766
25	Other interest charges.....	<u>3,019,553</u>
26	Total interest charges.....	85,358,930
27	Less: Allowance for borrowed funds used during construction.....	<u>11,929,405</u>
28	Net interest charges.....	<u>73,429,525</u>
29	Net income.....	<u>\$ 168,168,039</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For The Twelve Months Ended December 31, 2012

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential.....	\$ 431,555,479
2	Commercial.....	237,930,459
3	Industrial.....	105,548,766
	Special contract customers:	
4	INEL.....	7,427,899
5	Micron.....	18,873,870
6	Simplot.....	6,562,018
7	HOKU.....	6,641,713
8	Irrigation.....	137,423,763
9	Street lighting.....	3,588,495
10	Deferred revenue Hells Canyon relicensing AFUDC.....	(10,635,812)
11	Provision for rate refund Bridger pollution controls.....	(22,751)
12	Revenue Sharing.....	<u>(7,151,221)</u>
13	Total general business revenues.....	937,742,678
14	Sales for resale.....	<u>61,534,224</u>
15	Total sales of electric energy.....	<u>999,276,902</u>
	Other operating revenues:	
16	Miscellaneous service revenues.....	3,645,018
17	Rent from electric property.....	23,226,450
18	Other electric revenues.....	48,937,501
19	Provision for rate refund - (449.1).....	<u>-</u>
20	Total other operating revenues.....	<u>75,808,969</u>
21	Total system operating revenues.....	<u>\$ 1,075,085,871</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation.....	\$ 154,339,978	\$ 23,831,884	\$ 178,171,862
2	535-545	Hydraulic power generation.....	32,303,071	9,163,550	41,466,621
3	546-554	Other power generation.....	28,826,048	2,845,439	31,671,487
4	555-557	Other power supply expenses	<u>133,031,466</u>	<u>-</u>	<u>133,031,466</u>
5		Total power production exp.....	348,500,563	35,840,873	384,341,436
6	560-573	Transmission expenses.....	18,815,498	10,235,719	29,051,217
7	580-598	Distribution expenses.....	25,483,944	22,892,141	48,376,085
8	901-905	Customer acctg and collect exp.....	19,523,325	-	19,523,325
9	907-912	Customer service and info exp.....	35,122,809	-	35,122,809
10	920-935	Administrative and general exp.....	<u>148,936,922</u>	<u>5,160,763</u>	<u>154,097,685</u>
11		Total operation and maintenance expenses.....	<u>\$ 596,383,061</u>	<u>\$ 74,129,496</u>	<u>\$ 670,512,557</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Power production expenses:							
Steam power generation -							
Operation -							
1	500	Oper and supv engineering	\$ 222,901	\$ 590,272	\$ 589,570	\$ -	\$ 1,402,743
2	501	Fuel	103,402,312	4,991,249	26,107,543	-	134,501,104
3	502	Steam expenses	5,203,040	424,389	2,652,194	-	8,279,623
4	505	Electric expenses	-	-	1,539,354	-	1,539,354
5	506	Misc steam power expenses	6,278,439	473,728	1,579,676	-	8,331,843
6	507	Rents	285,311	-	-	-	285,311
7		Total operation	115,392,003	6,479,638	32,468,337	-	154,339,978
Maintenance -							
8	510	Main supv and engineering	133,909	197,375	71	-	331,355
9	511	Main of structures	-	166	758,837	-	759,003
10	512	Main of boiler plant	8,136,821	128,927	4,339,854	-	12,605,602
11	513	Main of electric plant	2,261,009	1,817,632	1,060,665	-	5,139,306
12	514	Main of misc steam plant	4,717,009	36,324	243,285	-	4,996,618
13		Total maintenance	15,248,748	2,180,424	6,402,712	-	23,831,884
14		Total steam power generation	130,640,751	8,660,062	38,871,049	-	178,171,862
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	7,437,986	7,437,986
16	536	Water for power/Cloud seeding	-	-	-	5,429,957	5,429,957
17	536	Water for power - water lease	-	-	-	2,380,597	2,380,597
18	537	Hydraulic expenses	-	-	-	12,715,046	12,715,046
19	538	Electric expenses	-	-	-	1,376,025	1,376,025
20	539	Misc hydro pwr gen exp	-	-	-	2,634,251	2,634,251
21	540	Rents	-	-	-	329,209	329,209
22		Total operation	-	-	-	32,303,071	32,303,071
Maintenance -							
23	541	Main supv and engineering	-	-	-	305,070	305,070
24	542	Main of structures	-	-	-	1,329,157	1,329,157
25	543	Main of res,dams,waterwys	-	-	-	1,343,402	1,343,402
26	544	Main of electric plant	-	-	-	3,114,538	3,114,538
27	545	Main of misc hydro plant	-	-	-	3,071,383	3,071,383
28		Total maintenance	-	-	-	9,163,550	9,163,550
29		Total hydraulic power generation	-	-	-	41,466,621	41,466,621
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	1,342,636	1,342,636
31	547	Fuel - Salmon diesel	-	-	-	4,897	4,897
32	547	Fuel	-	-	-	24,907,313	24,907,313
33	548	Generation expenses	-	-	-	2,167,816	2,167,816
34	549	Misc other pwr gen exp	-	-	-	403,386	403,386
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	28,826,048	28,826,048

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
		Other power generation - (continued)					
		Maintenance -					
1	551	Main supv and engineering	\$ -	\$ -	\$ -	\$ -	\$ -
2	552	Main of structures	-	-	-	208,028	208,028
3	553	Main of gen and elec plt	-	-	-	99,722	99,722
4	554	Main misc oth pwr gen plt	-	-	-	2,537,689	2,537,689
5		Total maintenance	-	-	-	2,845,439	2,845,439
6		Total other power generation	-	-	-	31,671,487	31,671,487
		Other power supply expenses -					
7	555	Purchased power - transmission losses	-	-	-	611,523	611,523
8	555	Purchased power	-	-	-	190,029,185	190,029,185
9	556	System cont and load disp	-	-	-	2,250	2,250
10	557	Other expenses - other power production	-	-	-	3,478,241	3,478,241
11	557	Other expenses - PCA, EPC and PCAM	-	-	-	(61,089,733)	(61,089,733)
12		Total other power supply expenses	-	-	-	133,031,466	133,031,466
13		Total power production expenses	130,640,751	8,660,062	38,871,049	206,169,574	384,341,436

IDAHO POWER COMPANY
 OPERATION AND MAINTENANCE EXPENSES
 For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Transmission expenses:							
Operation -							
1	560	Oper supv and engineering	\$ -	\$ -	\$ -	\$ 3,580,561	\$ 3,580,561
2	561	Load dispatching	-	-	-	2,743,844	2,743,844
3	562	Station expenses	88,960	-	-	2,270,534	2,359,494
4	563	Overhead line expenses	-	-	-	659,259	659,259
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	6,294,410	6,294,410
7	566	Misc trans expenses	-	-	-	175,701	175,701
8	567	Rents	-	-	-	3,002,229	3,002,229
9	Total operation		88,960	-	-	18,726,538	18,815,499
Maintenance -							
10	568	Main supv and engineering	-	-	-	484,817	484,817
11	569	Main of structures	-	-	-	766,683	766,683
12	570	Main of station equip	-	6,345	-	3,683,124	3,689,469
13	571	Main of overhead lines	-	-	-	5,293,220	5,293,220
14	573	Main of misc trans plant	-	-	-	1,530	1,530
15	Total maintenance		-	6,345	-	10,229,374	10,235,719
16	Total transmission expenses		88,960	6,345	-	28,955,912	29,051,217
Distribution expenses:							
Operation -							
17	580	Oper supv and engineering	-	-	-	4,118,843	4,118,843
18	581	Load dispatching	-	-	-	3,549,914	3,549,914
19	582	Station expenses	-	-	-	1,157,508	1,157,508
20	583	Overhead line expenses	-	-	-	3,786,758	3,786,758
21	584	Underground line expenses	-	-	-	1,870,345	1,870,345
22	585	St light and sgml sys exp	-	-	-	109,636	109,636
23	586	Meter expenses	-	-	-	4,132,819	4,132,819
24	587	Customer install expenses	-	-	-	642,061	642,061
25	588	Misc distribution exp	-	-	-	5,622,888	5,622,888
26	589	Rents	-	-	-	493,172	493,172
27	Total operation		-	-	-	25,483,944	25,483,944
Maintenance -							
28	590	Main supv and engineering	-	-	-	224,177	224,177
29	591	Main of structures	-	-	-	-	-
30	592	Main of station equip	-	-	-	3,819,880	3,819,880
31	593	Main of overhead lines	-	-	-	15,554,326	15,554,326
32	594	Main of underground lines	-	-	-	1,046,527	1,046,527
33	595	Main of line transformers	-	-	-	422,582	422,582
34	596	Main of st lght-sgml sys	-	-	-	568,715	568,715
35	597	Main of meters	-	-	-	725,957	725,957
36	598	Main of misc dist plant	-	-	-	529,977	529,977
37	Total maintenance		-	-	-	22,892,141	22,892,141
38	Total distribution expenses		-	-	-	48,376,085	48,376,085

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1)	(2)	(3)	(4)	(5)
			JIM BRIDGER	BOARDMAN	VALMY	ALL OTHER	TOTAL
Customer accounts expenses:							
Operation -							
1	901	Supervision	\$ -	\$ -	\$ -	\$ 441,306	\$ 441,306
2	902	Meter reading expenses	-	-	-	1,379,745	1,379,745
3	903	Cust records - collect exp	-	-	-	13,188,955	13,188,955
4	904	Uncollectible accounts	-	-	-	4,512,906	4,512,906
5	905	Misc customer accts exp	-	-	-	413	413
6	Total customer accounts expenses		-	-	-	19,523,325	19,523,325
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	535,711	535,711
8	908	Customer assistance exp	-	-	-	6,437,572	6,437,572
9	908	Energy efficiency rider - Idaho	-	-	-	25,706,329	25,706,329
10	908	Energy efficiency rider - Oregon	-	-	-	1,593,587	1,593,587
11	909	Info and instruct adv exp	-	-	-	295,583	295,583
12	910	Misc cust svc and inf exp	-	-	-	554,027	554,027
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	35,122,809	35,122,809
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	70,376,748	70,376,748
16	921	Office supplies and exp	-	-	-	18,940,073	18,940,073
17	922	Admin exp transf - cr	-	-	-	(28,236,018)	(28,236,018)
18	923	Outside services employed	-	-	-	5,177,361	5,177,361
19	924	Property insurance	371,806	62,047	217,615	2,855,109	3,506,577
20	925	Injuries and damages	-	-	-	7,150,892	7,150,892
21	926	Emp pensions and benefits	-	-	-	27,866,708	27,866,708
22	926.203	Emp pensions and benefits - Oregon	-	-	-	1,784,600	1,784,600
23	926.204	Emp pensions and benefits - Idaho	-	-	-	31,772,245	31,772,245
24	926.205	Emp pensions and benefits - FERC	-	-	-	367,695	367,695
25	927	Franchise requirements	-	-	-	9	9
26	928	Reg commission expenses	-	-	-	5,692,486	5,692,486
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	493,057	493,057
29	930.2	Misc general expenses	-	-	-	4,026,891	4,026,891
30	931	Rents	-	-	-	17,598	17,598
31	Total operation		371,806	62,047	217,615	148,285,454	148,936,922
Maintenance -							
32	935	Main of general plant	-	-	-	5,160,763	5,160,763
33	Total maintenance		-	-	-	5,160,763	5,160,763
34	Total administrative and general expenses		371,806	62,047	217,615	153,446,217	154,097,685
35	Total electric operation and maintenance expenses		\$ 131,101,517	\$ 8,728,454	\$ 39,088,664	\$ 491,593,922	\$ 670,512,557

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

FERC Account	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
302	71,114.29	71,114.29	71,114.29	71,114.29	71,114.29	71,114.29
303	571,951.69	564,576.90	550,466.97	541,655.65	545,257.59	534,731.39
Account 404						
Amortization Expense	643,065.98	635,691.19	621,581.26	612,769.94	616,371.88	605,845.68
310	1,974.33	1,974.33	1,974.33	1,974.33	1,974.33	1,949.49
311	184,121.83	184,210.46	184,213.05	184,065.64	184,198.68	219,702.71
312	989,074.38	990,932.41	987,385.27	987,001.99	983,905.00	1,211,154.64
314	317,576.13	318,176.51	315,135.58	314,655.05	313,091.84	398,810.61
315	67,207.83	67,223.11	67,210.66	67,433.15	72,599.99	78,013.79
316	42,740.67	42,621.68	42,876.07	42,557.11	41,495.52	46,017.28
Total Steam Production	1,602,695.17	1,605,138.50	1,598,794.96	1,597,687.27	1,597,265.36	1,955,648.52
331	352,972.04	352,964.56	354,462.41	354,475.43	354,525.46	311,480.02
332	473,226.13	473,228.54	473,228.59	473,240.74	473,242.01	340,263.82
333	318,050.67	318,503.55	320,019.20	320,042.10	319,781.20	287,608.34
334	115,389.83	115,434.85	115,443.83	115,448.72	115,519.02	106,125.43
335	35,434.02	35,807.96	36,063.60	36,959.97	37,164.24	39,893.55
336	12,887.06	12,887.06	12,887.06	12,887.06	12,887.06	16,745.54
Total Hydro Production	1,307,959.75	1,308,826.52	1,312,104.69	1,313,054.02	1,313,118.99	1,102,116.70
341	18,018.28	18,041.98	18,041.98	18,041.98	18,041.98	17,664.00
342	10,181.36	10,198.80	10,199.85	10,199.85	10,199.85	10,971.37
343	243,114.17	243,791.58	243,983.63	244,282.33	244,630.54	292,644.36
344	67,162.50	67,162.50	67,162.50	67,162.50	67,162.50	46,658.22
345	60,413.61	60,413.61	60,413.61	60,413.61	60,413.61	79,500.92
346	7,088.58	7,088.58	7,095.53	7,095.53	7,095.53	8,782.72
Total Other Production	405,978.50	406,697.05	406,897.10	407,195.80	407,544.01	456,221.59
Total Production	3,316,633.42	3,320,662.07	3,317,796.75	3,317,937.09	3,317,928.36	3,513,986.81
352	80,089.49	81,862.27	81,960.73	81,976.64	81,952.69	90,352.97
353	604,137.49	603,543.69	604,899.13	604,080.25	604,088.45	558,074.91
Total Transmission Stations	684,226.98	685,405.96	686,859.86	686,056.89	686,041.14	648,427.88
350	38,983.14	38,698.39	38,710.54	38,722.36	38,763.73	35,685.88
354	240,902.65	240,826.26	240,846.81	240,829.68	240,796.68	209,148.09
355	250,621.36	250,992.14	251,956.74	252,743.78	253,080.00	251,367.90
356	274,883.14	274,682.89	274,919.36	275,700.49	276,309.55	323,974.97
359	337.57	337.57	336.95	336.95	318.72	256.93
Total Transmission Lines	805,727.86	805,537.25	806,770.40	808,333.26	809,268.68	820,433.77
Total Transmission	1,489,954.84	1,490,943.21	1,493,630.26	1,494,390.15	1,495,309.82	1,468,861.65
361	49,851.62	50,077.89	49,966.64	50,009.90	49,809.28	57,297.63
362	305,849.63	305,760.49	304,958.95	305,487.23	304,006.21	319,238.70
Total Distribution Stations	355,701.25	355,838.38	354,925.59	355,497.13	353,815.49	376,536.33
360	1,895.43	1,895.43	1,895.43	1,895.43	1,895.43	0.00
364	627,513.89	628,097.68	629,114.38	630,657.02	630,977.03	591,188.59
365	301,236.52	300,944.17	301,718.19	302,296.22	302,153.52	305,329.57
366	77,982.69	77,788.52	77,894.87	78,072.31	78,004.73	77,958.82
367	322,917.43	322,171.49	322,943.20	323,396.60	323,331.98	372,413.66
368	597,608.90	599,289.92	600,176.15	601,886.85	604,607.81	939,003.42
369	147,354.90	147,486.35	147,722.29	147,841.97	147,685.19	121,648.53
370	80,119.44	80,140.88	80,193.83	80,165.48	80,288.27	40,081.05
37010	323,847.05	323,941.24	324,006.80	323,997.95	323,999.47	333,599.88
37030	879,279.46	879,279.46	879,279.46	879,279.46	878,902.59	
371	1,514.33	1,516.30	1,517.89	1,551.92	1,554.24	3,588.61
373	14,979.13	15,023.76	15,058.35	15,248.39	15,244.60	8,986.15
Total Distribution Lines	3,376,249.17	3,377,575.20	3,381,520.84	3,386,289.60	3,388,644.86	2,793,798.28
Total Distribution	3,731,950.42	3,733,413.58	3,736,446.43	3,741,786.73	3,742,460.35	3,170,334.61
390	161,922.58	161,926.72	162,583.41	163,298.11	163,398.41	151,575.47
391	544,476.99	550,442.28	551,975.05	573,088.71	579,302.72	296,517.82
392	18,838.21	18,852.08	18,838.21	18,838.21	18,838.21	4,212.46
393	7,200.16	7,259.22	7,268.50	7,268.50	7,313.06	4,490.79
394	24,421.82	24,373.02	24,430.39	24,855.72	25,042.72	21,589.83
395	53,299.56	53,359.54	54,319.70	54,319.70	54,362.94	43,482.85
396						
397	168,459.89	168,426.57	171,178.52	171,538.79	176,214.74	140,418.18
398	41,908.77	41,940.21	41,940.21	42,043.20	42,058.99	22,871.10
Total General	1,020,527.98	1,026,579.64	1,032,533.99	1,055,250.94	1,066,531.79	685,158.50
Total Depreciation Expense	9,559,066.66	9,571,598.50	9,580,407.43	9,609,364.91	9,622,230.32	8,838,341.57
Depreciation on Idaho ARO						43,941.18
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	9,534,375.05	9,546,906.89	9,555,715.82	9,584,673.30	9,597,538.71	8,857,591.14

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

FERC Account	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	12 Month Total
302	71,114.29	71,114.29	71,114.29	86,820.60	86,858.81	86,858.88	900,566.90
303	527,968.05	544,896.53	565,820.33	581,557.39	529,415.27	524,675.78	6,582,973.54
Account 404							
Amortization Expense							
310	599,082.34	616,010.82	636,934.62	668,377.99	616,274.08	611,534.66	7,483,540.44
311	1,949.49	1,949.49	1,949.49	1,949.49	1,949.49	1,949.52	23,518.11
312	219,460.35	221,760.50	223,820.00	224,188.18	226,946.30	226,680.19	2,483,367.89
314	1,223,688.59	1,220,090.26	1,215,633.42	1,201,653.35	1,200,938.05	1,201,102.51	13,412,559.87
315	401,617.17	401,464.23	400,945.87	398,457.54	398,516.83	398,467.59	4,376,914.95
316	78,193.80	78,370.82	78,378.17	82,753.12	82,709.32	82,691.06	902,784.82
315	46,046.58	47,357.04	48,811.00	48,894.23	49,853.55	49,869.35	549,140.08
Total Steam Production							
	1,970,955.98	1,970,992.34	1,969,537.95	1,957,895.91	1,960,913.54	1,960,760.22	21,748,285.72
331	311,543.09	311,547.25	311,252.10	311,492.37	311,241.04	311,309.76	3,949,265.53
332	340,263.82	340,313.84	340,269.58	340,678.71	340,680.89	340,680.60	4,749,317.27
333	287,615.17	289,971.35	290,434.99	291,082.80	290,878.86	290,920.77	3,624,909.00
334	106,093.91	106,029.49	106,031.06	106,051.02	105,872.65	107,592.84	1,321,032.65
335	39,942.31	39,749.65	39,780.96	40,059.94	40,216.47	40,366.43	461,439.10
336	16,745.54	16,745.54	16,753.99	16,753.99	16,753.99	16,754.00	181,687.89
Total Hydro Production							
	1,102,203.84	1,104,357.12	1,104,522.68	1,106,118.83	1,105,643.90	1,107,624.40	14,287,651.44
341	320,353.57	320,619.44	320,755.38	320,853.81	320,841.45	321,000.68	2,032,274.53
342	19,992.99	19,739.25	19,755.46	19,750.33	19,742.10	19,741.63	180,672.84
343	623,360.60	634,400.90	634,947.61	635,119.66	634,885.20	635,166.72	5,310,327.30
344	153,242.63	153,403.94	153,545.46	153,601.39	153,548.74	153,601.36	1,303,414.24
345	258,964.86	259,169.13	259,321.96	259,416.15	259,370.88	259,349.08	1,937,161.03
346	15,859.23	15,874.13	15,888.01	15,891.68	15,900.57	15,986.95	139,647.04
Total Other Production							
	1,391,773.88	1,403,206.79	1,404,213.88	1,404,633.02	1,404,288.94	1,404,846.42	10,903,496.98
Total Production							
	4,464,933.70	4,478,556.25	4,478,274.51	4,468,647.76	4,470,846.38	4,473,231.04	46,939,434.14
352	93,161.78	93,589.18	93,854.48	93,868.32	93,579.15	93,615.04	1,058,862.74
353	571,920.51	582,844.38	613,770.47	585,195.76	586,493.28	589,504.31	7,108,552.63
Total Transmission Stations							
	665,082.29	676,433.56	707,624.95	679,064.08	680,072.43	683,119.35	8,168,415.37
350	35,948.88	35,966.12	35,989.69	36,023.17	36,010.78	36,056.89	445,569.57
354	219,464.95	219,379.54	219,434.38	218,671.93	219,620.35	219,628.35	2,729,549.67
355	254,154.36	254,672.05	256,458.74	257,980.85	258,863.23	261,927.85	3,054,819.00
356	333,594.69	333,797.52	334,386.38	334,963.44	335,153.80	336,333.73	3,708,699.96
359	256.93	256.93	256.93	256.93	256.93	256.90	3,466.24
Total Transmission Lines							
	843,419.81	844,072.16	846,526.12	847,896.32	849,905.09	854,203.72	9,942,094.44
Total Transmission							
	1,508,502.10	1,520,505.72	1,554,151.07	1,526,960.40	1,529,977.52	1,537,323.07	18,110,509.81
361	57,308.09	57,288.61	56,958.92	56,448.31	55,645.08	55,657.00	646,318.97
362	319,179.98	318,555.34	316,404.16	312,997.71	314,652.26	314,646.07	3,741,736.73
Total Distribution Stations							
	376,488.07	375,843.95	373,363.08	369,446.02	370,297.34	370,303.07	4,388,055.70
360	0.00	0.00	52.95	52.95	52.95	53.50	9,689.50
364	593,488.61	593,873.59	594,451.33	595,654.60	595,435.91	591,495.92	7,301,948.55
365	307,483.82	307,910.10	309,128.08	308,797.97	308,779.48	306,920.13	3,662,697.77
366	77,595.40	77,287.18	77,303.79	77,135.18	76,852.70	76,030.35	929,906.54
367	373,079.07	373,276.86	373,795.72	374,827.15	373,842.85	371,086.27	4,227,082.28
368	944,032.32	947,127.70	952,456.02	961,283.51	964,275.29	966,822.94	9,678,570.83
369	121,767.41	121,715.27	121,777.21	121,766.13	121,662.56	120,828.67	1,589,256.48
370	40,282.90	40,427.76	40,371.42	40,344.74	40,676.28	40,812.90	683,904.95
37010	333,610.05	328,475.82	328,782.10	329,154.13	329,154.13	329,154.16	3,931,722.78
37030							4,396,020.43
371	3,590.72	3,596.98	3,557.53	3,562.26	3,559.00	3,563.63	32,673.41
373	8,997.75	8,997.47	9,006.22	9,016.57	9,026.00	9,034.48	138,618.87
Total Distribution Lines							
	2,803,928.05	2,802,688.73	2,810,682.37	2,821,595.19	2,823,317.15	2,815,802.95	36,582,092.39
Total Distribution							
	3,180,416.12	3,178,532.68	3,184,045.45	3,191,041.21	3,193,614.49	3,186,106.02	40,970,148.09
390	151,649.44	151,683.52	151,672.74	162,293.99	162,500.29	163,317.37	1,907,822.05
391	300,160.06	301,653.41	348,723.46	360,541.68	362,622.96	363,213.01	5,132,718.15
392	4,212.46	4,212.46	4,212.46	4,212.46	4,212.46	4,212.40	123,692.08
393	4,490.79	4,490.79	4,563.17	4,576.55	4,622.33	4,622.26	68,166.12
394	21,625.29	21,925.46	21,904.57	22,036.28	22,064.83	22,148.27	276,418.20
395	43,903.29	43,945.49	43,945.54	43,955.23	43,981.12	44,632.51	577,507.47
396							0.00
397	143,510.40	144,094.26	149,924.05	166,010.91	166,203.37	166,651.21	1,932,630.89
398	22,871.42	22,871.42	22,986.16	23,103.17	23,270.44	23,278.65	371,143.74
Total General							
	692,423.15	694,876.81	747,932.15	786,730.27	789,477.80	792,075.68	10,390,098.70
Total Depreciation Expense							
	9,846,275.07	9,872,471.46	9,964,403.18	9,973,379.64	9,983,916.19	9,988,735.81	116,410,190.74
Depreciation on Idaho ARO							
	45,912.30	45,912.30	45,912.30	45,912.30	45,912.30	43,572.11	317,074.79
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							
	9,867,495.76	9,893,692.15	9,985,623.87	9,994,600.33	10,005,136.88	10,007,616.31	116,430,966.21

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT., ADJUST., GAINS & LOSSES
For The Twelve Months Ended December 31, 2012

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 7,483,540
2	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(13,255)
3	411.6	Gain on sale of utility plant.....	-
4	411.7	Loss on disposition of utility plant.....	-
5	411.8	Gains from disposition of allowance - Bridger.....	(240)
6	411.8	Gains from disposition of allowance - Boardman.....	-
7	411.8	Gains from disposition of allowance - Valmy.....	-
8	411.8	Gains from disposition of allowance - Other.....	<u>(201,326)</u>
9		Total.....	<u>\$ 7,268,719</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For The Twelve Months Ended December 31, 2012

Line No	Description	(1) Total
	Federal taxes:	
1	Unemployment.....	\$ 93,541
2	Social Security	<u>13,701,846</u>
3	Total federal taxes.....	13,795,387
	State, county and local taxes:	
	Real and personal property:	
4	Idaho.....	20,241,154
5	Oregon.....	2,407,946
6	Montana.....	270,367
7	Wyoming.....	1,642,855
8	Nevada.....	985,247
9	Shoshone-Bannock.....	<u>73,739</u>
10	Total real and personal property....	25,621,308
11	Kilowatt-hour tax - Idaho.....	1,909,280
	Licenses:	
12	Wyoming.....	4,849
13	Nevada.....	-
14	Shoshone-Bannock.....	<u>150</u>
15	Total licenses.....	4,999
	Regulatory commission:	
16	Idaho.....	2,042,319
17	Oregon.....	<u>162,571</u>
18	Total regulatory commission.....	2,204,890
	Franchise:	
19	Oregon total franchise.....	748,331
20	Unemployment - total state.....	<u>726,231</u>
21	Total state, county and local taxes....	<u>31,215,039</u>
22	Total other taxes.....	45,010,426
23	Less: State & Fed P/R Loading Reversal..	<u>(14,521,618)</u>
24	Net other taxes.....	<u>\$ 30,488,808</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2012

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture.....	\$9,412,212
2	Bridger Coal Company - overriding royalties.....	11,745
3	Interest and dividend income.....	-
4	Miscellaneous income.....	-
5	Total income.....	<u>9,423,957</u>
	Expenses:	
6	Operation expense.....	12,069
7	Income taxes.....	3,222,706
8	Interest expense.....	<u>38,457</u>
9	Total expenses.....	<u>3,273,232</u>
10	Net income from operations.....	6,150,725
11	Add: Interest expense from notes payable to parent...	<u>38,457</u>
12	Net income (earnings to Idaho Power Company).....	<u><u>\$6,189,182</u></u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For The Thirteen Months Ended December 31, 2012

Line No	Month	(1) Amount
1	December, 2011.....	\$ 4,458,678,363
2	January, 2012.....	4,461,991,342
3	February.....	4,463,420,138
4	March.....	4,468,198,421
5	April.....	4,471,629,945
6	May.....	4,433,455,118
7	June.....	4,835,453,874
8	July.....	4,850,021,407
9	August.....	4,861,429,659
10	September.....	4,882,415,348
11	October.....	4,883,769,623
12	November.....	4,887,203,501
13	December.....	4,904,914,517
14	Average.....	<u>\$ 4,681,737,020</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in an increase in the monthly amounts as indicated.

Dec-11	\$ 8,648,864
Jan-12	\$ 8,648,864
Feb-12	\$ 8,648,864
Mar-12	\$ 8,874,367
Apr-12	\$ 8,874,367
May-12	\$ 8,874,367
Jun-12	\$ 8,874,367
Jul-12	\$ 8,874,367
Aug-12	\$ 8,874,367
Sep-12	\$ 8,874,367
Oct-12	\$ 8,874,367
Nov-12	\$ 8,874,367
Dec-12	\$10,857,152

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For The Thirteen Months Ended December 31, 2012

Line No	Month	(1) Amount
1	December, 2011.....	\$ 1,815,796,002
2	January, 2012.....	1,825,049,093
3	February.....	1,829,043,317
4	March.....	1,835,951,838
5	April.....	1,843,902,318
6	May.....	1,809,880,919
7	June.....	1,816,029,941
8	July.....	1,820,175,163
9	August.....	1,825,440,068
10	September.....	1,831,117,948
11	October.....	1,838,438,382
12	November.....	1,847,118,020
13	December.....	1,845,461,130
14	Average.....	<u>\$ 1,829,492,626</u>

Excludes the following Asset Retirement monthly amounts that were required by the Statement of Financial Accounting Standards 143. Had these amounts below been included in the amounts above it would have resulted in a reduction of the monthly amounts as indicated.

Dec-11	\$ 2,839,519
Jan-12	\$ 2,839,519
Feb-12	\$ 2,839,519
Mar-12	\$ 2,985,525
Apr-12	\$ 2,985,525
May-12	\$ 2,985,525
Jun-12	\$ 3,136,836
Jul-12	\$ 3,175,391
Aug-12	\$ 3,213,946
Sep-12	\$ 3,288,147
Oct-12	\$ 3,326,703
Nov-12	\$ 3,365,258
Dec-12	\$ 3,399,983

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2012

Line No	Month	Amount
1	December, 2011.....	\$ 22,587,758
2	January, 2012.....	22,763,974
3	February.....	22,455,538
4	March.....	22,497,768
5	April.....	23,097,622
6	May.....	23,304,688
7	June.....	23,796,269
8	July.....	24,025,589
9	August.....	24,083,015
10	September.....	24,676,332
11	October.....	22,229,403
12	November.....	22,520,999
13	December.....	22,949,058
14	Average.....	<u>\$ 23,152,924</u>

IDAHO POWER COMPANY
 CUSTOMER ADVANCES FOR CONSTRUCTION
 For The Thirteen Months Ended December 31, 2012

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2011.....	\$ 19,747,984
2	January, 2012.....	19,063,979
3	February.....	18,464,739
4	March.....	17,787,666
5	April.....	17,470,878
6	May.....	17,201,978
7	June.....	16,612,434
8	July.....	16,130,461
9	August.....	15,241,902
10	September.....	14,623,283
11	October.....	14,196,011
12	November.....	13,555,238
13	December.....	13,261,593
14	Average.....	<u>\$ 16,412,165</u>

IDAHO POWER COMPANY
Deferred Income Tax Balances
At 12/31/2012 and 12/31/2011

Description	December 31 2012	December 31 2011	Average Bal. (Rounded)
Items excluded from the deferred income tax provision applicable to non-rate base components:			
Account 190:			
FAS 158 - Pension	114,530,585.61	96,551,656.75	105,541,121.00
FASB 109 regulatory asset	51,285,735.47	45,472,547.23	48,379,141.00
AFUDC Hells Canyon Relicensing	17,855,801.86	12,958,192.16	15,406,997.00
Senior management security	17,720,514.82	16,319,200.67	17,019,858.00
Deferred Idaho ITC	13,747,558.50	5,539,826.50	9,643,693.00
Minimum pension liability	13,641,829.32	9,109,441.86	11,375,636.00
FAS 158 - Postretirement Plan	6,214,273.47	6,367,217.42	6,290,745.00
Regulatory Asset-Non Current	4,458,718.29	0.00	2,229,359.00
Revenue Sharing (Acct 254)	2,795,769.85	10,594,313.78	6,695,042.00
Regulatory Liability-Current	1,722,247.34	0.00	861,124.00
SMSP-Market Change of Rabbi Investments	1,626,015.01	1,626,015.01	1,626,015.00
Federal NOL - Non Operating	850,677.58	0.00	425,339.00
Micron CIAC	812,600.15	1,050,481.59	931,541.00
Meridian Gold Contribution	64,230.17	86,342.35	75,286.00
Deferred GBC	24,000.00	24,000.00	24,000.00
Oregon NOL - Non Operating	5,036.66	0.00	2,518.00
Montana NOL - Non Operating	1,678.89	0.00	839.00
Total account 190 - Exclusions	<u>247,357,272.99</u>	<u>205,699,235.32</u>	<u>226,528,254.00</u>
Total Balance Sheet Account 190	<u>316,262,777.14</u>	<u>227,977,046.09</u>	<u>272,119,911.00</u>
Account 282 - Other property			
FASB 109 Accounting-Regulatory Asset	(673,996,554.39)	(599,991,589.95)	(636,994,072.00)
Intangible Asset-Labor Deduction in Account 107 (CWIP)	(14,494,453.40)	(13,817,345.15)	(14,155,899.00)
Misc. Software development costs in Account 107 (CWIP)	(138,253.85)	(17,655.40)	(77,955.00)
Engineering Fees in Account 107 (CWIP)	237,311.20	173,496.40	205,404.00
CIAC in Account 107 (CWIP)	(858,810.05)	2,146,043.90	643,617.00
Total Account 282 - Exclusions	<u>(689,250,760.49)</u>	<u>(611,507,050.20)</u>	<u>(650,378,905.00)</u>
Total Balance Sheet Account 282	<u>(1,080,279,413.44)</u>	<u>(933,326,224.00)</u>	<u>#####</u>
Account 283 - Other			
FAS 158 - Pension	(114,530,585.61)	(96,551,656.75)	(105,541,121.00)
FAS 158 - Postretirement Plan	(6,214,273.47)	(6,073,868.53)	(6,144,071.00)
Fixed Cost Adjustment	(5,245,619.35)	(5,651,756.20)	(5,448,688.00)
Conservation Programs - Idaho	35,029.53	(3,463,597.27)	(1,714,284.00)
Custom Efficiency Incentive Payments	(5,148,708.31)	(2,774,354.00)	(3,961,531.00)
Oregon Power Cost Adjustment Mechanism (PCAM)	(2,493,134.28)	(1,742,548.60)	(2,117,841.00)
Oregon Excess Power Costs	(823,508.01)	(1,685,307.64)	(1,254,408.00)
Unrealized gains on Market Securities	(2,655,828.25)	(1,649,586.25)	(2,152,707.00)
Renewable Energy Certificates (REC) Sales	(637,336.85)	(859,641.19)	(748,489.00)
Unrealized Gain/Loss From Rabbi Trust	(469,523.96)	(139,717.75)	(304,621.00)
Emission Allowances	(3,131.91)	(95,141.99)	(49,137.00)
Oregon Non-Operating Property Tax Adjustment	(332.31)	(325.66)	(329.00)
Regulatory Asset-Current	(4,458,718.29)	0.00	(2,229,359.00)
Regulatory Liability-Non Current	(1,722,247.34)	0.00	(861,124.00)
PCA deferral	(13,515,779.88)	5,129,482.20	(4,193,149.00)
Total Account 283 - Exclusions	<u>(157,883,698.29)</u>	<u>(115,558,019.63)</u>	<u>(136,720,859.00)</u>
Total Balance Sheet Account 283	<u>(181,159,150.45)</u>	<u>(137,438,694.79)</u>	<u>(159,298,922.00)</u>

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2012 and 12/31/2011

Description	December 31 2012	December 31 2011	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Federal NOL - Operating	45,964,499.60	0.00	22,982,250.00
VEBA Payments and Accruals	9,221,016.67	7,474,519.09	8,347,768.00
FAS 123R-Stock Based Compensation	3,148,062.72	2,777,080.86	2,962,572.00
Advances for Construction	3,009,899.55	5,117,985.25	4,063,942.00
Rate Case Disallowance	2,505,417.08	2,621,255.57	2,563,336.00
Oregon Pension Expense	1,897,934.41	1,504,842.01	1,701,388.00
Executive Deferred Compensation	968,903.88	1,344,427.39	1,156,666.00
Valmy Union Pacific Contract	884,286.28	0.00	442,143.00
Post employment Benefits - SFAS 112 -182	822,852.40	1,172,344.50	997,598.00
Oregon NOL - Operating	262,521.46	0.00	131,261.00
Non-VEBA Pension and Benefits	217,767.70	265,356.10	241,562.00
Montana NOL - Operating	78,811.83	0.00	39,406.00
Bridger Revenue Deferral	65,767.17	0.00	32,884.00
Provision for Rate Refund-Bridger Pollution Control	8,894.50	0.00	4,447.00
Boardman Decommission	(151,131.10)	0.00	(75,566.00)
Total Account 190	68,905,504.15	22,277,810.77	45,591,657.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation	(390,753,886.95)	(321,467,907.80)	(356,110,897.00)
Valmy capitalized items	(274,766.00)	(351,266.00)	(313,016.00)
Total Account 282 - Other property	(391,028,652.95)	(321,819,173.80)	(356,423,913.00)
Account 283 - Other			
Pension Expense	(21,525,276.17)	(20,087,170.51)	(20,806,223.00)
OATT Revenue Deficiency	(650,167.05)	(807,104.17)	(728,636.00)
Advance coal royalties	(302,378.72)	(301,485.79)	(301,932.00)
Reorganization Costs	(180,349.52)	(270,524.10)	(225,437.00)
LIDAR Surveys Deferral	(153,425.18)	(170,472.57)	(161,949.00)
Bennett Mtn Maintenance Deferral	(87,830.83)	(117,107.51)	(102,469.00)
Intervener Funding Orders	(56,239.32)	(68,803.30)	(62,521.00)
FERC Grid West Expense	(10,920.00)	(43,680.05)	(27,300.00)
OPUC Grid West Loans	(12,020.16)	(17,568.13)	(14,794.00)
PS & I Costs	(974.24)	(14,233.32)	(7,604.00)
Langley Revenue Accrual	(313,644.33)	0.00	(156,822.00)
Delivery Accruals	9,254.95	5,821.63	7,538.00
Bonus Deferral	8,518.41	11,652.66	10,086.00
Total - Account 283 - Other	(23,275,452.16)	(21,880,675.16)	(22,578,063.00)
Total Deferred income taxes applicable to Idaho rate base components	(345,398,600.96)	(321,422,038.19)	(333,410,319.00)
Items excluded from the deferred income tax provision applicable to non-rate base components:			
Account 190:			
None	0.00	0.00	0.00
Total Account 190	0.00	0.00	0.00
Account 282 - Other property			
None	0.00	0.00	0.00
Total Account 282	0.00	0.00	0.00
Account 283 - Other			
None	0.00	0.00	0.00
Total Account 283	0.00	0.00	0.00
Total Excluded from Idaho Deferred Tax Balances	0.00	0.00	0.00
Total All Deferred Tax Balances	(345,398,600.96)	(321,422,038.19)	(333,410,319.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For The Thirteen Months Ended December 31, 2012

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, 2011.....	\$ 23,858,109		\$ 733,240		\$ 2,471,968		\$ 87,405		\$ 20,102,404		\$ 190,991		\$ 44,385		\$ 376,595		\$ 47,865,097
2	January, 2012.....	22,515,089		782,876		2,762,545		73,368		20,166,019		183,161		44,385		85,044		46,612,487
3	February.....	23,899,424		831,073		2,987,711		65,388		20,231,071		184,029		44,385		74,280		48,317,361
4	March.....	27,419,430		894,886		3,545,581		55,978		24,264,553		165,590		44,385		140,419		56,530,822
5	April.....	24,962,950		928,715		3,403,944		55,963		27,013,278		146,522		44,385		117,056		56,672,813
6	May.....	25,286,336		880,535		3,425,109		42,339		28,822,047		154,605		44,385		117,056		58,772,412
7	June.....	24,569,764		853,601		3,428,622		120,799		29,877,129		153,627		44,385		154,567		59,202,494
8	July.....	25,577,745		800,617		2,986,298		79,691		28,009,556		98,286		42,681		259,594		57,854,468
9	August.....	24,976,053		804,473		2,886,274		51,254		27,789,957		152,030		42,681		272,499		56,975,221
10	September.....	22,147,018		860,570		3,160,162		99,840		25,755,917		232,640		42,321		327,653		52,626,121
11	October.....	22,122,465		848,298		3,044,739		171,460		23,414,281		187,344		42,321		449,092		50,280,000
12	November.....	21,218,334		812,253		3,525,448		122,705		19,966,969		129,011		42,321		395,933		46,212,974
13	December.....	20,037,033		785,735		3,686,642		107,550		17,233,854		159,181		39,487		338,757		42,388,239
14	Average.....	\$ 23,737,673		\$ 832,067		\$ 3,178,080		\$ 87,211		\$ 24,049,772		\$ 164,386		\$ 43,270		\$ 239,119		\$ 52,331,578

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2012

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December, 2011.....	\$ 42,015,731	\$ 4,474,719	\$ 46,490,450
2	January, 2012.....	43,100,464	4,607,506	47,707,970
3	February.....	43,475,644	4,846,031	48,321,675
4	March.....	43,948,424	4,479,922	48,428,346
5	April.....	43,134,659	4,434,608	47,569,267
6	May.....	43,454,661	4,321,842	47,776,503
7	June.....	44,358,705	3,995,104	48,353,809
8	July.....	44,358,503	3,578,717	47,937,220
9	August.....	43,683,763	3,290,010	46,973,773
10	September.....	45,113,474	3,426,542	48,540,016
11	October.....	45,757,992	3,631,563	49,389,555
12	November.....	46,534,956	3,564,525	50,099,481
13	December.....	47,455,954	3,581,218	51,037,172
14	Average.....	<u>\$ 44,337,918</u>	<u>\$ 4,017,870</u>	<u>\$ 48,355,788</u>

IDAHO POWER COMPANY
 PREPAYMENTS
 For The Thirteen Months Ended December 31, 2012

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December, 2011.....	\$ 12,273,571
2	January, 2012.....	11,716,459
3	February.....	11,056,103
4	March.....	11,092,733
5	April.....	11,726,971
6	May.....	12,387,685
7	June.....	13,330,908
8	July.....	15,258,410
9	August.....	13,584,957
10	September.....	12,857,428
11	October.....	11,386,252
12	November.....	11,923,161
13	December.....	12,688,220
14	Average.....	<u>\$ 12,406,374</u>

IDAHO POWER COMPANY
 OTHER DEFERRED PROGRAMS
 For The Twelve Months Ended December 31, 2012

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 28880).....	\$ 761,042
Account 182		
2	Custom Efficiency Incentive - (IPUC Order 32245).....	14,086,201
3	LiDAR Survey - (IPUC Order 32426).....	392,442
4	Bennet Mountain Maintenance - (IPUC Order 32426).....	224,660
Oregon Public Utilities Commission:		
Account 182		
5	Grid West Loans - (OPUC Order 06-483).....	30,746
6	CUB Fund Grant - (OPUC Order 10-406).....	5,527
7	CUB Fund Grant - (OPUC Order 11-011).....	5,458
8	CUB Fund Grant - (OPUC Order 11-437).....	11,389
9	CUB Fund Grant - (OPUC Order 12-008).....	32,106
10	CUB Fund Grant - (OPUC Order 12-336).....	5,400
11	CUB Fund Grant - (OPUC Order 12-464).....	3,059
12	Intervenor Funding - CUB (OPUC Order 12-113).....	2,230
13	Intervenor Funding - CUB (OPUC Order 12-115).....	24,513
14	SFAS 87 Capitalized Pension - (OPUC Order 10-064).....	1,904,385
Account 254		
15	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)..	(168,224)
Federal Energy Regulatory Commission:		
16	Grid West	<u>27,932</u>
17	Total.....	<u>\$ 17,348,866</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For The Thirteen Months Ended December 31, 2012

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Total
1	December, 2011...	\$ 78,529,519	\$ 1,367,261	\$ 17,335,019	\$ 97,231,799
2	January, 2012....	79,262,377	1,363,046	14,438,287	95,063,710
3	February.....	80,685,510	1,358,878	11,390,713	93,435,101
4	March.....	81,314,047	1,355,516	8,430,807	91,100,370
5	April.....	81,049,792	1,355,231	6,334,298	88,739,321
6	May.....	80,783,532	1,353,481	13,673,711	95,810,724
7	June.....	81,134,430	1,353,257	15,764,725	98,252,412
8	July.....	81,957,592	1,353,257	14,871,498	98,182,347
9	August.....	82,597,308	1,353,248	12,727,559	96,678,115
10	September.....	83,070,288	1,353,239	6,864,336	91,287,863
11	October.....	83,709,225	1,344,849	5,602,706	90,656,780
12	November.....	84,783,829	1,338,867	1,598,457	87,721,153
13	December.....	84,680,243	1,333,946	1,008,249	87,022,438
14	Average.....	<u>\$ 81,812,130</u>	<u>\$ 1,352,621</u>	<u>\$ 10,003,105</u>	<u>\$ 93,167,856</u>

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2012

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	937,742,678	0	937,742,678	(4,825,946)	932,916,732
Sales for Resale	0	0	0	0	0
Opportunity Sales	61,534,224	0	61,534,224	46,968,476	108,502,700
Other Operating Revenues	75,808,969	(25,680,808)	50,128,161	0	50,128,161
Total Operating Revenue	1,075,085,871	(25,680,808)	1,049,405,063	42,142,530	1,091,547,593
OPERATING EXPENSES					
Operation & Maintenance Expense	670,512,557	24,104,263	694,616,820	53,116,075	747,732,895
Depreciation Expense	116,430,966	0	116,430,966	3,137,564	119,568,530
Amortization Expense	7,268,719	201,566	7,470,285	(145,125)	7,325,160
Accretion Expense	183,144	0	183,144	(183,144)	0
Taxes Other Than Income Taxes	30,488,809	0	30,488,809	190,424	30,679,232
Regulatory Debits/Credits	(748,954)	0	(748,954)	0	(748,954)
Provision for Deferred Income Taxes	39,096,942	(8,248,485)	30,848,458	(4,705,508)	26,142,949
Investment Tax Credit Adjustment	9,056,202	0	9,056,202	0	9,056,202
Federal Income Tax	(14,482,226)	7,087,795	(7,394,431)	(0)	(7,394,431)
State Income Taxes	1,007,613	(11,278,105)	(10,270,492)	(648,596)	(10,919,088)
Total Operating Expenses	858,813,772	11,867,034	870,680,806	50,761,689	921,442,495
OPERATING NET INCOME	216,272,099	(37,547,842)	178,724,257	(8,619,159)	170,105,098
Add: IERCO Operating Income	6,150,725	0	6,150,725	0	6,150,725
CONSOLIDATED OPERATING INCOME	222,422,824	(37,547,842)	184,874,982	(8,619,159)	176,255,823

RATE OF RETURN EARNED 8.185% 6.866% 6.539%

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

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	44,069,016	0	44,069,016	715,139	44,784,155
Sales for Resale	0	0	0	0	0
Opportunity Sales	2,692,053	0	2,692,053	2,097,412	4,789,464
Other Operating Revenues	3,628,018	(1,522,678)	2,105,341	16,006	2,121,347
Total Operating Revenue	50,389,088	(1,522,678)	48,866,410	2,828,556	51,694,966
OPERATING EXPENSES					
Operation & Maintenance Expense	34,047,213	22,952	34,070,165	(246,437)	33,823,728
Depreciation Expense	4,801,238	0	4,801,238	199,079	5,000,318
Amortization Expense	295,510	8,112	303,622	(3,112)	300,510
Accretion Expense	6,868	0	6,868	(6,868)	0
Taxes Other Than Income Taxes	2,036,703	0	2,036,703	23,383	2,060,086
Regulatory Debits/Credits	(748,954)	0	(748,954)	0	(748,954)
Provision for Deferred Income Taxes	1,644,596	(415,973)	1,228,624	(997,007)	231,617
Investment Tax Credit Adjustment	370,803	0	370,803	3,067	373,870
Federal Income Tax	(705,720)	480,737	(224,983)	1,781,104	1,556,121
State Income Taxes	37,881	(451,610)	(413,729)	98,556	(315,173)
Total Operating Expenses	41,786,139	(355,781)	41,430,358	851,766	42,282,123
OPERATING NET INCOME	8,602,949	(1,166,896)	7,436,052	1,976,791	9,412,843
Add: IERCO Operating Income	269,087	0	269,087	2,415	271,502
CONSOLIDATED OPERATING INCOME	8,872,036	(1,166,896)	7,705,140	1,979,205	9,684,345
RATE OF RETURN EARNED	7.917%		6.948%		8.662%
IMPLIED RETURN ON EQUITY	10.228%		8.355%		11.667%

COST OF CAPITAL - DEC 31, 2012

	ACTUAL STRUCTURE	EMBEDDED COST	WEIGHTED COST
Long Term Debt	48.246%	5.439%	2.624%
Preferred Stock	0.000%	0.000%	0.000%
Common Equity	51.754%	9.900%	5.124%
Total	100.000%		7.748%

**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	\$70,834	\$118,834	\$4,463	(\$52,463)
DSM Rider Removal	(\$1,593,587)	(\$2,673,467)	(\$100,396)	\$1,180,275
Allocator Impacts	\$76	\$127	\$5	(\$56)
Total	(\$1,522,678)	(\$2,554,505)	(\$95,929)	\$1,127,757
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$1,523,283	\$2,555,521	\$95,967	(\$1,128,205)
DSM Rider Removal	(\$1,612,042)	(\$2,704,427)	(\$101,559)	\$1,193,944
Employee Incentive	(\$681,607)	(\$1,143,492)	(\$42,941)	\$504,826
Other O&M - Account #416	\$71,018	\$119,143	\$4,474	(\$52,599)
CSPP Adjustment	\$854,176	\$1,433,000	\$53,813	(\$632,637)
Advertising	(\$32,546)	(\$54,600)	(\$2,050)	\$24,105
Allocator Impacts	(\$99,329)	(\$166,639)	(\$6,258)	\$73,567
Total	\$22,952	\$38,505	\$1,446	(\$16,999)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$8,192	\$13,744	\$516	(\$6,068)
Allocator Impacts	(\$80)	(\$134)	(\$5)	\$59
Total	\$8,112	\$13,610	\$511	(\$6,008)
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$138,320	\$232,052	\$8,714	(\$102,446)
Allocator Impacts	(\$4,749)	(\$7,967)	(\$299)	\$3,517
Total	\$133,572	\$224,085	\$8,415	(\$98,929)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$1,660,034	\$2,784,940	\$104,582	(\$1,229,488)
Allocator Impacts	\$163,801	\$274,799	\$10,319	(\$121,317)
Total	\$1,823,835	\$3,059,739	\$114,902	(\$1,350,806)
NET TOTAL	\$136,521	\$229,034	\$8,601	(\$101,113)

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	\$715,139	\$243,153	\$45,054	\$426,932
Normalized Opportunity	\$2,097,412	\$713,136	\$132,137	\$1,252,138
Allocator Impacts	\$16,006	\$5,442	\$1,008	\$9,556
Total	\$2,828,556	\$961,731	\$178,199	\$1,688,626
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$42,723	\$14,526	\$2,692	\$25,505
Annualized P/R Related Adj	\$1,507	\$512	\$95	\$900
Removal of #557 Amortization	(\$2,178,473)	(\$740,698)	(\$137,244)	(\$1,300,531)
Normalized Power Supply	\$1,644,798	\$559,244	\$103,622	\$981,932
Revenue Sensitive Adj	\$2,861	\$973	\$180	\$1,708
Allocator Impacts	\$240,147	\$81,652	\$15,129	\$143,366
Total	(\$246,437)	(\$83,790)	(\$15,526)	(\$147,121)
Depreciation Expense				
Annualizing Adj	\$142,458	\$48,437	\$8,975	\$85,046
Allocator Impacts	\$69,696	\$23,697	\$4,391	\$41,608
Total	\$212,155	\$72,134	\$13,366	\$126,655
Amortization Expense				
Annualizing Adjustment	(\$5,898)	(\$2,005)	(\$372)	(\$3,521)
Allocator Impacts	\$2,787	\$947	\$176	\$1,664
Total	(\$3,112)	(\$1,058)	(\$196)	(\$1,858)
Accretion Expense				
ARO Accretion Adjustment	(\$6,868)	(\$2,335)	(\$433)	(\$4,100)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$6,868)	(\$2,335)	(\$433)	(\$4,100)
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$3,742	\$1,272	\$236	\$2,234
Revenue Sensitive Adj	\$10,906	\$3,708	\$687	\$6,511
Allocator Impacts	\$8,735	\$2,970	\$550	\$5,215
Total	\$23,383	\$7,950	\$1,473	\$13,959
Interest Expense				
Long-Term Synchronization	\$508	\$173	\$32	\$303
Allocator Impacts	\$26,016	\$8,846	\$1,639	\$15,531
Total	\$26,523	\$9,018	\$1,671	\$15,834
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$534,043	\$181,579	\$33,645	\$318,819
Allocator Impacts	\$2,530,727	\$860,467	\$159,436	\$1,510,824
Total	\$3,064,769	\$1,042,045	\$193,080	\$1,829,644
NET TOTAL	\$5,887,681	\$2,001,857	\$370,924	\$3,514,900

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds	(\$27,299,917)	(\$1,593,587)
DSM Revenues - IPUC Order		
Other Operating Revenues - Account #415	\$1,619,109	\$70,834
Power Solutions, Water Mgmt, Etc.		
Allocator Impacts	\$0	\$76
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	(\$25,680,808)	(\$1,522,678)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales	(\$4,825,946)	\$715,139
Ordered Weather Normalization and Rate Annualization		
Normalization/Annualization of Firm Wholesale Sales	\$0	\$0
Ordered Weather Normalization and Rate Annualization		
Normalization of Opportunity Sales	\$46,968,476	\$2,097,412
Ordered Sales Normalization		
Allocator Impacts	\$0	\$16,006
TOTAL TYPE II ADJUSTMENTS	\$42,142,530	\$2,828,556

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral Removal of deferred power supply expenses as directed by OPUC Staff	\$46,586,603	\$1,523,283
Advertising Standard Removal of Non-Allowable Advertising Expenses	(\$745,937)	(\$32,546)
DSM Rider Funds DSM Rider Expenses - IPUC Order	(\$27,819,311)	(\$1,612,042)
Cogeneration & Small Power Production Difference Between Actual CSPP Costs And Costs Using Oregon Methodology	\$19,562,278	\$854,176
Annualized Incentive Pay Adjustment Removal of Incentive Pay: 100% Officers; 50% Other Employees	(\$15,622,076)	(\$681,607)
Allocator Impacts Effect of Other Allocators	\$0	(\$99,329)
Other Operating O&M - Account #416 Power Solutions, Water Mgmt, Etc.	\$1,623,315	\$71,018
TOTAL TYPE I ADJUSTMENTS	\$23,584,872	\$22,952

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	\$37,596,359	\$1,644,798
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	\$14,503,130	(\$2,178,473)
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	\$2,861	\$2,861
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$979,180	\$42,723
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$34,544	\$1,507
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$240,147
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$53,116,074	(\$246,437)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2012

	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	\$3,454,638	\$142,458
Annualized December Costs Compared to Actual Costs		
Boardman ARO Depreciation Adjustment	(\$317,075)	(\$13,075)
Allocator Impacts	\$0	\$69,696
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$3,137,564	\$199,079

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$80)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$201,566	\$8,192
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$201,566	\$8,112

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$145,125)	(\$5,898)
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$2,787
TOTAL TYPE II ADJUSTMENTS	(\$145,125)	(\$3,112)

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2012

	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	(\$183,144)	(\$6,868)
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	(\$183,144)	(\$6,868)

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2012

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	\$10,906	\$10,906
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$85,537	\$3,742
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$93,981	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$8,735
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$190,424	\$23,383

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2012

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

TYPE II ADJUSTMENTS		
None		
TOTAL TYPE II ADJUSTMENTS	\$0	\$0

IDAHO POWER COMPANY
Provision for Deferred Income Taxes
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$8,248,485)	(\$346,969)
Allocator Impacts Effect of Other Allocators	\$0	(\$69,004)
TOTAL TYPE I ADJUSTMENTS	(\$8,248,485)	(\$415,973)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$4,705,508)	(\$187,410)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$809,597)
TOTAL TYPE II ADJUSTMENTS	(\$4,705,508)	(\$997,007)

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2012

	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	\$3,067
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,067

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$3,354,101	\$138,320
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$4,749)
TOTAL TYPE I ADJUSTMENTS	\$3,354,101	\$133,572

TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$12,330	\$508
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$26,016
TOTAL TYPE II ADJUSTMENTS	\$12,330	\$26,523

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$40,101,986	\$1,660,034
Allocator Impacts	\$0	\$163,801
TOTAL TYPE I ADJUSTMENTS	\$40,101,986	\$1,823,835

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$13,336,997	\$534,043
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$2,530,727
TOTAL TYPE II ADJUSTMENTS	\$13,336,997	\$3,064,769

IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2012

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

TYPE II ADJUSTMENTS		
Allocator Impacts		
Effect of Allocators	\$0	\$2,415
TOTAL TYPE II ADJUSTMENTS	\$0	\$2,415

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

SECTION C

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

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

TOTAL SYSTEM

DESCRIPTION	ACTUAL TOTAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	4,681,737,020	0	4,681,737,020	0	4,681,737,020
Less: Accumulated Depreciation Amortization of Other Utility Plant	1,829,492,626 23,152,924	0 0	1,829,492,626 23,152,924	1,727,319 (72,562)	1,831,219,945 23,080,362
Net Electric Plant in Service	2,829,091,470	0	2,829,091,470	(1,654,757)	2,827,436,713
Less: Customer Advances Accumulated Deferred Income Taxes	16,412,165 333,410,319	0 3,436,394	16,412,165 336,846,713	0 (2,352,755)	16,412,165 334,493,958
Net Electric Plant Investment	2,479,268,986	(3,436,394)	2,475,832,592	697,998	2,476,530,590
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	52,331,578 48,355,788 0 26,820,502 17,348,866	(22,251,241) 0 0 964,171 0	30,080,337 48,355,788 0 27,784,673 17,348,866	0 0 0 2,124,643 0	30,080,337 48,355,788 0 29,909,316 17,348,866
Net Electric Rate Base	2,624,125,720	(24,723,464)	2,599,402,255	2,822,641	2,602,224,896
IERCO Rate Base	93,167,856	0	93,167,856	0	93,167,856
Total Combined Rate Base	2,717,293,576	(24,723,464)	2,692,570,111	2,822,641	2,695,392,752

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	191,674,868	0	191,674,868	1,587,860	193,262,727
Less: Accumulated Depreciation Amortization of Other Utility Plant	76,579,494 934,516	0 0	76,579,494 934,516	711,789 6,784	77,291,283 941,301
Net Electric Plant in Service	114,160,858	0	114,160,858	869,286	115,030,144
Less: Customer Advances Accumulated Deferred Income Taxes	15,835 13,657,359	0 191,156	15,835 13,848,514	0 17,650	15,835 13,866,164
Net Electric Plant Investment	100,487,664	(191,156)	100,296,508	851,636	101,148,145
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	2,289,448 1,982,368 0 1,361,889 1,861,600	(973,467) 0 0 918 0	1,315,981 1,982,368 0 1,362,807 1,861,600	11,808 16,079 0 (9,857) 344	1,327,789 1,998,447 0 1,352,949 1,861,943
Net Electric Rate Base	107,982,967	(1,163,704)	106,819,263	870,010	107,689,273
IERCO Rate Base	4,075,989	0	4,075,989	36,574	4,112,562
Total Combined Rate Base	112,058,956	(1,163,704)	110,895,252	906,584	111,801,836

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2012

	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	\$1,587,860
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,587,860

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2012

	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	\$1,727,319	\$72,303
Half the Depreciation Expense Adj		
Resulting From Annualized December		
Costs Compared to Actual		
Allocator Impacts	\$0	\$639,487
TOTAL TYPE II ADJUSTMENTS	\$1,727,319	\$711,789

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2012

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	(\$72,562)	(\$2,929)
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$9,713
TOTAL TYPE II ADJUSTMENTS	(\$72,562)	\$6,784

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2012

	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, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	\$3,436,394	\$140,764
Allocator Impacts Effect of Allocators	\$0	\$50,392
TOTAL TYPE I ADJUSTMENTS	\$3,436,394	\$191,156

TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$2,352,755)	(\$96,727)
Allocator Impacts Effect of Allocators, Primarily the Labor Allocator	\$0	\$114,377
TOTAL TYPE II ADJUSTMENTS	(\$2,352,755)	\$17,650

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	(\$22,251,241)	(\$973,467)
Commission-Ordered Adjustment To Allowed Inventory		
 Allocator Impacts	 \$0	 \$0
Effect of Allocators		
 TOTAL TYPE I ADJUSTMENTS	 (\$22,251,241)	 (\$973,467)

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$11,808
 TOTAL TYPE II ADJUSTMENTS	 \$0	 \$11,808

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2012

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$16,079
TOTAL TYPE II ADJUSTMENTS	\$0	\$16,079

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2012

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2012

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	\$964,171	\$48,959
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$48,040)
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$964,171	\$918

TYPE II ADJUSTMENTS		
Change in O&M Expenses	\$2,124,643	\$104,211
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$114,069)
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$2,124,643	(\$9,857)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2012

	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	\$344
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$344

IDAHO POWER COMPANY
IERCO Rate Base
Summary
For the Twelve Months Ended December 31, 2012

	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	\$36,574
TOTAL TYPE II ADJUSTMENTS	\$0	\$36,574

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	9	10	11	12	13
DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC								
87 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***												
88												
89 INTANGIBLE PLANT												
90 301 - ORGANIZATION	P101P	5,703	5,470	234								
91 302 - FRANCHISES & CONSENTS	D10	24,936,372	23,932,760	1,003,612								
92 303 - MISCELLANEOUS	P101P	32,786,877	31,444,428	1,342,448								
93												
94 TOTAL INTANGIBLE PLANT		57,728,952	55,382,658	2,346,294								
95												
96 PRODUCTION PLANT												
97 310-316 / STEAM PRODUCTION	D10	941,354,793	903,468,170	37,886,622								
98 330-336 / HYDRAULIC PRODUCTION	D10	713,691,250	684,967,382	28,723,868								
99 340-346 / OTHER PRODUCTION	D10	372,749,472	357,747,457	15,002,015								
100												
101 TOTAL PRODUCTION PLANT		2,027,795,515	1,946,183,010	81,612,505								
102												
103 TRANSMISSION PLANT												
104 350 / LAND & LAND RIGHTS												
105 SYSTEM TRANSMISSION SERVICE	D11	35,223,202	33,805,577	1,417,625								
106 DIRECT ASSIGNMENT	DA360	0	0	0								
107 TOTAL ACCOUNT 360		35,223,202	33,805,577	1,417,625								
108												
109 352 / STRUCTURES & IMPROVEMENTS												
110 SYSTEM TRANSMISSION SERVICE	D11	60,689,186	58,246,634	2,442,552								
111 DIRECT ASSIGNMENT	DA352	658	0	658								
112 TOTAL ACCOUNT 352		60,689,844	58,246,634	2,443,210								
113												
114 353 / STATION EQUIPMENT												
115 SYSTEM TRANSMISSION SERVICE	D11	360,444,954	345,938,158	14,506,796								
116 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494								
117 TOTAL ACCOUNT 353		360,556,547	346,013,258	14,543,290								

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	151,467,557	145,371,456	6,096,101
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		151,467,557	145,371,456	6,096,101
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	110,425,965	105,981,661	4,444,304
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		110,459,807	105,981,661	4,478,145
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	176,023,023	168,938,640	7,084,383
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		176,049,518	168,939,829	7,109,689
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	397,251	381,263	15,988
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		397,251	381,263	15,988
139					
140	TOTAL TRANSMISSION PLANT		894,843,727	858,739,678	36,104,049

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
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7							
8	DESCRIPTION						
141	***TABLE 1 - ELECTRIC PLANT IN SERVICE***						
142							
143	DISTRIBUTION PLANT						
144							
145	360 / LAND & LAND RIGHTS	ACCT360	5,012,549		4,870,735	141,814	
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	31,979,935		30,833,688	1,145,247	
147	362 / STATION EQUIPMENT	ACCT362	191,384,445		185,183,039	6,201,406	
148	364 / POLES, TOWERS & FIXTURES	DA364	230,540,695		212,950,200	17,590,495	
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348		115,335,993	8,133,354	
150	366 / UNDERGROUND CONDUIT	DA366	47,621,824		46,931,084	690,740	
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430		194,415,101	3,155,330	
152	368 / LINE TRANSFORMERS	D60	439,548,369		422,466,674	17,081,695	
153	369 / SERVICES	DA369	57,233,859		54,352,644	2,881,215	
154	370 / METERS	ACCT370	86,922,488		84,349,168	2,573,320	
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245		2,599,943	226,302	
156	373 / STREET LIGHTING SYSTEMS	DA373	4,467,260		4,255,003	212,257	
157							
158	TOTAL DISTRIBUTION PLANT		1,418,576,447		1,358,543,273	60,033,174	
159							
160	GENERAL PLANT						
161	389 / LAND & LAND RIGHTS	PTD	16,120,856		15,460,792	660,063	
162	390 / STRUCTURES & IMPROVEMENTS	PTD	87,918,199		84,318,416	3,599,783	
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,593,966		42,768,080	1,825,886	
164	392 / TRANSPORTATION EQUIPMENT	PTD	61,792,091		59,262,033	2,530,058	
165	393 / STORES EQUIPMENT	PTD	1,656,217		1,588,404	67,813	
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,271,770		6,014,974	256,796	
167	395 / LABORATORY EQUIPMENT	PTD	12,184,755		11,685,854	498,901	
168	396 / POWER OPERATED EQUIPMENT	PTD	10,836,170		10,392,487	443,684	
169	397 / COMMUNICATIONS EQUIPMENT	PTD	36,098,894		34,620,836	1,478,058	
170	398 / MISCELLANEOUS EQUIPMENT	PTD	5,319,463		5,101,660	217,804	
171							
172	TOTAL GENERAL PLANT		282,792,380		271,213,534	11,578,846	
173							
174	TOTAL ELECTRIC PLANT IN SERVICE		4,681,737,020		4,490,062,152	191,674,868	
175							

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8	<u>DESCRIPTION</u>	ALLOC/ <u>SOURCE</u>	TOTAL <u>SYSTEM</u>	IDAHO <u>IPUC</u>	OREGON <u>OPUC</u>
176	***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
177					
178	PRODUCTION PLANT				
179	310-316 / STEAM PRODUCTION	L 97	525,225,644	504,086,935	21,138,710
180	330-336 / HYDRAULIC PRODUCTION	L 98	359,921,491	345,435,763	14,485,728
181	340-346 / OTHER PRODUCTION	L 99	34,520,990	33,131,627	1,389,363
182	TOTAL PRODUCTION PLANT		919,668,126	882,654,325	37,013,801
183					
184	TRANSMISSION PLANT				
185	350 / LAND & LAND RIGHTS	L 107	6,114,981	5,868,872	246,109
186	352 / STRUCTURES & IMPROVEMENTS	L 112	21,985,045	21,090,792	894,254
187	353 / STATION EQUIPMENT	L 117	98,539,891	94,565,219	3,974,672
188	354 / TOWERS & FIXTURES	L 123	43,971,223	42,201,517	1,769,706
189	355 / POLES & FIXTURES	L 128	51,880,148	49,776,877	2,103,270
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	54,911,826	52,694,234	2,217,592
191	359 / ROADS & TRAILS	L 138	261,840	251,302	10,538
192	TOTAL TRANSMISSION PLANT		277,644,954	266,438,812	11,206,142
193					
194	DISTRIBUTION PLANT				
195	360 / LAND & LAND RIGHTS	L 145	7,331	7,123	207
196	361 / STRUCTURES & IMPROVEMENTS	L 146	8,775,698	8,461,418	314,280
197	362 / STATION EQUIPMENT	L 147	47,914,671	46,362,098	1,552,573
198	364 / POLES, TOWERS & FIXTURES	L 148	116,441,000	107,556,431	8,884,570
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149	44,433,082	41,506,120	2,926,961
200	366 / UNDERGROUND CONDUIT	L 150	13,185,605	12,974,642	190,963
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	72,162,695	71,010,209	1,152,486
202	368 / LINE TRANSFORMERS	L 152	143,630,243	138,048,496	5,581,747
203	369 / SERVICES	L 153	38,579,804	36,637,654	1,942,149
204	370 / METERS	L 154	28,121,345	27,288,819	832,526
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	2,101,874	1,933,573	168,300
206	373 / STREET LIGHTING SYSTEMS	L 156	3,435,127	3,271,911	163,216
207	TOTAL DISTRIBUTION PLANT		518,768,475	495,058,495	23,709,979
208					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
209	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210					
	211 GENERAL PLANT	L 161	0	0	0
	212 389 / LAND & LAND RIGHTS	L 162	24,275,073	23,281,137	993,935
	213 390 / STRUCTURES & IMPROVEMENTS	L 163	27,478,347	26,353,254	1,125,092
	214 391 / OFFICE FURNITURE & EQUIPMENT	L 164	21,136,344	20,270,923	865,421
	215 392 / TRANSPORTATION EQUIPMENT	L 165	565,737	542,573	23,164
	216 393 / STORES EQUIPMENT	L 166	2,670,188	2,560,858	109,330
	217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	5,766,091	5,530,000	236,091
	218 395 / LABORATORY EQUIPMENT	L 168	4,567,041	4,380,045	186,996
	219 396 / POWER OPERATED EQUIPMENT	L 169	18,041,920	17,303,199	738,721
	220 397 / COMMUNICATIONS EQUIPMENT	L 170	2,353,646	2,257,277	96,369
	221 398 / MISCELLANEOUS EQUIPMENT		106,854,386	102,479,266	4,375,120
222	TOTAL GENERAL PLANT				
223					
224	UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
225	TOTAL DEPR BEFORE FAS 143 / OTHER		1,822,935,940	1,746,630,899	76,305,042
226					
227	FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	6,556,686	6,282,234	274,452
228	TOTAL ACCUM PROVISION DEPRECIATION		1,829,492,626	1,752,913,132	76,579,494
229					
230	AMORTIZATION OF OTHER UTILITY PLANT				
231	INTANGIBLE PLANT	L 94	6,768,400	6,493,310	275,090
232	HYDRAULIC PRODUCTION	L 98	16,384,524	15,725,097	659,426
233					
234	TOTAL AMORT OF OTHER UTILITY PLANT		23,152,924	22,218,408	934,516
235					
236	TOTAL ACCUM PROVISION FOR DEPR		1,852,645,550	1,775,131,540	77,514,010
237	& AMORTIZATION OF OTHER UTILITY PLANT				
238					

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
239	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
240					
241	NET ELECTRIC PLANT IN SERVICE		2,829,091,470	2,714,930,612	114,160,858
242	LESS:				
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244	POWER SUPPLY	D10	0	0	0
245	OTHER	DA282	16,412,165	16,396,330	15,835
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION		16,412,165	16,396,330	15,835
247					
248	ACCUMULATED DEFERRED INCOME TAXES				
249	190 / ACCUMULATED DEFERRED INCOME TAXES				
250	CUSTOMER ADVANCES FOR CONSTRUCTION	DA282	(4,063,942)	(4,060,021)	(3,921)
251	OTHER	LABOR	(41,527,715)	(39,670,876)	(1,856,839)
252	TOTAL ACCOUNT 190		(45,591,657)	(43,730,897)	(1,860,760)
253	281 / ACCELERATED AMORTIZATION	P101P	0	0	0
254	282 / OTHER PROPERTY	P101P	356,423,913	341,830,247	14,593,666
255	283 / OTHER	P101P	22,578,063	21,653,611	924,452
256	TOTAL ACCUM DEFERRED INCOME TAXES		333,410,319	319,752,960	13,657,359
257					
258	NET ELECTRIC PLANT IN SERVICE		2,479,268,986	2,378,781,322	100,487,664
259	ADD:				
260	WORKING CAPITAL				
261	151 / FUEL INVENTORY	E10	52,331,578	50,042,130	2,289,448
262	154 / PLANT MATERIALS & SUPPLIES				
263	PRODUCTION - GENERAL	L 101	15,217,475	14,605,019	612,456
264	TRANSMISSION - GENERAL	L 139	12,762,709	12,247,775	514,934
265	DISTRIBUTION - GENERAL	L 158	15,076,304	14,438,285	638,019
266	OTHER - UNCLASSIFIED	L 174	5,299,299	5,082,341	216,958
267	TOTAL ACCOUNT 154		48,355,788	46,373,420	1,982,368
268	165 / PREPAID ITEMS				
269	AD VALOREM TAXES	L 686	0	0	0
270	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271	INSURANCE	L 101	0	0	0
272	PENSION-RELATED PREPAYMENTS	L 672	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 604	26,820,502	25,458,614	1,361,889
277					
278	TOTAL WORKING CAPITAL		127,507,898	121,874,164	5,633,704
279					
280	NET ELECTRIC PLANT IN SERVICE		2,606,776,854	2,500,655,486	106,121,368

ISS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>		
1	281	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***							
2	282				2,606,776,854	2,500,655,486	106,121,368		
3		283 NET ELECTRIC PLANT IN SERVICE							
4		284 ADD:							
5		285 105/ PLANT HELD FOR FUTURE USE			0	0	0	0	
6		286 HYDRAULIC PRODUCTION	L 98		0	0	0	0	
7		287 TRANS LAND & LAND RIGHTS	L 107		0	0	0	0	
8		288 TRANS STRUCTURES & IMPROVEMENTS	L 112		0	0	0	0	
		289 TRANS STATION EQUIPMENT	L 117		0	0	0	0	
		290 DIST LAND & LAND RIGHTS	L 145		0	0	0	0	
		291 DIST STRUCTURES & IMPROVEMENTS	L 146		0	0	0	0	
		292 GEN LAND & LAND RIGHTS	L 161		0	0	0	0	
		293 GEN STRUCTURES & IMPROVEMENTS	L 162		0	0	0	0	
		294 TOTAL PLANT HELD FOR FUTURE USE			0	0	0	0	
		295							
		296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60		0	0	0	0	
		297							
		298 DEFERRED PROGRAMS:							
		299 182 / CONSERVATION PROGRAMS							
		300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA		0	0	0	0	
		301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA		0	0	0	0	
		302 TOTAL CONSERVATION PROGRAMS			0	0	0	0	
		303 182 / MISC. OTHER REGULATORY ASSETS							
		304 CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA		62,939	0	62,939		
		305 AM. FALLS BOND REFINANCE	D10		761,042	730,412	30,630		
		306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA		1,904,385	0	1,904,385		
		307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA		14,086,201	14,086,201	0		
		308 LIDAR SURVEY - IPUC ORDER 32426	CIDA		392,442	392,442	0		
		309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA		224,660	224,660	0		
		310 INTERVENOR FUNDING	CIDA		26,743	26,743	0		
		311 GRID WEST - OPUC ORDER 06-483	CODA		30,746	0	30,746		
		308 FERC - GRID WEST	D11		27,932	26,808	1,124		
		309 TOTAL OTHER REGULATORY ASSETS			17,517,090	15,487,266	2,029,824		
		310 186 / MISC. OTHER DEFERRED PROGRAMS	E10		0	0	0		
		311 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA		(168,224)	0	(168,224)		
		312 TOTAL DEFERRED PROGRAMS			17,348,866	15,487,266	1,861,600		
		313							
		314 DEVELOPMENT OF IERCO RATE BASE							
		315 INVESTMENT IN IERCO	E10		81,812,130	78,232,942	3,579,188		
		316 PREPAID COAL ROYALTIES	E10		1,352,621	1,293,445	59,176		
		317 NOTES RECEIVABLE FROM SUBSIDIARY	E10		10,003,105	9,565,480	437,625		
		318 TOTAL SUBSIDIARY RATE BASE			93,167,856	89,091,867	4,075,989		
		319							
		320 TOTAL COMBINED RATE BASE			2,717,293,576	2,605,234,620	112,058,956		

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
321 ***TABLE 4 - OPERATING REVENUES***				
322 OPERATING REVENUES				
323 FIRM ENERGY SALES	RETREV	937,742,678	893,673,662	44,069,016
324 440-448 / RETAIL	E10	0	0	0
325 447/ FIRM SALES FOR RESALE	E10	61,534,224	58,842,171	2,692,053
326 447/ SYSTEM OPPORTUNITY SALES		999,276,902	952,515,833	46,761,069
327 TOTAL SALES OF ELECTRICITY				
328				
329 OTHER OPERATING REVENUES				
330 415 / MERCHANDISING REVENUES	E10	0	0	0
331				
332 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,645,018	3,555,862	89,156
333				
334 454 / RENTS FROM ELECTRIC PROPERTY				
335 SUBSTATION EQUIPMENT	L 117	10,544,821	10,119,489	425,332
336 TRANSFORMER RENTALS	L 152	17,330	16,657	673
337 LINE RENTALS	D11	2,156,998	2,070,185	86,813
338 COGENERATION	L 472	895,478	856,377	39,101
339 DARK FIBER PROJECT	CIDA	448,000	448,000	0
340 POLE ATTACHMENTS	L 148	1,895,708	1,751,064	144,644
341 FACILITIES CHARGES	DA454	6,680,117	6,305,364	374,753
342 OTHER RENTALS	L 101	587,998	564,333	23,665
343 MISCELLANEOUS	L 172	0	0	0
344 TOTAL ACCOUNT 454		23,226,450	22,131,469	1,094,981
345				

JSS - ACTUAL

**IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
346	456 / OTHER ELECTRIC REVENUES				
347	TRANSMISSION - NETWORK SERVICES	D11	6,413,437	6,155,316	258,121
348	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	893,754	859,021	34,733
349	TRANSMISSION - POINT-TO-POINT	D11	13,747,507	13,194,212	553,295
350	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
351	PHOTOVOLTAC STATION SERVICE	L 158	2,304	2,206	98
352	DSM RIDER FUNDS	DA RIDER	27,299,917	25,706,330	1,593,587
353	STANDBY SERVICE CHARGE	CIDA	481,962	481,962	0
354	SIERRA PACIFIC USAGE CHARGE	E10	19,127	18,290	837
355	BPA - OTHER REVENUE	D10	0	0	0
356	ANTELOPE	L 497	73,824	70,845	2,979
357	MISCELLANEOUS	PTD	5,669	5,437	232
358	TOTAL ACCOUNT 456		48,937,501	46,493,620	2,443,881
359					
360	TOTAL OTHER OPERATING REVENUES		75,808,969	72,180,951	3,628,018
361					
362	TOTAL OPERATING REVENUES		1,075,085,871	1,024,696,783	50,389,088

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

				<u>ALLOC/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
				<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	DESCRIPTION						
363	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
364	365 STEAM POWER GENERATION						
	366 OPERATION						
	367 500 / SUPERVISION & ENGINEERING	D10	1,346,287			1,346,287	56,456
	368 501 / FUEL	E10	134,501,104			128,616,832	5,884,272
369	370 502 / STEAM EXPENSES						
	371 LABOR	D10	0			0	0
	372 OTHER	E10	8,279,623			7,917,399	362,224
	373 TOTAL ACCOUNT 502		8,279,623			7,917,399	362,224
	374 505 / ELECTRIC EXPENSES						
	375 LABOR	D10	0			0	0
	376 OTHER	E10	1,539,354			1,472,009	67,345
	377 TOTAL ACCOUNT 505		1,539,354			1,472,009	67,345
	378 506 / MISCELLANEOUS EXPENSES	D10	8,331,843			7,996,512	335,331
	379 507 / RENTS	L 97	285,311			273,828	11,483
380	TOTAL STEAM OPERATION EXPENSES		154,339,978			147,622,867	6,717,111
381	382 MAINTENANCE						
	383 510 / SUPERVISION & ENGINEERING	D10	331,355			318,019	13,336
	384 511 / STRUCTURES	D10	759,003			728,455	30,548
	385 512 / BOILER PLANT						
	386 LABOR	D10	0			0	0
	387 OTHER	E10	12,605,602			12,054,121	551,481
	388 TOTAL ACCOUNT 512		12,605,602			12,054,121	551,481
	389 513 / ELECTRIC PLANT						
	390 LABOR	D10	0			0	0
	391 OTHER	E10	5,139,306			4,914,467	224,839
	392 TOTAL ACCOUNT 513		5,139,306			4,914,467	224,839
	393 514 / MISCELLANEOUS STEAM PLANT	D10	4,996,618			4,795,520	201,098
394	TOTAL STEAM MAINTENANCE EXPENSES		23,831,864			22,810,582	1,021,302
395	TOTAL STEAM GENERATION EXPENSES		178,171,862			170,433,450	7,738,412
396							
397							

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1				
2				
3				
4				
5				
6				
7				
8	<u>DESCRIPTION</u>			
398	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***			
399				
400	HYDRAULIC POWER GENERATION			
401	535 / SUPERVISION & ENGINEERING	L 849	7,136,805	301,181
402	536 / WATER FOR POWER			
403	WATER LEASE	D10	2,284,785	95,812
404	OTHER	D10	5,211,418	218,539
405	TOTAL ACCOUNT 536		7,496,203	314,351
406				
407	537 / HYDRAULIC EXPENSES	D10	12,203,305	511,741
408	538 / ELECTRIC EXPENSES			
409	LABOR	D10	1,031,422	43,252
410	OTHER	E10	288,167	13,184
411	TOTAL ACCOUNT 538		1,319,589	56,436
412				
413	539 / MISCELLANEOUS EXPENSES	D10	2,634,251	106,020
414	540 / RENTS	D10	329,209	13,250
415				
416	TOTAL HYDRAULIC OPERATION EXPENSES		31,000,092	1,302,979
417				
418	MAINTENANCE			
419	541 / SUPERVISION & ENGINEERING	L 865	292,792	12,278
420	542 / STRUCTURES	D10	1,275,663	53,494
421	543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,289,334	54,068
422	544 / ELECTRIC PLANT			
423	LABOR	D10	2,012,349	84,387
424	OTHER	E10	973,274	44,528
425	TOTAL ACCOUNT 544		2,985,623	128,915
426				
427	545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,947,769	123,614
428				
429	TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,791,181	372,369
430				
431	TOTAL HYDRAULIC GENERATION EXPENSES		39,791,273	1,675,348

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
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7					
8	DESCRIPTION				
432	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
433	OTHER POWER GENERATION				
434	OPERATION				
435	546 / SUPERVISION & ENGINEERING	L 862	1,342,636	1,288,599	54,037
436	547 / FUEL				
437	SALMON DIESEL	E10	4,897	4,683	214
438	OTHER	E10	24,907,313	23,817,646	1,089,667
439	TOTAL ACCOUNT 547		24,912,210	23,822,329	1,089,881
440					
441	548 / GENERATING EXPENSES				
442	LABOR	D10	1,571,152	1,507,918	63,234
443	OTHER	E10	596,664	570,561	26,103
444	TOTAL ACCOUNT 548		2,167,816	2,078,479	89,337
445					
446	549 / MISCELLANEOUS EXPENSES	D10	403,386	387,151	16,235
447	550 / RENTS	D10	0	0	0
448					
449	TOTAL OTHER POWER OPER EXPENSES		28,826,048	27,576,558	1,249,490
450					
451	MAINTENANCE				
452	551 / SUPERVISION & ENGINEERING	L 868	0	0	0
453	552 / STRUCTURES	D10	208,028	199,656	8,372
454	553 / GENERATING & ELECTRIC PLANT				
455	LABOR	D10	52,454	50,343	2,111
456	OTHER	E10	47,268	45,200	2,068
457	TOTAL ACCOUNT 553		99,722	95,543	4,179
458					
459	554 / MISCELLANEOUS EXPENSES	L 99	2,537,689	2,435,555	102,134
460	TOTAL OTHER POWER MAINT EXPENSES		2,845,439	2,730,753	114,686
461					
462	TOTAL OTHER POWER GENERATION EXP		31,671,487	30,307,311	1,364,176
463					

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	ALLOC/ <u>SOURCE</u>	TOTAL <u>SYSTEM</u>	IDAHO <u>IPUC</u>	OREGON <u>OPUC</u>
		DESCRIPTION									
	464	OTHER POWER SUPPLY EXPENSE									
	465	555.0 / PURCHASED POWER	E10		611,523	584,770					26,753
	466	PURCHASED POWER - TRANS LOSSES	E10		73,281,881	70,075,881					3,206,000
	467	OTHER PURCHASED POWER									
	468	TOTAL ACCOUNT 555.0			73,893,404	70,660,651					3,232,753
	469	555.1 / COGENERATION & SMALL POWER PROD									
	470	CAPACITY RELATED	D10		2,815,124	2,701,824					113,300
	471	ENERGY RELATED	E10		113,932,180	108,947,776					4,984,404
	472	TOTAL COGEN & SMALL POWER PROD			116,747,304	111,649,600					5,097,705
	473										
	474	TOTAL ACCOUNT 555			190,640,708	182,310,250					8,330,458
	475										
	476	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10		2,250	2,159					91
	477	557 / OTHER EXPENSES									
	478	IDAHO POWER COST-RELATED EXPENSES	CIDA		(61,744,923)	(61,744,923)					0
	479	OREGON POWER COST-RELATED EXPENSES	CODA		655,190	0					655,190
	480	OTHER	D10		3,478,241	3,338,253					139,988
	481	TOTAL ACCOUNT 557			(57,611,492)	(58,406,670)					795,178
	482										
	483	TOTAL OTHER POWER SUPPLY EXPENSES			133,031,466	123,905,739					9,125,727
	484										
	485	TOTAL PRODUCTION EXPENSES			384,341,436	364,437,773					19,903,663

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
486	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
487					
488	TRANSMISSION EXPENSES				
489					
490	OPERATION				
491	560 / SUPERVISION & ENGINEERING	L 140	3,580,561	3,436,097	144,464
492	561 / LOAD DISPATCHING	D12	2,743,844	2,633,413	110,431
493	562 / STATION EXPENSES	L 117	2,359,494	2,264,322	95,172
494	563 / OVERHEAD LINE EXPENSES	L 123+128+133	659,259	632,640	26,619
495	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,294,410	6,019,037	275,373
496	566 / MISCELLANEOUS EXPENSES	L 140	175,701	168,612	7,089
497	567 / RENTS	L 140	3,002,229	2,881,099	121,130
498					
499	TOTAL TRANSMISSION OPERATION		18,815,498	18,035,220	780,278
500					
501	MAINTENANCE				
502	569 / SUPERVISION & ENGINEERING	L 140	484,817	465,256	19,561
503	569 / STRUCTURES	L 112	766,683	735,818	30,865
504	570 / STATION EQUIPMENT	L 117	3,689,469	3,540,652	148,817
505	571 / OVERHEAD LINES	L 123+128+133	5,293,220	5,079,499	213,721
506	573 / MISCELLANEOUS PLANT	L 140	1,530	1,468	62
507					
508	TOTAL TRANSMISSION MAINTENANCE		10,235,719	9,822,693	413,026
509					
510	TOTAL TRANSMISSION EXPENSES		29,051,217	27,857,913	1,193,304

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
511	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
512					
513	DISTRIBUTION EXPENSES				
514					
515	OPERATION				
516	560 / SUPERVISION & ENGINEERING	L 158	4,118,843	3,944,536	174,307
517	581 / LOAD DISPATCHING	D60	3,549,914	3,411,958	137,956
518	582 / STATION EXPENSES	L 147	1,157,508	1,120,001	37,507
519	583 / OVERHEAD LINE EXPENSES	L 148+149	3,786,758	3,511,596	275,162
520	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,870,345	1,841,007	29,338
521	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	109,636	104,427	5,209
522	586 / METER EXPENSES	L 154	4,132,819	4,010,468	122,351
523	587 / CUSTOMER INSTALLATIONS EXPENSE	L 156	642,061	590,650	51,411
524	588 / MISCELLANEOUS EXPENSES	L 158	5,622,888	5,384,931	237,957
525	589 / RENTS	L 158	493,172	472,301	20,871
526	TOTAL DISTRIBUTION OPERATION		25,483,944	24,391,876	1,092,068
527					
528	MAINTENANCE				
529	590 / SUPERVISION & ENGINEERING	L 158	224,177	214,690	9,487
530	591 / STRUCTURES	L 146	0	0	0
531	592 / STATION EQUIPMENT	L 147	3,819,880	3,696,105	123,775
532	593 / OVERHEAD LINES	L 148+149	15,554,326	14,424,084	1,130,242
533	594 / UNDERGROUND LINES	L 150+151	1,046,527	1,030,111	16,416
534	595 / LINE TRANSFORMERS	L 152	422,582	406,160	16,422
535	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	568,715	541,693	27,022
536	597 / METERS	L 154	725,957	704,465	21,492
537	598 / MISCELLANEOUS PLANT	L 158	529,977	507,549	22,428
538	TOTAL DISTRIBUTION MAINTENANCE		22,892,141	21,524,857	1,367,284
539					
540	TOTAL DISTRIBUTION EXPENSES		48,376,085	45,916,732	2,459,353
541					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
542	CUSTOMER ACCOUNTING EXPENSES				
543	9017 SUPERVISION	L 938	441,306	420,669	20,637
544	902 / METER READING	CW902	1,379,745	1,185,721	194,024
545	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,188,955	12,704,355	484,600
546	904 / UNCOLLECTIBLE ACCOUNTS	CW904	4,512,906	4,234,006	278,900
547	905 / MISC EXPENSES	L 564+546+546	413	392	21
548	TOTAL CUSTOMER ACCOUNTING EXPENSES		19,523,325	18,545,143	978,182
549	CUSTOMER SERVICES & INFORMATION EXPENSES				
550	907 / SUPERVISION	L 936	535,711	506,730	28,981
551	908 / CUSTOMER ASSISTANCE				
552	SYSTEM CONSERVATION	E100	340,290	325,403	14,887
553	OTHER	DA908	33,397,198	31,586,959	1,810,239
554	TOTAL ACCOUNT 908		33,737,488	31,912,362	1,825,126
555	909 / INFORMATION & INSTRUCTIONAL	DA909	295,583	284,730	10,853
556	910 / MISCELLANEOUS EXPENSES	L 564+555	554,027	524,139	29,888
557	TOTAL CUST SERV & INFORMATN EXPENSES		35,122,809	33,227,961	1,894,848

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
							DESCRIPTION				
							558 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
							559 SALES EXPENSES				
							560 912 / DEMO & SELLING EXPENSES	E10	0	0	0
							561 TOTAL ACCOUNT 924		0	0	0
							562				
							563 ADMINISTRATIVE & GENERAL EXPENSES				
							564 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	70,376,748	67,229,976	3,146,772
							565 921 / OFFICE SUPPLIES	LABOR	18,940,073	18,093,201	846,872
							566 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	LABOR	(28,236,018)	(26,973,494)	(1,262,524)
							567 923 / OUTSIDE SERVICES	LABOR	5,177,361	4,945,864	231,497
							568 924 / PROPERTY INSURANCE				
							569 PRODUCTION - STEAM	L 97	651,468	625,248	26,220
							570 ALL RISK & MISCELLANEOUS	P110P	2,855,109	2,742,203	112,906
							571 TOTAL ACCOUNT 924		3,506,577	3,367,451	139,126
							572				
							573 925 / INJURIES & DAMAGES	LABOR	7,150,892	6,831,152	319,740
							574 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,866,708	26,620,697	1,246,011
							575 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,784,600	0	1,784,600
							576 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	31,772,245	31,772,245	0
							577 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	367,695	352,896	14,799
							578 927 / FRANCHISE REQUIREMENTS	CIDA	9	9	0
							579 928 / REGULATORY COMMISSION EXPENSES				
							580 FERC ADMIN ASSESS & SECURITIES				
							581 CAPACITY RELATED	D10	2,096,047	2,011,688	84,359
							582 ENERGY RELATED	E10	1,418,972	1,356,894	62,078
							583 FERC RATE CASE	D11	0	0	0
							584 FERC ORDER 472	E99	732,549	700,268	32,281
							585 FERC OTHER	D11	322,928	309,931	12,997
							586 FERC - OREGON HYDRO FEE	D10	158,501	152,122	6,379
							587 SEC EXPENSES	L 174	0	0	0
							588 IDAHO PUC -RATE CASE	CIDA	54,063	54,063	0
							589 -OTHER	CIDA	370,677	370,677	0
							590 OREGON PUC -RATE CASE	CODA	160,147	0	160,147
							591 -OTHER	CODA	378,602	0	378,602
							592 TOTAL ACCOUNT 928		5,692,486	4,955,642	736,844
							593				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
							DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC			
							584 928 / DUPLICATE CHARGES		0	0	0			
							585 930.1 / GENERAL ADVERTISING	LABOR	493,057	471,011	22,046			
							586 930.2 / MISCELLANEOUS EXPENSES	LABOR	4,026,891	3,846,836	180,055			
							587 931 / RENTS	L 172	17,598	16,877	721			
							588 TOTAL ADM & GEN OPERATION		148,936,922	141,530,365	7,406,557			
							589							
							600 935 / GENERAL PLANT MAINTENANCE	L 172	5,160,763	4,949,457	211,306			
							601 TOTAL ADMIN & GENERAL EXPENSES		154,097,685	146,479,822	7,617,863			
							602							
							603 416 / MERCHANDISING EXPENSE	E 10	0	0	0			
							604 TOTAL OPER & MAINT EXPENSES		670,512,557	636,465,344	34,047,213			
							605							

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
608 DEPRECIATION EXPENSE				
609 310-316 / STEAM PRODUCTION	L 97	21,748,286	20,872,984	875,301
610 330-336 / HYDRAULIC PRODUCTION	L 98	14,287,651	13,712,618	575,034
611 340-346 / OTHER PRODUCTION	L 99	10,903,497	10,464,665	438,832
612 TOTAL PRODUCTION PLANT		46,939,434	45,050,267	1,889,167
613				
614 TRANSMISSION PLANT				
615 350 / LAND & LAND RIGHTS	L 107	445,560	427,627	17,932
616 352 / STRUCTURES & IMPROVEMENTS	L 112	1,059,863	1,017,196	42,667
617 353 / STATION EQUIPMENT	L 117	7,108,553	6,821,824	286,728
618 354 / TOWERS & FIXTURES	L 123	2,729,550	2,619,694	109,856
619 355 / POLES & FIXTURES	L 128	3,054,819	2,930,974	123,845
620 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	3,708,700	3,568,926	149,774
621 359 / ROADS & TRAILS	L 138	3,466	3,327	140
622 TOTAL TRANSMISSION PLANT		18,110,510	17,379,567	730,943
623				
624 DISTRIBUTION PLANT				
625 360 / LAND & LAND RIGHTS	L 145	9,690	9,415	274
626 361 / STRUCTURES & IMPROVEMENTS	L 146	646,319	623,173	23,146
627 362 / STATION EQUIPMENT	L 147	3,741,737	3,620,494	121,243
628 364 / POLES, TOWERS & FIXTURES	L 148	7,301,949	6,744,802	557,146
629 365 / OVERHEAD CONDUCTORS & DEVICES	L 148	3,662,698	3,421,423	241,275
630 366 / UNDERGROUND CONDUIT	L 150	929,907	916,419	13,488
631 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	4,227,082	4,159,573	67,509
632 368 / LINE TRANSFORMERS	L 152	9,678,571	9,302,443	376,128
633 369 / SERVICES	L 153	1,589,256	1,509,252	80,005
634 370 / METERS	L 154	9,011,648	8,744,860	266,788
635 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	32,673	30,057	2,616
636 373 / STREET LIGHTING SYSTEMS	L 156	138,619	132,033	6,586
637 TOTAL DISTRIBUTION PLANT		40,970,148	39,213,943	1,756,205

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
638 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
639				
640 GENERAL PLANT				
641 389 / LAND & LAND RIGHTS	L 161	0	0	0
642 390 / STRUCTURES & IMPROVEMENTS	L 162	1,907,822	1,829,707	78,115
643 351 / OFFICE FURNITURE & EQUIPMENT	L 163	5,132,718	4,922,561	210,158
644 392 / TRANSPORTATION EQUIPMENT	L 164	123,692	118,628	5,065
645 393 / STORES EQUIPMENT	L 165	68,166	65,375	2,791
646 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	276,418	265,100	11,318
647 395 / LABORATORY EQUIPMENT	L 167	577,507	553,862	23,646
648 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
649 397 / COMMUNICATIONS EQUIPMENT	L 169	1,932,631	1,853,500	79,131
650 398 / MISCELLANEOUS EQUIPMENT	L 170	371,144	355,947	15,196
651 TOTAL GENERAL PLANT		10,390,099	9,964,679	425,419
652				
653 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	317,075	305,352	11,723
654 DEPR EXP BEFORE DISALLOWED COSTS		116,727,266	111,913,809	4,813,457
655				
656 DEPRECIATION ON DISALLOWED COSTS	L 654	(296,299)	(284,081)	(12,218)
657 TOTAL DEPRECIATION EXPENSE		116,430,966	111,629,728	4,801,238
658				
659 AMORTIZATION EXPENSE				
660 INTANGIBLE PLANT	L 94	7,483,540	7,179,385	304,156
661 HYDRAULIC PRODUCTION	L 98	0	0	0
662 ADJUSTMENTS, GAINS & LOSSES	L 94	(214,821)	(206,175)	(8,646)
663 TOTAL AMORTIZATION EXPENSE		7,268,719	6,973,210	295,510
664				
665 TOTAL DEPRECIATION & AMORTIZATION EXP		123,699,696	118,602,938	5,096,748
666				
667 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	183,144	176,276	6,868
668				

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
669	***TABLE 7 - TAXES OTHER THAN INCOME TAXES***				
670					
671	TAXES OTHER THAN INCOME				
672	FEDERAL TAXES				
673	FICA	LABOR	13,701,846	13,089,192	612,654
674	FUTA	LABOR	93,541	89,358	4,183
675	LESS PAYROLL DEDUCTION	LABOR	(14,521,618)	(13,872,309)	(649,309)
676					
677	STATE TAXES				
678	AD VALOREM TAXES				
679	JIM BRIDGER STATION	L 97	1,550,156	1,487,767	62,389
680	VALMY	L 97	963,578	924,797	38,781
681	BOARDMAN	L 97	256,258	245,944	10,314
682	OTHER-PRODUCTION PLANT	L 101	5,730,382	5,499,752	230,630
683	OTHER-TRANSMISSION PLANT	L 139	5,474,010	5,253,151	220,859
684	OTHER-DISTRIBUTION PLANT	L 158	9,911,854	9,492,391	419,463
685	OTHER-GENERAL PLANT	L 172	1,735,071	1,664,029	71,042
686	SUB-TOTAL		25,621,308	24,567,831	1,053,477
687					
688	LICENSES - HYDRO PROJECTS	L 98	4,999	4,798	201
689					
690	REGULATORY COMMISSION FEES				
691	STATE OF IDAHO	CIDA	2,042,319	2,042,319	0
692	STATE OF OREGON	CODA	162,571	0	162,571
693					
694	FRANCHISE TAXES				
695	STATE OF OREGON	CODA	748,331	0	748,331
696					
697	OTHER STATE TAXES				
698	UNEMPLOYMENT TAXES	LABOR	726,231	693,759	32,472
699	HYDRO GENERATION KWH TAX	E10	1,648,562	1,576,439	72,123
700	IRRIGATION-PIC	CIDA	260,718	260,718	0
701					
702	TOTAL TAXES OTHER THAN INCOME		30,488,809	28,452,106	2,036,703
703					
704					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
705	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
706	REGULATORY DEBITS/CREDITS				
707	STATE OF IDAHO	CIDA	0	0	0
708	STATE OF OREGON	CODA	(748,954)	0	(748,954)
709					
710	TOTAL REGULATORY DEBITS/CREDITS		(748,954)	0	(748,954)
711					
712					
713	*** TABLE 9 - INCOME TAXES ***				
714					
715	410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
716	ACCOUNT #282 - RELATED	P101P	72,948,225	69,961,383	2,986,842
717	ACCOUNTS #190 & #283 - RELATED	L 746	(33,851,283)	(32,509,037)	(1,342,246)
718	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		39,096,942	37,452,346	1,644,596
719					
720	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	9,056,202	8,685,399	370,803
721					
722	SUMMARY OF INCOME TAXES				
723					
724	TOTAL FEDERAL INCOME TAX	L 763	(14,482,226)	(13,776,506)	(705,720)
725					
726	STATE INCOME TAX				
727	STATE OF IDAHO	L 825	1,150,954	1,107,462	43,492
728	STATE OF OREGON	L 800	(104,242)	(100,109)	(4,133)
729	OTHER STATES	L 838	(39,099)	(37,622)	(1,477)
730	TOTAL STATE INCOME TAXES		1,007,613	969,731	37,881

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
731	***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
732			1,075,085,871	1,024,686,783	50,399,088
733	OPERATING REVENUES				
734					
735	OPERATING EXPENSES				
736	OPERATION & MAINTENANCE		670,512,557	636,465,344	34,047,213
737	DEPRECIATION EXPENSE		116,430,966	111,629,728	4,801,238
738	AMORTIZATION OF LIMITED TERM PLANT		7,268,719	6,973,210	295,510
739	ACCRETION EXPENSE		183,144	176,276	6,868
740	TAXES OTHER THAN INCOME		30,488,909	28,452,106	2,036,703
741	REGULATORY DEBITS/CREDITS		(748,954)	0	(748,954)
742	TOTAL OPERATING EXPENSES		824,135,241	783,696,663	40,438,578
743					
744	BOOK-TAX ADJUSTMENT	L 742	0	0	0
745					
746	INCOME BEFORE TAX ADJUSTMENTS		250,950,630	241,000,120	9,950,510
747					
748	INCOME STATEMENT ADJUSTMENTS				
749	LONG TERM/DEBT INTEREST EXPENSE	L 24	78,922,057	75,667,376	3,254,681
750	OTHER INTEREST EXPENSE	L 24	6,436,873	6,171,422	265,451
751	TOTAL INTEREST CHARGES		85,358,930	81,838,798	3,520,132
752					
753	NET OPERATING INCOME BEFORE STATE INCOME TAXES		165,591,700	159,161,322	6,430,378
754					
755	TOTAL STATE INCOME TAXES (ALLOWED)		4,435,836	4,268,215	167,620
756					
757	NET FEDERAL INCOME AFTER STATE INCOME TAXES		161,155,865	154,893,107	6,262,757
758					
759	FEDERAL TAX AT 35 PERCENT		56,404,553	54,212,588	2,191,965
760	ADD : FIN 48 ADJUSTMENT	L 759	0	0	0
761	PRIOR YEARS' TAX ADJUSTMENT	L 759	(14,482,226)	(13,919,425)	(562,801)
762					
763	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		41,922,327	40,293,162	1,629,164
764					
765	OTHER TAX ADJUSTMENTS				
766	ALLOWANCE FOR AFUDC	P101P	34,362,822	32,955,847	1,406,975
767	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(251,664,293)	(241,359,977)	(10,304,316)
768	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 746	56,145,607	53,919,363	2,226,244
769	SUM OF OTHER ADJUSTMENTS		(161,155,864)	(154,484,767)	(6,671,097)
770	FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(56,404,552)	(54,069,668)	(2,334,884)
771					
772	TOTAL FEDERAL INCOME TAX		(14,482,226)	(13,776,506)	(705,720)

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
773	***TABLE 11- OREGON STATE INCOME TAXES***				
774					
775	NET OPERATING INCOME BEFORE TAXES - OREGON	L 753	165,591,700	159,161,322	6,430,378
776					
777	ALLOWANCE FOR AFUDC	P101P	34,362,822	32,955,847	1,406,975
778					
779	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(251,664,293)	(241,359,977)	(10,304,316)
780	STATE INCOME TAX ADJUSTMENTS - OTHER	L 746	56,314,491	54,081,550	2,232,941
781	TOTAL STATE INCOME TAX ADJUSTMENTS		(195,349,802)	(187,278,426)	(8,071,376)
782	ADD: MFG DEDUCTION NOT ALLOWED	L 746	0	0	0
783					
784	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(160,986,980)	(154,322,580)	(6,664,400)
785					
786	INCOME SUBJECT TO OREGON TAX		4,604,720	4,838,743	(234,023)
787					
788	IERCO TAXABLE INCOME	E10	5,473,455	5,233,998	239,457
789	BONUS DEPRECIATION ADJUSTMENT	P101P	(13,377,411)	(12,829,677)	(547,734)
790	FEDERAL NOL	L 750	(131,327,142)	(126,119,855)	(5,207,287)
791	TOTAL STATE TAXABLE INCOME - OREGON		(134,626,377)	(128,876,791)	(5,749,587)
792					
793	OREGON TAX AT 0.3 PERCENT		0	0	0
794	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
795					
796	STATE INCOME TAX ALLOWED - OREGON		0	0	0
797	ADD: FIN 48 ADJUSTMENT	L 763	0	0	0
798	PRIOR YEARS' TAX ADJUSTMENT	L 763	(104,242)	(100,109)	(4,133)
799					
800	STATE INCOME TAX PAID - OREGON		(104,242)	(100,109)	(4,133)
801					

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	DESCRIPTION						
802	*** TABLE 12 - IDAHO STATE INCOME TAXES ***						
803							
804	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 753	165,591,700			159,161,322	6,430,378
805	ALLOWANCE FOR AFUDC	P101P	34,362,822			32,955,847	1,406,975
807	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(251,664,293)			(241,359,977)	(10,304,316)
809	STATE INCOME TAX ADJUSTMENTS - OTHER	L 746	56,314,491			54,081,550	2,232,941
810	STATE INCOME TAX ADJUSTMENTS		(195,349,802)			(187,278,426)	(8,071,376)
811							
812	INCOME SUBJECT TO IDAHO TAX		4,604,720			4,838,743	(234,023)
813							
814	IERCO TAXABLE INCOME	E10	5,473,455			5,233,998	239,457
815	BONUS DEPRECIATION ADJUSTMENT	P101P	196,432,620			188,389,747	8,042,873
816	FEDERAL NOL	L 750	(131,327,142)			(126,119,855)	(5,207,287)
817	TOTAL STATE TAXABLE INCOME - IDAHO		75,183,653			72,342,633	2,841,020
818							
819	IDAHO TAX AT 5.9 PERCENT		4,435,836			4,268,215	167,620
820	LESS: INVESTMENT TAX CREDIT	P101P	0			0	0
821							
822	STATE INCOME TAX ALLOWED - IDAHO		4,435,836			4,268,215	167,620
823	ADD: FIN 48 ADJUSTMENT	L 819	0			0	0
824	PRIOR YEARS' TAX ADJUSTMENT	L 819	(3,284,882)			(3,160,754)	(124,128)
825	STATE INCOME TAX PAID - IDAHO		1,150,954			1,107,462	43,492
826							
827							
828	OTHER STATE INCOME TAX		4,604,720			4,838,743	(234,023)
829	INCOME SUBJECT TO TAX						
830							
831	IERCO TAXABLE INCOME	E10	5,473,455			5,233,998	239,457
832	BONUS DEPRECIATION ADJUSTMENT	P101P	0			0	0
833	FEDERAL NOL	L 750	(131,327,142)			(126,119,855)	(5,207,287)
833	TOTAL TAXABLE INCOME-OTHER STATES		(121,248,967)			(116,047,114)	(5,201,853)
834							
835	OTHER TAX AT 0.1 PERCENT		0			0	0
836	ADD: FIN 48 ADJUSTMENT	L 825	0			0	0
837	PRIOR YEARS' TAX ADJUSTMENT	L 825	(39,099)			(37,622)	(1,477)
838	OTHER STATES' INCOME TAX PAID		(39,099)			(37,622)	(1,477)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	9	10	11	12	13	14
8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC								
839	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***												
840	STEAM POWER GENERATION	D10	362,770	348,170	14,600								
841	500-513 / TOTAL STEAM GENERATION												
842	HYDRAULIC POWER GENERATION	L 849	5,764,010	5,530,612	233,398								
843	535 / SUPERVISION & ENGINEERING	E10	596,505	570,409	26,096								
844	536 / WATER FOR POWER	D10	5,399,242	5,181,939	217,303								
845	537 / HYDRAULIC EXPENSES	D10	1,074,674	1,031,422	43,252								
846	538 / ELECTRIC EXPENSES	D10	1,443,250	1,385,164	58,086								
847	539 / MISCELLANEOUS EXPENSES	D10	0	0	0								
848	540 / RENTS	D10	14,277,681	13,699,545	578,136								
849	TOTAL HYDRAULIC OPERATION EXPENSES		396,743	380,775	15,968								
850	541 / SUPERVISION & ENGINEERING	L 885	773,123	742,007	31,116								
851	542 / STRUCTURES	D10	566,807	543,995	22,812								
852	543 / RESERVOIRS, DAMS & WATERWAYS	D10	2,096,736	2,012,349	84,387								
853	544 / ELECTRIC PLANT	D10	1,670,419	1,545,605	64,814								
854	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	5,443,828	5,224,731	219,097								
855	TOTAL HYDRAULIC MAINTENANCE EXPENSES		19,721,509	18,924,276	797,233								
856	TOTAL HYDRAULIC GENERATION EXPENSES												
857	OTHER POWER GENERATION												
858	546 / SUPERVISION & ENGINEERING	L 882	945,755	907,691	38,064								
859	549 / GENERATING EXPENSES	D10	1,571,152	1,507,918	63,234								
860	549 / MISCELLANEOUS EXPENSES	D10	199,213	191,195	8,018								
861	550 / RENTS	D10	0	0	0								
862	TOTAL OTHER POWER OPER EXPENSES		2,716,120	2,606,805	109,315								
863													
864	551 / SUPERVISION & ENGINEERING	L 868	0	0	0								
865	552 / STRUCTURES	D10	121,493	116,603	4,890								
866	553 / GENERATING & ELECTRIC PLANT	D10	52,454	50,343	2,111								
867	554 / MISCELLANEOUS EXPENSES	D10	498,756	478,683	20,073								
868	TOTAL OTHER POWER MAINT EXPENSES		672,703	645,629	27,074								
869	TOTAL OTHER POWER GENERATION EXP		3,393,823	3,252,433	136,390								
870	555 / PURCHASE POWER	E10	0	0	0								
871	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	48	46	2								
872		D10	2,693,136	2,584,746	108,390								
873	TOTAL OTHER POWER SUPPLY EXPENSES		2,693,184	2,584,792	108,392								
874													
875	TOTAL PRODUCTION EXPENSES		26,166,286	25,109,671	1,056,615								
876													

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	<u>DESCRIPTION</u>					
877	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***					
878						
879	TRANSMISSION EXPENSES					
880	560 / SUPERVISION & ENGINEERING	L 140		2,126,314	2,040,524	85,790
881	561 / LOAD DISPATCHING	D12		2,432,438	2,334,540	97,898
882	562 / STATION EXPENSES	L 117		1,752,502	1,681,814	70,688
883	563 / OVERHEAD LINE EXPENSES	L 123+128+133		350,551	336,397	14,154
884	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10		0	0	0
885	566 / MISCELLANEOUS EXPENSES	L 510		69,700	66,837	2,863
886	567 / RENTS	L 140		0	0	0
887	TOTAL TRANSMISSION OPERATION			6,731,505	6,460,112	271,393
888	568 / SUPERVISION & ENGINEERING	L 140		142,764	137,004	5,760
889	569 / STRUCTURES	L 112		572,999	549,932	23,067
890	570 / STATION EQUIPMENT	L 117		1,914,626	1,837,398	77,228
891	571 / OVERHEAD LINES	L 123+128+133		772,778	741,576	31,202
892	573 / MISCELLANEOUS PLANT	L 140		1,182	1,134	48
893	TOTAL TRANSMISSION MAINTENANCE			3,404,349	3,267,044	137,305
894	TOTAL TRANSMISSION EXPENSES			10,135,854	9,727,156	408,698
895						
896	DISTRIBUTION EXPENSES					
897	580 / SUPERVISION & ENGINEERING	L 198		3,116,420	2,984,535	131,885
898	581 / LOAD DISPATCHING	D90		2,984,071	2,868,104	115,967
899	582 / STATION EXPENSES	L 147		809,785	783,546	26,239
900	583 / OVERHEAD LINE EXPENSES	L 148+149		2,851,437	2,644,240	207,197
901	584 / UNDERGROUND LINE EXPENSES	L 150+151		694,357	683,465	10,892
902	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 166		59,162	56,351	2,811
903	586 / METER EXPENSES	L 164		2,903,293	2,817,342	85,951
904	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155		377,352	347,137	30,215
905	588 / MISCELLANEOUS EXPENSES	L 540		3,505,178	3,326,981	178,197
906	589 / RENTS	L 198		0	0	0
907	TOTAL DISTRIBUTION OPERATION			17,301,055	16,511,701	789,354

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

					ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1	8	DESCRIPTION						
2		908 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***						
3	909							
4	910							
5	911	590 / SUPERVISION & ENGINEERING	L 153	186,388	178,500	7,888		
6	912	591 / STRUCTURES	L 146	0	0	0		
7	913	592 / STATION EQUIPMENT	L 147	2,306,358	2,231,625	74,733		
8	914	593 / OVERHEAD LINES	L 148+149	5,028,950	4,663,525	365,425		
9	915	594 / UNDERGROUND LINES	L 150+151	654,484	644,218	10,266		
10	916	595 / LINE TRANSFORMERS	L 152	23,096	22,198	898		
11	917	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	297,375	283,246	14,129		
12	918	597 / METERS	L 154	563,563	546,879	16,684		
13	919	598 / MISCELLANEOUS PLANT	L 158	356,017	340,951	15,066		
14	920	TOTAL DISTRIBUTION MAINTENANCE		9,416,231	8,911,142	505,089		
15	921	TOTAL DISTRIBUTION EXPENSES		26,717,286	25,422,843	1,294,443		
16	922							
17	923	CUSTOMER ACCOUNTING EXPENSES						
18	924	901 / SUPERVISION	L 929	378,973	361,251	17,722		
19	925	902 / METER READING	CW902	774,884	665,917	108,967		
20	926	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	7,258,271	6,991,581	266,690		
21	927	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0		
22	928	905 / MISC EXPENSES	L 925-927	0	0	0		
23	929	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,412,128	8,018,750	393,378		
24	930							
25	931	CUSTOMER SERVICES & INFORMATION EXPENSES						
26	932	907 / SUPERVISION	L 935	451,366	426,967	24,419		
27	933	908 / CUSTOMER ASSISTANCE	L 954	3,991,520	3,775,587	215,933		
28	934	909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0		
29	935	910 / MISCELLANEOUS EXPENSES	L 903+904	205,140	194,042	11,098		
30	936	TOTAL CUST SERV & INFORMATN EXPENSES		4,648,046	4,396,597	251,449		
31	937							
32	938	SALES EXPENSES		0	0	0		
33	939	912 / DEMO & SELLING EXPENSES	L 960	0	0	0		
34	940	TOTAL SALES EXPENSES		0	0	0		

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
941 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***											
942											
943		ADMINISTRATIVE & GENERAL EXPENSES									
944	920	ADMINISTRATIVE & GENERAL SALARIES	PTDCAS					42,092,295	40,208,653	1,883,642	
945	921	OFFICE SUPPLIES	PTDCAS					168,285	160,754	7,531	
946	922	ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0				0	0	0	
947	923	OUTSIDE SERVICES	PTDCAS	0				0	0	0	
948	924	PROPERTY INSURANCE	L 97	0				0	0	0	
949		PRODUCTION - STEAM	P101P					248,839	238,650	10,189	
950		ALL RISK & MISCELLANEOUS									
951		TOTAL ACCOUNT 924									
952											
953	925	INJURIES & DAMAGES	LABOR					156,240	149,254	6,986	
954	926	EMPLOYEE PENSIONS & BENEFITS	LABOR	0				0	0	0	
955	927	FRANCHISE REQUIREMENTS	CIDA	0				0	0	0	
956	928	REGULATORY COMMISSION EXPENSES									
957		FERC ADMIN ASSESSMENTS	L 174	0				0	0	0	
958		FERC RATE CASE EXPENSE	RESREV	0				0	0	0	
959		SEC EXPENSES	L 174	0				0	0	0	
960		IDAHO PUC - RATE CASE	CIDA	0				0	0	0	
961		- OTHER	CIDA	0				0	0	0	
962		OREGON PUC - RATE CASE	CODA	0				0	0	0	
963		-OTHER	CODA	0				0	0	0	
964		TOTAL ACCOUNT 928									
965											
966	929	DUPLICATE CHARGES	SUBEX	0				0	0	0	
967	930.1	GENERAL ADVERTISING	RELAB	0				0	0	0	
968	930.2	MISCELLANEOUS EXPENSES	PTDCAS					144,382	137,921	6,461	
969	931	RENTS	L 172	0				0	0	0	
970	935	GENERAL PLANT MAINTENANCE	P3008					1,164,994	1,117,294	47,700	
971		TOTAL ADMIN & GENERAL EXPENSES						43,975,035	42,012,526	1,962,509	
972		TOTAL OPER & MAINT EXPENSES						120,054,635	114,687,542	5,367,093	
973											
974		TOTAL LABOR - RATIO (%)		1					0.9553	0.0447	

**IDAHO POWER COMPANY
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JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC												
975 *** TABLE 14 - ALLOCATION FACTORS ***																
976																
977	CAPACITY RELATED KW															
978	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	2,356,205.7	2,261,375.7	94,830.0											
979	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,356,205.7	2,261,375.7	94,830.0											
980	RETAIL TRANSMISSION	D12	2,356,205.7	2,261,375.7	94,830.0											
981	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,232,550.4	2,145,789.2	86,761.2											
982																
983	ENERGY RELATED MWH															
984	GENERATION LEVEL (PSP)	E10	15,461,831.5	14,785,393.8	676,437.7											
985	RETAIL MWH AT GENERATION LVL	E100	15,461,831.5	14,785,393.8	676,437.7											
986	CUSTOMER LEVEL	E99	14,080,631.0	13,460,144.8	620,486.2											
987																
988	CUSTOMER RELATED FACTORS															
989	365-DIRECT ASSIGNMENT	DA969	57,233,860	54,352,645	2,881,215											
990	370-METER INVESTMENT	AGCTS70	86,922,488	84,349,168	2,573,320											
991	902-CUSTOMER WEIGHTED	CW902	1,379,745	1,185,721	194,024											
992	903-CUSTOMER WEIGHTED	CW903	13,188,955	12,704,355	484,600											
993	904-CUSTOMER WEIGHTED	CW904	4,283,607	4,018,877	264,729											
994	909-DIRECT ASSIGN-AVG NO.CUST.	DA909	497,550	479,281	18,269											

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

				<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
		<u>ALLOC/</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>	
		<u>SOURCE</u>				
	<u>DESCRIPTION</u>					
995	***TABLE 14 - ALLOCATION FACTORS***					
996						
997	DIRECT ASSIGNMENTS					
998	252-CUSTOMER ADVANCES	DA252	16,412,165	16,396,330	15,835	0
999	350-LAND & LAND RIGHTS	DA350	0	0	0	658
1000	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	36,494	0
1001	353-STATION EQUIPMENT	DA353	111,594	75,100	0	0
1002	354-TOWERS & FIXTURES	DA354	0	0	33,842	0
1003	355-POLES & FIXTURES	DA355	33,842	0	25,306	0
1004	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	0	0
1005	359-ROADS & TRAILS	DA359	0	0	0	0
1006	360-LAND & LAND RIGHTS	ACCT360	4,775,245	4,640,145	135,100	0
1007	361-STRUCTURES & IMPROVEMENTS	ACCT361	31,354,166	30,231,294	1,122,872	0
1008	362-STATION EQUIPMENT	ACCT362	189,664,902	183,519,214	6,145,688	0
1009	364-POLES, TOWERS & FIXTURES	DA364	230,540,695	212,950,200	17,590,495	0
1010	365-OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348	115,335,993	8,133,354	0
1011	366-UNDERGROUND CONDUIT	DA366	47,621,824	46,931,084	690,740	0
1012	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430	194,415,101	3,155,330	0
1013	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245	2,599,943	226,302	0
1014	373-STREET LIGHTING SYSTEMS	DA373	4,467,260	4,255,003	212,257	0
1015	451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,564,200	3,477,021	87,179	0
1016	454-REVENUE - FACILITIES CHARGE	DA454	7,867,439	7,426,078	441,361	0
1017	908-OTHER CUSTOMER ASSISTANCE	DA908	33,397,198	31,586,959	1,810,239	0
1018	440-RETAIL SALES REVENUE	RETREV	937,742,878	893,673,662	44,069,016	0
1019	447-WHOLESALE SALES REVENUE	RESREV	0	0	0	0
1020	RIDER FUND DIRECT ASSIGNMENT	DARIDER	27,299,917	25,706,329	1,593,587	0
1021	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	183,144	176,276	6,868	0
1022	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	317,075	305,352	11,723	0
1023	IDAHO	CIDA	1	1	0	0
1024	OREGON	CODA	1	0	1	0
1025	NET TO GROSS TAX MULTIPLIER	DA960	1.642	1.642	1.642	0

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1026	***TABLE 14 - ALLOCATION FACTORS***				
1027					
1028	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1029	PLANT - PROD,TRANS&DIST	PTD	4,341,215,688	4,163,465,960	177,749,728
1030	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	76,079,600	72,675,016	3,404,584
1031	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,013,842,874	1,934,204,993	79,637,882
1032	PLANT - GEN PLT (390,391,397&398)	P9908	173,930,522	166,808,991	7,121,531
1033	PLANT - PROD,TRANS,DIST&GEN	P101P	4,624,008,068	4,434,679,495	189,328,574
1034	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUREX	516,414,872	489,985,522	26,429,350
1035	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAS	76,079,600	72,675,016	3,404,584
1036	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	119,649,556	114,299,637	5,349,919
1037	REV - RETAIL, RESALE & WHEELING	FMREV	1,005,957,019	958,821,197	47,135,822
1038	O&M - ALL EXCEPT FUEL	O&M	503,288,689	476,529,980	26,758,709
1039	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	733,618,023	704,092,335	29,525,688
1040	O&M - TOTAL (NOT USED)	OM401	670,512,557	636,465,344	34,047,213

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
							DESCRIPTION				
							1041 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
							1042				
							1043 CAPACITY RELATED KW				
							1044 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LE	D10	100.00%	95.98%	4.02%
							1045 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
							1046 RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
							1047 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.11%	3.89%
							1048				
							1049 ENERGY RELATED MWH				
							1050 GENERATION LEVEL (PSP)	E10	100.00%	95.63%	4.37%
							1051 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.63%	4.37%
							1052 CUSTOMER LEVEL	E99	100.00%	95.59%	4.41%
							1053				
							1054 CUSTOMER RELATED FACTORS				
							1055 369-DIRECT ASSIGNMENT	DA369	100.00%	94.37%	5.03%
							1056 370-METER INVESTMENT	ACCT370	100.00%	97.04%	2.96%
							1057 902-CUSTOMER WEIGHTED	CW902	100.00%	85.94%	14.06%
							1058 903-CUSTOMER WEIGHTED	CW903	100.00%	96.33%	3.67%
							1059 904-CUSTOMER WEIGHTED	CW904	100.00%	93.82%	6.18%
							1060 909-DIRECT ASSIGN-AVG NO CUST.	DA909	100.00%	96.33%	3.67%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1061 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1062				
1063 DIRECT ASSIGNMENTS				
1064 252-CUSTOMER ADVANCES	DA252	100.00%	99.90%	0.10%
1065 350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1066 352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1067 353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1068 354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1069 355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1070 356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1071 359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1072 360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1073 361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.42%	3.58%
1074 362-STATION EQUIPMENT	ACCT362	100.00%	96.75%	3.24%
1075 364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1076 365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.41%	6.59%
1077 366-UNDERGROUND CONDUIT	DA366	100.00%	98.55%	1.45%
1078 367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.40%	1.60%
1079 371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	91.99%	8.01%
1080 373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.25%	4.75%
1081 451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.55%	2.45%
1082 454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.39%	5.61%
1083 908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	94.59%	5.42%
1084 440-RETAIL SALES REVENUE	RETREV	100.00%	95.30%	4.70%
1085 447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1086 IDAHO	CIDA	100.00%	100.00%	0.00%
1087 OREGON	CODA	100.00%	0.00%	100.00%
1088 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, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
							DESCRIPTION				
							1089 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
							1090				
							1091 INTERNALLY DEVELOPED ALLOCATION FACTORS				
							1092 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.91%	4.09%
							1093 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.52%	4.48%
							1094 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.05%	3.95%
							1095 PLANT - GEN PLT (390,391,397&398)	P390B	100.00%	95.91%	4.09%
							1096 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.91%	4.09%
							1097 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	94.88%	5.12%
							1098 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.52%	4.48%
							1099 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.53%	4.47%
							1100 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
							1101 O&M - ALL EXCEPT FUEL	O&M	100.00%	94.68%	5.32%
							1102 PLANT - 89% HYD PROD + 11% TRANS	SURVEY	100.00%	95.97%	4.03%
							1103 O&M - TOTAL (NOT USED)	OM401	100.00%	94.92%	5.08%

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

**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, 2012**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	191,674.9
Less: Accum Prov for Depreciation	76,579.5
Amort of Other Utility Plant	934.5
Net Electric Plant-in-Service	114,160.9
Less: Cust Advances for Construction	15.8
Accumulated Deferred Income Taxes	13,848.5
Add: Fuel Inventory	1,316.0
Materials & Supplies	1,982.4
Prepayments	0.0
Working Cash Allowance	1,362.8
Net Electric Rate Base	104,957.7
Add: Conservation & Deferred Programs	1,861.6
IERCO Rate Base	4,076.0
Total Combined Rate Base	110,895.3
 Development of Net Income	
Operation Revenues	48,866.4
Operating Expenses	
Operation & Maintenance Expenses	34,070.2
Depreciation Expense	4,801.2
Amortization Expense	303.6
Accretion Expense	6.9
Taxes Other Than Income Taxes	2,036.7
Regulatory Debits/Credits	(749.0)
Deferred Income Taxes	1,228.6
Investment Tax Credits Adj - Net	370.8
Federal Income Taxes	(225.0)
State Income Taxes	(413.7)
Total Operating Expenses	41,430.4
Operating Income	7,436.1
Add: IERCO Operating Income	269.1
Total Operating Income	7,705.1
Rate of Return Earned - Percent	6.948%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P101P	5,703	5,470	234
91	302 - FRANCHISES & CONSENTS	D10	24,936,372	23,932,760	1,003,612
92	303 - MISCELLANEOUS	P101P	32,786,877	31,444,428	1,342,448
93					
94	TOTAL INTANGIBLE PLANT		57,728,952	55,382,658	2,346,294
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	941,354,793	903,468,170	37,886,622
98	330-336 / HYDRAULIC PRODUCTION	D10	713,691,250	684,967,382	28,723,868
99	340-346 / OTHER PRODUCTION	D10	372,749,472	357,747,457	15,002,015
100					
101	TOTAL PRODUCTION PLANT		2,027,795,515	1,946,183,010	81,612,505
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	35,223,202	33,805,577	1,417,625
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		35,223,202	33,805,577	1,417,625
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	60,689,186	58,246,634	2,442,552
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		60,689,844	58,246,634	2,443,210
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	360,444,954	345,938,158	14,506,796
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		360,556,547	346,013,258	14,543,290

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
118	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	151,467,557	145,371,456	6,096,101
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		151,467,557	145,371,456	6,096,101
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	110,425,965	105,981,661	4,444,304
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		110,459,807	105,981,661	4,478,145
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	176,023,023	168,938,640	7,084,383
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		176,049,518	168,939,829	7,109,689
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	397,251	381,263	15,988
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		397,251	381,263	15,988
139					
140	TOTAL TRANSMISSION PLANT		894,843,727	858,739,678	36,104,049

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142					
143	DISTRIBUTION PLANT				
144					
145	360 / LAND & LAND RIGHTS	ACCT380	5,012,549	4,870,735	141,814
146	361 / STRUCTURES & IMPROVEMENTS	ACCT381	31,978,935	30,833,688	1,145,247
147	362 / STATION EQUIPMENT	ACCT382	191,384,445	185,183,039	6,201,406
148	364 / POLES, TOWERS & FIXTURES	DA364	230,540,695	212,950,200	17,590,495
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348	115,335,993	8,133,354
150	366 / UNDERGROUND CONDUIT	DA366	47,621,824	46,931,084	690,740
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430	194,415,101	3,155,330
152	368 / LINE TRANSFORMERS	D80	439,548,369	422,466,674	17,081,695
153	369 / SERVICES	DA369	57,233,859	54,352,644	2,881,215
154	370 / METERS	ACCT370	86,922,488	84,349,168	2,573,320
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245	2,599,943	226,302
156	373 / STREET LIGHTING SYSTEMS	DA373	4,467,260	4,255,003	212,257
157					
158	TOTAL DISTRIBUTION PLANT		1,418,576,447	1,358,543,273	60,033,174
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	16,120,856	15,460,792	660,063
162	390 / STRUCTURES & IMPROVEMENTS	PTD	87,918,199	84,318,416	3,599,783
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,593,966	42,768,080	1,825,886
164	392 / TRANSPORTATION EQUIPMENT	PTD	61,792,091	59,262,033	2,530,058
165	393 / STORES EQUIPMENT	PTD	1,656,217	1,588,404	67,813
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,271,770	6,014,974	256,796
167	395 / LABORATORY EQUIPMENT	PTD	12,184,755	11,685,854	498,901
168	396 / POWER OPERATED EQUIPMENT	PTD	10,836,170	10,392,487	443,684
169	397 / COMMUNICATIONS EQUIPMENT	PTD	36,098,894	34,620,836	1,478,058
170	398 / MISCELLANEOUS EQUIPMENT	PTD	5,319,463	5,101,660	217,804
171					
172	TOTAL GENERAL PLANT		282,792,380	271,213,534	11,578,846
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		4,681,737,020	4,490,062,152	191,674,868
175					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
176	***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
177					
178	PRODUCTION PLANT				
179	310-316 / STEAM PRODUCTION	L 97	525,225,644	504,086,935	21,138,710
180	330-336 / HYDRAULIC PRODUCTION	L 98	359,921,491	345,435,763	14,485,728
181	340-346 / OTHER PRODUCTION	L 99	34,520,990	33,131,627	1,389,363
182	TOTAL PRODUCTION PLANT		919,668,126	882,654,325	37,013,801
183					
184	TRANSMISSION PLANT				
185	350 / LAND & LAND RIGHTS	L 107	6,114,981	5,868,872	246,109
186	352 / STRUCTURES & IMPROVEMENTS	L 112	21,965,045	21,080,792	884,254
187	353 / STATION EQUIPMENT	L 117	98,539,891	94,565,219	3,974,672
188	354 / TOWERS & FIXTURES	L 123	43,971,223	42,201,517	1,769,706
189	355 / POLES & FIXTURES	L 128	51,880,148	49,776,877	2,103,270
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	54,911,826	52,694,234	2,217,592
191	359 / ROADS & TRAILS	L 138	261,840	251,302	10,538
192	TOTAL TRANSMISSION PLANT		277,644,954	266,438,812	11,206,142
193					
194	DISTRIBUTION PLANT				
195	360 / LAND & LAND RIGHTS	L 145	7,331	7,123	207
196	361 / STRUCTURES & IMPROVEMENTS	L 146	8,775,698	8,461,418	314,280
197	362 / STATION EQUIPMENT	L 147	47,914,671	46,362,098	1,552,573
198	364 / POLES, TOWERS & FIXTURES	L 148	116,441,000	107,556,431	8,884,570
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149	44,433,082	41,506,120	2,926,961
200	366 / UNDERGROUND CONDUIT	L 150	13,165,605	12,974,642	190,963
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	72,162,695	71,010,209	1,152,486
202	368 / LINE TRANSFORMERS	L 152	143,630,243	138,048,496	5,581,747
203	369 / SERVICES	L 153	38,579,804	36,637,654	1,942,149
204	370 / METERS	L 154	28,121,345	27,288,819	832,526
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	2,101,874	1,933,573	168,300
206	373 / STREET LIGHTING SYSTEMS	L 156	3,435,127	3,271,911	163,216
207	TOTAL DISTRIBUTION PLANT		518,768,475	495,058,495	23,709,979
208					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210				
211 GENERAL PLANT	L 161	0	0	0
212 389 / LAND & LAND RIGHTS	L 162	24,275,073	23,281,137	993,935
213 390 / STRUCTURES & IMPROVEMENTS	L 163	27,478,347	26,353,254	1,125,092
214 391 / OFFICE FURNITURE & EQUIPMENT	L 164	21,136,344	20,270,923	865,421
215 392 / TRANSPORTATION EQUIPMENT	L 165	565,737	542,573	23,164
216 393 / STORES EQUIPMENT	L 166	2,670,188	2,560,858	109,330
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 167	5,766,091	5,530,000	236,091
218 395 / LABORATORY EQUIPMENT	L 168	4,567,041	4,380,045	186,996
219 396 / POWER OPERATED EQUIPMENT	L 169	18,041,920	17,303,199	738,721
220 397 / COMMUNICATIONS EQUIPMENT	L 170	2,353,646	2,257,277	96,369
221 398 / MISCELLANEOUS EQUIPMENT		106,854,386	102,479,266	4,375,120
222 TOTAL GENERAL PLANT				
223				
224 UNDER-/OVERALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,822,935,940	1,746,630,899	76,305,042
226				
227 FAS 143 ADJ & OR DISALLOWED COSTS	L 225	6,556,686	6,282,234	274,452
228 TOTAL ACCUM PROVISION DEPRECIATION		1,829,492,626	1,752,913,132	76,579,494
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	6,768,400	6,493,310	275,090
232 HYDRAULIC PRODUCTION	L 98	16,384,524	15,725,097	659,426
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		23,152,924	22,218,408	934,516
235				
236 TOTAL ACCUM PROVISION FOR DEPR		1,852,645,550	1,775,131,540	77,514,010
237 & AMORTIZATION OF OTHER UTILITY PLANT				
238				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

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		2,829,091,470	2,714,930,612	114,160,858
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244 POWER SUPPLY	D10	0	0	0
245 OTHER	DA252	16,412,165	16,396,330	15,835
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION		16,412,165	16,396,330	15,835
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES				
250 CUSTOMER ADVANCES FOR CONSTRUCTION	DA282	(4,063,942)	(4,060,021)	(3,921)
251 OTHER	LABOR	(39,475,671)	(37,753,306)	(1,722,365)
252 TOTAL ACCOUNT 190	P101P	0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	357,808,263	343,157,915	14,650,348
254 282 / OTHER PROPERTY	P101P	22,578,063	21,653,611	924,452
255 283 / OTHER	P101P	336,846,713	322,998,199	13,848,514
256 TOTAL ACCUM DEFERRED INCOME TAXES				
257				
258 NET ELECTRIC PLANT IN SERVICE		2,475,832,592	2,375,536,083	100,296,508
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	30,080,337	28,764,356	1,315,981
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	15,217,475	14,605,019	612,456
264 TRANSMISSION - GENERAL	L 139	12,762,709	12,247,775	514,934
265 DISTRIBUTION - GENERAL	L 158	15,076,304	14,438,285	638,019
266 OTHER - UNCLASSIFIED	L 174	5,299,299	5,082,341	216,958
267 TOTAL ACCOUNT 154		48,355,788	46,373,420	1,982,368
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 686	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 972	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 604	27,784,673	26,421,866	1,362,807
277				
278 TOTAL WORKING CAPITAL		106,220,797	101,559,642	4,661,155
279				
280 NET ELECTRIC PLANT IN SERVICE		2,582,053,389	2,477,095,726	104,957,663

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 ***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282		2,582,053,389	2,477,095,726	104,957,663
283 NET ELECTRIC PLANT IN SERVICE				
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE				
286 HYDRAULIC PRODUCTION	L 98	0	0	0
287 TRANS LAND & LAND RIGHTS	L 107	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 112	0	0	0
289 TRANS STATION EQUIPMENT	L 117	0	0	0
290 DIST LAND & LAND RIGHTS	L 145	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 146	0	0	0
292 GEN LAND & LAND RIGHTS	L 161	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS	L 162	0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-114/5	D60	0	0	0
297				
298 DEFERRED PROGRAMS:				
299 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	CODA	62,939	0	62,939
305 AM. FALLS BOND REFINANCE	D10	761,042	730,412	30,630
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	1,904,385	0	1,904,385
307 CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	CIDA	14,086,201	14,086,201	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	392,442	392,442	0
309 BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	CIDA	224,660	224,660	0
310 INTERVENOR FUNDING	CIDA	26,743	26,743	0
311 GRID WEST - OPUC ORDER 06-483	CODA	30,746	0	30,746
308 FERC - GRID WEST	D11	27,932	26,808	1,124
309 TOTAL OTHER REGULATORY ASSETS		17,517,090	15,487,266	2,029,824
310 186 / MISC. OTHER DEFERRED PROGRAMS				
311 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	E10	(168,224)	0	(168,224)
312 TOTAL DEFERRED PROGRAMS	CODA	17,348,866	15,487,266	1,861,600
313				
314 DEVELOPMENT OF IERCO RATE BASE				
315 INVESTMENT IN IERCO	E10	81,812,130	78,232,942	3,579,188
316 PREPAID COAL ROYALTIES	E10	1,352,621	1,293,445	59,176
317 NOTES RECEIVABLE FROM SUBSIDIARY	E10	10,003,105	9,565,480	437,625
318 TOTAL SUBSIDIARY RATE BASE		93,167,856	89,091,867	4,075,989
319				
320 TOTAL COMBINED RATE BASE		2,692,570,111	2,581,674,859	110,895,252

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
321 *** TABLE 4 - OPERATING REVENUES ***				
322 OPERATING REVENUES				
323 FIRM ENERGY SALES				
324 440-448 / RETAIL	RETREV	937,742,678	893,673,662	44,069,016
325 447/ FIRM SALES FOR RESALE	E10	0	0	0
326 447/ SYSTEM OPPORTUNITY SALES	E10	61,534,224	58,842,171	2,692,053
327 TOTAL SALES OF ELECTRICITY		999,276,902	952,515,833	46,761,069
328				
329 OTHER OPERATING REVENUES				
330 415/MERCHANDISING REVENUES	E10	1,619,109	1,548,275	70,834
331				
332 451 / MISCELLANEOUS SERVICE REVENUES	DA451	3,645,018	3,555,862	89,156
333				
334 454 / RENTS FROM ELECTRIC PROPERTY				
335 SUBSTATION EQUIPMENT	L 117	10,544,821	10,119,489	425,332
336 TRANSFORMER RENTALS	L 152	17,330	16,657	673
337 LINE RENTALS	D11	2,156,998	2,070,185	86,813
338 COGENERATION	L 472	895,478	856,302	39,176
339 DARK FIBER PROJECT	CIDA	448,000	448,000	0
340 POLE ATTACHMENTS	L 148	1,895,708	1,751,064	144,644
341 FACILITIES CHARGES	DA454	6,680,117	6,305,364	374,753
342 OTHER RENTALS	L 101	587,998	564,333	23,665
343 MISCELLANEOUS	L 172	0	0	0
344 TOTAL ACCOUNT 454		23,226,450	22,131,393	1,095,057
345				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	9	10	11	12	13	14
6	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC								
346	466 / OTHER ELECTRIC REVENUES												
347	TRANSMISSION - NETWORK SERVICES	D11	6,413,437	6,155,316	258,121								
348	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D80	893,754	899,021	34,733								
349	TRANSMISSION - POINT-TO-POINT	D11	13,747,507	13,194,212	553,295								
350	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0								
351	PHOTOVOLTAIC STATION SERVICE	L 159	2,304	2,206	98								
352	DSM RIDER FUNDS	DARIDER	0	0	0								
353	STANDBY SERVICE CHARGE	CIDA	481,962	481,962	0								
354	SIERRA PACIFIC USAGE CHARGE	E10	19,127	18,290	837								
355	BPA - OTHER REVENUE	D10	0	0	0								
356	ANTELOPE	L 497	73,824	70,845	2,979								
357	MISCELLANEOUS	PTD	5,669	5,437	232								
358	TOTAL ACCOUNT 456		21,637,584	20,787,290	850,294								
359													
360	TOTAL OTHER OPERATING REVENUES		50,128,161	48,022,820	2,105,341								
361													
362	TOTAL OPERATING REVENUES		1,049,405,063	1,000,538,653	48,866,410								

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
363 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
364				
365 STEAM POWER GENERATION				
366 OPERATION				
367 500 / SUPERVISION & ENGINEERING	D10	1,358,300	1,303,633	54,667
368 501 / FUEL	E10	134,501,104	128,616,832	5,884,272
369				
370 502 / STEAM EXPENSES				
371 LABOR	D10	0	0	0
372 OTHER	E10	8,279,623	7,917,399	362,224
373 TOTAL ACCOUNT 502		8,279,623	7,917,399	362,224
374 505 / ELECTRIC EXPENSES				
375 LABOR	D10	0	0	0
376 OTHER	E10	1,539,354	1,472,009	67,345
377 TOTAL ACCOUNT 505		1,539,354	1,472,009	67,345
378 506 / MISCELLANEOUS EXPENSES	D10	8,329,081	7,993,861	335,220
379 507 / RENTS	L 97	285,311	273,828	11,483
380 TOTAL STEAM OPERATION EXPENSES		154,292,773	147,577,562	6,715,211
381				
382 MAINTENANCE				
383 510 / SUPERVISION & ENGINEERING	D10	331,355	318,019	13,336
384 511 / STRUCTURES	D10	759,003	728,455	30,548
385 512 / BOILER PLANT				
386 LABOR	D10	0	0	0
387 OTHER	E10	12,605,602	12,054,121	551,481
388 TOTAL ACCOUNT 512		12,605,602	12,054,121	551,481
389 513 / ELECTRIC PLANT				
390 LABOR	D10	0	0	0
391 OTHER	E10	5,139,306	4,914,467	224,839
392 TOTAL ACCOUNT 513		5,139,306	4,914,467	224,839
393 514 / MISCELLANEOUS STEAM PLANT	D10	4,996,618	4,795,520	201,098
394 TOTAL STEAM MAINTENANCE EXPENSES		23,831,854	22,810,582	1,021,302
395				
396 TOTAL STEAM GENERATION EXPENSES		178,124,657	170,388,144	7,736,513
397				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1 2 3 4 5 6 7	8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
	398 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
	399				
	400 HYDRAULIC POWER GENERATION	L 849	6,687,946	6,417,136	270,810
	401 535 / SUPERVISION & ENGINEERING			2,210,289	92,688
	402 536 / WATER FOR POWER			5,429,957	218,539
	403 WATER LEASE	D10	2,302,977	2,210,289	
	404 OTHER	D10	5,429,957	5,211,418	
	405 TOTAL ACCOUNT 536		7,732,934	7,421,707	311,227
	406				
	407 537 / HYDRAULIC EXPENSES	D10	12,012,471	11,529,006	483,465
	408 538 / ELECTRIC EXPENSES				
	409 LABOR	D10	934,833	897,208	37,624
	410 OTHER	E10	301,351	288,167	13,184
	411 TOTAL ACCOUNT 538		1,236,184	1,185,376	50,808
	412				
	413 539 / MISCELLANEOUS EXPENSES	D10	2,446,449	2,347,987	98,462
	414 540 / RENTS	D10	329,209	315,959	13,250
	415				
	416 TOTAL HYDRAULIC OPERATION EXPENSES		30,445,192	29,217,171	1,228,021
	417				
	418 MAINTENANCE				
	419 541 / SUPERVISION & ENGINEERING	L 855	253,444	243,244	10,200
	420 542 / STRUCTURES	D10	1,228,555	1,179,109	49,446
	421 543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,269,646	1,218,546	51,099
	422 544 / ELECTRIC PLANT				
	423 LABOR	D10	1,823,899	1,750,493	73,406
	424 OTHER	E10	1,017,802	973,274	44,528
	425 TOTAL ACCOUNT 544		2,841,701	2,723,767	117,934
	426				
	427 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	2,861,828	2,746,648	115,180
	428				
	429 TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,455,173	8,111,314	343,859
	430				
	431 TOTAL HYDRAULIC GENERATION EXPENSES		38,900,365	37,328,485	1,571,880

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	<u>DESCRIPTION</u>					
432	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***					
433	OTHER POWER GENERATION					
434	OPERATION					
435	546 / SUPERVISION & ENGINEERING	L 862		1,219,570	1,170,486	49,084
436	547 / FUEL			4,897	4,663	214
437	SALMON DIESEL	E10		24,907,313	23,817,646	1,089,667
438	OTHER	E10		24,912,210	23,822,329	1,089,881
439	TOTAL ACCOUNT 547					
440						
441	548 / GENERATING EXPENSES			1,366,707	1,311,701	55,006
442	LABOR	D10		596,664	570,561	26,103
443	OTHER	E10		1,963,371	1,882,261	81,109
444	TOTAL ACCOUNT 548					
445						
446	549 / MISCELLANEOUS EXPENSES	D10		377,464	362,272	15,192
447	550 / RENTS	D10		0	0	0
448						
449	TOTAL OTHER POWER OPER EXPENSES			28,472,614	27,237,348	1,235,266
450						
451	MAINTENANCE			0	0	0
452	551 / SUPERVISION & ENGINEERING	L 868		192,219	184,483	7,736
453	552 / STRUCTURES	D10				
454	553 / GENERATING & ELECTRIC PLANT			45,628	43,792	1,836
455	LABOR	D10		47,268	45,200	2,068
456	OTHER	E10		92,896	88,992	3,904
457	TOTAL ACCOUNT 553					
458						
459	554 / MISCELLANEOUS EXPENSES	L 86		2,472,789	2,373,267	99,522
460	TOTAL OTHER POWER MAINT EXPENSES			2,757,904	2,646,741	111,163
461						
462	TOTAL OTHER POWER GENERATION EXP			31,230,518	29,884,069	1,346,429
463						

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
	464 OTHER POWER SUPPLY EXPENSE				
	465 555.0 / PURCHASED POWER				
	466 PURCHASED POWER - TRANS LOSSES	E10	611,523	584,770	26,753
	467 OTHER PURCHASED POWER	E10	73,281,881	70,075,881	3,206,000
	468 TOTAL ACCOUNT 555.0		73,893,404	70,660,651	3,232,753
	469 555.1 / COGENERATION & SMALL POWER PROD				
	470 CAPACITY RELATED	D10	0	0	0
	471 ENERGY RELATED	E10	136,309,583	130,346,192	5,963,391
	472 TOTAL COGEN & SMALL POWER PROD		136,309,583	130,346,192	5,963,391
	473				
	474 TOTAL ACCOUNT 555		210,202,986	201,006,843	9,196,144
	475				
	476 556 / LOAD CONTROL & DISPATCHING EXPENSES				
	477 557 / OTHER EXPENSES	D10	2,244	2,154	90
	478 IDAHO POWER COST-RELATED EXPENSES	CIDA	(16,681,603)	(16,681,603)	0
	479 OREGON POWER COST-RELATED EXPENSES	CODA	2,178,473	0	2,178,473
	480 OTHER	D10	3,127,791	3,001,907	125,884
	481 TOTAL ACCOUNT 557		(11,375,339)	(13,679,696)	2,304,357
	482				
	483 TOTAL OTHER POWER SUPPLY EXPENSES		198,829,891	187,329,300	11,500,591
	484				
	485 TOTAL PRODUCTION EXPENSES		447,085,432	424,930,020	22,155,412

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
486	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
487					
488	TRANSMISSION EXPENSES				
489					
490	OPERATION				
491	560 / SUPERVISION & ENGINEERING	L 140	3,303,875	3,170,574	133,301
492	561 / LOAD DISPATCHING	D12	2,427,324	2,329,632	97,692
493	562 / STATION EXPENSES	L 117	2,131,450	2,045,477	85,973
494	563 / OVERHEAD LINE EXPENSES	L 123+128+133	613,644	588,867	24,777
495	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,294,410	6,019,037	275,373
496	566 / MISCELLANEOUS EXPENSES	L 140	166,631	159,908	6,723
497	567 / RENTS	L 140	3,002,229	2,881,099	121,130
498					
499	TOTAL TRANSMISSION OPERATION		17,939,563	17,194,593	744,970
500					
501	MAINTENANCE				
502	568 / SUPERVISION & ENGINEERING	L 140	466,240	447,429	18,811
503	569 / STRUCTURES	L 112	692,122	664,259	27,863
504	570 / STATION EQUIPMENT	L 117	3,440,329	3,301,561	138,768
505	571 / OVERHEAD LINES	L 123+128+133	5,192,662	4,983,001	209,661
506	573 / MISCELLANEOUS PLANT	L 140	1,376	1,320	56
507					
508	TOTAL TRANSMISSION MAINTENANCE		9,792,729	9,397,570	395,159
509					
510	TOTAL TRANSMISSION EXPENSES		27,732,292	26,592,163	1,140,129

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

			<u>ALLOCI/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
			<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
1	2	3	4	5	6	7
8	<u>DESCRIPTION</u>					
511	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***					
512	513	DISTRIBUTION EXPENSES				
514	515	OPERATION				
	516	580 / SUPERVISION & ENGINEERING	L 158	3,713,320	3,556,175	157,145
	517	581 / LOAD DISPATCHING	D80	3,161,613	3,038,746	122,866
	518	582 / STATION EXPENSES	L 147	1,052,135	1,018,043	34,092
	519	583 / OVERHEAD LINE EXPENSES	L 148+149	3,415,716	3,167,515	248,200
	520	584 / UNDERGROUND LINE EXPENSES	L 150+151	1,779,992	1,752,071	27,921
	521	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	101,938	97,094	4,843
	522	586 / METER EXPENSES	L 154	3,755,029	3,643,862	111,167
	523	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	592,958	545,479	47,479
	524	588 / MISCELLANEOUS EXPENSES	L 158	5,166,778	4,948,123	218,654
	525	589 / RENTS	L 158	493,172	472,301	20,871
526		TOTAL DISTRIBUTION OPERATION		23,232,649	22,239,410	993,239
527						
528	MAINTENANCE					
529	590 / SUPERVISION & ENGINEERING	L 158		199,923	191,463	8,461
530	591 / STRUCTURES	L 146		0	0	0
531	592 / STATION EQUIPMENT	L 147		3,519,766	3,405,715	114,051
532	593 / OVERHEAD LINES	L 148+149		14,899,935	13,817,244	1,082,692
533	594 / UNDERGROUND LINES	L 150+151		961,362	946,283	15,080
534	595 / LINE TRANSFORMERS	L 152		419,577	403,271	16,306
535	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156		530,019	504,836	25,183
536	597 / METERS	L 154		652,624	633,303	19,321
537	598 / MISCELLANEOUS PLANT	L 158		483,650	463,183	20,468
538		TOTAL DISTRIBUTION MAINTENANCE		21,666,857	20,365,297	1,301,560
539						
540		TOTAL DISTRIBUTION EXPENSES		44,899,506	42,604,707	2,294,799
541						

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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7					
8	DESCRIPTION				
	542 CUSTOMER ACCOUNTING EXPENSES		391,992	373,661	18,331
	543 901 / SUPERVISION	L 929			179,845
	544 902 / METER READING	CW602	1,278,913	1,099,069	449,897
	545 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,244,475	11,794,577	278,900
	546 904 / UNCOLLECTIBLE ACCOUNTS	CW904	4,512,906	4,234,006	21
	547 905 / MISC EXPENSES	L 544+545+546	413	392	926,994
	548 TOTAL CUSTOMER ACCOUNTING EXPENSES		18,428,699	17,501,705	
	549 CUSTOMER SERVICES & INFORMATION EXPENSES				
	550 907 / SUPERVISION		476,975	459,802	17,173
	551 908 / CUSTOMER ASSISTANCE	L 936			
	552 SYSTEM CONSERVATION	E100	340,290	325,403	14,887
	553 OTHER	DA908	5,577,867	5,379,690	198,197
	554 TOTAL ACCOUNT 908		5,918,177	5,705,093	213,084
	555 909 / INFORMATION & INSTRUCTIONAL	DA909	295,563	284,730	10,853
	556 910 / MISCELLANEOUS EXPENSES	L 554+555	527,333	508,328	19,005
	557 TOTAL CUST SERV & INFORMATN EXPENSES		7,218,068	6,957,953	260,115

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
558	SALES EXPENSES										
560	912 / DEMO & SELLING EXPENSES						E10	0	0	0	0
561	TOTAL ACCOUNT 924							0	0	0	0
562											
563	ADMINISTRATIVE & GENERAL EXPENSES										
564	920 / ADMINISTRATIVE & GENERAL SALARIES						LABOR	64,899,500	62,067,867	2,831,633	
565	921 / OFFICE SUPPLIES						LABOR	18,918,175	18,092,755	825,420	
566	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR						LABOR	(28,236,018)	(27,004,051)	(1,231,967)	
567	923 / OUTSIDE SERVICES						LABOR	5,177,361	4,951,467	225,894	
568	924 / PROPERTY INSURANCE										
569	PRODUCTION - STEAM						L 97	651,468	625,248	26,220	
570	ALL RISK & MISCELLANEOUS						P110P	2,822,729	2,711,104	111,625	
571	TOTAL ACCOUNT 924							3,474,197	3,336,352	137,845	
572											
573	925 / INJURIES & DAMAGES						LABOR	7,130,561	6,819,447	311,114	
574	926 / EMPLOYEE PENSIONS & BENEFITS						LABOR	27,866,708	26,650,855	1,215,853	
575	EMPLOYEE PENSIONS & BENEFITS - OREGON						CODA	1,784,600	0	1,784,600	
576	EMPLOYEE PENSIONS & BENEFITS - IDAHO						CIDA	31,772,245	31,772,245	0	
577	EMPLOYEE PENSIONS & BENEFITS - FERC						D11	367,695	352,896	14,799	
578	927 / FRANCHISE REQUIREMENTS						CIDA	9	9	0	
579	928 / REGULATORY COMMISSION EXPENSES										
580	FERC ADMIN ASSESS & SECURITIES										
581	CAPACITY RELATED						D10	2,096,047	2,011,688	84,359	
582	ENERGY RELATED						E10	1,418,972	1,356,894	62,078	
583	FERC RATE CASE						D11	0	0	0	
584	FERC ORDER 472						E99	732,549	700,268	32,281	
585	FERC OTHER						D11	322,928	309,931	12,997	
586	FERC - OREGON HYDRO FEE						D10	158,501	152,122	6,379	
587	SEC EXPENSES						L 174	0	0	0	
588	IDAHO PUC -RATE CASE						CIDA	54,063	54,063	0	
589	-OTHER						CIDA	370,677	370,677	0	
590	OREGON PUC -RATE CASE						CODA	160,147	160,147	0	
591	-OTHER						CODA	378,602	378,602	0	
592	TOTAL ACCOUNT 928							5,692,486	4,955,642	736,844	
593											

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
584	929 / DUPLICATE CHARGES	LABOR	0	0	0
585	930.1 / GENERAL ADVERTISING	LABOR	0	0	0
586	930.2 / MISCELLANEOUS EXPENSES	LABOR	3,755,223	3,591,379	163,844
587	931 / RENTS	L 172	17,598	16,877	721
598	TOTAL ADM & GEN OPERATION		142,820,340	135,603,741	7,016,599
599					
600	935 / GENERAL PLANT MAINTENANCE	L 172	5,009,168	4,804,069	205,099
601	TOTAL ADMIN & GENERAL EXPENSES		147,829,508	140,407,810	7,221,698
602					
603	416 / MERCHANDISING EXPENSE	E10	1,623,315	1,552,297	71,018
604	TOTAL OPER & MAINT EXPENSES		694,616,820	660,546,655	34,070,165
605					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1 2 3 4 5 6 7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
606	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
607					
608	DEPRECIATION EXPENSE				
609	310-316 / STEAM PRODUCTION	L 97	21,748,286	20,872,984	875,301
610	330-336 / HYDRAULIC PRODUCTION	L 98	14,287,651	13,712,618	575,034
611	340-346 / OTHER PRODUCTION	L 99	10,903,497	10,464,665	438,832
612	TOTAL PRODUCTION PLANT		46,939,434	45,050,267	1,889,167
613					
614	TRANSMISSION PLANT				
615	350 / LAND & LAND RIGHTS	L 107	445,560	427,627	17,932
616	352 / STRUCTURES & IMPROVEMENTS	L 112	1,059,863	1,017,196	42,667
617	353 / STATION EQUIPMENT	L 117	7,108,553	6,821,824	286,728
618	354 / TOWERS & FIXTURES	L 123	2,729,550	2,619,694	109,856
619	355 / POLES & FIXTURES	L 128	3,054,819	2,930,974	123,845
620	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	3,708,700	3,568,926	149,774
621	359 / ROADS & TRAILS	L 138	3,466	3,327	140
622	TOTAL TRANSMISSION PLANT		18,110,510	17,379,567	730,943
623					
624	DISTRIBUTION PLANT				
625	360 / LAND & LAND RIGHTS	L 145	9,690	9,415	274
626	361 / STRUCTURES & IMPROVEMENTS	L 146	646,319	623,173	23,146
627	362 / STATION EQUIPMENT	L 147	3,741,737	3,620,494	121,243
628	364 / POLES, TOWERS & FIXTURES	L 148	7,301,949	6,744,802	557,146
629	366 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,662,698	3,421,423	241,275
630	366 / UNDERGROUND CONDUIT	L 150	929,907	916,419	13,488
631	367 / UNDERGROUND CONDUCTORS & DEVICES	L 161	4,227,082	4,159,573	67,509
632	368 / LINE TRANSFORMERS	L 162	9,678,571	9,302,443	376,128
633	369 / SERVICES	L 163	1,589,256	1,509,252	80,005
634	370 / METERS	L 164	9,011,648	8,744,860	266,788
635	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 165	32,673	30,057	2,616
636	373 / STREET LIGHTING SYSTEMS	L 166	138,619	132,033	6,586
637	TOTAL DISTRIBUTION PLANT		40,970,148	39,213,943	1,756,205

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
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8	DESCRIPTION				
638	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***				
639					
640	GENERAL PLANT				
641	389 / LAND & LAND RIGHTS	L 161	0	0	0
642	380 / STRUCTURES & IMPROVEMENTS	L 162	1,907,822	1,829,707	78,115
643	391 / OFFICE FURNITURE & EQUIPMENT	L 163	5,132,718	4,922,561	210,158
644	392 / TRANSPORTATION EQUIPMENT	L 164	123,692	118,628	5,065
645	393 / STORES EQUIPMENT	L 165	68,166	65,375	2,791
646	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	276,418	265,100	11,318
647	395 / LABORATORY EQUIPMENT	L 167	577,507	553,862	23,646
648	396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
649	397 / COMMUNICATIONS EQUIPMENT	L 169	1,932,631	1,853,500	79,131
650	398 / MISCELLANEOUS EQUIPMENT	L 170	371,144	355,947	15,196
651	TOTAL GENERAL PLANT		10,390,099	9,964,679	425,419
652					
653	403/BOARDMAN ARO DEPRECIATION EXP	DAARO	317,075	305,352	11,723
654	DEPR EXP BEFORE DISALLOWED COSTS		116,727,266	111,913,809	4,813,457
655					
656	DEPRECIATION ON DISALLOWED COSTS	L 654	(296,299)	(284,081)	(12,218)
657	TOTAL DEPRECIATION EXPENSE		116,430,966	111,629,728	4,801,238
658					
659	AMORTIZATION EXPENSE				
660	INTANGIBLE PLANT	L 94	7,483,540	7,179,385	304,156
661	HYDRAULIC PRODUCTION	L 98	0	0	0
662	ADJUSTMENTS, GAINS & LOSSES	L 94	(13,255)	(12,722)	(533)
663	TOTAL AMORTIZATION EXPENSE		7,470,285	7,166,663	303,622
664					
665	TOTAL DEPRECIATION & AMORTIZATION EXP		123,901,252	118,796,391	5,104,861
666					
667	411.0934 / ARO ACCRETION EXPENSE	DAACCRETION	183,144	176,276	6,868
668					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
669	***TABLE 7 - TAXES OTHER THAN INCOME TAXES***				
670					
671	TAXES OTHER THAN INCOME				
672	FEDERAL TAXES				
673	FICA	LABOR	13,701,846	13,104,020	597,826
674	FUTA	LABOR	93,541	89,460	4,081
675	LESS PAYROLL DEDUCTION	LABOR	(14,521,618)	(13,888,025)	(633,593)
676					
677	STATE TAXES				
678	AD VALOREM TAXES				
679	JIM BRIDGER STATION	L 97	1,550,156	1,487,767	62,389
680	VALMY	L 97	963,578	924,797	38,781
681	BOARDMAN	L 97	256,258	245,944	10,314
682	OTHER-PRODUCTION PLANT	L 101	5,730,382	5,499,752	230,630
683	OTHER-TRANSMISSION PLANT	L 139	5,474,010	5,253,151	220,859
684	OTHER-DISTRIBUTION PLANT	L 159	9,911,854	9,492,391	419,463
685	OTHER-GENERAL PLANT	L 172	1,735,071	1,664,029	71,042
686	SUB-TOTAL		25,621,308	24,567,831	1,053,477
687					
688	LICENSES - HYDRO PROJECTS	L 98	4,999	4,798	201
689					
690	REGULATORY COMMISSION FEES				
691	STATE OF IDAHO	CIDA	2,042,319	2,042,319	0
692	STATE OF OREGON	CODA	162,571	0	162,571
693					
694	FRANCHISE TAXES				
695	STATE OF OREGON	CODA	748,331	0	748,331
696					
697	OTHER STATE TAXES				
698	UNEMPLOYMENT TAXES	LABOR	726,231	694,545	31,686
699	HYDRO GENERATION KWH TAX	E10	1,648,562	1,576,439	72,123
700	IRRIGATION-PIC	CIDA	260,718	260,718	0
701					
702	TOTAL TAXES OTHER THAN INCOME		30,488,809	28,452,106	2,036,703
703					
704					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
731 ***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
732				
733 OPERATING REVENUES		1,049,405,063	1,000,538,653	48,866,410
734				
735 OPERATING EXPENSES				
736 OPERATION & MAINTENANCE		694,616,820	660,546,655	34,070,165
737 DEPRECIATION EXPENSE		116,430,966	111,629,728	4,801,238
738 AMORTIZATION OF LIMITED TERM PLANT		7,470,285	7,166,663	303,622
739 ACCRETION EXPENSE		183,144	176,276	6,868
740 TAXES OTHER THAN INCOME		30,488,809	28,452,106	2,036,703
741 REGULATORY DEBITS/CREDITS		(748,954)	0	(748,954)
742 TOTAL OPERATING EXPENSES		848,441,070	807,971,428	40,469,642
743				
744 BOOK-TAX ADJUSTMENT	L 742	0	0	0
745				
746 INCOME BEFORE TAX ADJUSTMENTS		200,963,993	192,567,226	8,396,768
747				
748 INCOME STATEMENT ADJUSTMENTS				
749 LONG TERM DEBT INTEREST EXPENSE	L 24	82,276,158	78,887,561	3,388,597
750 OTHER INTEREST EXPENSE	L 24	6,436,873	6,171,766	265,107
751 TOTAL INTEREST CHARGES		88,713,031	85,059,327	3,653,704
752				
753 NET OPERATING INCOME BEFORE STATE INCOME TAXES		112,250,962	107,507,898	4,743,064
754				
755 TOTAL STATE INCOME TAXES (ALLOWED)		(8,801,241)	(8,450,999)	(350,242)
756				
757 NET FEDERAL INCOME AFTER STATE INCOME TAXES		121,052,204	115,958,898	5,093,306
758				
759 FEDERAL TAX AT 35 PERCENT		42,368,271	40,585,614	1,782,657
760 ADD : FIN 49 ADJUSTMENT	L 759	0	0	0
761 PRIOR YEARS' TAX ADJUSTMENT	L 759	(7,393,845)	(7,082,747)	(311,098)
762				
763 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		34,974,426	33,502,867	1,471,559
764				
765 OTHER TAX ADJUSTMENTS				
766 ALLOWANCE FOR AFUDC	P101P	0	0	0
767 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(251,462,727)	(241,166,664)	(10,296,063)
768 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 746	130,408,849	124,960,048	5,448,801
769 SUM OF OTHER ADJUSTMENTS		(121,053,876)	(116,206,616)	(4,847,262)
770 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(42,368,857)	(40,672,316)	(1,696,542)
771				
772 TOTAL FEDERAL INCOME TAX		(7,394,431)	(7,169,448)	(224,983)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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7					
8	DESCRIPTION				
773	*** TABLE 11 - OREGON STATE INCOME TAXES ***				
774					
775	NET OPERATING INCOME BEFORE TAXES - OREGON	L 753	112,250,962	107,507,898	4,743,064
776					
777	ALLOWANCE FOR AFUDC	P101P	0	0	0
778					
779	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(251,462,727)	(241,166,664)	(10,296,063)
780	STATE INCOME TAX ADJUSTMENTS - OTHER	L 746	130,606,110	125,149,067	5,457,043
781	TOTAL STATE INCOME TAX ADJUSTMENTS		(120,856,617)	(116,017,597)	(4,839,020)
782	ADD: MFG DEDUCTION NOT ALLOWED	L 746	0	0	0
783					
784	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(120,856,617)	(116,017,597)	(4,839,020)
785					
786	INCOME SUBJECT TO OREGON TAX		(8,605,655)	(8,509,699)	(95,956)
787					
788	IERCO TAXABLE INCOME	E10	5,473,455	5,233,998	239,457
789	BONUS DEPRECIATION ADJUSTMENT	P101P	(13,377,411)	(12,829,677)	(547,734)
790	FEDERAL NOL	L 750	(119,590,021)	(114,593,257)	(4,996,764)
791	TOTAL STATE TAXABLE INCOME - OREGON		(136,099,632)	(130,698,635)	(5,400,996)
792					
793	OREGON TAX AT 0.3 PERCENT		0	0	0
794	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
795					
796	STATE INCOME TAX ALLOWED - OREGON		0	0	0
797	ADD: FIN 48 ADJUSTMENT	L 792	0	0	0
798	PRIOR YEARS TAX ADJUSTMENT	L 793	(27,139)	(26,005)	(1,134)
799					
800	STATE INCOME TAX PAID - OREGON		(27,139)	(26,005)	(1,134)
801					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
802 *** TABLE 12 - IDAHO STATE INCOME TAXES ***											
803	804	805	806	807	808	809	810				
	NET OPERATING INCOME BEFORE TAXES - IDAHO		L 753						112,250,962	107,507,898	4,743,064
805	ALLOWANCE FOR AFUDC		P101P						0	0	0
807	STATE INCOME TAX ADJUSTMENTS - PLANT		P101P						(251,462,727)	(241,166,664)	(10,296,063)
809	STATE INCOME TAX ADJUSTMENTS - OTHER		L 746						130,606,110	125,149,067	5,457,043
810	STATE INCOME TAX ADJUSTMENTS								(120,856,617)	(116,017,597)	(4,839,020)
811											
812	INCOME SUBJECT TO IDAHO TAX								(8,605,655)	(8,509,699)	(95,956)
813											
814	IERCO TAXABLE INCOME		E10						5,473,455	5,233,998	239,457
815	BONUS DEPRECIATION ADJUSTMENT		P101P						196,432,620	188,389,747	8,042,873
816	FEDERAL NOL		L 750						(119,590,021)	(114,593,257)	(4,996,764)
817	TOTAL STATE TAXABLE INCOME - IDAHO								73,710,399	70,520,789	3,189,610
818											
819	IDAHO TAX AT 5.9 PERCENT								4,348,914	4,160,727	188,187
820	LESS: INVESTMENT TAX CREDIT		P101P						13,150,155	12,611,726	538,429
821											
822	STATE INCOME TAX ALLOWED - IDAHO								(8,801,241)	(8,450,999)	(350,242)
823	ADD: FIN 48 ADJUSTMENT		L 818						0	0	0
824	PRIOR YEARS TAX ADJUSTMENT		L 819						(1,425,225)	(1,363,552)	(61,673)
825	STATE INCOME TAX PAID - IDAHO								(10,226,466)	(9,814,551)	(411,915)
826											
827											
828	OTHER STATE INCOME TAX								(8,605,655)	(8,509,699)	(95,956)
829	INCOME SUBJECT TO TAX										
830											
831	IERCO TAXABLE INCOME		E10						5,473,455	5,233,998	239,457
832	BONUS DEPRECIATION ADJUSTMENT		P101P						0	0	0
833	FEDERAL NOL		L 750						(119,590,021)	(114,593,257)	(4,996,764)
833	TOTAL TAXABLE INCOME-OTHER STATES								(122,722,221)	(117,888,969)	(4,853,263)
834											
835	OTHER TAX AT 0.1 PERCENT								0	0	0
836	ADD: FIN 48 ADJUSTMENT		L 825						0	0	0
837	PRIOR YEARS TAX ADJUSTMENT		L 825						(16,888)	(16,207)	(680)
838	OTHER STATES INCOME TAX PAID								(16,888)	(16,207)	(680)

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	839 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
	840 STEAM POWER GENERATION				
	841 500-513 / TOTAL STEAM GENERATION	D10	362,770	348,170	14,600
	842 HYDRAULIC POWER GENERATION				
	843 535 / SUPERVISION & ENGINEERING	L 846	5,764,010	5,530,612	233,398
	844 536 / WATER FOR POWER	E10	596,505	570,409	26,096
	845 537 / HYDRAULIC EXPENSES	D10	5,399,242	5,181,939	217,303
	846 538 / ELECTRIC EXPENSES	D10	1,074,674	1,031,422	43,252
	847 539 / MISCELLANEOUS EXPENSES	D10	1,443,250	1,385,164	58,086
	848 540 / RENTS	D10	0	0	0
	849 TOTAL HYDRAULIC OPERATION EXPENSES		14,277,681	13,699,545	578,136
	850 541 / SUPERVISION & ENGINEERING	L 855	396,743	380,775	15,968
	851 542 / STRUCTURES	D10	773,123	742,007	31,116
	852 543 / RESERVOIRS, DAMS & WATERWAYS	D10	566,807	543,995	22,812
	853 544 / ELECTRIC PLANT	D10	2,096,736	2,012,349	84,387
	854 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,610,419	1,545,605	64,814
	855 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,443,828	5,224,731	219,097
	856 TOTAL HYDRAULIC GENERATION EXPENSES		19,721,509	18,924,276	797,233
	857 OTHER POWER GENERATION				
	858 546 / SUPERVISION & ENGINEERING	L 862	945,755	907,691	38,064
	859 548 / GENERATING EXPENSES	D10	1,571,152	1,507,918	63,234
	860 549 / MISCELLANEOUS EXPENSES	D10	199,213	191,195	8,018
	861 550 / RENTS	D10	0	0	0
	862 TOTAL OTHER POWER OPER EXPENSES		2,716,120	2,606,805	109,315
	863				
	864 551 / SUPERVISION & ENGINEERING	L 868	0	0	0
	865 552 / STRUCTURES	D10	121,493	116,503	4,990
	866 553 / GENERATING & ELECTRIC PLANT	D10	52,454	50,343	2,111
	867 554 / MISCELLANEOUS EXPENSES	D10	498,756	478,683	20,073
	868 TOTAL OTHER POWER MAINT EXPENSES		672,703	645,629	27,074
	869 TOTAL OTHER POWER GENERATION EXP		3,388,623	3,252,433	136,190
	870 555 / PURCHASE POWER	E10	0	0	0
	871 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	48	46	2
	872		2,693,136	2,584,746	108,390
	873 TOTAL OTHER POWER SUPPLY EXPENSES	D10	2,693,184	2,584,792	108,392
	874				
	875 TOTAL PRODUCTION EXPENSES		26,166,286	25,109,671	1,056,615
	876				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
877	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
878					
879	TRANSMISSION EXPENSES				
880	560 / SUPERVISION & ENGINEERING	L 140	2,126,314	2,040,524	85,790
881	561 / LOAD DISPATCHING	D12	2,432,438	2,334,540	97,898
882	562 / STATION EXPENSES	L 117	1,752,502	1,681,814	70,688
883	563 / OVERHEAD LINE EXPENSES	L 123+128+133	350,551	336,397	14,154
884	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
885	566 / MISCELLANEOUS EXPENSES	L 510	69,700	66,834	2,866
886	567 / RENTS	L 140	0	0	0
887	TOTAL TRANSMISSION OPERATION		6,731,505	6,460,109	271,396
888	568 / SUPERVISION & ENGINEERING	L 140	142,764	137,004	5,760
889	569 / STRUCTURES	L 112	572,999	549,932	23,067
890	570 / STATION EQUIPMENT	L 117	1,914,626	1,837,398	77,228
891	571 / OVERHEAD LINES	L 123+128+133	772,778	741,576	31,202
892	573 / MISCELLANEOUS PLANT	L 140	1,182	1,134	48
893	TOTAL TRANSMISSION MAINTENANCE		3,404,349	3,267,044	137,305
894	TOTAL TRANSMISSION EXPENSES		10,136,854	9,727,153	408,701
895					
896	DISTRIBUTION EXPENSES				
897	580 / SUPERVISION & ENGINEERING	L 168	3,116,420	2,984,535	131,885
898	581 / LOAD DISPATCHING	D80	2,984,071	2,868,104	115,967
899	582 / STATION EXPENSES	L 147	809,785	783,546	26,239
900	583 / OVERHEAD LINE EXPENSES	L 148+149	2,851,437	2,644,240	207,197
901	584 / UNDERGROUND LINE EXPENSES	L 150+151	694,357	683,465	10,892
902	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	59,162	56,351	2,811
903	586 / METER EXPENSES	L 154	2,903,293	2,817,342	85,951
904	587 / CUSTOMER INSTALLATIONS EXPENSE	L 165	377,352	347,137	30,215
905	588 / MISCELLANEOUS EXPENSES	L 540	3,505,178	3,326,029	179,149
906	589 / RENTS	L 168	0	0	0
907	TOTAL DISTRIBUTION OPERATION		17,301,055	16,510,749	790,306

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
908 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
909				
910				
911 590 / SUPERVISION & ENGINEERING	L 158	186,388	178,500	7,888
912 591 / STRUCTURES	L 146	0	0	0
913 592 / STATION EQUIPMENT	L 147	2,306,358	2,231,625	74,733
914 593 / OVERHEAD LINES	L 148+149	5,028,950	4,663,525	365,425
915 594 / UNDERGROUND LINES	L 150+161	654,484	644,218	10,266
916 595 / LINE TRANSFORMERS	L 162	23,096	22,198	898
917 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	297,375	283,246	14,129
918 597 / METERS	L 154	563,563	546,879	16,684
919 598 / MISCELLANEOUS PLANT	L 158	356,017	340,951	15,066
920 TOTAL DISTRIBUTION MAINTENANCE		9,416,231	8,911,142	505,089
921 TOTAL DISTRIBUTION EXPENSES		26,717,286	25,421,891	1,295,395
922				
923 CUSTOMER ACCOUNTING EXPENSES				
924 901 / SUPERVISION	L 929	378,973	361,251	17,722
925 902 / METER READING	CW902	774,884	665,917	108,967
926 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	7,258,271	6,991,581	266,690
927 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
928 905 / MISC EXPENSES	L 925-927	0	0	0
929 TOTAL CUSTOMER ACCOUNTING EXPENSES		8,412,128	8,018,750	393,378
930				
931 CUSTOMER SERVICES & INFORMATION EXPENSES				
932 907 / SUPERVISION	L 935	451,386	435,134	16,252
933 908 / CUSTOMER ASSISTANCE	L 954	3,991,520	3,847,805	143,715
934 909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0
935 910 / MISCELLANEOUS EXPENSES	L 933+934	205,140	197,754	7,386
936 TOTAL CUST SERV & INFORMATN EXPENSES		4,648,046	4,480,693	167,353
937				
938 SALES EXPENSES				
939 912 / DEMO & SELLING EXPENSES	L 960	0	0	0
940 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, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
941	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
942					
943	ADMINISTRATIVE & GENERAL EXPENSES				
944	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	42,092,295	40,254,653	1,837,642
945	921 / OFFICE SUPPLIES	PTDCAS	168,285	160,938	7,347
946	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
947	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
948	924 / PROPERTY INSURANCE				
949	PRODUCTION - STEAM	L 97	0	0	0
950	ALL RISK & MISCELLANEOUS	P101P	248,839	238,650	10,189
951	TOTAL ACCOUNT 924				
952					
953	925 / INJURIES & DAMAGES	LABOR	156,240	149,423	6,817
954	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
955	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
956	928 / REGULATORY COMMISSION EXPENSES				
957	FERC ADMIN ASSESSMENTS	L 174	0	0	0
958	FERC RATE CASE EXPENSE	RESREV	0	0	0
959	SEC EXPENSES	L 174	0	0	0
960	IDAHO PUC - RATE CASE	CIDA	0	0	0
961	- OTHER	CIDA	0	0	0
962	OREGON PUC - RATE CASE	OODA	0	0	0
963	- OTHER	OODA	0	0	0
964	TOTAL ACCOUNT 928				
965					
966	929 / DUPLICATE CHARGES	SUBEX	0	0	0
967	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
968	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	144,382	138,079	6,303
969	931 / RENTS	L 172	0	0	0
970	935 / GENERAL PLANT MAINTENANCE	P3908	1,164,994	1,117,294	47,700
971	TOTAL ADMIN & GENERAL EXPENSES		43,975,035	42,059,036	1,915,999
972	TOTAL OPER & MAINT EXPENSES		120,054,635	114,817,195	5,237,440
973					
974	TOTAL LABOR - RATIO (%)		1	0.9564	0.0436

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC	
975	***TABLE 14 - ALLOCATION FACTORS***											
976												
977	CAPACITY RELATED KW											
978	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10							2,356,205.7	2,261,375.7	94,830.0	
979	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11							2,356,205.7	2,261,375.7	94,830.0	
980	RETAIL TRANSMISSION	D12							2,356,205.7	2,261,375.7	94,830.0	
981	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60							2,232,550.4	2,145,789.2	86,761.2	
982												
983	ENERGY RELATED MWH											
984	GENERATION LEVEL (FSP)	E10							15,461,831.5	14,785,393.8	676,437.7	
985	RETAIL MWH AT GENERATION LVL	E100							15,461,831.5	14,785,393.8	676,437.7	
986	CUSTOMER LEVEL	E99							14,080,631.0	13,460,144.8	620,486.2	
987												
988	CUSTOMER RELATED FACTORS											
989	369-DIRECT ASSIGNMENT	DA369							57,233,860	54,352,645	2,881,215	
990	370-METER INVESTMENT	ACCT370							86,922,483	84,349,168	2,573,320	
991	902-CUSTOMER WEIGHTED	CW902							1,379,745	1,185,721	194,024	
992	903-CUSTOMER WEIGHTED	CW903							13,188,955	12,704,355	484,600	
993	904-CUSTOMER WEIGHTED	CW904							4,283,607	4,018,877	264,729	
994	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909							497,550	479,261	18,269	

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
995	***TABLE 14 - ALLOCATION FACTORS***				
996					
997	DIRECT ASSIGNMENTS				
998	252-CUSTOMER ADVANCES	DA352	16,412,165	16,396,330	15,835
999	350-LAND & LAND RIGHTS	DA350	0	0	0
1000	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1001	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1002	354-TOWERS & FIXTURES	DA354	0	0	0
1003	355-POLES & FIXTURES	DA355	33,842	0	33,842
1004	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1005	359-ROADS & TRAILS	DA359	0	0	0
1006	360-LAND & LAND RIGHTS	ACCT360	4,775,245	4,640,145	135,100
1007	361-STRUCTURES & IMPROVEMENTS	ACCT361	31,354,166	30,231,294	1,122,872
1008	362-STATION EQUIPMENT	ACCT362	189,664,902	183,519,214	6,145,688
1009	364-POLES, TOWERS & FIXTURES	DA364	230,540,695	212,950,200	17,590,495
1010	365-OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348	115,335,993	8,133,354
1011	366-UNDERGROUND CONDUIT	DA366	47,621,824	46,931,084	690,740
1012	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430	194,415,101	3,155,330
1013	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245	2,599,943	226,302
1014	373-STREET LIGHTING SYSTEMS	DA373	4,467,260	4,255,003	212,257
1015	451-REVENUE - MISCELLANEOUS SERVICE	DA461	3,564,200	3,477,021	87,179
1016	454-REVENUE - FACILITIES CHARGE	DA464	7,867,439	7,426,078	441,361
1017	908-OTHER CUSTOMER ASSISTANCE	DA908	6,097,282	5,880,630	216,652
1018	440-RETAIL SALES REVENUE	RETREV	937,742,678	893,673,662	44,069,016
1019	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1020	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1021	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	183,144	176,276	6,868
1022	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	317,075	305,352	11,723
1023	IDAHO	CIDA	1	1	0
1024	OREGON	CODA	1	0	1
1025	NET TO GROSS TAX MULTIPLIER	DA890	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, 2012**

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1026	***TABLE 14 - ALLOCATION FACTORS***				
1027					
1028	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1029	PLANT - PROD,TRANS&DIST	PTD	4,341,215,688	4,163,465,960	177,749,728
1030	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTD&S	76,079,600	72,758,158	3,321,442
1031	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,013,842,874	1,934,204,993	79,637,882
1032	PLANT - GEN PLT (390,391,397&398)	P3008	173,930,522	166,808,991	7,121,531
1033	PLANT - PROD,TRANS,DIST&GEN	P101P	4,624,008,068	4,434,679,495	189,328,574
1034	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	545,363,997	518,586,548	26,777,449
1035	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	76,079,600	72,758,158	3,321,442
1036	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	119,649,556	114,429,121	5,220,435
1037	REV - RETAIL, RESALE & WHEELING	FMREV	1,005,957,019	958,821,197	47,135,822
1038	O&M - ALL EXCEPT FUEL	O&M	527,470,572	500,885,797	26,584,785
1039	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	733,618,023	704,082,335	29,535,688
1040	O&M - TOTAL (NOT USED)	OM01	694,616,820	660,546,655	34,070,165

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1041	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1042					
1043	CAPACITY RELATED KW				
1044	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	100.00%	95.98%	4.02%
1045	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
1046	RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
1047	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.11%	3.89%
1048					
1049	ENERGY RELATED MWH				
1050	GENERATION LEVEL (PSP)	E10	100.00%	95.63%	4.37%
1051	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.63%	4.37%
1052	CUSTOMER LEVEL	E99	100.00%	95.59%	4.41%
1053					
1054	CUSTOMER RELATED FACTORS				
1055	369-DIRECT ASSIGNMENT	DA369	100.00%	94.97%	5.03%
1056	370-METER INVESTMENT	ACCT370	100.00%	97.04%	2.96%
1057	902-CUSTOMER WEIGHTED	CW902	100.00%	85.94%	14.06%
1058	903-CUSTOMER WEIGHTED	CW903	100.00%	96.33%	3.67%
1059	904-CUSTOMER WEIGHTED	CW904	100.00%	93.82%	6.18%
1060	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	95.33%	3.67%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

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8 DESCRIPTION

1061 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***

1062

1063 DIRECT ASSIGNMENTS

1064 252-CUSTOMER ADVANCES

1065 350-LAND & LAND RIGHTS

1066 352-STRUCTURES & IMPROVEMENTS

1067 353-STATION EQUIPMENT

1068 354-TOWERS & FIXTURES

1069 355-POLES & FIXTURES

1070 356-OVERHEAD CONDUCTORS & DEVICES

1071 358-ROADS & TRAILS

1072 360-LAND & LAND RIGHTS

1073 361-STRUCTURES & IMPROVEMENTS

1074 362-STATION EQUIPMENT

1075 364-POLES, TOWERS & FIXTURES

1076 365-OVERHEAD CONDUCTORS & DEVICES

1077 366-UNDERGROUND CONDUIT

1078 367-UNDERGROUND CONDUCTORS & DEVICES

1079 371-INSTALLATIONS ON CUSTOMER PREMISES

1080 373-STREET LIGHTING SYSTEMS

1081 451-REVENUE - MISCELLANEOUS SERVICE

1082 454-REVENUE - FACILITIES CHARGE

1083 508-OTHER CUSTOMER ASSISTANCE

1084 440-RETAIL SALES REVENUE

1085 447-WHOLESALE SALES REVENUE

1086 IDAHO

1087 OREGON

1088 NET TO GROSS TAX MULTIPLIER

ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
DA252	100.00%	96.90%	0.10%
DA350	#DIV/0!	#DIV/0!	#DIV/0!
DA352	100.00%	0.00%	100.00%
DA353	100.00%	67.30%	32.70%
DA354	#DIV/0!	#DIV/0!	#DIV/0!
DA355	100.00%	0.00%	100.00%
DA356	100.00%	4.49%	95.51%
DA359	#DIV/0!	#DIV/0!	#DIV/0!
ACCT360	100.00%	97.17%	2.83%
ACCT361	100.00%	96.42%	3.58%
ACCT362	100.00%	96.76%	3.24%
DA364	100.00%	92.37%	7.63%
DA366	100.00%	93.41%	6.59%
DA368	100.00%	98.55%	1.45%
DA367	100.00%	98.40%	1.60%
DA371	100.00%	91.99%	8.01%
DA373	100.00%	95.25%	4.75%
DA451	100.00%	97.55%	2.45%
DA454	100.00%	94.39%	5.61%
DA908	100.00%	96.45%	3.55%
RETREV	100.00%	95.30%	4.70%
RESREV	#DIV/0!	#DIV/0!	#DIV/0!
CIDA	100.00%	100.00%	0.00%
CODA	100.00%	0.00%	100.00%
DA990	1.542	1.642	1.642

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1089	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1090					
1091	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1092	PLANT - PROD.TRANS&DIST	PTD	100.00%	95.91%	4.09%
1093	LAB - PROD.TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.63%	4.37%
1094	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.05%	3.95%
1095	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.91%	4.09%
1096	PLANT - PROD,TRANS,DIST&GEN	P110P	100.00%	95.91%	4.09%
1097	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.09%	4.91%
1098	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.63%	4.37%
1099	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.64%	4.36%
1100	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.31%	4.69%
1101	O&M - ALL EXCEPT FUEL	O&M	100.00%	94.92%	5.08%
1102	PLANT - 88%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.97%	4.03%
1103	O&M - TOTAL (NOT USED)	OM401	100.00%	95.10%	4.90%

IDAHO POWER COMPANY

2012 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

**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, 2012**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	193,262.7
Less: Accum Prov for Depreciation	77,291.3
Amort of Other Utility Plant	941.3
Net Electric Plant-in-Service	115,030.1
Less: Cust Advances for Construction	15.8
Accumulated Deferred Income Taxes	13,866.2
Add: Fuel Inventory	1,327.8
Materials & Supplies	1,998.4
Prepayments	0.0
Working Cash Allowance	1,352.9
Net Electric Rate Base	105,827.3
Add: Conservation & Deferred Programs	1,861.9
IERCO Rate Base	4,112.6
Total Combined Rate Base	111,801.8
Development of Net Income	
Operation Revenues	51,695.0
Operating Expenses	
Operation & Maintenance Expenses	33,823.7
Depreciation Expense	5,000.3
Amortization Expense	300.5
Accretion Expense	0.0
Taxes Other Than Income Taxes	2,060.1
Regulatory Debits/Credits	(749.0)
Deferred Income Taxes	231.6
Investment Tax Credits Adj - Net	373.9
Federal Income Taxes	1,556.1
State Income Taxes	(315.2)
Total Operating Expenses	42,282.1
Operating Income	9,412.8
Add: IERCO Operating Income	271.5
Total Operating Income	9,684.3
Rate of Return Earned - Percent	8.662%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		<u>ALLOC/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P101P	5,703	5,468	235
91	302 - FRANCHISES & CONSENTS	D10	24,936,372	23,921,899	1,014,473
92	303 - MISCELLANEOUS	P101P	32,786,877	31,433,325	1,353,552
93					
94	TOTAL INTANGIBLE PLANT		57,728,952	55,360,691	2,368,260
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	941,354,793	903,058,151	38,296,641
98	330-336 / HYDRAULIC PRODUCTION	D10	713,691,250	684,656,525	29,034,725
99	340-346 / OTHER PRODUCTION	D10	372,749,472	357,585,101	15,164,370
100					
101	TOTAL PRODUCTION PLANT		2,027,795,515	1,945,299,777	82,495,737
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	35,223,202	33,790,235	1,432,967
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		35,223,202	33,790,235	1,432,967
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	60,689,186	58,220,200	2,468,986
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		60,689,844	58,220,200	2,469,644
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	360,444,954	345,781,162	14,663,792
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		360,556,547	345,856,261	14,700,286

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
118	*** TABLE 1 - ELECTRIC PLANT /IN SERVICE ***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	151,467,557	145,305,482	6,162,075
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		151,467,557	145,305,482	6,162,075
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	110,425,965	105,933,564	4,492,401
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		110,459,807	105,933,564	4,526,243
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	176,023,023	166,861,971	7,161,052
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		176,049,518	168,863,160	7,186,358
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	397,251	381,090	16,161
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		397,251	381,090	16,161
139					
140	TOTAL TRANSMISSION PLANT		894,343,727	858,349,992	36,493,735

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
141	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
142					
143	DISTRIBUTION PLANT				
144					
145	360 / LAND & LAND RIGHTS	ACCT360	5,012,549	4,870,735	141,814
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	31,978,935	30,833,688	1,145,247
147	362 / STATION EQUIPMENT	ACCT362	191,364,445	185,183,039	6,201,406
148	364 / POLES, TOWERS & FIXTURES	DA364	230,540,695	212,950,200	17,590,495
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348	115,335,993	8,133,354
150	366 / UNDERGROUND CONDUIT	DA366	47,621,824	46,931,084	690,740
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430	194,415,101	3,155,330
152	368 / LINE TRANSFORMERS	D80	439,548,369	422,269,465	17,278,904
153	369 / SERVICES	DA369	57,233,859	54,352,644	2,881,215
154	370 / METERS	ACCT370	86,922,488	84,349,168	2,573,320
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245	2,599,943	226,302
156	373 / STREET LIGHTING SYSTEMS	DA373	4,467,260	4,255,003	212,257
157					
158	TOTAL DISTRIBUTION PLANT		1,418,576,447	1,358,346,064	60,230,383
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	16,120,856	15,455,333	665,523
162	390 / STRUCTURES & IMPROVEMENTS	PTD	87,918,199	84,288,643	3,629,556
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	44,593,966	42,752,978	1,840,988
164	392 / TRANSPORTATION EQUIPMENT	PTD	61,792,091	59,241,108	2,550,984
165	393 / STORES EQUIPMENT	PTD	1,656,217	1,587,843	68,374
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	6,271,770	6,012,850	258,920
167	395 / LABORATORY EQUIPMENT	PTD	12,184,755	11,681,727	503,027
168	396 / POWER OPERATED EQUIPMENT	PTD	10,836,170	10,388,817	447,353
169	397 / COMMUNICATIONS EQUIPMENT	PTD	36,098,894	34,608,611	1,490,283
170	398 / MISCELLANEOUS EQUIPMENT	PTD	5,319,463	5,099,858	219,605
171					
172	TOTAL GENERAL PLANT		282,792,380	271,117,768	11,674,612
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		4,681,737,020	4,488,474,293	193,262,727
175					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

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	528,116,062	504,712,360	21,403,703
180 330-336 / HYDRAULIC PRODUCTION	L 98	359,423,412	344,801,179	14,622,233
181 340-346 / OTHER PRODUCTION	L 99	37,498,320	35,972,796	1,525,524
182 TOTAL PRODUCTION PLANT		923,037,795	885,486,334	37,551,461
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	6,108,543	5,860,032	248,511
186 352 / STRUCTURES & IMPROVEMENTS	L 112	21,996,804	21,101,691	895,113
187 353 / STATION EQUIPMENT	L 117	98,522,641	94,505,765	4,016,876
188 354 / TOWERS & FIXTURES	L 123	43,924,218	42,137,272	1,786,946
189 355 / POLES & FIXTURES	L 128	51,924,306	49,796,636	2,127,670
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	55,075,478	52,827,292	2,248,186
191 359 / ROADS & TRAILS	L 138	261,648	251,004	10,644
192 TOTAL TRANSMISSION PLANT		277,813,638	268,479,692	11,333,947
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	2,807	2,727	79
196 361 / STRUCTURES & IMPROVEMENTS	L 146	8,786,481	8,471,815	314,666
197 362 / STATION EQUIPMENT	L 147	47,931,679	46,378,555	1,553,124
198 364 / POLES, TOWERS & FIXTURES	L 148	116,339,001	107,462,214	8,876,787
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	44,443,254	41,515,622	2,927,631
200 366 / UNDERGROUND CONDUIT	L 160	13,156,834	12,965,998	190,836
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 161	72,275,671	71,121,381	1,154,290
202 368 / LINE TRANSFORMERS	L 162	144,591,895	138,907,903	5,683,992
203 369 / SERVICES	L 163	38,510,148	36,571,505	1,938,643
204 370 / METERS	L 164	25,835,323	25,070,475	764,849
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 165	2,106,919	1,938,214	168,704
206 373 / STREET LIGHTING SYSTEMS	L 166	3,420,024	3,257,526	162,499
207 TOTAL DISTRIBUTION PLANT	L 166	517,400,036	493,663,935	23,736,100
208				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 ***TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION***				
210				
211 GENERAL PLANT				
212 388 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	24,301,066	23,297,837	1,003,229
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	27,091,266	25,972,848	1,118,418
215 392 / TRANSPORTATION EQUIPMENT	L 164	21,099,773	20,228,704	871,069
216 393 / STORES EQUIPMENT	L 165	559,387	536,293	23,093
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	2,664,869	2,554,855	110,015
218 395 / LABORATORY EQUIPMENT	L 167	5,745,132	5,507,954	237,178
219 396 / POWER OPERATED EQUIPMENT	L 168	4,567,041	4,378,498	188,543
220 397 / COMMUNICATIONS EQUIPMENT	L 169	18,075,512	17,329,294	746,217
221 398 / MISCELLANEOUS EQUIPMENT	L 170	2,307,746	2,212,475	95,271
222 TOTAL GENERAL PLANT		106,411,791	102,018,757	4,393,033
223				
224 UNDER-ALLOCALED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		1,824,663,259	1,747,648,718	77,014,541
226				
227 FAS 143 ADJ & OR DISALLOWED COSTS		6,566,686	6,279,944	276,742
228 TOTAL ACCUM PROVISION DEPRECIATION	L 225	1,831,219,945	1,753,928,662	77,291,283
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	6,839,270	6,558,698	280,573
232 HYDRAULIC PRODUCTION	L 98	16,241,092	15,580,364	660,728
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		23,080,362	22,139,062	941,301
235				
236 TOTAL ACCUM PROVISION FOR DEPR		1,854,300,307	1,776,067,724	78,232,583
237 & AMORTIZATION OF OTHER UTILITY PLANT				
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
239	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
240					
241	NET ELECTRIC PLANT IN SERVICE		2,827,436,713	2,712,406,569	115,030,144
242	LESS:				
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION		0	0	0
244	POWER SUPPLY	D10	16,412,165	16,396,330	15,835
245	OTHER	DA252	16,412,165	16,396,330	15,835
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION				
247					
248	ACCUMULATED DEFERRED INCOME TAXES				
249	190/ ACCUMULATED DEFERRED INCOME TAXES				
250	CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(4,063,942)	(4,060,021)	(3,921)
251	OTHER	LABOR	(41,300,260)	(39,488,534)	(1,811,726)
252	TOTAL ACCOUNT 190		(45,364,202)	(43,548,555)	(1,815,647)
253	281/ ACCELERATED AMORTIZATION	P101P	0	0	0
254	282/ OTHER PROPERTY	P101P	357,280,097	342,530,384	14,749,713
255	283/ OTHER	P101P	22,578,063	21,645,965	932,098
256	TOTAL ACCUM DEFERRED INCOME TAXES	P101P	334,493,958	320,627,794	13,866,164
257					
258	NET ELECTRIC PLANT IN SERVICE		2,476,530,590	2,375,382,445	101,148,145
259	ADD:				
260	WORKING CAPITAL				
261	151/ FUEL INVENTORY	E10	30,080,337	28,752,548	1,327,789
262	154/ PLANT MATERIALS & SUPPLIES				
263	PRODUCTION - GENERAL	L 101	15,217,475	14,598,391	619,085
264	TRANSMISSION - GENERAL	L 139	12,762,709	12,242,217	520,492
265	DISTRIBUTION - GENERAL	L 158	15,076,304	14,436,190	640,115
266	OTHER - UNCLASSIFIED	L 174	5,299,299	5,080,543	218,756
267	TOTAL ACCOUNT 154		48,355,788	46,357,341	1,998,447
268	165/ PREPAID ITEMS				
269	AD VALOREM TAXES	L 686	0	0	0
270	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271	INSURANCE	L 101	0	0	0
272	PENSION-RELATED PREPAYMENTS	L 972	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				
277		L 604	29,909,316	28,556,367	1,352,949
278	TOTAL WORKING CAPITAL		108,345,440	103,666,255	4,679,185
279					
280	NET ELECTRIC PLANT IN SERVICE		2,584,876,030	2,479,048,700	105,827,330

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	DESCRIPTION						
281	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***						
282							
283	NET ELECTRIC PLANT IN SERVICE				2,564,876,030	2,479,048,700	105,827,330
284	ADD:						
285	105 / PLANT HELD FOR FUTURE USE						
286	HYDRAULIC PRODUCTION	L 88			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.-11/4/5	D60			0	0	0
297							
298	DEFERRED PROGRAMS:						
299	182 / CONSERVATION PROGRAMS						
300	IDAHO DEFERRED CONSERVATION PROGRAMS	ODA			0	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	ODA			0	0	0
302	TOTAL CONSERVATION PROGRAMS				0	0	0
303	182 / MISC. OTHER REGULATORY ASSETS						
304	CUB FUND GRANT - OPUC ORDERS 10-406, 11-011, 11-437	ODA			62,939	0	62,939
305	AM. FALLS BOND REFINANCE	D10			761,042	730,081	30,961
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	ODA			1,904,385	0	1,904,385
307	CUSTOM EFFICIENCY INCENTIVE - IPUC ORDER 32245	ODA			14,086,201	14,086,201	0
308	LIDAR SURVEY - IPUC ORDER 32426	ODA			392,442	392,442	0
309	BENNETT MOUNTAIN MAINTENANCE - IPUC ORDER 32426	ODA			224,660	224,660	0
310	INTERVENOR FUNDING	ODA			26,743	26,743	0
311	GRID WEST - OPUC ORDER 06-483	ODA			30,746	0	30,746
308	FERC - GRID WEST	D11			27,932	26,796	1,136
309	TOTAL OTHER REGULATORY ASSETS				17,517,090	15,486,923	2,030,167
310	186 / MISC. OTHER DEFERRED PROGRAMS	E10			0	0	0
311	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	ODA			(168,224)	0	(168,224)
312	TOTAL DEFERRED PROGRAMS				17,348,866	15,486,923	1,861,943
313							
314	DEVELOPMENT OF IERCO RATE BASE						
315	INVESTMENT IN IERCO	E10			81,812,130	78,200,826	3,611,304
316	PREPAID COAL ROYAL TIES	E10			1,352,621	1,292,914	59,707
317	NOTES RECEIVABLE FROM SUBSIDIARY	E10			10,003,105	9,561,554	441,551
318	TOTAL SUBSIDIARY RATE BASE				93,167,856	89,055,294	4,112,562
319							
320	TOTAL COMBINED RATE BASE				2,695,392,752	2,583,590,916	111,801,836

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
321 ***TABLE 4 - OPERATING REVENUES***				
322 OPERATING REVENUES				
323 FIRM ENERGY SALES				
324 440-448 / RETAIL	RETREV	932,916,732	888,132,577	44,784,155
325 447/ FIRM SALES FOR RESALE	E10	0	0	0
326 447/ SYSTEM OPPORTUNITY SALES	E10	108,502,700	103,713,236	4,789,464
327 TOTAL SALES OF ELECTRICITY		1,041,419,432	991,845,813	49,573,619
328				
329 OTHER OPERATING REVENUES		1,619,109	1,547,639	71,470
330 415 / MERCHANDISING REVENUES	E10			
331				
332 451 / MISCELLANEOUS SERVICE REVENUES	DM451	3,645,018	3,555,862	89,156
333				
334 454 / RENTS FROM ELECTRIC PROPERTY		10,544,821	10,114,897	429,924
335 SUBSTATION EQUIPMENT	L 117		16,649	681
336 TRANSFORMER RENTALS	L 152	17,330		
337 LINE RENTALS	D11	2,156,998	2,069,246	87,752
338 COGENERATION	L 472	895,478	855,950	39,528
339 DARK FIBER PROJECT	CIDA	448,000	448,000	0
340 POLE ATTACHMENTS	L 148	1,895,708	1,751,064	144,644
341 FACILITIES CHARGES	DM454	6,080,117	6,305,364	374,753
342 OTHER RENTALS	L 101	587,998	564,077	23,921
343 MISCELLANEOUS	L 172	0	0	0
344 TOTAL ACCOUNT 454		23,226,450	22,125,247	1,101,203
345				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
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6					
7					
8	<u>DESCRIPTION</u>				
346	456 / OTHER ELECTRIC REVENUES				
347	TRANSMISSION - NETWORK SERVICES	D11	6,413,437	6,152,523	260,914
348	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	893,754	858,620	35,134
349	TRANSMISSION - POINT-TO-POINT	D11	13,747,507	13,188,224	559,283
350	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
351	PHOTOVOLTAC STATION SERVICE	L 158	2,304	2,206	98
352	DSM RIDER FUNDS	DARIDER	0	0	0
353	STANDBY SERVICE CHARGE	CIDA	481,962	481,962	0
354	SIERRA PACIFIC USAGE CHARGE	E10	19,127	18,283	844
355	BFA - OTHER REVENUE	D10	0	0	0
356	ANTELOPE	L 497	73,824	70,813	3,011
357	MISCELLANEOUS	PTD	5,669	5,435	234
358	TOTAL ACCOUNT 456		21,637,584	20,778,066	859,518
359					
360	TOTAL OTHER OPERATING REVENUES		50,128,161	48,006,814	2,121,347
361					
362	TOTAL OPERATING REVENUES		1,091,547,593	1,039,852,627	51,694,966

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
363	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
364					
365	STEAM POWER GENERATION				
366	OPERATION				
367	500 / SUPERVISION & ENGINEERING	D10	1,361,086	1,305,714	55,372
368	501 / FUEL	E10	126,527,000	120,941,917	5,585,083
369					
370	502 / STEAM EXPENSES				
371	LABOR	D10	0	0	0
372	OTHER	E10	8,279,623	7,914,149	365,474
373	TOTAL ACCOUNT 502		8,279,623	7,914,149	365,474
374	505 / ELECTRIC EXPENSES				
375	LABOR	D10	0	0	0
376	OTHER	E10	1,539,354	1,471,405	67,949
377	TOTAL ACCOUNT 505		1,539,354	1,471,405	67,949
378	506 / MISCELLANEOUS EXPENSES	D10	8,329,254	7,990,399	338,855
379	507 / RENTS	L 97	285,311	273,704	11,607
380	TOTAL STEAM OPERATION EXPENSES		146,321,628	139,897,287	6,424,341
381					
382	MAINTENANCE				
383	510 / SUPERVISION & ENGINEERING	D10	331,355	317,875	13,480
384	511 / STRUCTURES	D10	759,003	728,125	30,878
385	512 / BOILER PLANT				
386	LABOR	D10	0	0	0
387	OTHER	E10	12,605,602	12,049,173	556,429
388	TOTAL ACCOUNT 512		12,605,602	12,049,173	556,429
389	513 / ELECTRIC PLANT				
390	LABOR	D10	0	0	0
391	OTHER	E10	5,139,306	4,912,450	226,856
392	TOTAL ACCOUNT 513		5,139,306	4,912,450	226,856
393	514 / MISCELLANEOUS STEAM PLANT	D10	4,996,618	4,793,343	203,275
394	TOTAL STEAM MAINTENANCE EXPENSES		23,831,884	22,800,965	1,030,919
395					
396	TOTAL STEAM GENERATION EXPENSES		170,153,512	162,698,252	7,455,260
397					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	<u>DESCRIPTION</u>						
398	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
399							
400	HYDRAULIC POWER GENERATION				6,734,958	6,459,331	275,627
401	535 / SUPERVISION & ENGINEERING	L 849					
402	536 / WATER FOR POWER						
403	WATER LEASE	D10			2,302,977	2,209,286	93,691
404	OTHER	D10			5,434,822	5,213,720	221,102
405	TOTAL ACCOUNT 536				7,737,799	7,423,006	314,793
406							
407	537 / HYDRAULIC EXPENSES	D10			12,056,508	11,566,019	490,489
408	538 / ELECTRIC EXPENSES						
409	LABOR	D10			943,598	905,210	38,388
410	OTHER	E10			301,351	288,049	13,302
411	TOTAL ACCOUNT 538				1,244,949	1,193,259	51,690
412							
413	539 / MISCELLANEOUS EXPENSES	D10			2,458,220	2,358,213	100,006
414	540 / RENTS	D10			329,209	315,816	13,393
415							
416	TOTAL HYDRAULIC OPERATION EXPENSES				30,561,642	29,315,644	1,245,998
417							
418	MAINTENANCE						
419	541 / SUPERVISION & ENGINEERING	L 855			256,680	246,238	10,442
420	542 / STRUCTURES	D10			1,234,861	1,184,624	50,237
421	543 / RESERVOIRS, DAMS & WATERWAYS	D10			1,274,269	1,222,428	51,840
422	544 / ELECTRIC PLANT						
423	LABOR	D10			1,841,000	1,766,104	74,896
424	OTHER	E10			1,017,802	972,875	44,927
425	TOTAL ACCOUNT 544				2,858,802	2,738,978	119,824
426							
427	545 / MISCELLANEOUS HYDRAULIC PLANT	L 98			2,874,963	2,758,002	116,961
428							
429	TOTAL HYDRAULIC MAINTENANCE EXPENSES				8,499,574	8,150,270	349,304
430							
431	TOTAL HYDRAULIC GENERATION EXPENSES				39,061,216	37,465,914	1,595,302

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7	DESCRIPTION				
8	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
432	433 OTHER POWER GENERATION				
434	434 OPERATION				
435	435 546 / SUPERVISION & ENGINEERING	L 862	1,227,284	1,177,355	49,929
436	436 547 / FUEL				
437	437 SALMON DIESEL	E10	4,897	4,681	216
438	438 OTHER	E10	53,831,700	51,455,492	2,376,208
439	TOTAL ACCOUNT 547		53,836,597	51,460,173	2,376,424
440					
441	441 548 / GENERATING EXPENSES				
442	442 LABOR	D10	1,379,522	1,323,399	56,122
443	443 OTHER	E10	596,664	570,326	26,338
444	TOTAL ACCOUNT 548		1,976,186	1,893,726	82,460
445					
446	446 549 / MISCELLANEOUS EXPENSES	D10	379,089	363,666	15,422
447	447 550 / RENTS	D10	0	0	0
448					
449	TOTAL OTHER POWER OPER EXPENSES		57,419,155	54,894,919	2,524,236
450					
451	451 MAINTENANCE				
452	452 551 / SUPERVISION & ENGINEERING	L 868	0	0	0
453	453 552 / STRUCTURES	D10	193,210	185,350	7,860
454	454 553 / GENERATING & ELECTRIC PLANT				
455	455 LABOR	D10	46,056	44,182	1,874
456	456 OTHER	E10	47,268	45,182	2,086
457	TOTAL ACCOUNT 553		93,324	89,363	3,960
458					
459	459 554 / MISCELLANEOUS EXPENSES	L 99	2,476,857	2,376,092	100,765
460	TOTAL OTHER POWER MAINT EXPENSES		2,763,390	2,650,805	112,585
461					
462	TOTAL OTHER POWER GENERATION EXP		60,182,545	57,545,724	2,636,821
463					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
	DESCRIPTION										
464	OTHER POWER SUPPLY EXPENSE										
465	555.0 / PURCHASED POWER	E10	611,523	584,529	26,994						
466	PURCHASED POWER - TRANS LOSSES	E10	69,633,100	66,559,395	3,073,705						
467	OTHER PURCHASED POWER		70,244,623	67,143,925	3,100,698						
468	TOTAL ACCOUNT 555.0										
469	555.1 / COGENERATION & SMALL POWER PROD										
470	CAPACITY RELATED	D10	0	0	0						
471	ENERGY RELATED	E10	156,604,439	149,691,695	6,912,744						
472	TOTAL COGEN & SMALL POWER PROD		156,604,439	149,691,695	6,912,744						
473											
474	TOTAL ACCOUNT 555		226,849,062	216,835,620	10,013,442						
475											
476	556 / LOAD CONTROL & DISPATCHING EXPENSES										
477	557 / OTHER EXPENSES	D10	2,244	2,153	91						
478	IDAHO POWER COST-RELATED EXPENSES	CIDA	0	0	0						
479	OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0						
480	OTHER	D10	3,149,757	3,021,617	128,140						
481	TOTAL ACCOUNT 557		3,149,757	3,021,617	128,140						
482											
483	TOTAL OTHER POWER SUPPLY EXPENSES		230,001,063	219,859,390	10,141,673						
484											
485	TOTAL PRODUCTION EXPENSES		499,398,337	477,569,281	21,829,056						

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
486	***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
487					
488	TRANSMISSION EXPENSES				
489					
490	OPERATION				
491	560 / SUPERVISION & ENGINEERING	L 140	3,321,217	3,185,771	135,447
492	561 / LOAD DISPATCHING	D12	2,447,163	2,347,607	99,557
493	562 / STATION EXPENSES	L 117	2,145,744	2,058,259	87,484
494	563 / OVERHEAD LINE EXPENSES	L 123+128+133	616,503	591,342	25,161
495	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	6,294,410	6,016,566	277,844
496	566 / MISCELLANEOUS EXPENSES	L 140	167,199	160,381	6,819
497	567 / RENTS	L 140	3,002,229	2,879,791	122,438
498					
499	TOTAL TRANSMISSION OPERATION		17,994,466	17,239,717	754,749
500					
501	MAINTENANCE				
502	568 / SUPERVISION & ENGINEERING	L 140	467,404	448,343	19,062
503	569 / STRUCTURES	L 112	696,795	668,441	28,355
504	570 / STATION EQUIPMENT	L 117	3,455,945	3,315,042	140,903
505	571 / OVERHEAD LINES	L 123+128+133	5,198,965	4,986,785	212,180
506	573 / MISCELLANEOUS PLANT	L 140	1,386	1,329	57
507					
508	TOTAL TRANSMISSION MAINTENANCE		9,820,495	9,419,940	400,555
509					
510	TOTAL TRANSMISSION EXPENSES		27,814,961	26,659,657	1,155,304

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
511 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES***				
512				
513 DISTRIBUTION EXPENSES				
514				
515 OPERATION				
516 560 / SUPERVISION & ENGINEERING	L 158	3,738,738	3,579,997	158,741
517 581 / LOAD DISPATCHING	D60	3,185,951	3,060,709	125,242
518 582 / STATION EXPENSES	L 147	1,058,740	1,024,433	34,306
519 583 / OVERHEAD LINE EXPENSES	L 148+149	3,438,972	3,189,082	249,890
520 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,785,655	1,757,646	28,010
521 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	102,420	97,554	4,866
522 586 / METER EXPENSES	L 154	3,778,708	3,666,841	111,868
523 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	596,036	548,310	47,726
524 588 / MISCELLANEOUS EXPENSES	L 158	5,195,366	4,974,780	220,587
525 589 / RENTS	L 158	493,172	472,233	20,939
526 TOTAL DISTRIBUTION OPERATION		23,373,759	22,371,585	1,002,174
527				
528 MAINTENANCE				
529 590 / SUPERVISION & ENGINEERING	L 158	201,444	192,891	8,553
530 591 / STRUCTURES	L 146	0	0	0
531 592 / STATION EQUIPMENT	L 147	3,538,577	3,423,917	114,660
532 593 / OVERHEAD LINES	L 148+149	14,940,952	13,855,280	1,085,672
533 594 / UNDERGROUND LINES	L 150+151	966,701	951,537	15,164
534 595 / LINE TRANSFORMERS	L 162	419,765	403,264	16,501
535 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	532,445	507,146	25,299
536 597 / METERS	L 164	657,220	637,763	19,457
537 598 / MISCELLANEOUS PLANT	L 158	486,554	465,896	20,658
538 TOTAL DISTRIBUTION MAINTENANCE		21,743,656	20,437,693	1,305,963
539				
540 TOTAL DISTRIBUTION EXPENSES		45,117,415	42,809,278	2,308,137
541				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I & II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
542	CUSTOMER ACCOUNTING EXPENSES				
543	901 / SUPERVISION	L 929	395,083	376,608	18,475
544	902 / METER READING	CW902	1,285,233	1,104,500	180,733
545	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	12,303,674	11,851,602	452,072
546	904 / UNCOLLECTIBLE ACCOUNTS	CW904	4,515,767	4,236,680	279,077
547	905 / MISC. EXPENSES	L 544+546+548	413	392	21
548	TOTAL CUSTOMER ACCOUNTING EXPENSES		18,500,171	17,569,792	930,379
549	CUSTOMER SERVICES & INFORMATION EXPENSES				
550	907 / SUPERVISION	L 936	480,657	463,341	17,316
551	908 / CUSTOMER ASSISTANCE				
552	SYSTEM CONSERVATION	E100	340,290	325,269	15,021
553	OTHER	DA908	5,610,442	5,411,089	199,353
554	TOTAL ACCOUNT 908		5,950,732	5,736,358	214,374
555	909 / INFORMATION & INSTRUCTIONAL	DA909	295,563	284,730	10,853
556	910 / MISCELLANEOUS EXPENSES	L 554+555	529,006	509,931	19,075
557	TOTAL CUST SERV & INFORMATN EXPENSES		7,255,978	6,994,360	261,618

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
	DESCRIPTION										
	558 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***										
	559 SALES EXPENSES										
	560 912 / DEMO & SELLING EXPENSES	E10	0	0	0	0					
	561 TOTAL ACCOUNT 924		0	0	0	0					
	562										
	563 ADMINISTRATIVE & GENERAL EXPENSES										
	564 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	65,242,810	62,380,792	2,862,018						
	565 921 / OFFICE SUPPLIES	LABOR	18,919,548	18,089,600	829,947						
	566 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(28,236,018)	(26,997,384)	(1,238,634)						
	567 923 / OUTSIDE SERVICES	LABOR	5,177,361	4,950,245	227,116						
	568 924 / PROPERTY INSURANCE										
	569 PRODUCTION - STEAM	L 97	651,468	624,965	26,503						
	570 ALL RISK & MISCELLANEOUS	P110P	2,824,759	2,711,998	112,761						
	571 TOTAL ACCOUNT 924		3,476,227	3,336,963	139,264						
	572										
	573 925 / INJURIES & DAMAGES	LABOR	7,131,835	6,818,982	312,853						
	574 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	27,901,252	26,677,303	1,223,949						
	575 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	1,784,600	0	1,784,600						
	576 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	31,772,245	31,772,245	0						
	577 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	367,695	352,736	14,959						
	578 927 / FRANCHISE REQUIREMENTS	CIDA	9	9	0						
	579 928 / REGULATORY COMMISSION EXPENSES										
	580 FERC ADMIN ASSESS & SECURITIES										
	581 CAPACITY RELATED	D10	2,096,047	2,010,775	85,272						
	582 ENERGY RELATED	E10	1,418,972	1,356,337	62,635						
	583 FERC RATE CASE	D11	0	0	0						
	584 FERC ORDER 472	E88	732,549	699,982	32,567						
	585 FERC OTHER	D11	322,928	309,790	13,138						
	586 FERC - OREGON HYDRO FEE	D10	158,501	152,053	6,448						
	587 SEC EXPENSES	L 174	0	0	0						
	588 IDAHO PUC - RATE CASE	CIDA	54,063	54,063	0						
	589 -OTHER	CIDA	370,677	370,677	0						
	590 OREGON PUC - RATE CASE	CODA	160,147	160,147	0						
	591 -OTHER	CODA	378,602	378,602	0						
	592 TOTAL ACCOUNT 928		5,692,486	4,953,677	738,809						
	593										

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
594	929 / DUPLICATE CHARGES	LABOR	0	0	0
595	930.1 / GENERAL ADVERTISING	LABOR	0	0	0
596	930.2 / MISCELLANEOUS EXPENSES	LABOR	3,756,401	3,591,618	164,783
597	931 / RENTS	L 172	17,598	16,871	727
598	TOTAL ADM & GEN OPERATION		143,004,048	135,943,657	7,060,391
599					
600	935 / GENERAL PLANT MAINTENANCE	L 172	5,018,670	4,811,493	207,187
601	TOTAL ADMIN & GENERAL EXPENSES		148,022,718	140,755,140	7,267,579
602					
603	416 / MERCHANDISING EXPENSE	E10	1,623,315	1,551,660	71,655
604	TOTAL OPER & MAINT EXPENSES		747,732,895	713,909,167	33,823,728
605					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
DESCRIPTION											
606 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***											
607											
608 DEPRECIATION EXPENSE											
609 310-316 / STEAM PRODUCTION	L 97						23,529,123		23,529,123	22,571,900	957,223
610 330-336 / HYDRAULIC PRODUCTION	L 98						13,291,492		13,291,492	12,750,762	540,731
611 340-346 / OTHER PRODUCTION	L 99						16,858,157		16,858,157	16,172,325	685,832
612 TOTAL PRODUCTION PLANT							53,678,772		53,678,772	51,494,987	2,183,785
613											
614 TRANSMISSION PLANT											
615 350 / LAND & LAND RIGHTS	L 107						432,683		432,683	415,080	17,603
616 352 / STRUCTURES & IMPROVEMENTS	L 112						1,123,380		1,123,380	1,077,667	45,714
617 353 / STATION EQUIPMENT	L 117						7,074,052		7,074,052	6,785,635	288,417
618 354 / TOWERS & FIXTURES	L 123						2,635,541		2,635,541	2,528,320	107,220
619 355 / POLES & FIXTURES	L 128						3,143,134		3,143,134	3,014,340	128,794
620 356 / OVERHEAD CONDUCTORS & DEVICES	L 135						4,036,004		4,036,004	3,871,254	164,750
621 359 / ROADS & TRAILS	L 138						3,083		3,083	2,958	125
622 TOTAL TRANSMISSION PLANT							18,447,877		18,447,877	17,695,254	752,623
623											
624 DISTRIBUTION PLANT											
625 360 / LAND & LAND RIGHTS	L 145						642		642	623	18
626 361 / STRUCTURES & IMPROVEMENTS	L 146						667,884		667,884	643,965	23,919
627 362 / STATION EQUIPMENT	L 147						3,775,753		3,775,753	3,653,407	122,345
628 364 / POLES, TOWERS & FIXTURES	L 148						7,097,951		7,097,951	6,556,370	541,581
629 365 / OVERHEAD CONDUCTORS & DEVICES	L 149						3,683,042		3,683,042	3,440,427	242,615
630 366 / UNDERGROUND CONDUIT	L 150						912,365		912,365	899,131	13,234
631 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151						4,453,035		4,453,035	4,381,917	71,118
632 368 / LINE TRANSFORMERS	L 152						11,601,875		11,601,875	11,145,798	456,076
633 369 / SERVICES	L 153						1,449,944		1,449,944	1,376,953	72,992
634 370 / METERS	L 154						4,439,605		4,439,605	4,308,172	131,433
635 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155						42,763		42,763	39,339	3,424
636 373 / STREET LIGHTING SYSTEMS	L 156						108,414		108,414	103,263	5,151
637 TOTAL DISTRIBUTION PLANT							38,233,272		38,233,272	36,549,366	1,683,906

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
669	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
670					
671	TAXES OTHER THAN INCOME				
672	FEDERAL TAXES				
673	FICA	LABOR	0	0	0
674	FUTA	LABOR	0	0	0
675	LESS PAYROLL DEDUCTION	LABOR	0	0	0
676					
677	STATE TAXES				
678	AD VALOREM TAXES				
679	JIM BRIDGER STATION	L 97	1,550,156	1,487,092	63,064
680	VALMY	L 97	963,578	924,377	39,201
681	BOARDMAN	L 97	256,258	245,833	10,425
682	OTHER-PRODUCTION PLANT	L 101	5,730,382	5,497,256	233,126
683	OTHER-TRANSMISSION PLANT	L 139	5,474,010	5,250,768	223,242
684	OTHER-DISTRIBUTION PLANT	L 158	9,911,854	9,491,013	420,841
685	OTHER-GENERAL PLANT	L 172	1,735,071	1,663,441	71,630
686	SUB-TOTAL		25,621,308	24,559,780	1,061,529
687					
688	LICENSES - HYDRO PROJECTS	L 98	4,999	4,796	203
689					
690	REGULATORY COMMISSION FEES				
691	STATE OF IDAHO	CIDA	2,042,319	2,042,319	0
692	STATE OF OREGON	CODA	163,465	0	163,465
693					
694	FRANCHISE TAXES				
695	STATE OF OREGON	CODA	758,343	0	758,343
696					
697	OTHER STATE TAXES				
698	UNEMPLOYMENT TAXES	LABOR	0	0	0
699	HYDRO GENERATION KWH TAX	E10	1,734,099	1,657,553	76,546
700	IRRIGATION-PIC	CIDA	354,699	354,699	0
701					
702	TOTAL TAXES OTHER THAN INCOME		30,679,232	28,619,147	2,060,086
703					
704					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1						
2						
3						
4						
5						
6						
7						
		***TABLE 8 - REGULATORY DEBITS/CREDITS ***				
	706	REGULATORY DEBITS/CREDITS				
	707	STATE OF IDAHO	CIDA	0	0	0
	708	STATE OF OREGON	CODA	(748,954)	0	(748,954)
	709					
	710	TOTAL REGULATORY DEBITS/CREDITS		(748,954)	0	(748,954)
	711					
	712					
	713	***TABLE 9 - INCOME TAXES ***				
	714					
	715	410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
	716	ACCOUNT #282 - RELATED	P101P	70,921,848	67,993,958	2,927,890
	717	ACCOUNTS #190 & #283 - RELATED	L 746	(44,778,899)	(42,082,826)	(2,696,273)
	718	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		26,142,949	25,911,332	231,617
	719					
	720	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	9,056,202	8,682,332	373,870
	721					
	722	SUMMARY OF INCOME TAXES				
	723					
	724	TOTAL FEDERAL INCOME TAX	L 768	(7,394,431)	(8,950,553)	1,556,121
	725					
	726	STATE INCOME TAX				
	727	STATE OF IDAHO	L 825	(10,875,062)	(10,562,009)	(313,053)
	728	STATE OF OREGON	L 800	(27,139)	(25,505)	(1,634)
	729	OTHER STATES	L 838	(16,868)	(16,401)	(466)
	730	TOTAL STATE INCOME TAXES		(10,919,068)	(10,603,915)	(315,173)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
731 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
732		1,091,547,593	1,039,852,627	51,694,966
733 OPERATING REVENUES				
734				
735 OPERATING EXPENSES				
736 OPERATION & MAINTENANCE		747,732,895	713,909,167	33,823,728
737 DEPRECIATION EXPENSE		119,568,530	114,568,212	5,000,318
738 AMORTIZATION OF LIMITED TERM PLANT		7,325,160	7,024,650	300,510
739 ACCRETION EXPENSE		0	0	0
740 TAXES OTHER THAN INCOME		30,679,232	28,619,147	2,060,086
741 REGULATORY DEBITS/CREDITS		(748,954)	0	(748,954)
742 TOTAL OPERATING EXPENSES		904,556,863	864,121,175	40,435,688
743				
744 BOOK-TAX ADJUSTMENT	L 742	0	0	0
745				
746 INCOME BEFORE TAX ADJUSTMENTS		186,990,730	175,731,451	11,259,278
747				
748 INCOME STATEMENT ADJUSTMENTS				
749 LONG TERM DEBT INTEREST EXPENSE	L 24	82,288,488	78,875,255	3,413,233
750 OTHER INTEREST EXPENSE	L 24	6,436,873	6,169,879	266,994
751 TOTAL INTEREST CHARGES		88,725,361	85,045,134	3,680,227
752				
753 NET OPERATING INCOME BEFORE STATE INCOME TAXES		98,265,369	90,666,317	7,579,051
754				
755 TOTAL STATE INCOME TAXES (ALLOWED)		(9,449,838)	(9,280,761)	(169,077)
756				
757 NET FEDERAL INCOME AFTER STATE INCOME TAXES		107,715,206	99,967,078	7,748,128
758				
759 FEDERAL TAX AT 35 PERCENT		37,700,322	34,988,477	2,711,845
760 ADD: FIN 48 ADJUSTMENT	L 759	0	0	0
761 PRIOR YEARS TAX ADJUSTMENT	L 759	(7,393,845)	(6,861,994)	(531,851)
762				
763 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		30,306,477	28,126,483	2,179,994
764				
765 OTHER TAX ADJUSTMENTS				
766 ALLOWANCE FOR AFUDC	P101P	0	0	0
767 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(248,470,288)	(238,212,606)	(10,257,682)
768 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 746	140,753,407	132,278,218	8,475,189
769 SUM OF OTHER ADJUSTMENTS		(107,716,861)	(105,934,388)	(1,782,493)
770 FEDERAL TAX ON OTHER TAX ADJ AT 35 PERCENT		(37,700,908)	(37,077,036)	(623,872)
771				
772 TOTAL FEDERAL INCOME TAX		(7,394,431)	(8,950,553)	1,556,121

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	773 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
774	775 NET OPERATING INCOME BEFORE TAXES - OREGON	L 788	98,265,369	90,686,317	7,579,051
776	777 ALLOWANCE FOR AFUDC	P101P	0	0	0
778					
779	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(248,470,288)	(238,212,606)	(10,257,682)
780	STATE INCOME TAX ADJUSTMENTS - OTHER	L 746	140,950,668	132,463,601	8,487,067
781	TOTAL STATE INCOME TAX ADJUSTMENTS		(107,519,620)	(105,749,005)	(1,770,615)
782	ADD: MFG DEDUCTION NOT ALLOWED	L 746	0	0	0
783					
784	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(107,519,620)	(105,749,005)	(1,770,615)
785					
786	INCOME SUBJECT TO OREGON TAX		(9,254,251)	(15,062,688)	5,808,436
787					
788	IERCO TAXABLE INCOME	E10	5,473,455	5,231,849	241,606
789	BONUS DEPRECIATION ADJUSTMENT	P101P	(13,377,411)	(12,825,146)	(552,264)
790	FEDERAL NOL	L 760	(129,934,579)	(122,110,825)	(7,823,755)
791	TOTAL STATE TAXABLE INCOME - OREGON		(147,092,786)	(144,766,810)	(2,325,977)
792					
793	OREGON TAX AT 0.3 PERCENT		0	0	0
794	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
795					
796	STATE INCOME TAX ALLOWED - OREGON		0	0	0
797	ADD: FIN 48 ADJUSTMENT	L 782	0	0	0
798	PRIOR YEARS TAX ADJUSTMENT	L 783	(27,139)	(25,505)	(1,634)
799					
800	STATE INCOME TAX PAID - OREGON		(27,139)	(25,505)	(1,634)
801					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

				<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1							
2							
3							
4							
5							
6							
7							
8	<u>DESCRIPTION</u>						
802	*** TABLE 12 - IDAHO STATE INCOME TAXES ***						
803							
804	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 753	98,265,369		98,265,369	90,688,317	7,579,051
805	ALLOWANCE FOR AFUDC	P101P	0		0	0	0
807							
808	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(248,470,288)		(248,470,288)	(238,212,606)	(10,257,682)
809	STATE INCOME TAX ADJUSTMENTS - OTHER	L 746	140,950,668		140,950,668	132,463,601	8,487,067
810	STATE INCOME TAX ADJUSTMENTS		(107,519,620)		(107,519,620)	(105,749,005)	(1,770,615)
811							
812	INCOME SUBJECT TO IDAHO TAX		(9,254,251)		(9,254,251)	(15,062,688)	5,808,436
813							
814	IERCO TAXABLE INCOME	E10	5,473,455		5,473,455	5,231,849	241,606
815	BONUS DEPRECIATION ADJUSTMENT	P101P	196,432,620		196,432,620	188,323,226	8,109,393
816	FEDERAL NOL	L 750	(129,934,579)		(129,934,579)	(122,110,825)	(7,823,755)
817	TOTAL STATE TAXABLE INCOME - IDAHO		62,717,244		62,717,244	56,381,563	6,335,681
818							
819	IDAHO TAX AT 5.9 PERCENT		3,700,317		3,700,317	3,326,512	373,805
820	LESS: INVESTMENT TAX CREDIT	P101P	13,150,155		13,150,155	12,607,273	542,882
821							
822	STATE INCOME TAX ALLOWED - IDAHO		(9,449,838)		(9,449,838)	(9,280,761)	(169,077)
823	ADD: FIN 48 ADJUSTMENT	L 818	0		0	0	0
824	PRIOR YEARS' TAX ADJUSTMENT	L 819	(1,425,225)		(1,425,225)	(1,281,249)	(143,976)
825	STATE INCOME TAX PAID - IDAHO		(10,875,062)		(10,875,062)	(10,562,009)	(313,053)
826							
827							
828	OTHER STATE INCOME TAX		(9,254,251)		(9,254,251)	(15,062,688)	5,808,436
829	INCOME SUBJECT TO TAX		5,473,455		5,473,455	5,231,849	241,606
830							
831	IERCO TAXABLE INCOME	E10	0		0	0	0
832	BONUS DEPRECIATION ADJUSTMENT	P101P	(129,934,579)		(129,934,579)	(122,110,825)	(7,823,755)
833	FEDERAL NOL	L 750	(133,715,376)		(133,715,376)	(131,941,663)	(1,773,713)
834	TOTAL TAXABLE INCOME-OTHER STATES		0		0	0	0
835	OTHER TAX AT 0.1 PERCENT		0		0	0	0
836	ADD: FIN 48 ADJUSTMENT	L 825	(16,888)		(16,888)	(16,401)	(486)
837	PRIOR YEARS' TAX ADJUSTMENT	L 825	(16,888)		(16,888)	(16,401)	(486)
838	OTHER STATES' INCOME TAX PAID		(16,888)		(16,888)	(16,401)	(486)

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

LINE NO	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	DESCRIPTION				
839	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
840	STEAM POWER GENERATION				
841	500-513 / TOTAL STEAM GENERATION	D10	362,770	348,012	14,758
842	HYDRAULIC POWER GENERATION				
843	535 / SUPERVISION & ENGINEERING	L 849	5,764,010	5,528,119	235,891
844	536 / WATER FOR POWER	E10	596,505	570,174	26,331
845	537 / HYDRAULIC EXPENSES	D10	5,399,242	5,179,587	219,655
846	538 / ELECTRIC EXPENSES	D10	1,074,674	1,030,954	43,720
847	539 / MISCELLANEOUS EXPENSES	D10	1,443,250	1,384,535	58,715
848	540 / RENTS	D10	0	0	0
849	TOTAL HYDRAULIC OPERATION EXPENSES		14,277,681	13,693,369	584,312
850	541 / SUPERVISION & ENGINEERING	L 885	396,743	380,603	16,140
851	542 / STRUCTURES	D10	773,123	741,670	31,453
852	543 / RESERVOIRS, DAMS & WATERWAYS	D10	566,807	543,748	23,059
853	544 / ELECTRIC PLANT	D10	2,096,736	2,011,436	85,300
854	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	1,610,419	1,544,903	65,516
855	TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,443,828	5,222,360	221,468
856	TOTAL HYDRAULIC GENERATION EXPENSES		19,721,509	18,915,729	805,780
857	OTHER POWER GENERATION				
858	546 / SUPERVISION & ENGINEERING	L 882	945,755	907,279	38,476
859	548 / GENERATING EXPENSES	D10	1,571,152	1,507,234	63,918
860	549 / MISCELLANEOUS EXPENSES	D10	199,213	191,109	8,104
861	550 / RENTS	D10	0	0	0
862	TOTAL OTHER POWER OPER EXPENSES		2,716,120	2,605,622	110,498
863					
864	551 / SUPERVISION & ENGINEERING	L 883	0	0	0
865	552 / STRUCTURES	D10	121,493	116,550	4,943
866	553 / GENERATING & ELECTRIC PLANT	D10	52,454	50,320	2,134
867	554 / MISCELLANEOUS EXPENSES	D10	498,756	478,465	20,291
868	TOTAL OTHER POWER MAINT EXPENSES		672,703	645,336	27,367
869	TOTAL OTHER POWER GENERATION EXP		3,398,823	3,250,957	137,866
870	555 / PURCHASE POWER	E10	0	0	0
871	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	48	46	2
872			2,693,136	2,583,573	109,563
873	TOTAL OTHER POWER SUPPLY EXPENSES		2,693,184	2,583,619	109,565
874					
875	TOTAL PRODUCTION EXPENSES		26,166,286	25,098,317	1,067,969
876					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

			<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1						
2						
3						
4						
5						
6						
7						
8	DESCRIPTION					
877	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***					
878						
879	TRANSMISSION EXPENSES					
880	560 / SUPERVISION & ENGINEERING	L 140		2,126,314	2,039,598	86,716
881	561 / LOAD DISPATCHING	D12		2,432,438	2,333,480	98,958
882	562 / STATION EXPENSES	L 117		1,752,502	1,681,051	71,451
883	563 / OVERHEAD LINE EXPENSES	L 123+128+133		350,551	336,244	14,307
884	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10		0	0	0
885	566 / MISCELLANEOUS EXPENSES	L 510		69,700	66,805	2,895
886	567 / RENTS	L 140		0	0	0
887	TOTAL TRANSMISSION OPERATION			6,731,505	6,457,178	274,327
888	568 / SUPERVISION & ENGINEERING	L 140		142,764	136,942	5,822
889	569 / STRUCTURES	L 112		572,999	549,682	23,317
890	570 / STATION EQUIPMENT	L 117		1,914,626	1,836,565	78,061
891	571 / OVERHEAD LINES	L 123+128+133		772,778	741,239	31,539
892	573 / MISCELLANEOUS PLANT	L 140		1,182	1,134	48
893	TOTAL TRANSMISSION MAINTENANCE			3,404,349	3,265,562	138,787
894	TOTAL TRANSMISSION EXPENSES			10,135,854	9,722,740	413,114
895						
896	DISTRIBUTION EXPENSES					
897	580 / SUPERVISION & ENGINEERING	L 156		3,116,420	2,984,102	132,318
898	581 / LOAD DISPATCHING	D60		2,984,071	2,866,765	117,306
899	582 / STATION EXPENSES	L 147		809,785	783,546	26,239
900	583 / OVERHEAD LINE EXPENSES	L 148+149		2,851,437	2,644,240	207,197
901	584 / UNDERGROUND LINE EXPENSES	L 150+151		694,357	683,465	10,892
902	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156		59,162	56,351	2,811
903	586 / METER EXPENSES	L 154		2,903,293	2,817,342	85,951
904	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155		377,352	347,137	30,215
905	588 / MISCELLANEOUS EXPENSES	L 540		3,505,178	3,325,859	179,319
906	589 / RENTS	L 158		0	0	0
907	TOTAL DISTRIBUTION OPERATION			17,301,055	16,508,806	792,249

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
908	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
909					
910					
	911 590 / SUPERVISION & ENGINEERING	L 156	186,388	178,474	7,914
	912 591 / STRUCTURES	L 146	0	0	0
	913 592 / STATION EQUIPMENT	L 147	2,306,358	2,231,625	74,733
	914 593 / OVERHEAD LINES	L 148+149	5,028,950	4,663,525	365,425
	915 594 / UNDERGROUND LINES	L 150+151	654,484	644,218	10,266
	916 595 / LINE TRANSFORMERS	L 152	23,096	22,188	908
	917 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	297,375	283,246	14,129
	918 597 / METERS	L 154	563,563	546,879	16,684
	919 598 / MISCELLANEOUS PLANT	L 158	356,017	340,901	15,116
920	TOTAL DISTRIBUTION MAINTENANCE		9,416,231	8,911,057	505,174
921	TOTAL DISTRIBUTION EXPENSES		26,717,286	25,419,863	1,297,423
922					
923	CUSTOMER ACCOUNTING EXPENSES				
	924 901 / SUPERVISION	L 929	378,973	361,251	17,722
	925 902 / METER READING	CW902	774,884	665,917	108,967
	926 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	7,258,271	6,991,581	266,690
	927 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
	928 905 / MISC EXPENSES	L 925-927	0	0	0
929	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,412,128	8,018,750	393,378
930					
931	CUSTOMER SERVICES & INFORMATION EXPENSES				
	932 907 / SUPERVISION	L 935	451,386	435,125	16,261
	933 908 / CUSTOMER ASSISTANCE	L 584	3,991,520	3,847,726	143,794
	934 909 / INFORMATION & INSTRUCTIONAL	L 585	0	0	0
	935 910 / MISCELLANEOUS EXPENSES	L 933+934	205,140	197,750	7,390
936	TOTAL CUST SERV & INFORMATN EXPENSES		4,648,046	4,480,601	167,445
937					
938	SALES EXPENSES				
	939 912 / DEMO & SELLING EXPENSES	L 580	0	0	0
940	TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
941				
942				
943	ADMINISTRATIVE & GENERAL EXPENSES			
944	920 / ADMINISTRATIVE & GENERAL SALARIES	42,092,295	40,244,755	1,847,540
945	921 / OFFICE SUPPLIES	168,285	160,899	7,386
946	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	0	0	0
947	923 / OUTSIDE SERVICES	0	0	0
948	924 / PROPERTY INSURANCE			
949	PRODUCTION - STEAM			
950	ALL RISK & MISCELLANEOUS			
951	TOTAL ACCOUNT 924	248,839	238,566	10,273
952				
953	925 / INJURIES & DAMAGES	156,240	149,386	6,854
954	926 / EMPLOYEE PENSIONS & BENEFITS	0	0	0
955	927 / FRANCHISE REQUIREMENTS	0	0	0
956	928 / REGULATORY COMMISSION EXPENSES			
957	FERC ADMIN ASSESSMENTS	0	0	0
958	FERC RATE CASE EXPENSE	0	0	0
959	SEC EXPENSES	0	0	0
960	IDAHO PUC - RATE CASE	0	0	0
961	- OTHER	0	0	0
962	OREGON PUC - RATE CASE	0	0	0
963	-OTHER	0	0	0
964	TOTAL ACCOUNT 928	0	0	0
965				
966	929 / DUPLICATE CHARGES	0	0	0
967	930.1 / GENERAL ADVERTISING	0	0	0
968	930.2 / MISCELLANEOUS EXPENSES	144,382	138,045	6,337
969	931 / RENTS	0	0	0
970	935 / GENERAL PLANT MAINTENANCE	1,164,994	1,116,899	48,095
971	TOTAL ADMIN & GENERAL EXPENSES	43,975,035	42,048,550	1,926,485
972	TOTAL OPER & MAINT EXPENSES	120,054,635	114,788,820	5,265,815
973				
974	TOTAL LABOR - RATIO (%)	1	0.9561	0.0439

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	975 *** TABLE 14 - ALLOCATION FACTORS ***				
976					
977	CAPACITY RELATED KW				
978	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LVL	D10	2,341,037.6	2,245,798.4	95,239.2
979	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,341,037.6	2,245,798.4	95,239.2
980	RETAIL TRANSMISSION	D12	2,341,037.6	2,245,798.4	95,239.2
981	DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	2,217,481.6	2,130,311.1	87,170.5
982					
983	ENERGY RELATED MWH				
984	GENERATION LEVEL (PSP)	E10	15,383,855.6	14,704,790.2	679,065.4
985	RETAIL MWH AT GENERATION LVL	E100	15,383,855.6	14,704,790.2	679,065.4
986	CUSTOMER LEVEL	E99	14,010,319.0	13,387,463.4	622,855.6
987					
988	CUSTOMER RELATED FACTORS				
989	369-DIRECT ASSIGNMENT	DA389	57,233,860	54,352,645	2,881,215
990	370-METER INVESTMENT	ACCT370	86,922,488	84,349,168	2,573,320
991	902-CUSTOMER WEIGHTED	CW902	1,379,745	1,185,721	194,024
992	903-CUSTOMER WEIGHTED	CW903	13,188,955	12,704,355	484,600
993	904-CUSTOMER WEIGHTED	CW904	4,283,607	4,018,877	264,729
994	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	497,550	479,281	18,269

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
995	***TABLE 14 - ALLOCATION FACTORS***				
996					
997	DIRECT ASSIGNMENTS				
998	252-CUSTOMER ADVANCES	DA252	16,412,165	16,396,330	15,835
999	350-LAND & LAND RIGHTS	DA350	0	0	0
1000	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1001	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1002	354-TOWERS & FIXTURES	DA354	0	0	0
1003	355-POLES & FIXTURES	DA355	33,842	0	33,842
1004	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1005	359-ROADS & TRAILS	DA359	0	0	0
1006	360-LAND & LAND RIGHTS	ACCT360	4,775,245	4,640,145	135,100
1007	361-STRUCTURES & IMPROVEMENTS	ACCT361	31,354,166	30,231,294	1,122,872
1008	362-STATION EQUIPMENT	ACCT362	189,664,902	183,519,214	6,145,688
1009	364-POLES, TOWERS & FIXTURES	DA364	230,540,695	212,950,200	17,590,495
1010	365-OVERHEAD CONDUCTORS & DEVICES	DA365	123,469,348	115,335,993	8,133,354
1011	366-UNDERGROUND CONDUIT	DA366	47,621,824	46,931,084	690,740
1012	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	197,570,430	194,415,101	3,155,330
1013	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,826,245	2,599,943	226,302
1014	373-STREET LIGHTING SYSTEMS	DA373	4,467,260	4,255,003	212,257
1015	451-REVENUE - MISCELLANEOUS SERVICE	DA451	3,564,200	3,477,021	87,179
1016	454-REVENUE - FACILITIES CHARGE	DA454	7,867,439	7,426,078	441,361
1017	908-OTHER CUSTOMER ASSISTANCE	DA908	6,097,282	5,880,630	216,652
1018	440-RETAIL SALES REVENUE	RETREV	932,916,732	888,132,577	44,784,155
1019	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1020	RIDER FUND DIRECT ASSIGNMENT	DARIDER	0	0	0
1021	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	183,144	176,276	6,868
1022	403 - BOARDMAN ARO DEPRECIATION EXP	DAARO	317,075	305,352	11,723
1023	IDAHO	CIDA	1	1	0
1024	OREGON	COIDA	1	0	1
1025	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, 2012**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1026	***TABLE 14 - ALLOCATION FACTORS***				
1027					
1028	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1029	PLANT - PROD,TRANS&DIST	PTD	4,341,215,688	4,161,995,833	179,219,855
1030	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	76,079,600	72,740,270	3,339,330
1031	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	2,013,842,874	1,933,452,583	80,390,291
1032	PLANT - GEN FLT (390,391,397&398)	F390B	173,930,522	166,750,090	7,180,432
1033	PLANT - PROD,TRANS,DIST&GEN	P101P	4,624,008,068	4,433,113,601	190,894,467
1034	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	598,066,861	571,602,368	26,464,494
1035	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	76,079,600	72,740,270	3,339,330
1036	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	119,649,556	114,400,868	5,248,688
1037	REV - RETAIL, RESALE & WHEELING	FMREV	1,048,099,549	998,151,177	49,948,372
1038	O&M - ALL EXCEPT FUEL	O&M	559,631,499	534,084,071	25,547,428
1039	PLANT - 89%-HYD PROD + 11%-TRANS	SURVEY	733,618,023	703,762,806	29,855,216
1040	O&M - TOTAL (NOT USED)	OM401	747,732,895	713,909,167	33,823,728

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1041	***TABLE 15- ALLOCATION FACTORS - RATIOS***				
1042					
1043	CAPACITY RELATED KW				
1044	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LI	D10	100.00%	95.93%	4.07%
1045	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.93%	4.07%
1046	RETAIL TRANSMISSION	D12	100.00%	95.93%	4.07%
1047	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.07%	3.93%
1048					
1049	ENERGY RELATED MWH				
1050	GENERATION LEVEL (FSP)	E10	100.00%	95.59%	4.41%
1051	RETAIL MWH AT GENERATION LVL	E100	100.00%	95.59%	4.41%
1052	CUSTOMER LEVEL	E99	100.00%	95.55%	4.45%
1053					
1054	CUSTOMER RELATED FACTORS				
1055	369-DIRECT ASSIGNMENT	DA369	100.00%	94.97%	5.03%
1056	370-METER INVESTMENT	ACCT370	100.00%	97.04%	2.96%
1057	902-CUSTOMER WEIGHTED	CW902	100.00%	85.94%	14.06%
1058	903-CUSTOMER WEIGHTED	CW903	100.00%	96.33%	3.67%
1059	904-CUSTOMER WEIGHTED	CW904	100.00%	93.82%	6.18%
1060	909-DIRECT ASSIGN-AVG NO.CUST.	DA909	100.00%	96.33%	3.67%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2012

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1061	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1062					
1063	DIRECT ASSIGNMENTS				
1064	252-CUSTOMER ADVANCES	DA252	100.00%	99.90%	0.10%
1065	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1066	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1067	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1068	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1069	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1070	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1071	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1072	360-LAND & LAND RIGHTS	ACCT360	100.00%	97.17%	2.83%
1073	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	96.42%	3.58%
1074	362-STATION EQUIPMENT	ACCT362	100.00%	96.76%	3.24%
1075	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.37%	7.63%
1076	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	93.41%	6.59%
1077	366-UNDERGROUND CONDUIT	DA366	100.00%	98.55%	1.45%
1078	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.40%	1.60%
1079	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	91.99%	8.01%
1080	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.25%	4.75%
1081	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	97.55%	2.45%
1082	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	94.39%	5.61%
1083	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.45%	3.55%
1084	440-RETAIL SALES REVENUE	RETREV	100.00%	95.20%	4.80%
1085	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1086	IDAHO	CIDA	100.00%	100.00%	0.00%
1087	OREGON	CODA	100.00%	0.00%	100.00%
1088	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, 2012**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1089	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1090					
1091	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1092	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.87%	4.13%
1093	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.61%	4.39%
1094	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	96.01%	3.99%
1095	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.87%	4.13%
1096	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.87%	4.13%
1097	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.57%	4.43%
1098	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.61%	4.39%
1099	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.61%	4.39%
1100	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.23%	4.77%
1101	O&M - ALL EXCEPT FUEL	O&M	100.00%	95.43%	4.57%
1102	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.93%	4.07%
1103	O&M - TOTAL (NOT USED)	OM401	100.00%	95.48%	4.52%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2012 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012

MAY 2013

TABLE OF CONTENTS

	<u>Page No.</u>
ELECTRIC PLANT-IN-SERVICE	
Electric Plant-In-Service	1-5
Transmission Investment by Subfunction	6-8
Distribution Investment of Subfunction	9-10
Allocated Oregon – Plant-In-Service	11
ACCUMULATED DEPRECIATION & AMORTIZATION	
Accumulated Depreciation & Amortization for the 13 Months Ended 12/31/10	13-16
Accumulated Depreciation – Annualizing Adjustment	17
Allocated Oregon – Accumulated Depreciation	18
Accumulated Amortization – Annualizing Adjustment	19
Allocated Oregon – Accumulated Amortization	20
OTHER RATE BASE ITEMS	
Allocated Oregon - Customer Advances for Construction	22
Allocated Oregon – Accumulated Deferred Income Tax	23
Calculation of Required Fuel Inventory	24
Allocated Oregon – Required Fuel Inventory	25
Allocated Oregon – Materials & Supplies	26
Allocated Oregon – Prepaid Items	27
Allocated Oregon – Working Cash Allowance	28
Allocated Oregon – Investment in Conservation	29
Allocated Oregon – IERCO Rate Base	30
OPERATING REVENUES	
Actual Revenues	32
Proformed Normalized Revenues	33-38
Actual kWh Sales	39-44
Normalized kWh Sales	45-50
Normalized Surplus Sales Revenue	51
Other Operating Revenue – Account #415	52
System Adjustment Summary – Operating Revenues	53-54
Allocated Oregon – Operating Revenues	55-56
OPERATING EXPENSES	
System Adjustment Summary – O&M Expenses	58-64
Other Operating Expenses – Account #416	65
O&M Adjustments	66-78
Allocated Oregon – O&M	79-80
Depreciation Expense Adjustment	81
Allocated Oregon – Depreciation Expense	82
Amortization Expense Adjustment	83
Allocated Oregon – Amortization Expense	84
Allocated Oregon – Accretion Expense	85
Taxes Other than Income Tax – Adjustments	86-87
Allocated Oregon – Taxes Other than Income Tax	88-89
Regulatory Debits / Credits Adjustments	90
Allocated Oregon – Regulatory Debits / Credits	91
Allocated Oregon – Provision for Deferred Income Taxes	92
Allocated Oregon – Investment Tax Credit Adjustments	93
Allocated Oregon – AFUDC & Federal Schedule M Tax Adjustments	94
Interest Expense Synchronization	95
Allocated Oregon – Interest Expense	96
Allocated Oregon – IERCO Operating Income	97
Federal & State Income Tax Adjustments	98-99
ALLOCATION FACTORS	
Payroll Expense by FERC Account	101-104
Development of Actual Energy-Related Allocation Factors	105
Development of Normalized Energy-Related Allocation Factors	106
Development of Actual Demand Related Allocation Factors	107
Development of Adjusted Demand Related Allocation Factors	108

ELECTRIC PLANT-IN-SERVICE

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2012

Acct	Account Description	Dec 2011 Balance	Jan 2012 Balance	Feb 2012 Balance	March 2012 Balance	April 2012 Balance	May 2012 Balance	June 2012 Balance	July 2012 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	5,703.01
302	Franchises & Consents	23,171,391.73	23,171,391.73	23,171,391.73	23,171,391.73	23,171,391.73	23,171,391.73	23,171,453.25	23,170,919.36
303	Misc Intangible Plant	34,317,101.10	33,028,017.89	33,028,017.89	32,499,338.43	32,715,454.83	32,083,882.85	31,678,082.36	32,693,789.24
	TOTAL INTANGIBLE PLANT	57,494,195.84	57,051,708.55	56,205,112.63	55,676,433.17	55,892,549.57	55,259,654.63	54,856,238.62	55,873,411.61
310	Land Owned in Fee-Thermal	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35
311	Structures & Improve-Thermal	143,758,645.73	143,828,886.44	143,830,972.21	143,713,127.85	143,818,202.80	143,858,564.22	143,724,174.73	144,840,058.48
312	Boiler Plant Equip - Scrubbers	569,484,223.81	570,667,525.98	568,399,708.40	567,948,829.73	565,248,158.15	565,508,661.05	570,749,483.62	569,116,953.25
314	Turbogenerator Units	150,650,805.23	151,071,499.63	149,015,776.15	148,860,773.84	147,867,906.23	147,528,669.47	148,651,073.83	148,864,544.57
315	Access Elec Equip-Thermal	60,126,129.84	60,142,640.52	60,131,574.52	60,329,340.49	64,585,859.14	64,605,619.05	64,751,324.80	64,959,585.00
316	Misc Power Plant Equip-Thermal	15,180,475.48	15,143,030.05	15,273,740.27	15,127,016.10	14,597,936.58	14,856,289.92	14,871,580.86	15,282,555.83
	TOTAL STEAM PRODUCTION PLANT	940,907,388.44	942,560,690.97	938,358,879.90	937,686,196.36	937,825,171.25	938,062,912.06	944,454,746.19	944,770,805.48
330	Land & Land Rights - Hydro	30,132,868.85	30,132,868.85	30,132,868.85	30,132,868.85	30,132,868.85	30,132,868.85	30,132,868.85	30,132,868.85
331	Structures & Improvement-Hydro	156,227,012.88	156,224,140.45	156,966,874.44	156,972,976.56	156,994,882.00	157,088,340.28	157,125,767.46	157,131,577.21
332	Reservoirs, Dams & Waterways	252,890,099.53	252,891,251.93	252,891,279.80	252,897,554.82	252,898,170.42	252,919,644.42	252,919,644.42	252,947,755.73
333	Water Wheels, Turbines & Gens	197,920,859.97	198,053,603.43	199,125,603.92	199,131,741.46	199,061,835.31	199,061,861.99	199,049,387.30	200,133,080.88
334	Access Electric Equip-Hydro	45,854,368.77	45,870,737.97	45,874,347.91	45,876,392.23	45,889,066.49	45,889,811.58	45,827,161.17	45,819,364.95
335	Misc Power Plant Equip-Hydro	19,081,434.36	19,138,569.33	19,261,351.57	19,694,346.79	19,740,203.00	19,767,317.13	19,777,944.59	19,777,944.59
336	Roads, Railroads & Bridges	8,112,490.52	8,112,490.52	8,112,490.52	8,112,490.52	8,112,490.52	8,112,490.52	8,112,490.52	8,112,490.52
	TOTAL HYDRO PRODUCTION PLANT	710,219,134.87	710,423,662.48	712,364,817.01	712,818,371.23	712,829,516.59	712,937,451.67	712,934,636.85	714,055,082.73
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	2,690,006.46
341	Structures & Improvements-Other	7,169,595.99	7,178,596.49	7,178,596.49	7,178,596.49	7,178,596.49	7,178,596.49	7,178,596.49	7,178,596.49
342	Fuel Holders, Produces & Acces	4,445,866.33	4,453,338.95	4,453,790.82	4,453,790.82	4,453,790.82	4,453,790.82	4,453,790.82	4,453,790.82
343	Prime Movers	98,951,696.15	99,215,532.20	99,299,031.08	99,428,901.83	99,580,297.43	99,584,305.43	222,443,048.52	226,002,846.26
344	Generators	31,681,899.72	31,681,899.72	31,681,899.72	31,681,899.72	31,681,899.72	31,681,899.72	31,681,899.72	31,681,899.72
345	Access Electric Equip-Other	25,077,582.59	25,077,582.59	25,077,582.59	25,077,582.59	25,077,582.59	25,077,582.59	25,077,582.59	25,077,582.59
346	Misc Power Plant Equip-Other	3,138,436.83	3,138,436.83	3,144,896.39	3,144,896.39	3,144,896.39	3,144,896.39	3,144,896.39	3,144,896.39
	TOTAL OTHER PRODUCTION PLANT	173,155,084.07	173,435,393.24	173,525,803.55	173,655,674.30	173,807,069.90	173,810,562.03	539,758,494.56	543,474,868.22
350	Land Owned In Fee - Transm Sta	35,130,604.09	34,904,309.12	34,913,960.03	34,923,349.43	35,012,260.43	35,015,758.18	35,243,957.22	35,259,617.42
352	Structures & Improve-Transm	57,994,796.43	58,847,157.07	58,917,483.16	58,928,849.66	58,911,744.78	58,925,849.80	60,757,681.16	61,036,413.45
353	Station Equip - Transmission	351,924,748.71	351,578,843.31	352,368,415.39	351,891,394.50	351,896,159.59	352,468,343.18	361,212,936.59	368,112,223.23
354	Towers & Fixtures-Transmission	147,491,415.50	147,444,648.02	147,457,233.07	147,446,748.81	147,426,546.37	147,633,950.72	154,916,439.27	154,856,151.23
355	Poles & Fixtures-Transmission	107,026,915.54	107,185,253.47	107,597,180.11	108,076,861.67	108,895,833.74	108,895,833.74	110,102,950.57	110,327,218.16
356	Overhd Conductors/Devic-Transm	171,801,963.20	171,676,808.56	171,824,602.27	172,312,804.26	172,893,463.61	172,786,649.42	177,917,173.59	178,025,348.52
359	Roads & Trails-Transmission	413,345.99	413,345.99	412,588.61	412,588.61	390,266.18	390,266.18	390,266.18	390,266.18
	TOTAL TRANSMISSION PLANT	871,783,789.46	872,050,365.54	873,491,462.64	873,849,017.29	874,407,302.63	876,116,651.22	900,541,404.58	908,007,238.19

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2012

Acct	Account Description	Jan 2012 Balance	Feb 2012 Balance	March 2012 Balance	April 2012 Balance	May 2012 Balance	June 2012 Balance	July 2012 Balance
360	Distr - ROW Renewal Cost	5,423,472.53	5,423,472.53	5,423,472.53	5,423,472.53	4,740,434.67	4,740,434.67	4,740,434.67
361	Structures/Improvements-Distr	32,336,182.61	32,482,951.62	32,410,790.14	32,438,852.93	32,129,509.90	32,135,370.93	32,124,447.36
362	Station Equipment-Distribution	194,190,240.10	194,133,643.64	193,624,728.30	193,960,142.33	191,543,223.53	191,507,882.24	191,133,199.37
TOTAL	SUBSTATION EQUIPMENT	232,040,067.79	231,458,990.97	231,822,467.79	230,752,011.41	228,413,168.10	228,383,787.84	227,998,081.40
364	Poles Towers & Fixtures-Distr	228,880,444.80	229,093,376.98	229,464,192.03	230,026,849.93	230,333,207.68	231,229,405.11	231,379,582.31
365	Overhd Conductors/Devices-Distr	122,417,968.71	122,732,817.62	122,967,943.07	122,909,888.73	122,951,499.40	123,818,988.74	123,990,644.15
366	Underground Conduit	47,989,344.35	47,869,856.28	48,044,490.43	48,002,912.60	47,974,653.04	47,750,999.00	47,561,288.85
367	Undergrmd Conductors & Devices	196,700,972.04	196,246,593.41	196,716,669.10	196,982,852.57	197,741,770.07	198,095,062.97	198,200,087.15
368	Line Transformers	429,419,557.74	430,627,439.65	431,264,234.80	432,493,404.43	436,745,777.51	439,085,005.81	440,525,036.79
369	Services	57,225,206.94	57,276,254.72	57,387,868.45	57,414,336.92	57,246,371.12	57,302,384.19	57,277,906.84
37000	Meters	13,833,572.39	13,837,274.02	13,846,416.21	13,841,521.62	13,862,722.78	13,970,944.65	14,021,200.40
37010	Meters - AMI	57,487,641.47	57,504,362.52	57,516,001.04	57,514,430.97	57,517,222.18	57,518,975.33	56,633,770.96
37030	Meters-Non AMI - Idaho	41,108,635.55	41,108,635.55	41,108,635.55	41,108,635.55	41,108,635.55	41,108,635.55	0.00
371	Installations On Cust Premise	2,754,621.60	2,758,380.61	2,761,403.03	2,826,193.52	2,836,959.46	2,838,631.22	2,843,585.47
373	Street Lighting & Signal Syst	4,394,853.49	4,407,948.20	4,418,097.37	4,473,857.01	4,474,431.37	4,480,209.72	4,480,078.08
TOTAL	DISTRIBUTION LINES	1,202,331,741.31	1,203,148,090.65	1,207,704,516.02	1,209,601,245.05	1,171,722,833.69	1,176,090,606.74	1,176,913,181.00
389	Land & Land Rights-General	16,128,657.97	16,120,205.38	16,120,205.38	16,120,205.38	16,120,205.38	16,120,205.38	16,120,205.38
390	Structures/Improve-CHQ Bldg	84,984,786.74	84,987,006.55	85,318,319.42	85,753,400.32	85,895,161.22	85,940,793.46	85,962,361.72
391	Office Furniture	40,558,356.06	40,935,022.56	41,071,101.73	42,240,777.61	43,036,047.42	43,480,454.52	43,662,281.43
392	Transp Equip - Automobiles	60,978,131.13	61,035,601.16	61,457,161.75	61,838,215.98	61,046,203.62	61,224,059.39	61,286,453.05
393	Stores Equipment	1,600,034.48	1,613,157.96	1,615,220.32	1,625,123.46	1,633,010.28	1,633,010.28	1,633,010.28
394	Tools, Shop & Garage Equipment	6,054,996.46	6,042,896.78	6,057,121.18	6,162,574.29	6,273,074.57	6,283,378.36	6,370,594.65
395	Laboratory Equipment	11,866,321.37	11,879,674.25	12,093,438.02	12,103,063.71	12,163,030.86	12,280,634.83	12,292,440.03
396	Power Operated Equipment	10,686,486.03	10,686,931.89	10,686,931.89	10,686,931.89	10,768,069.20	10,768,224.46	10,768,224.46
397	Comm Equip - Microwave	32,714,346.04	32,711,906.80	33,194,976.97	33,245,578.84	34,919,139.17	35,426,180.45	35,555,149.53
398	Miscellaneous Equip-Other	5,255,017.69	5,258,959.77	5,271,873.65	5,273,853.51	5,277,943.17	5,278,017.87	5,278,017.87
TOTAL	GENERAL EQUIPMENT PLANT	270,837,133.97	271,281,363.10	272,883,436.43	276,515,078.64	277,131,884.89	278,433,959.10	278,928,738.40
TOTAL	ELECTRIC PLANT W/O ARO	4,458,678,363.20	4,461,991,342.32	4,468,198,420.94	4,471,629,945.04	4,433,455,118.29	4,835,453,874.48	4,850,021,407.03
317	Asset: Retire Cost Steam Prod	8,005,226.37	8,005,226.37	8,230,729.26	8,230,729.26	8,230,729.26	8,230,729.26	8,230,729.26
374	Asset Retirement Cost-Distr	643,637.76	643,637.76	643,637.76	643,637.76	643,637.76	643,637.76	643,637.76
TOTAL	ASSET RETIREMENT	8,648,864.13	8,648,864.13	8,874,367.02	8,874,367.02	8,874,367.02	8,874,367.02	8,874,367.02
TOTAL	ELECTRIC PLANT IN SERVICE	4,467,327,227.33	4,470,640,206.45	4,477,072,787.96	4,480,504,312.06	4,442,329,485.31	4,844,328,241.50	4,858,895,774.05

**IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2012**

Acct	Account Description	Aug 2012 Balance	Sept 2012 Balance	Oct 2012 Balance	Nov 2012 Balance	Dec 2012 Balance	Total	13-Month Average
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	23,171,391.73	28,932,080.34	28,932,080.34	28,932,153.85	28,932,486.17	324,172,833.66	24,936,371.82
303	Misc Intangible Plant	33,949,216.98	34,893,440.26	31,764,907.70	31,480,543.25	31,251,009.14	426,229,397.84	32,786,876.76
TOTAL	INTANGIBLE PLANT	57,126,311.72	63,730,464.81	60,702,691.05	60,418,400.11	60,189,198.32	750,476,370.63	57,728,951.59
310	Land Owned in Fee-Thermal	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	1,707,108.35	22,192,408.55	1,707,108.35
311	Structures & Improve-Thermal	145,868,154.57	146,032,578.85	147,399,851.19	147,289,417.63	147,710,022.09	1,885,672,656.59	145,051,742.81
312	Boiler Plant Equip - Scrubbers	567,247,704.08	561,085,286.52	560,787,302.88	560,880,441.60	563,349,926.32	7,360,474,205.39	566,190,323.49
314	Turbogenerator Units	148,665,110.56	147,674,228.29	147,701,943.22	147,690,052.67	147,772,007.62	1,932,012,391.31	148,616,337.79
315	Access Elec Equip-Thermal	64,968,225.52	68,330,506.97	68,278,945.29	68,257,181.28	68,199,804.56	837,666,736.98	64,435,902.86
316	Misc Power Plant Equip-Thermal	15,736,292.86	15,759,041.11	16,021,550.95	16,026,624.30	15,717,770.56	199,593,904.87	15,353,377.29
TOTAL	STEAM PRODUCTION PLANT	944,192,595.94	940,588,749.89	941,896,701.88	941,850,825.83	944,456,639.50	12,237,612,303.69	941,354,792.59
330	Land & Land Rights - Hydro	30,132,868.85	30,836,873.93	30,836,873.93	30,836,873.93	30,842,285.97	394,548,727.41	30,349,902.11
331	Structures & Improvement-Hydro	156,816,003.74	156,887,237.70	156,843,791.25	156,869,838.04	157,517,780.70	2,039,666,222.71	156,897,401.75
332	Reservoirs, Dams & Waterways	252,913,300.67	253,142,927.02	253,144,147.72	253,144,302.08	253,144,302.08	3,288,744,380.64	252,980,336.97
333	Water Wheels, Turbines & Gens	200,655,988.36	200,869,952.18	200,798,425.26	200,833,929.56	200,843,532.57	2,595,539,802.19	199,656,907.86
334	Access Electric Equip-Hydro	45,820,318.77	45,832,479.47	45,772,432.02	46,662,828.56	46,647,412.62	597,605,722.51	45,969,670.96
335	Misc Power Plant Equip-Hydro	19,814,032.69	19,984,452.51	20,062,113.35	20,016,651.14	20,291,569.09	256,393,409.57	19,722,569.97
336	Roads, Railroads & Bridges	8,117,612.65	8,117,612.65	8,117,612.65	8,117,612.65	8,117,612.65	105,487,987.41	8,114,460.57
TOTAL	HYDRO PRODUCTION PLANT	714,270,125.73	715,671,535.46	715,575,396.18	716,482,035.96	717,404,485.68	9,277,986,252.44	713,691,250.19
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	34,970,083.98	2,690,006.46
341	Structures & Improvements-Other	132,596,063.48	132,633,271.11	132,628,154.57	132,694,215.38	133,026,013.07	971,609,562.97	74,739,197.15
342	Fuel Holders, Produces & Acces	7,979,179.83	7,977,121.61	7,973,819.45	7,973,605.90	7,987,898.04	82,653,174.08	6,357,936.47
343	Prime Movers	226,202,684.45	226,266,673.95	226,180,756.49	226,279,833.39	226,810,698.58	2,176,246,305.66	167,403,561.97
344	Generators	73,326,277.15	73,349,066.65	73,327,551.74	73,348,073.26	73,447,494.20	703,368,292.97	54,105,253.31
345	Access Electric Equip-Other	95,365,418.38	95,402,235.13	95,384,538.29	95,381,572.96	95,568,348.17	818,088,610.88	62,929,893.14
346	Misc Power Plant Equip-Other	5,697,696.47	5,699,011.35	5,702,128.45	5,733,135.62	5,738,614.17	58,807,102.82	4,523,623.29
TOTAL	OTHER PRODUCTION PLANT	543,857,326.22	544,016,386.16	543,886,955.45	544,100,442.97	545,259,072.69	4,845,743,133.36	372,749,471.80
350	Land Owned In Fee - Transm Sta	35,387,277.44	35,505,916.32	35,494,579.08	35,534,475.32	35,576,161.02	457,901,625.10	35,223,201.93
352	Structures & Improve-Transm	61,209,432.79	61,218,457.67	61,029,873.15	61,053,347.97	61,036,890.45	788,967,977.54	60,689,844.43
353	Trans Equip - Transmission	368,094,426.41	369,597,277.03	370,416,718.35	372,318,668.39	365,354,962.05	4,687,235,116.73	360,556,547.44
354	Towers & Fixtures-Transmission	154,894,863.01	154,356,662.29	155,026,136.92	155,031,719.32	155,095,724.67	1,969,078,239.20	151,467,556.86
355	Poles & Fixtures-Transmission	111,101,235.11	111,760,659.64	112,142,911.87	113,470,603.29	120,356,563.41	1,435,977,488.60	110,459,806.81
356	Overhd Conductors/Devc-Transm	178,339,406.26	178,647,080.12	178,748,557.12	179,377,862.94	184,492,014.52	2,288,643,734.39	176,049,518.03
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	4,164,264.82	397,251.14
TOTAL	TRANSMISSION PLANT	909,416,907.20	911,475,719.25	913,249,042.67	917,176,943.41	931,402,602.30	11,632,968,446.38	894,843,726.64

IDAHO POWER COMPANY
ACCOUNT 101 - ELECTRIC PLANT IN SERVICE
FOR THIRTEEN MONTHS ENDED DECEMBER 2012

Acct	Account Description	Aug 2012 Balance	Sept 2012 Balance	Oct 2012 Balance	Nov 2012 Balance	Dec 2012 Balance	Total	13-Month Average
360	Dist - ROW Renewal Cost	4,762,209.20	4,762,209.20	4,762,301.21	4,762,506.67	4,775,244.94	65,163,137.88	5,012,549.07
361	Structures/Improvements-Distrb	31,939,575.96	31,653,248.63	31,202,827.57	31,209,504.01	31,354,166.32	415,726,149.48	31,978,934.58
362	Station Equipment-Distribution	189,842,504.53	187,796,574.22	188,791,271.84	188,787,560.49	189,664,901.88	2,487,997,789.85	191,384,445.37
TOTAL	SUBSTATION EQUIPMENT	226,544,289.69	224,214,032.05	224,756,400.62	224,759,571.17	225,794,313.14	2,968,887,077.21	228,375,929.02
364	Poles Towers & Fixtures-Distri	231,604,790.79	232,073,721.52	231,989,135.62	230,454,740.67	230,356,007.28	2,997,029,033.82	230,540,694.91
365	Ovrhd Conductors/Devices-Distr	124,481,086.05	124,348,128.34	124,340,886.15	123,592,314.96	124,012,452.31	1,605,101,518.17	123,469,347.55
366	Underground Conduit	47,571,504.10	47,467,785.83	47,293,886.19	46,787,812.76	46,833,882.49	619,083,715.80	47,621,824.29
367	Undergrnd Conductors & Devices	198,475,563.35	199,023,241.91	198,500,583.68	197,036,573.12	197,732,139.35	2,568,415,594.54	197,570,430.35
368	Line Transformers	443,003,756.31	447,109,986.34	448,503,099.13	449,691,292.57	451,211,645.35	5,714,128,792.15	439,548,368.63
369	Services	57,307,043.78	57,301,856.48	57,252,955.76	56,861,189.80	56,853,351.92	744,040,168.83	57,233,859.14
37000	Meters	14,001,660.00	13,992,392.64	14,107,389.25	14,154,757.46	14,181,806.31	181,552,599.59	13,965,584.58
37010	Meters - AMI	56,686,577.24	56,750,720.55	56,750,720.55	56,750,720.55	56,750,720.55	742,896,564.21	57,145,889.56
37030	Meters-Non AMI - Idaho	0.00	0.00	0.00	0.00	0.00	205,543,177.75	15,811,013.67
371	Installations On Cust Premise	2,853,977.35	2,857,692.93	2,855,108.25	2,858,905.65	2,865,155.71	36,741,188.22	2,826,245.25
373	Street Lighting & Signal Syst	4,484,435.25	4,489,596.39	4,494,347.59	4,498,563.00	4,505,209.49	58,074,376.05	4,467,259.70
TOTAL	DISTRIBUTION LINES	1,180,470,403.22	1,185,415,122.93	1,186,088,112.17	1,182,666,870.54	1,185,302,370.76	15,472,606,729.13	1,190,200,517.63
389	Land & Land Rights-General	16,120,205.38	16,120,205.38	16,120,205.38	16,120,205.38	16,120,205.38	209,571,122.53	16,120,855.58
390	Structures/Improve-CHQ Bldg	85,957,804.22	92,658,434.59	92,804,261.43	93,319,875.36	93,653,451.83	1,142,936,585.66	87,918,198.90
391	Office Furniture	48,718,866.40	49,991,540.12	50,215,510.42	50,371,589.61	42,794,725.86	579,721,554.06	44,593,965.70
392	Transp Equip - Automobiles	61,551,174.38	61,906,440.62	61,652,041.22	62,394,044.97	64,890,433.43	803,297,186.68	61,792,091.28
393	Stores Equipment	1,659,330.67	1,664,197.21	1,680,843.68	1,680,843.68	1,877,820.76	21,530,823.38	1,656,217.18
394	Tools, Shop & Garage Equipment	6,364,525.78	6,402,793.83	6,411,087.40	6,435,312.77	6,465,710.01	81,533,004.42	6,271,769.57
395	Laboratory Equipment	12,292,453.86	12,295,165.35	12,302,408.10	12,484,647.67	12,255,093.35	158,401,809.52	12,184,754.58
396	Power Operated Equipment	10,768,224.46	10,768,224.46	10,846,252.40	11,202,858.71	11,495,923.04	140,870,214.78	10,836,170.37
397	Comm Equip - Microwave	36,814,618.29	40,164,839.87	40,211,617.00	40,347,022.07	39,930,188.44	469,285,620.20	36,098,893.86
398	Miscellaneous Equip-Other	5,304,495.47	5,331,496.29	5,370,096.44	5,372,011.18	5,622,281.91	69,153,024.59	5,319,463.43
TOTAL	GENERAL EQUIPMENT PLANT	285,551,698.91	297,303,337.72	297,614,323.47	299,728,411.40	295,105,635.01	3,676,300,945.82	282,792,380.45
TOTAL	ELECTRIC PLANT W/O ARO	4,861,429,658.63	4,882,415,348.27	4,883,769,623.49	4,887,203,501.39	4,904,914,517.40	60,862,581,258.66	4,661,737,019.90
317	Asset Retire Cost Steam Prod	8,230,729.26	8,230,729.26	8,230,729.26	8,230,729.26	10,213,514.33	108,305,756.78	8,331,212.06
374	Asset Retirement Cost-Distr	643,637.76	643,637.76	643,637.76	643,637.76	643,637.76	8,367,290.88	643,637.76
TOTAL	ASSET RETIREMENT	8,874,367.02	8,874,367.02	8,874,367.02	8,874,367.02	10,857,152.09	116,673,047.66	8,974,849.82
TOTAL	ELECTRIC PLANT IN SERVICE	4,870,304,025.65	4,891,289,715.29	4,892,643,990.51	4,896,077,868.41	4,915,771,669.49	60,979,254,306.32	4,690,711,869.72



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2011	BALANCE AS OF YEAR END 2012	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	35,130,604	35,576,161	35,353,383	35,223,202
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	35,130,604	35,576,161	35,353,383	35,223,202
10					
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	57,984,133	70,136,232	64,065,185	60,689,186
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	57,984,795	70,136,890	64,065,843	60,689,844
15					
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	351,813,155	365,243,368	358,528,262	360,444,954
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	351,924,749	365,354,962	358,639,856	360,556,547
20					
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	147,401,416	155,095,725	151,293,570	151,467,557
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	147,401,416	155,095,725	151,293,570	151,467,557
25					
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	106,993,074	120,322,742	113,657,908	110,425,965
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	107,026,916	120,356,583	113,691,750	110,459,807
30					
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	171,775,468	184,465,519	178,120,494	176,023,023
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	171,801,963	184,492,015	178,146,989	176,049,518



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2011	BALANCE AS OF YEAR END 2012	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
35					
36	359 / ROADS & TRAILS				
37	TRANSMISSION SERVICE	413,346	390,266	401,806	397,251
38	DIRECT ASSIGNMENT	-	-	-	-
39	TOTAL ACCOUNT 359	413,346	390,266	401,806	397,251
40					
41					
42	TOTAL TRANSMISSION PLANT	871,783,788	931,402,602	901,593,197	894,843,727
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	658	658	658	658
52	352 OPUC RETAIL	-	-	-	-
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 2011	BALANCE AS OF YEAR END 2012	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH 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	172,689	172,689	172,689	172,689



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2011	BALANCE AS OF YEAR END 2012	13-MONTH AVERAGE
5	SUBFUNCTION			
6	360 / LAND & LAND RIGHTS			
7	TOTAL ACCOUNT 360	5,423,473	4,775,245	5,012,549
8				
9	361 / STRUCTURES & IMPROVEMENTS			
10	TOTAL ACCOUNT 361	32,336,183	31,354,166	31,978,935
11				
12	362 / STATION EQUIPMENT			
13	TOTAL ACCOUNT 362	194,190,240	189,664,902	191,384,445
14				
15	TOTAL	231,949,895	225,794,313	228,375,929
16				



DISTRIBUTION LINE INVESTMENT

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

	Year End		
	IDAHO	OREGON	TOTAL
1			
2	<u>DESCRIPTION</u>		
3			
4	Account 364	212,624,115	17,731,892
5	Account 365	115,863,070	8,149,382
6	Account 366	46,149,140	684,743
7	Account 367	194,586,898	3,145,241
8	Account 369	53,989,312	2,864,040
9	Account 370	68,386,405	2,546,122
10	Account 371	2,636,455	228,701
11	Account 373	4,292,528	212,682
12	TOTAL	698,527,922	35,562,803

	13 Month Average		
	IDAHO	OREGON	TOTAL
13			
14			
15	<u>DESCRIPTION</u>		
16			
17	Account 364	212,950,200	17,590,495
18	Account 365	115,335,993	8,133,354
19	Account 366	46,931,084	690,740
20	Account 367	194,415,101	3,155,330
21	Account 369	54,352,645	2,881,215
22	Account 370	84,349,168	2,573,320
23	Account 371	2,599,943	226,302
24	Account 373	4,255,003	212,257
25	TOTAL	715,189,137	35,463,012

**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	\$1,587,860 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,587,860 (D)

(A) Effect of Other Allocators

(B)	OREGON PLANT BEFORE TYPE I ADJ	OREGON PLANT AFTER TYPE I ADJ	DIFFERENCE
	\$191,674,868	\$191,674,868	\$0

(C) Effect of Other Allocators

(D)	OREGON PLANT BEFORE TYPE II ADJ	OREGON PLANT AFTER TYPE II ADJ	DIFFERENCE
	\$191,674,868	\$193,262,727	\$1,587,860

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

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

FERC Account	Reserve Balance @ 12/31/2011	Reserve Balance @ 1/31/2012	Reserve Balance @ 2/28/2012	Reserve Balance @ 3/31/2012	Reserve Balance @ 4/30/2012	Reserve Balance @ 5/31/2012	Reserve Balance @ 6/30/2012
302	(6,339,072.20)	(6,410,186.49)	(6,481,300.78)	(6,552,415.07)	(6,623,529.36)	(6,694,643.65)	(6,765,757.94)
303	(16,248,685.73)	(16,353,787.33)	(15,974,237.59)	(15,945,352.50)	(16,474,092.88)	(16,810,044.43)	(17,030,510.98)
Total Accumulated Amortization Reserve (Account 111)	(22,587,757.93)	(22,763,973.82)	(22,455,538.37)	(22,497,767.57)	(23,097,622.24)	(23,304,688.08)	(23,796,268.92)
310	(172,817.68)	(174,792.01)	(176,766.34)	(178,740.67)	(180,715.00)	(182,689.33)	(184,663.66)
311	(103,153,172.63)	(103,335,975.11)	(103,520,185.57)	(103,336,314.24)	(103,489,535.06)	(103,662,843.81)	(103,801,654.98)
312	(301,579,458.50)	(302,564,915.31)	(300,877,838.28)	(301,374,853.63)	(302,863,052.63)	(303,684,803.61)	(303,373,346.64)
314	(70,102,078.44)	(70,419,438.77)	(68,934,940.50)	(69,074,220.76)	(69,515,766.02)	(69,684,207.76)	(70,022,223.14)
315	(44,453,908.36)	(44,521,117.19)	(44,577,296.97)	(44,633,136.82)	(43,829,584.25)	(43,896,828.91)	(43,854,504.70)
316	(5,901,734.85)	(5,890,506.78)	(5,933,128.46)	(5,840,633.44)	(5,975,463.86)	(5,937,612.06)	(5,968,544.34)
Total Steam Production	(525,363,724.46)	(526,906,745.17)	(524,120,156.12)	(524,437,889.56)	(525,854,116.82)	(527,058,985.48)	(527,204,912.62)
331	(74,197,603.17)	(74,950,600.84)	(74,903,565.40)	(75,256,212.91)	(75,610,679.54)	(75,955,058.49)	(76,266,364.96)
332	(156,109,362.11)	(156,582,588.24)	(157,055,816.78)	(157,529,045.37)	(158,002,286.11)	(158,475,528.12)	(158,815,791.94)
333	(96,230,602.40)	(96,548,602.11)	(96,867,105.66)	(97,186,398.87)	(97,506,379.81)	(97,822,102.41)	(98,065,224.16)
334	(15,306,534.15)	(15,421,592.81)	(15,537,027.66)	(15,647,752.69)	(15,757,464.37)	(15,846,602.46)	(15,881,530.00)
335	(7,034,289.09)	(7,069,733.11)	(7,105,541.07)	(7,141,604.67)	(7,178,564.64)	(7,215,728.88)	(7,255,622.43)
336	(3,898,981.85)	(3,911,868.91)	(3,924,755.97)	(3,937,643.03)	(3,950,530.09)	(3,963,417.15)	(3,980,162.69)
Total Hydro Production	(352,777,662.77)	(354,084,986.02)	(355,393,612.54)	(356,698,657.54)	(358,005,904.56)	(359,278,437.51)	(360,264,696.18)
341	(1,528,572.08)	(1,546,590.34)	(1,564,632.32)	(1,582,674.30)	(1,600,716.28)	(1,618,758.26)	(1,636,800.24)
342	(1,052,427.85)	(1,062,609.21)	(1,072,808.01)	(1,083,007.86)	(1,093,207.71)	(1,103,407.56)	(1,114,378.93)
343	(11,032,420.38)	(11,275,534.55)	(11,519,326.13)	(11,763,309.76)	(12,007,592.09)	(12,252,222.63)	(12,544,866.99)
344	(13,680,250.76)	(13,747,413.26)	(13,814,575.76)	(13,881,738.26)	(13,948,900.76)	(14,016,063.26)	(14,062,721.48)
345	(2,565,506.68)	(2,625,920.29)	(2,686,333.90)	(2,746,747.51)	(2,807,161.12)	(2,867,574.73)	(2,947,075.66)
346	(602,540.08)	(609,628.66)	(616,717.24)	(623,812.77)	(630,908.30)	(638,003.83)	(646,786.55)
Total Other Production	(30,461,717.81)	(30,867,696.31)	(31,274,393.36)	(31,681,290.46)	(32,088,486.26)	(32,496,030.27)	(32,952,251.86)
Total Production	(908,603,125.04)	(911,859,427.50)	(910,786,362.02)	(912,817,847.56)	(915,948,507.64)	(918,833,453.26)	(920,421,860.66)
352	(21,490,520.68)	(21,556,947.57)	(21,637,475.71)	(21,716,770.10)	(21,798,746.74)	(21,877,271.90)	(21,967,479.42)
353	(95,520,615.63)	(96,143,075.45)	(96,636,762.10)	(96,765,477.52)	(97,105,495.80)	(97,431,661.11)	(98,133,662.54)
Total Transmission Stations	(117,011,136.31)	(117,700,023.02)	(118,274,257.81)	(118,482,247.62)	(118,904,242.54)	(119,308,933.01)	(120,101,171.96)
350	(5,888,468.91)	(5,927,452.05)	(5,966,150.44)	(6,004,860.98)	(6,043,583.34)	(6,082,347.07)	(6,118,032.95)
354	(42,641,145.32)	(42,882,047.97)	(43,122,874.23)	(43,289,871.18)	(43,521,451.04)	(43,762,247.72)	(43,971,395.81)
355	(50,904,842.12)	(51,076,236.28)	(51,336,276.16)	(51,540,760.09)	(51,746,641.43)	(51,968,658.25)	(52,015,081.47)
356	(53,812,707.91)	(53,892,653.05)	(54,113,389.11)	(54,348,618.59)	(54,604,231.25)	(54,860,278.24)	(54,982,001.99)
359	(260,000.89)	(260,338.46)	(260,676.03)	(261,012.98)	(261,349.93)	(261,688.65)	(261,925.58)
Total Transmission Lines	(153,507,165.15)	(154,040,727.81)	(154,799,345.97)	(155,445,123.82)	(156,177,256.99)	(156,925,199.93)	(157,348,437.80)
Total Transmission	(270,518,301.46)	(271,740,750.83)	(273,073,603.78)	(273,927,371.44)	(275,081,499.53)	(276,234,132.94)	(277,449,609.76)

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

FERC Account	Reserve Balance @ 12/31/2011	Reserve Balance @ 1/31/2012	Reserve Balance @ 2/28/2012	Reserve Balance @ 3/31/2012	Reserve Balance @ 4/30/2012	Reserve Balance @ 5/31/2012	Reserve Balance @ 6/30/2012
361	(8,468,418.05)	(8,515,400.80)	(8,562,421.25)	(8,609,356.61)	(8,645,147.44)	(8,689,382.58)	(8,745,747.95)
362	(46,793,664.34)	(47,069,795.46)	(47,254,800.15)	(47,484,882.86)	(47,547,611.03)	(47,400,643.22)	(47,627,049.88)
Total Distribution Stations	(55,262,082.39)	(55,585,196.26)	(55,817,221.40)	(56,094,239.47)	(56,192,758.47)	(56,090,025.80)	(56,372,797.83)
360	0.00	(1,895.43)	(3,790.86)	(5,686.29)	(7,581.72)	(9,477.15)	(9,477.15)
364	(113,977,547.91)	(114,428,642.68)	(114,742,593.35)	(115,160,057.72)	(115,537,193.23)	(116,072,677.50)	(116,518,188.51)
365	(43,543,279.23)	(43,769,806.84)	(43,866,076.84)	(43,963,595.30)	(43,981,213.59)	(44,226,106.13)	(44,392,252.30)
366	(12,784,896.83)	(12,865,544.42)	(12,927,136.78)	(13,007,132.38)	(13,081,720.28)	(13,156,444.25)	(13,124,403.69)
367	(70,336,625.10)	(70,824,379.26)	(71,040,285.02)	(71,259,857.06)	(71,523,412.76)	(71,835,463.65)	(72,154,460.11)
368	(141,403,308.25)	(141,782,326.75)	(141,955,293.41)	(142,222,559.15)	(142,477,342.87)	(142,898,305.51)	(143,411,477.08)
369	(37,930,974.44)	(38,086,188.01)	(38,184,682.13)	(38,295,535.06)	(38,418,806.85)	(38,544,631.76)	(38,610,033.77)
37000	(6,726,795.51)	(6,829,926.76)	(6,925,993.21)	(6,974,426.82)	(6,985,943.64)	(6,247,654.79)	(6,308,556.76)
37010	(5,327,961.15)	(5,649,586.89)	(5,973,528.13)	(6,489,812.72)	(6,813,810.67)	(7,137,810.14)	(7,472,388.83)
37030	(35,954,901.62)	(36,834,181.08)	(37,713,460.54)	(38,592,740.00)	(39,472,019.46)	(40,351,303.71)	(41,230,583.00)
371	(2,137,463.04)	(2,130,614.40)	(2,118,233.56)	(2,108,996.29)	(2,103,652.78)	(2,102,185.20)	(2,100,488.50)
373	(3,375,282.62)	(3,398,405.93)	(3,404,513.48)	(3,414,852.74)	(3,424,100.62)	(3,435,731.71)	(3,442,054.30)
Total Distribution Lines	(473,401,035.70)	(476,801,500.45)	(478,855,568.31)	(481,308,251.53)	(483,726,758.49)	(485,666,507.79)	(487,543,683.00)
Total Distribution	(528,663,118.09)	(532,186,696.71)	(534,672,810.71)	(537,402,491.00)	(539,919,516.96)	(541,756,533.59)	(543,916,380.83)
390	(23,438,849.06)	(23,598,614.79)	(23,760,696.04)	(23,932,403.58)	(24,062,057.71)	(24,120,767.15)	(24,246,782.89)
391	(25,302,742.63)	(25,847,219.62)	(26,397,661.90)	(26,939,636.95)	(27,508,676.02)	(28,084,058.39)	(28,376,755.07)
392	(20,577,331.20)	(20,775,614.70)	(20,960,441.97)	(21,188,251.15)	(21,287,631.37)	(20,402,751.46)	(20,822,165.93)
393	(526,873.98)	(534,074.14)	(541,333.36)	(548,601.86)	(555,870.36)	(563,183.42)	(567,674.21)
394	(2,538,718.37)	(2,563,140.19)	(2,587,513.21)	(2,611,943.60)	(2,636,799.32)	(2,659,318.62)	(2,680,908.45)
395	(5,484,018.87)	(5,537,318.43)	(5,589,677.97)	(5,649,817.37)	(5,689,317.37)	(5,753,680.31)	(5,797,163.16)
396	(4,295,093.11)	(4,357,043.59)	(4,418,996.65)	(4,480,949.71)	(4,542,902.77)	(4,603,765.25)	(4,618,806.45)
397	(16,997,547.22)	(17,181,492.22)	(17,366,468.38)	(17,555,346.34)	(17,749,980.29)	(17,932,642.56)	(18,197,017.53)
398	(2,145,447.63)	(2,187,356.40)	(2,229,296.61)	(2,271,236.82)	(2,313,280.02)	(2,355,254.91)	(2,378,126.01)
Total General Accumulated Depreciation	(101,306,622.07)	(102,582,074.06)	(103,853,068.09)	(105,173,367.68)	(106,346,725.23)	(106,475,422.07)	(107,685,403.70)
Reserve (Account 108000)	(1,809,091,166.66)	(1,816,368,949.12)	(1,822,387,864.60)	(1,829,321,077.68)	(1,837,296,249.36)	(1,803,299,541.86)	(1,809,473,254.95)
Reserve for Disallowed Costs (Account 108400)	(6,704,836.44)	(6,680,143.83)	(6,656,452.22)	(6,630,760.61)	(6,606,068.00)	(6,581,377.39)	(6,556,685.78)
Reserve for ARO (Account 108100)	(1,815,796,002.10)	(1,825,049,082.95)	(1,829,043,316.82)	(1,835,951,838.29)	(1,843,902,318.36)	(1,809,880,919.25)	(1,816,029,940.73)
317	(2,542,482.13)	(2,542,482.13)	(2,542,482.13)	(2,678,775.00)	(2,678,775.00)	(2,678,775.00)	(2,820,363.79)
374	(297,027.24)	(297,027.24)	(297,027.24)	(306,749.76)	(306,749.76)	(306,749.76)	(316,472.28)
Total Reserve for ARO (Account 108100)	(2,839,519.37)	(2,839,519.37)	(2,839,519.37)	(2,985,524.76)	(2,985,524.76)	(2,985,524.76)	(3,136,836.07)
G/L Balance	(1,818,636,521.47)	(1,827,898,612.32)	(1,831,882,836.19)	(1,838,937,363.05)	(1,846,887,843.12)	(1,812,866,444.01)	(1,819,166,776.80)

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

FERC Account	Reserve Balance @ 7/31/2012	Reserve Balance @ 8/31/2012	Reserve Balance @ 9/30/2012	Reserve Balance @ 10/31/2012	Reserve Balance @ 11/30/2012	Reserve Balance @ 12/31/2012	13 Month Total	13 Month Average
302	(6,836,872.23)	(6,907,986.52)	(6,978,100.81)	(7,065,921.41)	(7,152,780.22)	(7,179,639.10)	(87,989,205.78)	(6,769,400.44)
303	(17,188,717.06)	(17,175,028.35)	(17,697,230.89)	(15,163,481.94)	(15,368,278.99)	(15,769,418.71)	(212,998,807.37)	(16,384,523.64)
Total Accumulated Amortization Reserve (Account 111)	(24,025,589.29)	(24,083,014.87)	(24,676,331.70)	(22,229,403.35)	(22,520,999.20)	(22,949,057.81)	(300,988,013.15)	(23,152,924.09)
310	(186,588.31)	(188,537.80)	(190,487.29)	(192,436.78)	(194,386.27)	(196,335.76)	(2,399,932.09)	(184,610.16)
311	(103,499,604.04)	(103,721,364.54)	(103,917,387.79)	(104,057,958.04)	(104,270,198.17)	(104,496,878.36)	(1,348,263,625.34)	(103,712,586.56)
312	(302,793,831.08)	(301,051,300.99)	(299,399,776.69)	(300,654,313.08)	(301,727,565.79)	(302,622,487.76)	(3,924,677,544.01)	(301,898,272.62)
314	(69,152,057.82)	(69,341,742.76)	(69,139,961.99)	(69,543,391.78)	(69,903,311.50)	(70,285,775.14)	(905,119,116.40)	(69,624,547.42)
315	(43,932,698.50)	(44,005,788.99)	(43,309,098.11)	(43,336,512.98)	(43,415,363.80)	(43,458,524.40)	(571,224,384.98)	(43,940,335.77)
316	(6,012,788.42)	(6,060,145.46)	(5,994,391.76)	(5,655,203.15)	(5,668,409.20)	(5,410,233.83)	(76,248,795.61)	(5,865,291.97)
Total Steam Production	(525,577,588.17)	(524,368,880.56)	(521,951,103.63)	(523,439,815.91)	(525,179,234.73)	(526,470,235.30)	(6,827,933,378.43)	(525,225,644.49)
331	(76,577,315.94)	(76,342,263.91)	(77,246,770.88)	(77,547,793.49)	(77,855,353.15)	(78,156,822.37)	(991,066,705.05)	(76,235,900.39)
332	(159,156,016.62)	(159,464,094.96)	(159,804,302.62)	(160,144,981.33)	(160,485,662.22)	(161,002,867.85)	(2,062,628,344.27)	(158,663,718.79)
333	(98,352,641.63)	(98,555,647.39)	(98,743,345.16)	(98,952,065.60)	(99,241,515.65)	(99,355,178.73)	(1,273,426,809.98)	(97,955,908.43)
334	(15,956,094.42)	(16,054,863.51)	(16,143,357.07)	(16,115,463.83)	(16,211,764.92)	(16,113,926.21)	(205,983,964.10)	(15,845,689.55)
335	(7,295,564.74)	(7,341,059.60)	(7,390,840.56)	(7,415,155.29)	(7,296,284.52)	(7,333,489.39)	(94,083,487.99)	(7,235,652.92)
336	(3,986,908.23)	(4,013,653.77)	(4,030,407.76)	(4,047,161.75)	(4,063,915.74)	(4,080,669.74)	(51,800,076.68)	(3,984,621.28)
Total Hydro Production	(361,334,531.58)	(362,371,583.14)	(363,349,024.05)	(364,222,621.29)	(365,154,496.20)	(366,042,954.29)	(4,678,979,387.67)	(359,921,491.36)
341	(1,956,775.83)	(2,277,395.27)	(2,569,809.95)	(2,890,663.76)	(3,211,505.21)	(3,532,505.89)	(27,517,021.73)	(2,116,693.98)
342	(1,134,371.92)	(1,154,111.17)	(1,173,866.63)	(1,193,616.96)	(1,213,369.09)	(1,233,100.69)	(14,684,273.56)	(1,129,559.50)
343	(13,168,227.59)	(13,802,628.49)	(14,437,576.10)	(15,052,695.76)	(15,687,580.36)	(16,322,747.66)	(170,866,729.11)	(13,143,594.55)
344	(14,215,964.11)	(14,369,368.05)	(14,522,913.51)	(14,676,514.90)	(14,830,063.64)	(14,983,665.00)	(184,750,152.75)	(14,211,550.21)
345	(3,206,040.51)	(3,465,209.64)	(3,724,531.60)	(3,983,947.75)	(4,243,318.63)	(4,502,667.71)	(42,372,035.72)	(3,259,387.36)
346	(662,645.78)	(678,519.91)	(694,407.92)	(710,299.60)	(726,200.17)	(742,187.12)	(6,582,657.93)	(660,204.46)
Total Other Production	(34,344,025.74)	(35,747,232.53)	(37,123,105.71)	(38,507,738.73)	(39,912,027.67)	(41,316,874.09)	(448,772,870.80)	(34,520,990.06)
Total Production	(921,256,125.49)	(922,487,696.23)	(922,423,233.39)	(926,170,175.83)	(930,245,758.60)	(933,830,063.68)	(11,955,685,636.90)	(919,668,125.92)
352	(22,058,920.24)	(22,101,510.52)	(22,195,365.00)	(22,288,623.60)	(22,382,184.20)	(22,473,775.63)	(285,545,591.31)	(21,965,045.49)
353	(89,391,553.80)	(89,023,417.33)	(100,612,646.86)	(101,108,915.99)	(101,629,716.52)	(102,315,536.93)	(1,281,018,587.60)	(98,538,891.35)
Total Transmission Stations	(120,450,474.04)	(121,124,927.85)	(122,808,011.86)	(123,397,539.59)	(124,211,900.72)	(124,789,312.56)	(1,566,564,178.91)	(120,504,936.84)
350	(6,153,981.83)	(6,189,947.95)	(6,225,937.64)	(6,261,960.81)	(6,297,971.59)	(6,334,052.09)	(79,494,747.65)	(6,114,980.59)
354	(44,190,860.76)	(44,410,240.30)	(44,628,529.13)	(44,848,786.57)	(45,068,408.92)	(45,288,032.27)	(571,625,898.22)	(43,971,222.94)
355	(52,111,456.45)	(52,012,040.07)	(52,139,069.54)	(52,354,950.48)	(52,575,432.45)	(52,658,477.61)	(674,441,922.40)	(51,880,147.88)
356	(55,084,583.16)	(55,165,997.27)	(55,351,865.40)	(55,628,263.23)	(55,926,995.08)	(56,092,173.46)	(713,853,737.74)	(54,911,825.98)
359	(262,182.51)	(262,439.44)	(262,696.37)	(262,953.30)	(263,210.23)	(263,467.13)	(3,403,921.50)	(261,840.12)
Total Transmission Lines	(157,803,064.71)	(158,040,665.03)	(158,608,098.08)	(159,356,916.39)	(160,132,018.27)	(160,636,207.56)	(2,042,820,227.51)	(157,140,017.50)
Total Transmission	(278,253,538.75)	(279,165,592.88)	(281,418,109.96)	(284,343,918.99)	(285,425,520.12)	(286,425,520.12)	(3,609,384,406.42)	(277,644,954.34)

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

FERC Account	Reserve Balance @ 7/31/2012	Reserve Balance @ 8/31/2012	Reserve Balance @ 9/30/2012	Reserve Balance @ 10/31/2012	Reserve Balance @ 11/30/2012	Reserve Balance @ 12/31/2012	13 Month Total	13 Month Average
361	(8,827,412.56)	(8,887,506.55)	(8,945,633.49)	(9,009,412.18)	(9,062,656.25)	(9,115,580.20)	(114,084,075.91)	(8,775,698.15)
362	(47,896,529.22)	(48,193,520.27)	(48,449,402.19)	(48,780,462.24)	(49,073,426.03)	(49,319,938.86)	(622,880,725.75)	(47,914,671.21)
Total Distribution Stations	(56,723,941.78)	(57,081,026.82)	(57,395,035.68)	(57,789,874.42)	(58,136,082.28)	(58,434,519.06)	(736,974,801.66)	(56,690,369.36)
360	(9,477.15)	(9,477.15)	(9,530.10)	(9,583.05)	(9,636.00)	(9,689.50)	(95,301.55)	(7,330.69)
364	(116,986,827.69)	(117,197,323.12)	(117,781,917.76)	(118,102,426.33)	(118,447,070.59)	(118,860,577.82)	(1,513,733,004.17)	(116,441,000.32)
365	(44,603,301.23)	(44,827,286.06)	(44,988,320.63)	(45,057,810.20)	(45,291,813.89)	(45,291,194.77)	(577,630,061.01)	(44,433,081.62)
366	(13,192,674.18)	(13,262,658.56)	(13,344,505.01)	(13,398,592.27)	(13,470,309.16)	(13,536,842.12)	(171,152,861.93)	(13,165,604.76)
367	(72,524,825.04)	(72,768,188.25)	(73,238,603.57)	(73,212,881.33)	(73,569,034.79)	(73,836,998.01)	(938,115,033.97)	(72,162,694.92)
368	(143,912,034.35)	(144,557,012.77)	(144,996,006.59)	(145,395,714.89)	(145,830,782.72)	(146,350,992.90)	(1,867,193,157.24)	(143,630,242.86)
369	(38,709,965.30)	(38,790,154.56)	(38,907,393.35)	(38,940,336.26)	(39,022,091.50)	(39,096,654.82)	(501,537,447.81)	(38,579,803.68)
37000	(6,353,124.46)	(6,550,836.80)	(6,608,640.81)	(6,668,347.67)	(6,733,203.49)	(6,797,806.90)	(86,436,057.62)	(6,648,927.51)
37010	(6,931,406.96)	(7,097,617.00)	(7,426,398.10)	(7,755,553.23)	(8,084,707.36)	(8,413,545.74)	(90,574,127.92)	(6,967,240.61)
37030	(2,096,563.70)	(2,093,531.27)	(2,069,504.18)	(2,084,243.47)	(2,081,217.23)	(2,075,663.48)	(27,324,357.10)	(2,101,873.62)
371	(3,446,537.77)	(3,453,260.36)	(3,456,630.86)	(3,461,277.36)	(3,469,745.27)	(3,474,261.50)	(44,656,654.52)	(3,435,127.27)
Total Distribution Lines	(446,766,737.83)	(450,607,345.90)	(452,847,345.96)	(454,086,766.06)	(455,637,611.96)	(457,764,227.56)	(6,007,015,367.54)	(462,078,105.20)
Total Distribution	(505,492,679.61)	(507,688,372.72)	(510,242,487.64)	(511,876,640.48)	(513,973,694.24)	(516,198,746.62)	(6,743,990,169.20)	(518,768,474.55)
390	(24,396,765.40)	(24,536,235.41)	(24,656,451.18)	(24,812,953.46)	(24,973,742.14)	(25,049,421.86)	(316,575,942.67)	(24,275,072.51)
391	(28,674,964.77)	(28,996,616.18)	(29,327,826.54)	(29,689,165.53)	(30,019,090.55)	(30,263,887.91)	(357,218,508.06)	(27,478,346.77)
392	(21,068,611.97)	(21,259,256.46)	(21,507,086.60)	(21,409,751.63)	(21,630,838.80)	(21,882,740.79)	(274,772,474.03)	(21,136,344.16)
393	(572,165.00)	(588,362.55)	(592,925.72)	(585,765.51)	(590,417.84)	(587,301.14)	(7,354,579.09)	(565,736.85)
394	(2,702,533.74)	(2,724,298.66)	(2,746,203.25)	(2,766,683.82)	(2,788,748.65)	(2,705,636.97)	(34,712,446.87)	(2,670,188.22)
395	(5,841,066.45)	(5,885,011.94)	(5,928,957.48)	(5,972,912.71)	(6,016,883.83)	(6,071,162.93)	(74,559,176.12)	(5,766,090.70)
396	(4,633,702.48)	(4,685,419.34)	(4,700,315.37)	(4,645,135.08)	(4,686,950.34)	(4,702,447.72)	(59,371,527.86)	(4,567,040.80)
397	(18,350,017.47)	(18,502,031.85)	(18,646,865.03)	(18,826,834.61)	(18,921,510.16)	(18,317,170.30)	(234,544,953.96)	(18,041,919.54)
398	(2,400,997.43)	(2,423,868.85)	(2,446,855.01)	(2,469,958.18)	(2,493,228.62)	(2,482,494.16)	(30,597,400.65)	(2,353,646.20)
Total General Accumulated Depreciation	(108,640,824.71)	(109,591,103.26)	(110,553,506.18)	(111,179,190.53)	(112,121,420.93)	(103,598,263.78)	(1,389,107,012.31)	(106,854,385.56)
Reserve (Account 108000)	(1,813,643,168.56)	(1,818,932,785.09)	(1,824,635,337.17)	(1,831,980,462.92)	(1,840,684,792.76)	(1,839,052,594.20)	(23,698,167,224.83)	(1,822,935,940.37)
Reserve for Disallowed Costs (Account 108400)	(6,531,994.17)	(6,507,302.56)	(6,482,610.95)	(6,457,919.34)	(6,433,227.73)	(6,408,536.12)	(85,236,915.14)	(6,556,685.78)
Regulatory Accumulated Reserve for ARO (Account 108100)	(1,820,175,162.73)	(1,825,440,067.65)	(1,831,117,948.12)	(1,838,438,382.16)	(1,847,118,020.49)	(1,845,461,130.32)	(23,783,404,139.97)	(1,829,482,626.15)
317	(2,858,918.95)	(2,897,474.11)	(2,961,952.61)	(3,000,507.77)	(3,039,062.93)	(3,064,065.31)	(36,306,146.86)	(2,792,780.53)
374	(316,472.28)	(316,472.28)	(326,194.80)	(326,194.80)	(326,194.80)	(335,917.32)	(4,075,249.56)	(313,480.74)
Total Reserve for ARO (Account 108100)	(3,175,391.23)	(3,213,946.39)	(3,288,147.41)	(3,326,702.57)	(3,365,257.73)	(3,399,982.63)	(40,381,396.42)	(3,106,261.26)
ARO (Account 108100)	(1,823,350,553.96)	(1,828,654,014.04)	(1,834,406,095.53)	(1,841,765,084.73)	(1,850,483,278.22)	(1,848,661,112.95)	(23,823,785,536.39)	(1,832,598,887.41)
G/L Balance								

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	525,225,644	890,418	526,116,063
Hydraulic Production	359,921,491	(498,079)	359,423,412
Other Production	34,520,990	2,977,330	37,498,320
TOTAL PRODUCTION PLANT	919,668,126	3,369,669	923,037,795
TRANSMISSION PLANT			
Account 350	6,114,981	(6,438)	6,108,542
Account 352	21,965,045	31,759	21,996,804
Account 353	98,539,891	(17,250)	98,522,641
Account 354	43,971,223	(47,005)	43,924,218
Account 355	51,880,148	44,158	51,924,305
Account 356	54,911,826	163,652	55,075,478
Account 359	261,840	(192)	261,648
TOTAL TRANSMISSION PLANT	277,644,954	168,684	277,813,638
DISTRIBUTION PLANT			
Account 360	7,331	(4,524)	2,807
Account 361	8,775,698	10,783	8,786,481
Account 362	47,914,671	17,008	47,931,679
Account 364	116,441,000	(101,999)	116,339,002
Account 365	44,433,082	10,172	44,443,254
Account 366	13,165,605	(8,771)	13,156,834
Account 367	72,162,695	112,976	72,275,671
Account 368	143,630,243	961,652	144,591,895
Account 369	38,579,804	(69,656)	38,510,147
Account 370	28,121,345	(2,286,022)	25,835,324
Account 371	2,101,874	5,045	2,106,919
Account 373	3,435,127	(15,103)	3,420,025
TOTAL DISTRIBUTION PLANT	518,768,475	(1,368,438)	517,400,037
GENERAL PLANT			
Account 390	24,275,073	25,993	24,301,066
Account 391	27,478,347	(387,081)	27,091,266
Account 392	21,136,344	(36,572)	21,099,773
Account 393	565,737	(6,350)	559,387
Account 394	2,670,188	(5,319)	2,664,869
Account 395	5,766,091	(20,959)	5,745,132
Account 396	4,567,041	-	4,567,041
Account 397	18,041,920	33,592	18,075,511
Account 398	2,353,646	(45,900)	2,307,746
TOTAL GENERAL PLANT	106,854,386	(442,595)	106,411,790
RESERVE FOR DISALLOWED COSTS	6,556,686	-	6,556,686
TOTAL ACCUMULATED DEPRECIATION	1,829,492,626	1,727,319	1,831,219,946

**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	4.19%	\$1,727,319	\$72,303
Allocator Impacts		\$0	\$639,487 (C)
TOTAL TYPE II ADJUSTMENTS		\$1,727,319	\$711,789 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$76,579,494	\$76,579,494	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$76,579,494	\$77,291,283	\$711,789

IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2012

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	6,768,400	70,870	6,839,270
HYDRO	16,384,524	(143,432)	16,241,092
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TOTAL	23,152,924	(72,562)	23,080,362

**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	4.04%	(\$72,562)	(\$2,929)
Allocator Impacts		\$0	\$9,713 (C)
TOTAL TYPE II ADJUSTMENTS		(\$72,562)	\$6,784 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$934,516	\$934,516	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$934,516	\$941,301	\$6,784

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
	\$15,835	\$15,835	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$15,835	\$15,835	\$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	4.10%	\$3,436,394	\$140,764
Allocator Impacts		\$0	\$50,392 (A)
TOTAL TYPE I ADJUSTMENTS		\$3,436,394	\$191,156 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.11%	(\$2,352,755)	(\$96,727)
Allocator Impacts		\$0	\$114,377 (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,352,755)	\$17,650 (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$13,657,359	\$13,848,514	\$191,156

(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
	\$13,848,514	\$13,866,164	\$17,650

IDAHO POWER COMPANY

Calculation of Required Fuel Inventory
For the 13 Months Ended December 31, 2012

PLANT	A	B	C	D	E	F	G	H	I	J	K
	Full ICo Capacity (kw)	Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	770,501	79.94%	615,938	10,307	9,325	43	416,667	\$ 42.457	\$ 17,690,417	\$ 832,067	\$ 18,522,484
VALMY	283,500	35.51%	100,671	11,101	9,853	57	180,000	\$ 54.520	\$ 9,813,600	\$ 164,386	\$ 9,977,986
BOARDMAN	64,200	52.27%	33,557	10,228	8,345	60	47,000	\$ 30.838	\$ 1,449,386	\$ 87,211	\$ 1,536,597
SALMON										\$ 43,270	\$ 43,270
TOTAL							<u>643,667</u>		<u>\$ 28,953,403</u>	<u>\$ 1,126,934</u>	<u>\$ 30,080,337</u>

MONTH	BRIDGER		VALMY		BOARDMAN		SALMON	
	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	COAL TONS	COAL DOLLARS	OIL DOLLARS	OIL DOLLARS
Dec-11	515,499	\$ 23,858,109	359,066	\$ 20,102,404	85,466	\$ 2,471,968		\$ 44,385
Jan-12	503,674	22,515,089	371,286	20,166,019	92,668	2,762,545		44,385
Feb-12	545,094	23,894,713	371,286	20,231,071	97,335	2,987,711		44,385
Mar-12	545,094	23,899,484	443,742	24,264,553	109,389	3,545,581		44,385
Apr-12	638,177	27,419,430	492,229	27,013,278	109,389	3,403,944		44,385
May-12	581,447	24,962,950	531,007	28,822,047	109,316	3,425,109		44,385
Jun-12	588,436	25,286,336	554,111	29,877,129	109,303	3,428,622		44,385
Jul-12	578,615	24,569,764	522,792	28,009,556	94,909	2,986,298		42,681
Aug-12	609,684	25,577,745	511,901	27,789,957	92,044	2,886,274		42,681
Sep-12	610,148	24,976,053	472,342	25,755,917	102,044	3,160,162		42,321
Oct-12	546,870	22,147,018	428,144	23,414,281	107,849	3,044,739		42,321
Nov-12	556,556	22,122,471	363,796	19,966,969	113,202	3,525,448		42,321
Dec-12	539,947	21,218,334	312,850	17,233,854	116,816	3,686,642		39,487
TOTAL	7,359,241	\$ 312,447,496	5,734,553	\$ 312,647,034	1,339,730	\$ 41,315,043		\$ 562,504

AVERAGE		AVERAGE COST PER TON	
COAL TONS	\$ 566,095	COAL DOLLARS	\$ 24,034,423
COAL TONS	\$ 441,119	COAL DOLLARS	\$ 24,049,772
COAL TONS	\$ 103,056	COAL DOLLARS	\$ 3,178,080
COAL TONS	\$ 42,457	COAL DOLLARS	\$ 30,838
OIL DOLLARS	\$ 832,067	OIL DOLLARS	\$ 164,386
OIL DOLLARS	\$ 10,816,872	OIL DOLLARS	\$ 2,137,017
OIL DOLLARS	\$ 87,405	OIL DOLLARS	\$ 1,133,741
OIL DOLLARS	\$ 44,385	OIL DOLLARS	\$ 87,211

NOTES:
 1) Column A from Power Plant Rating Report
 2) Columns D & E from Fuel Cost Report @ 12/31 (12 months ending)
 3) Column G is Power Supply Planning's targets for inventory from Rick Haener.

**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	4.37%	(\$22,251,241)	(\$973,467)
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$22,251,241)	(\$973,467) (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$11,808 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$11,808 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$2,289,448	\$1,315,981	(\$973,467)

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$1,315,981	\$1,327,789	\$11,808

**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	\$16,079 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$16,079 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$1,982,368	\$1,982,368	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$1,982,368	\$1,998,447	\$16,079

**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	5.08%	\$964,171	\$48,959
Allocator Impacts		\$0	(\$48,040) (A)
TOTAL TYPE I ADJUSTMENTS		\$964,171	\$918 (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.90%	\$2,124,643	\$104,211
Allocator Impacts		\$0	(\$114,069) (C)
TOTAL TYPE II ADJUSTMENTS		\$2,124,643	(\$9,857) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$1,361,889	\$1,362,807	\$918

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$1,362,807	\$1,352,949	(\$9,857)

**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	\$344 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$344 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$1,861,600	\$1,861,600	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$1,861,600	\$1,861,943	\$344

**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	\$36,574 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$36,574 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$4,075,989	\$4,075,989	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$4,075,989	\$4,112,562	\$36,574

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
December-2012

IDAHO	MONTH	4TH QUARTER	YTD	12 MONTHS
Residential	\$ 47,091,434.92	\$ 110,174,253.52	\$ 415,210,871.81	\$ 415,210,871.81
Commercial	19,880,815.04	55,957,680.60	227,264,829.33	227,264,829.33
Industrial (including specials)	11,096,610.76	33,031,528.12	132,393,331.32	132,393,331.32
Irrigation	198,322.80	6,258,014.70	133,140,675.13	133,140,675.13
Street Lights	310,363.34	893,465.23	3,450,987.01	3,450,987.01
Def. Rev. HCC Relicensing AFUDC	(842,720.48)	(2,325,073.64)	(10,635,811.96)	(10,635,811.96)
Revenue Sharing	(851,221.00)	(851,221.00)	(7,151,221.00)	(7,151,221.00)
<i>TOTAL GENERAL BUSINESS</i>	76,883,605.38	203,138,647.53	893,673,661.64	893,673,661.64
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)				
<i>TOTAL IDAHO</i>	\$ 76,883,605.38	\$ 203,138,647.53	\$ 893,673,661.64	\$ 893,673,661.64
Idaho Unbilled	5,454,388.95	957,915.16	3,931,000.06	3,931,000.06
Idaho OATT Revenue Deficiency Deferral	(57,346.36)	(172,039.08)	(401,424.52)	(401,424.52)
Idaho FCA Revenue Deferral and Amortization	3,851,687.43	3,117,557.57	(1,113,311.41)	(1,113,311.41)
<hr/>				
OREGON				
Residential	\$ 1,917,646.25	\$ 4,417,666.99	\$ 16,344,606.92	\$ 16,344,606.92
Commercial	1,073,416.98	2,836,951.01	10,665,630.13	10,665,630.13
Industrial	823,758.98	3,205,635.48	12,660,935.05	12,660,935.05
Irrigation	10,341.96	106,973.91	4,283,087.89	4,283,087.89
Street Lights	11,184.14	34,962.12	137,507.80	137,507.80
<i>TOTAL GENERAL BUSINESS</i>	3,836,348.31	10,602,189.51	44,091,767.79	44,091,767.79
Provision for rate refunds	-	-	-	-
Sales for resale (<i>not available by state</i>)				
Bridger Revenue Deferral	(2,441.18)	(6,685.73)	(22,751.45)	(22,751.45)
<i>TOTAL OREGON</i>	\$ 3,833,907.13	\$ 10,595,503.78	\$ 44,069,016.34	\$ 44,069,016.34
Oregon Unbilled	(176,440.21)	(65,326.72)	205,171.99	205,171.99

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	47,348,990	44,324,263	38,894,867	32,609,724	26,860,637	27,199,078
3 - Residential Master Meter	46,403	42,759	36,998	30,565	24,942	21,928
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	308	1,367	1,596	3,747	8,646
7 - Small General Serv.	1,685,512	1,618,972	1,442,561	1,257,480	1,114,744	1,227,052
9 - Large General Serv.	18,007,172	18,027,846	17,163,975	16,431,756	16,055,990	17,597,448
15 - Dusk/Dawn Lighting	112,770	112,613	112,512	118,559	106,332	112,399
19 - Uniform Rate Cont.	8,016,654	8,136,084	7,776,889	8,185,313	7,862,786	7,709,776
24 - Irrigation & Pump.	178,750	171,642	173,527	944,549	8,232,943	24,131,787
40 - Unmetered Gen. Serv.	75,893	75,859	75,290	74,824	75,600	75,556
41 - Municipal St. Light.	255,413	282,145	285,183	283,610	281,624	280,932
42 - Traffic Control Light.	13,137	11,986	11,974	11,656	11,538	11,590
Total All Rates	75,740,693	72,804,478	65,975,140	59,949,630	60,630,884	78,376,192
<u>Special Contracts</u>						
26 - Micron	1,495,196	1,456,695	1,551,033	1,580,636	1,615,308	1,623,738
29 - J R Simplot	570,341	554,553	566,374	563,536	499,405	442,065
30 - DOE	861,916	761,677	764,896	649,762	520,383	448,310
Total Specials	2,927,452	2,772,925	2,882,303	2,793,934	2,635,096	2,514,113
Total Firm Retail Sales	78,668,146	75,577,403	68,857,443	62,743,564	63,265,979	80,890,305
Sales for Resale						
Raft River Co-op	0	0	0	0	0	0
Total Sales for Resale	0	0	0	0	0	0
Total Company	78,668,146	75,577,403	68,857,443	62,743,564	63,265,979	80,890,305

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	33,855,667	39,952,180	34,412,967	26,649,859	31,145,355	40,542,810	423,796,397
3 - Residential Master Meter	21,784	26,404	23,859	21,390	27,646	34,813	359,490
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	28,702	72,028	103,320	119,478	151,996	198,654	689,842
7 - Small General Serv.	1,432,675	1,563,263	1,482,648	1,231,702	1,301,171	1,474,593	16,832,373
9 - Large General Serv.	20,398,296	21,314,678	20,579,604	17,685,590	17,563,718	18,112,317	218,938,390
15 - Dusk/Dawn Lighting	112,336	112,182	112,160	112,119	111,608	111,753	1,347,340
19 - Uniform Rate Cont.	10,201,877	10,574,997	10,476,040	7,937,133	8,703,424	8,290,502	103,871,477
24 - Irrigation & Pump.	30,355,982	29,391,572	24,559,132	9,572,433	1,716,450	225,213	129,653,979
40 - Unmetered Gen. Serv.	73,285	75,536	75,640	75,534	75,436	74,362	902,814
41 - Municipal St. Light.	282,597	280,769	281,276	283,989	263,309	306,330	3,367,177
42 - Traffic Control Light.	11,492	11,553	11,726	11,895	12,207	12,461	143,214
Total All Rates	96,774,694	103,375,160	92,118,372	63,701,122	61,072,321	69,383,807	899,902,494
Special Contracts							
26 - Micron	1,699,099	1,683,358	1,601,528	1,556,767	1,515,375	1,530,073	18,908,805
29 - J R Simplot	568,892	572,836	551,408	553,362	558,902	581,447	6,583,120
30 - DOE	509,675	459,547	475,277	585,030	664,333	821,507	7,522,312
Total Specials	2,777,667	2,715,740	2,628,212	2,695,159	2,738,611	2,933,027	33,014,238
Total Firm Retail Sales	99,552,360	106,090,900	94,746,584	66,396,281	63,810,932	72,316,834	932,916,732
Sales for Resale							
Raft River Co-op	0	0	0	0	0	0	0
Total Sales for Resale	0	0	0	0	0	0	0
Total Company	99,552,360	106,090,900	94,746,584	66,396,281	63,810,932	72,316,834	932,916,732

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

IDAHO JURISDICTION
BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	45,196,573	42,321,832	37,208,730	31,244,779	25,808,330	26,184,798
3 - Residential Master Meter	46,403	42,759	36,998	30,565	24,942	21,928
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	308	1,367	1,596	3,747	8,646
7 - Small General Serv.	1,510,194	1,449,991	1,295,937	1,133,425	1,003,914	1,104,487
9 - Large General Serv.	17,124,549	17,178,044	16,400,403	15,769,807	15,466,680	16,980,071
15 - Dusk/Dawn Lighting	103,344	103,204	103,092	109,175	96,979	103,100
19 - Uniform Rate Cont.	7,261,397	7,381,257	6,921,220	6,980,086	6,751,874	6,906,672
24 - Irrigation & Pump.	166,986	163,177	164,942	924,318	8,052,912	23,334,872
40 - Unmetered Gen. Serv.	75,815	75,781	75,213	74,747	75,523	75,479
41 - Municipal St. Light.	244,369	271,114	274,148	272,605	270,636	269,960
42 - Traffic Control Light.	12,968	11,811	11,814	11,505	11,395	11,446
Total Idaho Rates	71,742,598	68,999,281	62,493,863	56,552,609	57,566,931	75,001,459
Special Contracts						
26 - Micron	1,495,196	1,456,695	1,551,033	1,580,636	1,615,308	1,623,738
29 - J R Simplot	570,341	554,553	566,374	563,536	499,405	442,065
30 - DOE	861,916	761,677	764,896	649,762	520,383	448,310
Total Specials	2,927,452	2,772,925	2,882,303	2,793,934	2,635,096	2,514,113
Total Idaho Firm Sales	74,670,051	71,772,206	65,376,165	59,346,543	60,202,027	77,515,572

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

<u>Tariff Description</u>	July	August	September	October	November	December	Total
1 - Residential Serv.	32,663,415	38,617,830	33,236,302	25,645,690	29,892,250	38,793,075	406,833,605
3 - Residential Master Meter	21,784	26,404	23,859	21,390	27,646	34,813	359,490
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	28,702	72,028	103,320	119,478	151,996	198,654	689,842
7 - Small General Serv.	1,284,977	1,400,846	1,328,758	1,118,015	1,170,411	1,326,875	15,127,831
9 - Large General Serv.	19,687,572	20,548,574	19,837,739	16,967,185	16,763,226	17,275,045	209,998,896
15 - Dusk/Dawn Lighting	102,969	102,857	102,846	102,835	102,316	102,523	1,235,240
19 - Uniform Rate Cont.	8,815,067	9,234,835	9,062,806	7,188,380	7,500,264	7,146,488	91,150,348
24 - Irrigation & Pump.	29,406,899	28,361,627	23,661,745	9,312,663	1,681,595	214,676	125,446,413
40 - Unmetered Gen. Serv.	73,208	75,459	75,562	75,456	75,359	74,285	901,887
41 - Municipal St. Light.	271,598	269,542	270,009	272,634	251,928	294,843	3,233,388
42 - Traffic Control Light.	11,356	11,418	11,591	11,761	12,044	12,290	141,398
Total Idaho Rates	92,387,548	98,721,420	87,714,540	60,835,488	57,629,035	65,473,566	855,118,339
<u>Special Contractis</u>							
26 - Micron	1,699,099	1,683,358	1,601,528	1,556,767	1,515,375	1,530,073	18,908,805
29 - J R Simplot	568,892	572,836	551,408	553,362	558,902	581,447	6,583,120
30 - DOE	509,675	459,547	475,277	585,030	664,333	821,507	7,522,312
Total Specials	2,777,667	2,715,740	2,628,212	2,695,159	2,738,611	2,933,027	33,014,238
Total Idaho Firm Sales	95,165,215	101,437,160	90,342,752	63,530,648	60,367,645	68,406,593	888,132,577

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	2,152,417	2,002,431	1,686,137	1,364,944	1,052,307	1,014,280
07 - Small General Serv.	175,318	166,981	146,624	124,055	110,830	122,565
09 - Large General Serv.	882,623	849,802	763,572	661,949	589,310	617,377
15 - Dusk/Dawn Lighting	9,426	9,409	9,420	9,384	9,353	9,299
19 - Uniform Rate Cont.	755,257	754,826	855,670	1,205,227	1,110,912	803,105
24 - Irrigation Service	11,765	8,465	8,585	20,230	180,032	796,914
40 - Unmetered Gen. Serv.	77	77	77	77	77	77
41 - Municipal St. Light.	11,044	11,031	11,034	11,005	10,988	10,972
42 - Traffic Control Light.	169	175	160	151	143	144
Total Oregon Firm Sales	3,998,095	3,805,197	3,481,278	3,397,021	3,063,952	3,374,733

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	1,172,252	1,334,350	1,176,665	1,004,168	1,253,105	1,749,736	16,962,791
07 - Small General Serv.	147,698	162,417	153,890	113,688	130,760	147,718	1,704,542
09 - Large General Serv.	710,724	766,104	741,865	718,405	800,493	837,271	8,939,494
15 - Dusk/Dawn Lighting	9,366	9,325	9,314	9,283	9,292	9,230	112,100
19 - Uniform Rate Cont.	1,386,810	1,340,161	1,413,234	748,753	1,203,161	1,144,014	12,721,129
24 - Irrigation Service	949,083	1,029,945	897,387	259,770	34,855	10,536	4,207,566
40 - Unmetered Gen. Serv.	77	77	77	77	77	77	928
41 - Municipal St. Light.	10,999	11,226	11,266	11,355	11,382	11,487	133,789
42 - Traffic Control Light.	136	134	135	134	164	171	1,816
Total Oregon Firm Sales	4,387,146	4,653,740	4,403,832	2,865,633	3,443,287	3,910,241	44,784,155

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

<u>Tariff Description</u>	January	February	March	April	May	June
1 - Residential Serv.	570,801,109	517,243,132	468,665,505	370,412,786	317,430,917	329,357,582
3 - Residential Master Meter	580,779	515,345	459,272	354,285	301,369	281,749
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	3,816	17,545	18,803	45,542	108,745
7 - Small General Serv.	16,468,607	15,440,777	13,843,540	11,560,628	10,567,193	11,413,378
9 - Large General Serv.	317,674,478	312,874,186	296,639,277	271,115,284	270,780,029	289,657,789
15 - Dusk/Dawn Lighting	576,342	575,737	575,335	599,933	551,824	575,597
19 - Uniform Rate Cont.	187,286,905	191,671,130	179,538,509	189,627,921	178,559,822	178,353,252
24 - Irrigation & Pump.	1,956,493	1,848,202	1,881,620	20,839,326	158,190,173	340,056,680
40 - Unmetered Gen. Serv.	1,202,377	1,023,199	1,015,306	1,009,067	1,019,493	1,018,937
41 - Municipal St. Light.	2,103,125	2,278,670	2,358,897	2,351,665	2,268,078	2,251,571
42 - Traffic Control Light.	259,688	236,771	236,650	230,403	228,138	229,147
Total All Rates	1,098,909,903	1,043,710,965	965,231,456	868,120,101	940,942,578	1,153,304,427

<u>Special Contracts</u>	January	February	March	April	May	June
26 - Micron	38,304,785	36,230,892	39,749,248	39,322,200	41,100,078	40,657,440
29 - J R Simplot	16,007,501	15,160,966	15,881,963	15,558,861	12,833,161	10,115,579
30 - DOE	23,892,699	20,168,588	20,675,654	17,241,524	13,105,994	12,069,766
32 - Hoku	136,684	143,153	164,443	171,841	94,419	17,874
Total Specials	78,341,679	71,703,599	76,471,308	72,294,426	67,133,652	62,860,659

Unbilled kWh (34,593,159) (84,822,309) (36,496,401) 31,702,660 146,511,368 115,735,678

Total Firm Retail Sales 1,142,658,423 1,030,592,255 1,005,206,363 972,117,187 1,154,587,598 1,331,900,764

Sales for Resale
Raft River Co-op 0 0 0 0 0 0
Total Sales for Resale 0 0 0 0 0 0

Total Company 1,142,658,423 1,030,592,255 1,005,206,363 972,117,187 1,154,587,598 1,331,900,764

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	400,082,000	482,217,520	417,387,518	328,695,493	375,383,891	458,770,839	5,036,448,292
3 - Residential Master Meter	294,636	369,680	322,069	271,041	340,314	402,954	4,493,493
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	364,308	929,732	1,311,641	1,509,669	1,886,649	2,356,825	8,553,275
7 - Small General Serv.	13,070,705	14,541,271	13,890,595	11,826,798	12,367,118	13,696,262	158,686,872
9 - Large General Serv.	316,405,572	339,458,061	333,332,996	306,885,885	302,440,787	306,607,134	3,663,871,478
15 - Dusk/Dawn Lighting	575,530	574,599	574,954	574,742	571,441	572,667	6,898,701
19 - Uniform Rate Cont.	192,510,143	200,236,498	196,136,257	183,613,854	202,096,758	191,152,348	2,271,783,397
24 - Irrigation & Pump.	488,500,482	451,506,081	369,525,389	178,709,589	32,708,126	2,712,996	2,048,435,157
40 - Unmetered Gen. Serv.	988,308	1,018,831	1,020,234	1,018,761	1,017,463	1,002,951	12,354,927
41 - Municipal St. Light.	2,277,125	2,249,053	2,260,861	2,322,678	2,238,930	2,516,588	27,477,241
42 - Traffic Control Light.	227,271	228,494	231,934	235,294	241,261	246,246	2,831,297
Total All Rates	1,415,296,080	1,493,329,820	1,335,994,448	1,015,663,804	931,292,738	980,037,810	13,241,834,130

Special Contracts	July	August	September	October	November	December	Total
26 - Micron	43,359,397	42,953,964	40,364,874	40,169,538	38,739,730	38,847,026	479,799,172
29 - J R Simplot	16,067,864	16,099,789	15,253,196	15,413,463	15,491,440	16,297,791	180,181,574
30 - DOE	13,329,602	12,820,760	12,568,499	16,044,058	17,250,508	22,511,260	201,678,912
32 - Hoku	19,018	19,188	17,942	87	0	0	784,659
Total Specials	72,775,881	71,893,701	68,204,511	71,627,146	71,481,678	77,656,077	862,444,317

Unbilled kWh	116,325,645	(28,020,358)	(241,928,241)	(53,028,560)	(14,464,628)	64,115,965	(18,962,340)
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Total Firm Retail Sales	1,604,397,606	1,537,203,163	1,162,270,718	1,034,262,390	988,309,788	1,121,809,852	14,085,316,107
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Sales for Resale	0	0	0	0	0	0	0
Raft River Co-op	0	0	0	0	0	0	0
Total Sales for Resale	0	0	0	0	0	0	0

Total Company	1,604,397,606	1,537,203,163	1,162,270,718	1,034,262,390	988,309,788	1,121,809,852	14,085,316,107
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IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	547,560,824	496,313,696	450,232,651	356,290,126	306,230,027	318,092,650
3 - Residential Master Meter	580,779	515,345	459,272	354,285	301,369	281,749
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	3,816	17,545	18,803	45,542	108,745
7 - Small General Serv.	14,569,524	13,687,614	12,298,672	10,314,375	9,432,692	10,194,475
9 - Large General Serv.	303,955,613	300,213,174	285,175,559	261,617,192	262,341,951	280,985,862
15 - Dusk/Dawn Lighting	536,895	536,455	536,014	560,747	512,754	536,770
19 - Uniform Rate Cont.	173,001,589	177,253,779	163,847,680	165,428,457	157,687,141	162,726,815
24 - Irrigation & Pump.	1,853,354	1,792,784	1,824,235	20,672,815	155,661,979	332,560,045
40 - Unmetered Gen. Serv.	1,201,305	1,022,127	1,014,352	1,008,164	1,018,590	1,018,034
41 - Municipal St. Light.	2,037,024	2,212,897	2,293,319	2,286,799	2,203,647	2,187,373
42 - Traffic Control Light.	257,755	234,773	234,826	228,675	226,502	227,500
Total Idaho Rates	1,045,554,662	993,786,460	917,934,125	818,780,438	895,662,194	1,108,920,018
Special Contracts						
26 - Micron	38,304,785	36,230,892	39,749,248	39,322,200	41,100,078	40,657,440
29 - J R Simplot	16,007,501	15,160,966	15,881,963	15,558,861	12,833,161	10,115,579
30 - DOE	23,892,699	20,168,588	20,675,654	17,241,524	13,105,994	12,069,766
32 - Hoku	136,694	143,153	164,443	171,841	94,419	17,874
Total Specials	78,341,679	71,703,599	76,471,308	72,294,426	67,133,652	62,860,659
Unbilled kWh	(32,940,509)	(82,825,670)	(42,448,780)	32,494,484	148,155,393	103,906,054
Total Idaho Firm Sales	1,090,955,832	982,664,389	951,956,653	923,569,348	1,110,951,239	1,275,686,731

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	386,879,844	466,251,206	403,398,056	317,511,010	361,332,015	440,842,480	4,850,934,585
3 - Residential Master Meter	294,636	369,680	322,069	271,041	340,314	402,954	4,493,493
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	364,308	929,732	1,311,641	1,509,669	1,886,649	2,356,825	8,553,275
7 - Small General Serv.	11,651,991	12,945,807	12,332,632	10,639,882	10,998,924	12,161,562	141,228,150
9 - Large General Serv.	307,102,242	329,150,184	323,066,968	296,200,714	290,204,642	294,038,228	3,534,052,329
15 - Dusk/Dawn Lighting	536,171	535,611	536,033	535,920	532,591	534,034	6,429,995
19 - Uniform Rate Cont.	168,610,845	177,219,548	171,731,164	169,193,899	177,888,976	168,269,785	2,032,859,678
24 - Irrigation & Pump.	476,967,226	439,136,807	358,662,829	174,870,057	32,176,780	2,630,220	1,998,809,131
40 - Unmetered Gen. Serv.	987,405	1,017,928	1,019,331	1,017,858	1,016,560	1,002,048	12,343,702
41 - Municipal St. Light.	2,212,658	2,178,671	2,189,442	2,248,953	2,164,502	2,439,425	26,654,710
42 - Traffic Control Light.	225,711	226,956	230,395	233,763	239,389	244,288	2,810,533
Total Idaho Rates	1,355,833,037	1,429,962,130	1,274,800,560	974,232,766	878,781,342	924,921,849	12,619,169,581
<u>Special Contracts</u>							
26 - Micron	43,359,397	42,953,964	40,364,874	40,169,538	38,739,730	38,847,026	479,799,172
29 - J R Simplot	16,067,864	16,099,789	15,253,196	15,413,463	15,491,440	16,297,791	180,181,574
30 - DOE	13,329,602	12,820,760	12,568,499	16,044,058	17,250,508	22,511,260	201,678,912
32 - Hoku	19,018	19,188	17,942	87	0	0	784,659
Total Specials	72,775,881	71,893,701	68,204,511	71,627,146	71,481,678	77,656,077	862,444,317
Unbilled kWh	112,484,272	(28,908,540)	(223,380,715)	(60,991,393)	(13,199,439)	70,182,250	(17,472,593)
Total Idaho Firm Sales	1,541,093,190	1,472,947,291	1,119,624,356	984,868,519	937,063,581	1,072,760,176	13,464,141,305

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	23,240,285	20,929,436	18,432,854	14,122,660	11,200,890	11,264,932
07 - Small General Serv.	1,899,083	1,753,163	1,544,868	1,246,253	1,134,501	1,218,903
09 - Large General Serv.	13,718,865	12,661,012	11,463,718	9,498,092	8,438,078	8,671,927
15 - Dusk/Dawn Lighting	39,447	39,282	39,321	39,186	39,070	38,827
19 - Uniform Rate Cont.	14,285,316	14,417,351	15,690,829	24,199,464	21,872,681	15,626,437
24 - Irrigation Service	103,139	55,418	57,385	166,511	2,528,194	7,496,635
40 - Unmetered Gen. Serv.	1,072	1,072	954	903	903	903
41 - Municipal St. Light.	66,101	65,773	65,578	64,866	64,431	64,198
42 - Traffic Control Light.	1,933	1,998	1,824	1,728	1,636	1,647
Total Oregon Tariff	53,355,241	49,924,505	47,297,331	49,339,663	45,280,384	44,384,409
Unbilled kWh	(1,652,650)	(1,996,639)	5,952,379	(791,824)	(1,644,025)	11,829,624
Total Oregon Firm Sales	51,702,591	47,927,866	53,249,710	48,547,839	43,636,359	56,214,033

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	13,202,156	15,966,314	13,989,462	11,184,483	14,051,876	17,928,359	185,513,707
07 - Small General Serv.	1,418,714	1,595,464	1,557,963	1,186,916	1,368,194	1,534,700	17,458,722
09 - Large General Serv.	9,303,330	10,307,877	10,266,028	10,685,171	12,236,145	12,568,906	129,819,149
15 - Dusk/Dawn Lighting	39,359	38,988	38,921	38,822	38,850	38,633	468,706
19 - Uniform Rate Cont.	23,899,298	23,016,950	24,405,093	14,419,955	24,207,782	22,882,563	238,923,719
24 - Irrigation Service	11,533,256	12,369,274	10,862,560	3,839,532	531,346	82,776	49,626,026
40 - Unmetered Gen. Serv.	903	903	903	903	903	903	11,225
41 - Municipal St. Light.	64,467	70,362	71,419	73,725	74,428	77,163	822,531
42 - Traffic Control Light.	1,560	1,538	1,539	1,531	1,872	1,958	20,764
Total Oregon Tariff	59,463,043	63,367,690	61,193,888	41,431,038	52,511,396	55,115,961	622,664,549
Unbilled kWh	3,841,373	888,182	(18,547,526)	7,962,833	(1,285,189)	(6,066,285)	(1,489,747)
Total Oregon Firm Sales	63,304,416	64,255,872	42,646,362	49,393,871	51,246,207	49,049,676	621,174,802

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

TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	373,256,105	434,558,051	389,554,502	326,653,767	384,047,503	500,197,792	5,060,711,544
3 - Residential Master Meter	274,362	332,852	300,639	269,368	348,587	439,322	4,534,188
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	339,240	837,111	1,224,365	1,500,352	1,932,511	2,569,537	8,599,517
7 - Small General Serv.	12,764,609	13,960,063	13,514,553	11,661,140	12,429,179	14,307,396	158,737,829
9 - Large General Serv.	309,517,539	327,161,770	325,779,972	303,122,054	303,951,455	319,000,587	3,660,959,027
15 - Dusk/Dawn Lighting	575,530	574,599	574,954	574,742	571,441	572,667	6,898,701
19 - Uniform Rate Cont.	192,510,143	201,101,001	195,271,754	183,613,854	202,096,758	191,152,348	2,270,514,437
24 - Irrigation & Pump.	464,206,094	441,950,626	350,012,927	160,029,430	27,854,250	2,712,996	1,936,644,485
40 - Unmetered Gen. Serv.	988,308	1,018,831	1,020,234	1,018,761	1,017,463	1,002,951	12,175,360
41 - Municipal St. Light.	2,277,125	2,249,053	2,260,861	2,322,678	2,238,930	2,516,588	27,477,241
42 - Traffic Control Light	227,271	228,494	231,934	235,294	241,261	246,246	2,831,297
Total All Rates	1,356,936,327	1,423,972,451	1,279,746,694	991,001,441	936,729,338	1,034,718,430	13,150,083,626
Special Contracts							
26 - Micron	43,359,397	42,953,964	40,364,874	40,169,538	38,739,730	38,847,026	479,799,172
29 - J R Simplot	16,067,864	16,099,789	15,253,196	15,413,463	15,491,440	16,297,791	180,181,574
30 - DOE	13,329,602	12,820,760	12,568,499	16,044,058	17,250,508	22,511,260	201,678,912
Total Specials	72,756,863	71,874,513	68,186,569	71,627,059	71,481,678	77,656,077	861,659,658
Total Firm Retail Sales	1,429,693,190	1,495,846,964	1,347,933,263	1,062,628,500	1,008,211,016	1,112,374,507	14,011,743,284
Sales for Resale							
Raft River Co-op	0	0	0	0	0	0	0
Total Sales for Resale	0	0	0	0	0	0	0
Total Company	1,429,693,190	1,495,846,964	1,347,933,263	1,062,628,500	1,008,211,016	1,112,374,507	14,011,743,284

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

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	576,445,529	542,299,004	476,551,453	402,991,940	331,124,979	323,030,919
3 - Residential Master Meter	586,070	539,935	466,986	385,535	314,345	276,187
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	3,998	17,840	20,462	47,503	106,598
7 - Small General Serv.	16,552,178	15,865,269	13,958,728	11,964,149	10,420,374	11,340,191
9 - Large General Serv.	318,897,996	319,877,892	298,735,977	279,420,817	267,639,258	287,853,710
15 - Dusk/Dawn Lighting	576,342	575,737	575,335	575,924	575,833	575,597
19 - Uniform Rate Cont.	187,506,905	191,896,250	177,824,429	189,627,921	179,559,822	178,353,252
24 - Irrigation & Pump.	1,956,493	1,848,202	1,881,620	14,886,942	137,649,195	331,655,710
40 - Unmetered Gen. Serv.	1,023,030	1,023,030	1,015,255	1,009,067	1,019,493	1,018,937
41 - Municipal St. Light.	2,103,125	2,278,670	2,358,897	2,351,665	2,268,078	2,251,571
42 - Traffic Control Light.	259,688	236,771	236,650	230,403	228,138	229,147
Total All Rates	1,105,907,356	1,076,444,758	973,623,170	903,464,824	930,847,018	1,136,691,819
<u>Special Contracts</u>						
26 - Micron	38,304,785	36,230,892	39,749,248	39,322,200	41,100,078	40,657,440
29 - J R Simplot	16,007,501	15,160,966	15,881,963	15,558,861	12,833,161	10,115,579
30 - DOE	23,892,699	20,168,588	20,675,654	17,241,524	13,105,994	12,069,766
Total Specials	78,204,985	71,560,446	76,306,865	72,122,585	67,039,233	62,842,785
Total Firm Retail Sales	1,184,112,341	1,148,005,204	1,049,930,035	975,587,409	997,886,251	1,199,534,604
Sales for Resale						
Raft River Co-op	0	0	0	0	0	0
Total Sales for Resale	0	0	0	0	0	0
Total Company	1,184,112,341	1,148,005,204	1,049,930,035	975,587,409	997,886,251	1,199,534,604

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	552,549,213	519,995,690	457,794,908	387,716,552	319,415,701	311,812,901
3 - Residential Master Meter	586,070	539,935	466,986	385,535	314,345	276,187
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	0	3,998	17,840	20,462	47,503	106,598
7 - Small General Serv.	14,626,941	14,019,832	12,395,168	10,682,361	9,308,653	10,118,401
9 - Large General Serv.	305,013,186	306,642,285	287,152,742	269,696,209	259,343,513	279,164,369
15 - Dusk/Dawn Lighting	536,895	536,455	536,014	536,738	536,763	536,770
19 - Uniform Rate Cont.	173,221,589	177,478,899	162,133,600	165,428,457	157,687,141	162,726,815
24 - Irrigation & Pump.	1,853,354	1,792,784	1,824,235	14,662,544	135,130,360	323,129,753
40 - Unmetered Gen. Serv.	1,022,127	1,022,127	1,014,352	1,008,164	1,018,590	1,018,034
41 - Municipal St. Light.	2,037,024	2,212,897	2,293,319	2,286,799	2,203,647	2,187,373
42 - Traffic Control Light.	257,755	234,773	234,826	228,675	226,502	227,500
Total Idaho Rates	1,051,704,154	1,024,479,675	925,863,990	852,652,495	885,232,718	1,091,304,701
Special Contracts						
26 - Micron	38,304,785	36,230,892	39,749,248	39,322,200	41,100,078	40,657,440
29 - J R Simplot	16,007,501	15,160,966	15,881,963	15,558,861	12,833,161	10,115,579
30 - DOE	23,892,699	20,168,588	20,675,654	17,241,524	13,105,994	12,069,766
Total Specials	78,204,985	71,560,446	76,306,865	72,122,585	67,039,233	62,842,785
Total Idaho Firm Sales	1,129,909,139	1,096,040,121	1,002,170,855	924,775,080	952,271,951	1,154,147,486

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	360,259,014	419,802,742	376,555,981	315,551,552	370,115,625	480,630,048	4,872,199,927
3 - Residential Master Meter	274,362	332,852	300,639	269,368	348,587	439,322	4,534,188
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	339,240	837,111	1,224,365	1,500,352	1,932,511	2,569,537	8,599,517
7 - Small General Serv.	11,356,152	12,401,162	12,014,289	10,490,029	11,066,457	12,728,655	141,208,100
9 - Large General Serv.	300,272,409	317,056,102	315,839,675	292,562,240	291,758,665	306,114,070	3,530,615,465
15 - Dusk/Dawn Lighting	536,171	535,611	536,033	535,920	532,591	534,034	6,429,995
19 - Uniform Rate Cont.	168,610,845	178,084,051	170,866,661	169,193,899	177,888,976	168,269,785	2,031,590,718
24 - Irrigation & Pump.	453,537,509	429,983,709	340,108,722	156,367,943	27,425,260	2,630,220	1,888,446,393
40 - Unmetered Gen. Serv.	987,405	1,017,928	1,019,331	1,017,858	1,016,560	1,002,048	12,164,524
41 - Municipal St. Light.	2,212,658	2,178,671	2,189,442	2,248,953	2,164,502	2,439,425	26,654,710
42 - Traffic Control Light.	225,711	226,956	230,395	233,763	239,389	244,288	2,810,533
Total Idaho Rates	1,298,611,477	1,362,456,895	1,220,885,532	949,971,878	884,489,123	977,601,432	12,525,254,070
Special Contracts							
26 - Micron	43,359,397	42,953,964	40,364,874	40,169,588	38,739,730	38,847,026	479,799,172
29 - J R Simplot	16,067,864	16,099,789	15,253,196	15,413,463	15,491,440	16,297,791	180,181,574
30 - DOE	13,329,602	12,820,760	12,568,499	16,044,058	17,250,508	22,511,260	201,678,912
Total Specials	72,756,863	71,874,513	68,186,569	71,627,059	71,481,678	77,656,077	861,659,658
Total Idaho Firm Sales	1,371,368,340	1,434,331,408	1,289,072,101	1,021,598,937	955,970,801	1,055,257,509	13,386,913,728

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	23,896,316	22,303,314	18,756,545	15,275,388	11,709,278	11,218,018
07 - Small General Serv.	1,925,237	1,845,437	1,563,560	1,281,788	1,111,721	1,221,790
09 - Large General Serv.	13,884,810	13,235,607	11,583,235	9,724,608	8,295,745	8,689,341
15 - Dusk/Dawn Lighting	39,447	39,282	39,321	39,186	39,070	38,827
19 - Uniform Rate Cont.	14,285,316	14,417,351	15,690,829	24,199,464	21,872,681	15,626,437
24 - Irrigation Service	103,139	55,418	57,385	224,398	2,518,835	8,525,957
40 - Unmetered Gen. Serv.	903	903	903	903	903	903
41 - Municipal St. Light.	66,101	65,773	65,578	64,866	64,431	64,198
42 - Traffic Control Light.	1,933	1,998	1,824	1,728	1,636	1,647
Total Oregon Firm Sales	54,203,202	51,965,083	47,759,180	50,812,329	45,614,300	45,387,118

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2012

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	12,997,091	14,755,309	12,998,521	11,102,215	13,931,878	19,567,744	188,511,617
07 - Small General Serv.	1,408,457	1,558,901	1,500,264	1,171,111	1,362,722	1,578,741	17,529,729
09 - Large General Serv.	9,245,130	10,105,668	9,940,297	10,559,814	12,192,790	12,886,517	130,343,562
15 - Dusk/Dawn Lighting	39,359	38,988	38,921	38,822	38,850	38,633	468,706
19 - Uniform Rate Cont.	23,899,298	23,016,950	24,405,093	14,419,955	24,207,782	22,882,563	238,923,719
24 - Irrigation Service	10,668,585	11,966,917	9,904,205	3,661,487	428,990	82,776	48,198,092
40 - Unmetered Gen. Serv.	903	903	903	903	903	903	10,836
41 - Municipal St. Light.	64,467	70,382	71,419	73,725	74,428	77,163	822,531
42 - Traffic Control Light.	1,560	1,538	1,539	1,531	1,872	1,958	20,764
Total Oregon Firm Sales	58,324,850	61,515,556	58,861,162	41,029,563	52,240,215	57,116,998	624,829,556

IPCO POWER SUPPLY COSTS FOR 2012 NORMALIZED LOADS OVER 84 WATER YEAR CONDITIONS
2012 OREGON REPORT
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	754,129.0	827,406.3	844,197.5	851,487.0	943,646.6	898,869.1	676,412.0	507,793.0	540,137.8	551,501.6	468,579.8	673,213.3	8,537,372.9
Bridger													
Energy (MWh)	335,267.9	263,544.5	266,173.1	153,129.9	232,020.5	257,424.1	405,675.6	432,281.7	389,638.9	396,515.2	395,286.4	398,694.4	3,925,652.2
Cost (\$ x 1000)	\$ 7,669.2	\$ 6,120.5	\$ 6,180.7	\$ 3,665.6	\$ 5,525.1	\$ 6,040.0	\$ 9,088.8	\$ 9,629.0	\$ 8,735.7	\$ 8,902.8	\$ 8,850.4	\$ 8,947.0	\$ 89,345.0
Boardman													
Energy (MWh)	35,490.9	27,970.8	30,527.8	13,149.0	10,061.4	28,255.2	40,361.2	41,577.2	40,179.9	41,126.1	40,094.6	40,392.4	389,176.5
Cost (\$ x 1000)	\$ 755.1	\$ 606.3	\$ 663.1	\$ 303.3	\$ 224.1	\$ 617.0	\$ 845.5	\$ 868.0	\$ 839.0	\$ 859.6	\$ 837.4	\$ 845.9	\$ 8,264.3
Valmy													
Energy (MWh)	65,697.3	54,408.9	51,049.1	22,907.1	41,034.4	50,186.8	96,036.1	103,353.9	76,096.8	70,334.4	70,738.8	77,114.2	778,957.9
Cost (\$ x 1000)	\$ 2,482.1	\$ 2,066.4	\$ 1,940.2	\$ 873.8	\$ 1,561.7	\$ 1,907.1	\$ 3,445.1	\$ 3,671.0	\$ 2,809.5	\$ 2,650.5	\$ 2,648.6	\$ 2,861.6	\$ 28,917.7
Langley Gulch													
Energy (MWh)	95,317.8	72,370.9	75,014.9	98,452.8	91,764.4	88,798.3	135,380.2	140,646.5	114,713.9	117,501.9	114,778.7	122,764.6	1,267,505.1
Cost (\$ x 1000)	\$ 4,129.0	\$ 3,163.8	\$ 3,256.8	\$ 3,252.2	\$ 2,993.2	\$ 2,926.5	\$ 4,488.4	\$ 4,671.4	\$ 3,905.0	\$ 4,011.2	\$ 4,622.7	\$ 5,145.3	\$ 46,565.6
Danskin													
Energy (MWh)	-	-	-	-	-	-	1,751.6	1,080.7	8.3	-	-	-	2,840.7
Cost (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91.1	\$ 56.0	\$ 0.4	\$ -	\$ -	\$ -	\$ 147.5
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 466.9	\$ 478.2	\$ 476.2	\$ 498.4	\$ 499.8	\$ 484.4	\$ 481.3	\$ 738.2	\$ 759.6	\$ 760.8	\$ 714.1	\$ 760.8	\$ 7,118.5
Total Cost	\$ 466.9	\$ 478.2	\$ 476.2	\$ 498.4	\$ 499.8	\$ 484.4	\$ 572.4	\$ 794.2	\$ 760.1	\$ 760.8	\$ 714.1	\$ 760.8	\$ 7,266.1
Bennett Mountain													
Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power (Excluding CSPP)													
Market Energy (MWh)	8,964.6	172.8	226.1	1,008.7	6,812.9	34,519.9	152,062.4	143,620.9	39,263.8	75.0	217.0	470.9	387,415.0
Contract Energy (MWh)	39,954.2	44,964.2	46,915.5	46,687.5	46,823.3	43,472.0	46,370.2	44,592.7	40,051.4	45,541.0	51,536.6	53,680.7	550,589.3
Total Energy Excl. CSPP (MWh)	48,918.8	45,137.0	47,141.7	47,696.2	53,636.2	77,991.8	198,432.7	188,213.6	79,315.2	45,616.0	51,753.6	54,151.6	938,004.3
Market Cost (\$ x 1000)	\$ 391.6	\$ 7.2	\$ 9.4	\$ 41.8	\$ 309.7	\$ 1,890.5	\$ 12,879.9	\$ 11,510.1	\$ 3,070.8	\$ 3.5	\$ 9.4	\$ 21.0	\$ 30,144.9
Contract Cost (\$ x 1000)	\$ 2,628.8	\$ 3,205.0	\$ 2,484.3	\$ 2,457.1	\$ 2,479.5	\$ 3,162.3	\$ 4,021.0	\$ 3,899.7	\$ 2,966.7	\$ 3,304.8	\$ 4,352.3	\$ 4,526.8	\$ 39,488.2
Total Cost Excl. CSPP (\$ x 1000)	\$ 3,020.4	\$ 3,212.3	\$ 2,493.7	\$ 2,498.9	\$ 2,789.1	\$ 5,052.9	\$ 16,900.9	\$ 15,409.8	\$ 6,037.4	\$ 3,308.3	\$ 4,361.7	\$ 4,547.8	\$ 69,633.1
Surplus Sales													
Revenue (MWh)	173,002.3	312,533.0	368,072.0	327,423.5	324,452.5	198,579.6	18,900.0	14,435.2	177,836.1	310,761.5	191,105.9	270,483.4	2,687,584.9
Revenue Including Transmission Costs (\$ x 1000)	\$ 7,678.8	\$ 13,027.2	\$ 14,584.0	\$ 10,549.9	\$ 10,035.4	\$ 6,400.8	\$ 848.3	\$ 734.3	\$ 7,231.1	\$ 15,119.5	\$ 9,210.7	\$ 15,770.4	\$ 111,190.3
Transmission Costs (\$ x 1000)	\$ 173.0	\$ 312.5	\$ 368.1	\$ 327.4	\$ 324.5	\$ 198.6	\$ 18.9	\$ 14.4	\$ 177.8	\$ 310.8	\$ 191.1	\$ 270.5	\$ 2,687.6
Revenue Excluding Transmission Costs (\$ x 1000)	\$ 7,505.8	\$ 12,714.6	\$ 14,215.9	\$ 10,222.5	\$ 9,710.9	\$ 6,202.2	\$ 829.4	\$ 719.9	\$ 7,053.3	\$ 14,808.7	\$ 9,019.6	\$ 15,499.9	\$ 108,502.7
Net Power Supply Expenses (\$ x 1000)	\$ 11,006.9	\$ 2,932.8	\$ 794.8	\$ 869.8	\$ 3,882.1	\$ 10,825.7	\$ 34,511.7	\$ 34,323.6	\$ 16,033.4	\$ 5,684.5	\$ 13,015.3	\$ 7,608.4	\$ 141,489.0
PURPA (\$ x 1000)	\$ 10,234.7	\$ 9,425.7	\$ 8,715.0	\$ 11,393.4	\$ 14,883.9	\$ 16,770.9	\$ 16,968.7	\$ 15,322.6	\$ 13,783.5	\$ 12,904.6	\$ 14,529.9	\$ 11,671.6	\$ 156,604.4
Total Net Power Supply Expenses (\$ x 1000)	\$ 21,241.7	\$ 12,358.5	\$ 9,509.9	\$ 12,263.1	\$ 18,766.0	\$ 27,596.5	\$ 51,480.4	\$ 49,646.2	\$ 29,816.8	\$ 18,589.1	\$ 27,545.2	\$ 19,280.0	\$ 298,093.4

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2012

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 48,482
2	Hydro Services.....	7,605
3	Water Management Services.....	253,951
4	QRE Reporting.....	3,617
5	Operating Agreements.....	450,377
6	Joint Use (Pole) - Idaho.....	851,737
7	Joint Use (Pole) - Oregon.....	<u>3,340</u>
8	Total.....	<u><u>\$ 1,619,109</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 54,975
10	Hydro Services.....	8,171
11	Water Management Services.....	138,989
12	QRE Reporting.....	1,077
13	Operating Agreements.....	450,202
14	Joint Use - Idaho.....	964,153
15	Joint Use - Oregon.....	<u>5,748</u>
16	Total.....	<u><u>\$ 1,623,315</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2012**

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	893,673,662	0	893,673,662	(5,541,085)	888,132,577
OPUC	44,069,016	0	44,069,016	715,139	44,784,155
SUBTOTAL	937,742,678	0	937,742,678	(4,825,946)	932,916,732
Sales for Resale					
Raft River	0	0	0	0	0
SUBTOTAL	0	0	0	0	0
Total Firm Energy Sales	937,742,678	0	937,742,678	(4,825,946)	932,916,732
OPPORTUNITY SALES	61,534,224	0	61,534,224	46,968,476	108,502,700
TOTAL SALES OF ELECTRICITY	999,276,902	0	999,276,902	42,142,530	1,041,419,432

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2012**

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	1,619,109	1,619,109	0	1,619,109
451 - Misc Service Revenue	3,645,018	0	3,645,018	0	3,645,018
454 - Rents from Electric Property					
Substation Equipment	10,544,821	0	10,544,821	0	10,544,821
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	2,156,998	0	2,156,998	0	2,156,998
Cogeneration	895,478	0	895,478	0	895,478
Dark Fiber Project	448,000	0	448,000	0	448,000
Pole Attachments	1,895,708	0	1,895,708	0	1,895,708
Facilities Charges	6,680,117	0	6,680,117	0	6,680,117
Other Rentals	587,998	0	587,998	0	587,998
Miscellaneous	0	0	0	0	0
Total Account 454	23,226,450	0	23,226,450	0	23,226,450
456 - Other Electric Revenues					
Transmission for Others - Network	6,413,437	0	6,413,437	0	6,413,437
Transmission - Network Dist Facilities	893,754	0	893,754	0	893,754
Transmission - Point-to-Point & Other	13,747,507	0	13,747,507	0	13,747,507
Photovoltaic Station Service	2,304	0	2,304	0	2,304
DSM Rider Funds	27,299,917	(27,299,917)	0	0	0
Standby Service Charge	481,962	0	481,962	0	481,962
Sierra Pacific Usage Charge	19,127	0	19,127	0	19,127
Antelope	73,824	0	73,824	0	73,824
Miscellaneous	5,669	0	5,669	0	5,669
Total Account 456	48,937,501	(27,299,917)	21,637,584	0	21,637,584
TOTAL OTHER OPERATING REVENUE	75,808,969	(25,680,808)	50,128,161	0	50,128,161
TOTAL OPERATING REVENUES	1,075,085,871	(25,680,808)	1,049,405,063	42,142,530	1,091,547,593

**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	(\$27,299,917)	(\$1,593,587)
Other Revenue - Acct #415	Allocate over E10	\$1,619,109	\$70,834
Allocator Impacts		\$0	\$76 (A)
TOTAL TYPE I ADJUSTMENTS		(\$25,680,808)	(\$1,522,678) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$50,389,088	\$48,866,410	(\$1,522,678)

**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	(\$4,825,946)	\$715,139
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	\$46,968,476	\$2,097,412
Allocator Impacts		\$0	\$16,006
TOTAL TYPE II ADJUSTMENTS		\$42,142,530	\$2,828,556 (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$48,866,410	\$51,694,966	\$2,828,556

OPERATING EXPENSES

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION					
OPERATION					
500 / SUPERVISION & ENGINEERING	1,402,743	(44,443)	1,358,300	2,786	1,361,086
501 / FUEL	134,501,104	0	134,501,104	(7,974,104)	126,527,000
502 / STEAM EXPENSES	0	0	0	0	0
LABOR	8,279,623	0	8,279,623	0	8,279,623
OTHER	8,279,623	0	8,279,623	0	8,279,623
TOTAL ACCOUNT 502					
505 / ELECTRIC EXPENSES	0	0	0	0	0
LABOR	1,539,354	0	1,539,354	0	1,539,354
OTHER	1,539,354	0	1,539,354	0	1,539,354
TOTAL ACCOUNT 505					
506 / MISCELLANEOUS EXPENSES	8,331,843	(2,762)	8,329,081	173	8,329,254
507 / RENTS	285,311	0	285,311	0	285,311
TOTAL STEAM OPERATION EXPENSES	154,339,978	(47,205)	154,292,773	(7,971,145)	146,321,628
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	331,355	0	331,355	0	331,355
511 / STRUCTURES	759,003	0	759,003	0	759,003
512 / BOILER PLANT	0	0	0	0	0
LABOR	12,605,602	0	12,605,602	0	12,605,602
OTHER	12,605,602	0	12,605,602	0	12,605,602
TOTAL ACCOUNT 512					
513 / ELECTRIC PLANT	0	0	0	0	0
LABOR	5,139,306	0	5,139,306	0	5,139,306
OTHER	5,139,306	0	5,139,306	0	5,139,306
TOTAL ACCOUNT 513					
514 / MISCELLANEOUS STEAM PLANT	4,996,618	0	4,996,618	0	4,996,618
TOTAL STEAM MAINTENANCE EXPENSES	23,831,884	0	23,831,884	0	23,831,884
TOTAL STEAM GENERATION EXPENSES	178,171,862	(47,205)	178,124,657	(7,971,145)	170,153,512

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION OPERATION					
535 / SUPERVISION & ENGINEERING	7,437,986	(750,040)	6,687,946	47,012	6,734,958
536 / WATER FOR POWER	2,380,597	(77,620)	2,302,977	0	2,302,977
WATER LEASE	5,429,957	0	5,429,957	4,865	5,434,822
OTHER	7,810,554	(77,620)	7,732,934	4,865	7,737,799
TOTAL ACCOUNT 536					
537 / HYDRAULIC EXPENSES	12,715,046	(702,575)	12,012,471	44,037	12,056,508
538 / ELECTRIC EXPENSES					
LABOR	1,074,674	(139,842)	934,833	8,765	943,598
OTHER	301,351	0	301,351	0	301,351
TOTAL ACCOUNT 538	1,376,025	(139,842)	1,236,184	8,765	1,244,949
539 / MISCELLANEOUS EXPENSES	2,634,251	(187,803)	2,446,449	11,771	2,458,220
540 / RENTS	329,209	0	329,209	0	329,209
TOTAL HYDRAULIC OPERATION EXPENSES	32,303,071	(1,857,879)	30,445,192	116,450	30,561,642
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	305,070	(51,626)	253,444	3,236	256,680
542 / STRUCTURES	1,329,157	(100,602)	1,228,555	6,306	1,234,861
543 / RESERVOIRS, DAMS & WATERWAYS	1,343,402	(73,756)	1,269,646	4,623	1,274,269
544 / ELECTRIC PLANT					
LABOR	2,096,736	(272,837)	1,823,899	17,101	1,841,000
OTHER	1,017,802	0	1,017,802	0	1,017,802
TOTAL ACCOUNT 544	3,114,538	(272,837)	2,841,701	17,101	2,858,802
545 / MISCELLANEOUS HYDRAULIC PLANT	3,071,383	(209,555)	2,861,828	13,135	2,874,963
TOTAL HYDRAULIC MAINTENANCE EXPENSES	9,163,550	(708,377)	8,455,173	44,401	8,499,574
TOTAL HYDRAULIC GENERATION EXPENSES	41,466,621	(2,566,256)	38,900,365	160,851	39,061,216

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II	
OTHER POWER GENERATION						
OPERATION						
546 / SUPERVISION & ENGINEERING	1,342,636	(123,066)	1,219,570	7,714	1,227,284	
547 / FUEL	4,897	0	4,897	0	4,897	
SALMON DIESEL	24,907,313	0	24,907,313	28,924,387	53,831,700	
OTHER	24,912,210	0	24,912,210	28,924,387	53,836,597	
TOTAL ACCOUNT 547						
548 / GENERATING EXPENSES	1,571,152	(204,446)	1,366,707	12,815	1,379,522	
LABOR	596,664	0	596,664	0	596,664	
OTHER	2,167,816	(204,446)	1,963,371	12,815	1,976,186	
TOTAL ACCOUNT 548						
549 / MISCELLANEOUS EXPENSES	403,386	(25,923)	377,464	1,625	379,089	
550 / RENTS	0	0	0	0	0	
TOTAL OTHER POWER OPER EXPENSES	28,826,048	(353,434)	28,472,614	28,946,541	57,419,155	
MAINTENANCE						
551 / SUPERVISION & ENGINEERING	0	0	0	0	0	
552 / STRUCTURES	208,028	(15,809)	192,219	991	193,210	
553 / GENERATING & ELECTRIC PLANT						
LABOR	52,454	(6,826)	45,628	428	46,056	
OTHER	47,268	0	47,268	0	47,268	
TOTAL ACCOUNT 553	99,722	(6,826)	92,896	428	93,324	
554 / MISCELLANEOUS EXPENSES	2,537,689	(64,900)	2,472,789	4,068	2,476,857	
TOTAL OTHER POWER MAINT EXPENSES	2,845,439	(87,535)	2,757,904	5,486	2,763,390	
TOTAL OTHER POWER GENERATION EXP	31,671,487	(440,969)	31,230,518	28,952,027	60,182,545	
OTHER POWER SUPPLY EXPENSE						
555.0 / PURCHASED POWER	611,523	0	611,523	0	611,523	
PURCHASED POWER - TRANS LOSSES	73,281,881	0	73,281,881	(3,648,781)	69,633,100	
OTHER PURCHASED POWER	73,893,404	0	73,893,404	(3,648,781)	70,244,623	
TOTAL ACCOUNT 555.0						
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, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I		ADJUSTED		TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I			
ENERGY RELATED	113,932,180	22,377,402	136,309,583	20,294,857	156,604,439			
TOTAL COGEN & SMALL POWER PROD	116,747,304	19,562,278	136,309,583	20,294,857	156,604,439			
TOTAL ACCOUNT 555	190,640,708	19,562,278	210,202,986	16,646,076	226,849,062			
556 / LOAD CONTROL & DISPATCHING EXPENSES		(6)	2,244	0	2,244			
557 / OTHER EXPENSES	2,250							2,244
IDAHO POWER COST-RELATED EXPENSES	(61,744,923)	45,063,320	(16,681,603)	16,681,603	0			
OREGON POWER COST-RELATED EXPENSES	655,190	1,523,283	2,178,473	(2,178,473)	0			
OTHER	3,478,241	(350,450)	3,127,791	21,966	3,149,757			
TOTAL ACCOUNT 557	(57,611,492)	46,236,153	(11,375,399)	14,525,096	3,149,757			
TOTAL OTHER POWER SUPPLY EXPENSES	133,031,466	65,798,425	198,829,891	31,171,172	230,001,063			
TOTAL PRODUCTION EXPENSES	384,341,436	62,743,996	447,085,432	52,312,905	499,398,337			

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,580,561	(276,686)	3,303,875	17,342	3,321,217
561 / LOAD DISPATCHING	2,743,844	(316,520)	2,427,324	19,839	2,447,163
562 / STATION EXPENSES	2,359,494	(228,044)	2,131,450	14,294	2,145,744
563 / OVERHEAD LINE EXPENSES	659,259	(45,615)	613,644	2,859	616,503
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	6,294,410	0	6,294,410	0	6,294,410
566 / MISCELLANEOUS EXPENSES	175,701	(9,070)	166,631	568	167,199
567 / RENTS	3,002,229	0	3,002,229	0	3,002,229
TOTAL TRANSMISSION OPERATION	18,815,498	(875,935)	17,939,563	54,903	17,994,466
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	484,817	(18,577)	466,240	1,164	467,404
569 / STRUCTURES	766,683	(74,561)	692,122	4,673	696,795
570 / STATION EQUIPMENT	3,689,469	(249,140)	3,440,329	15,616	3,455,945
571 / OVERHEAD LINES	5,293,220	(100,558)	5,192,662	6,303	5,198,965
573 / MISCELLANEOUS PLANT	1,530	(154)	1,376	10	1,386
TOTAL TRANSMISSION MAINTENANCE	10,235,719	(442,990)	9,792,729	27,766	9,820,495
TOTAL TRANSMISSION EXPENSES	29,051,217	(1,318,925)	27,732,292	82,669	27,814,961
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	4,118,843	(405,523)	3,713,320	25,418	3,738,738
581 / LOAD DISPATCHING	3,549,914	(388,301)	3,161,613	24,338	3,185,951
582 / STATION EXPENSES	1,157,508	(105,373)	1,052,135	6,605	1,058,740
583 / OVERHEAD LINE EXPENSES	3,786,758	(371,042)	3,415,716	23,257	3,438,972
584 / UNDERGROUND LINE EXPENSES	1,870,345	(90,353)	1,779,992	5,663	1,785,655
585 / STREET LIGHTING & SIGNAL SYSTEMS	109,636	(7,698)	101,938	483	102,420
586 / METER EXPENSES	4,132,819	(377,790)	3,755,029	23,680	3,778,708
587 / CUSTOMER INSTALLATIONS EXPENSE	642,061	(49,103)	592,958	3,078	596,036
588 / MISCELLANEOUS EXPENSES	5,622,888	(456,110)	5,166,778	28,589	5,195,366
589 / RENTS	493,172	0	493,172	0	493,172
TOTAL DISTRIBUTION OPERATION	25,483,944	(2,251,295)	23,232,649	141,109	23,373,759

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	ADJUSTMENTS	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	ADJUSTMENTS	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE							
590 / SUPERVISION & ENGINEERING	224,177	(24,254)		199,923	1,520		201,444
591 / STRUCTURES	0	0		0	0		0
592 / STATION EQUIPMENT	3,819,880	(300,114)		3,519,766	18,811		3,538,577
593 / OVERHEAD LINES	15,554,326	(654,391)		14,899,935	41,017		14,940,952
594 / UNDERGROUND LINES	1,046,527	(85,165)		961,362	5,338		966,701
595 / LINE TRANSFORMERS	422,582	(3,005)		419,577	188		419,765
596 / STREET LIGHTING & SIGNAL SYSTEMS	568,715	(38,696)		530,019	2,425		532,445
597 / METERS	725,957	(73,333)		652,624	4,596		657,220
598 / MISCELLANEOUS PLANT	529,977	(46,327)		483,650	2,904		486,554
TOTAL DISTRIBUTION MAINTENANCE	22,892,141	(1,225,284)		21,666,857	76,800		21,743,656
TOTAL DISTRIBUTION EXPENSES	48,376,085	(3,476,579)		44,899,506	217,909		45,117,415
CUSTOMER ACCOUNTING EXPENSES							
901 / SUPERVISION	441,306	(49,314)		391,992	3,091		395,083
902 / METER READING	1,379,745	(100,832)		1,278,913	6,320		1,285,233
903 / CUSTOMER RECORDS & COLLECTIONS	13,188,955	(944,480)		12,244,475	59,199		12,303,674
904 / UNCOLLECTIBLE ACCOUNTS	4,512,906	0		4,512,906	2,861		4,515,767
905 / MISC EXPENSES	413	0		413	0		413
TOTAL CUSTOMER ACCOUNTING EXPENSES	19,523,325	(1,094,626)		18,428,699	71,471		18,500,171
CUSTOMER SERVICES & INFORMATION EXPENSES							
907 / SUPERVISION	535,711	(58,736)		476,975	3,682		480,657
908 / CUSTOMER ASSISTANCE	340,290	0		340,290	0		340,290
SYSTEM CONSERVATION	33,397,198	(27,819,311)		5,577,887	32,555		5,610,442
OTHER	33,737,488	(27,819,311)		5,918,177	32,555		5,950,732
TOTAL ACCOUNT 908	295,583	0		295,583	0		295,583
909 / INFORMATION & INSTRUCTIONAL	554,027	(26,694)		527,333	1,673		529,006
910 / MISCELLANEOUS EXPENSES	35,122,809	(27,904,741)		7,218,068	37,910		7,255,978
TOTAL CUST SERV & INFORMATN EXPENSES							

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	12/31/2012 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
ADMINISTRATIVE & GENERAL EXPENSES					
920 / ADMINISTRATIVE & GENERAL SALARIES	70,376,748	(5,477,248)	64,899,500	343,310	65,242,810
921 / OFFICE SUPPLIES	18,940,073	(21,898)	18,918,175	1,373	18,919,548
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-Ci	(28,236,018)	0	(28,236,018)	0	(28,236,018)
923 / OUTSIDE SERVICES	5,177,361	0	5,177,361	0	5,177,361
924 / PROPERTY INSURANCE					
PRODUCTION - STEAM	651,468	0	651,468	0	651,468
ALL RISK & MISCELLANEOUS	2,855,109	(32,380)	2,822,729	2,030	2,824,759
TOTAL ACCOUNT 924	3,506,577	(32,380)	3,474,197	2,030	3,476,227
925 / INJURIES & DAMAGES	7,150,892	(20,331)	7,130,561	1,274	7,131,835
926 / EMPLOYEE PENSIONS & BENEFITS	61,791,248	0	61,791,248	34,544	61,825,792
927 / FRANCHISE REQUIREMENTS	9	0	9	0	9
928 / REGULATORY COMMISSION EXPENSES					
FERC ADMIN ASSESS & SECURITIES					
CAPACITY RELATED	2,096,047	0	2,096,047	0	2,096,047
ENERGY RELATED	1,418,972	0	1,418,972	0	1,418,972
FERC RATE CASE	0	0	0	0	0
FERC ORDER 472	732,549	0	732,549	0	732,549
FERC OTHER	322,928	0	322,928	0	322,928
FERC - OREGON HYDRO FEE	158,501	0	158,501	0	158,501
SEC EXPENSES	0	0	0	0	0
IDAHO PUC -RATE CASE	54,063	0	54,063	0	54,063
-OTHER	370,677	0	370,677	0	370,677
OREGON PUC -RATE CASE	160,147	0	160,147	0	160,147
-OTHER	378,602	0	378,602	0	378,602
TOTAL ACCOUNT 928	5,692,486	0	5,692,486	0	5,692,486
929 / DUPLICATE CHARGES	0	0	0	0	0
930.1 / GENERAL ADVERTISING	493,057	(493,057)	0	0	0
930.2 / MISCELLANEOUS EXPENSES	4,026,891	(271,668)	3,755,223	1,178	3,756,401
931 / RENTS	17,598	0	17,598	0	17,598
TOTAL ADMIN & GEN OPERATION	148,936,922	(6,316,582)	142,620,340	383,708	143,004,048
935 / GENERAL PLANT MAINTENANCE	5,160,763	(151,595)	5,009,168	9,502	5,018,670
TOTAL ADMIN & GENERAL EXPENSES	154,097,685	(6,468,177)	147,629,508	393,210	148,022,718
416 / MERCHANDISING EXPENSE	0	1,623,315	1,623,315	0	1,623,315
TOTAL OPER & MAINT EXPENSES	670,512,557	24,104,263	694,616,820	53,116,075	747,732,895

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2012

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions.....	\$ 48,482
2	Hydro Services.....	7,605
3	Water Management Services.....	253,951
4	QRE Reporting.....	3,617
5	Operating Agreements.....	450,377
6	Joint Use (Pole) - Idaho.....	851,737
7	Joint Use (Pole) - Oregon.....	<u>3,340</u>
8	Total.....	<u><u>\$ 1,619,109</u></u>
Other Expenses (Acct 416):		
9	Power Solutions.....	\$ 54,975
10	Hydro Services.....	8,171
11	Water Management Services.....	138,989
12	QRE Reporting.....	1,077
13	Operating Agreements.....	450,202
14	Joint Use - Idaho.....	964,153
15	Joint Use - Oregon.....	<u>5,748</u>
16	Total.....	<u><u>\$ 1,623,315</u></u>

IPCO POWER SUPPLY COSTS FOR 2012 NORMALIZED LOADS OVER 84 WATER YEAR CONDITIONS
2012 OREGON REPORT
AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	754,129.0	827,406.3	844,197.5	851,487.0	943,646.6	898,869.1	676,412.0	507,793.0	540,137.8	551,501.6	468,579.8	673,213.3	8,537,372.9
Bridger													
Energy (MWh)	335,267.9	263,544.5	266,173.1	153,129.9	232,020.5	257,424.1	405,675.6	432,281.7	389,638.9	396,515.2	395,286.4	398,694.4	3,925,652.2
Cost (\$ x 1000)	\$ 7,659.2	\$ 6,120.5	\$ 6,180.7	\$ 3,665.6	\$ 5,525.1	\$ 6,040.0	\$ 9,088.8	\$ 9,629.0	\$ 8,735.7	\$ 8,902.8	\$ 8,850.4	\$ 8,947.0	\$ 89,345.0
Boardman													
Energy (MWh)	35,490.9	27,970.8	30,527.8	13,149.0	10,061.4	28,255.2	40,361.2	41,577.2	40,179.9	41,126.1	40,094.6	40,382.4	389,176.5
Cost (\$ x 1000)	\$ 755.1	\$ 606.3	\$ 663.1	\$ 303.3	\$ 224.1	\$ 617.0	\$ 845.5	\$ 868.0	\$ 839.0	\$ 859.6	\$ 837.4	\$ 845.9	\$ 8,264.3
Valmy													
Energy (MWh)	65,697.3	54,408.9	51,049.1	22,907.1	41,034.4	50,186.8	96,036.1	103,353.9	76,096.8	70,334.4	70,738.8	77,114.2	778,957.9
Cost (\$ x 1000)	\$ 2,482.1	\$ 2,066.4	\$ 1,940.2	\$ 873.8	\$ 1,561.7	\$ 1,907.1	\$ 3,445.1	\$ 3,671.0	\$ 2,809.5	\$ 2,650.5	\$ 2,648.6	\$ 2,861.6	\$ 28,917.7
Langley Gulch													
Energy (MWh)	95,317.8	72,370.9	75,014.9	98,452.8	91,764.4	88,798.3	135,380.2	140,646.5	114,713.9	117,501.9	114,778.7	122,764.6	1,267,505.1
Cost (\$ x 1000)	\$ 4,129.0	\$ 3,163.8	\$ 3,256.8	\$ 3,252.2	\$ 2,993.2	\$ 2,926.5	\$ 4,488.4	\$ 4,671.4	\$ 3,905.0	\$ 4,011.2	\$ 4,622.7	\$ 5,145.3	\$ 46,565.6
Danskin													
Energy (MWh)	-	-	-	-	-	-	1,751.6	1,080.7	8.3	-	-	-	2,840.7
Cost (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91.1	\$ 56.0	\$ 0.4	\$ -	\$ -	\$ -	\$ 147.5
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 466.9	\$ 478.2	\$ 476.2	\$ 498.4	\$ 499.8	\$ 484.4	\$ 481.3	\$ 738.2	\$ 759.6	\$ 760.8	\$ 714.1	\$ 760.8	\$ 7,118.5
Total Cost	\$ 466.9	\$ 478.2	\$ 476.2	\$ 498.4	\$ 499.8	\$ 484.4	\$ 572.4	\$ 794.2	\$ 760.1	\$ 760.8	\$ 714.1	\$ 760.8	\$ 7,266.1
Bennett Mountain													
Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost (\$ x 1000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Power (Excluding CSPP)													
Market Energy (MWh)	8,964.6	172.8	226.1	1,008.7	6,812.9	34,519.9	152,062.4	143,620.9	39,263.8	75.0	217.0	470.9	387,415.0
Contract Energy (MWh)	39,954.2	44,964.2	46,915.5	46,687.5	46,823.3	43,472.0	46,370.2	44,592.7	40,051.4	45,541.0	51,536.6	53,680.7	550,589.3
Total Energy Excl. CSPP (MWh)	48,918.8	45,137.0	47,141.7	47,696.2	53,636.2	77,991.8	198,432.7	188,213.6	79,315.2	45,616.0	51,753.6	54,151.6	938,004.3
Market Cost (\$ x 1000)	\$ 391.6	\$ 7.2	\$ 9.4	\$ 41.8	\$ 309.7	\$ 1,890.5	\$ 12,879.9	\$ 11,510.1	\$ 3,070.8	\$ 3.5	\$ 9.4	\$ 21.0	\$ 30,144.9
Contract Cost (\$ x 1000)	\$ 2,628.8	\$ 3,205.0	\$ 2,484.3	\$ 2,457.1	\$ 2,479.5	\$ 3,162.3	\$ 4,021.0	\$ 3,899.7	\$ 2,966.7	\$ 3,304.8	\$ 4,352.3	\$ 4,526.8	\$ 39,488.2
Total Cost Excl. CSPP (\$ x 1000)	\$ 3,020.4	\$ 3,212.3	\$ 2,493.7	\$ 2,498.9	\$ 2,789.1	\$ 5,052.9	\$ 16,900.9	\$ 15,409.8	\$ 6,037.4	\$ 3,308.3	\$ 4,361.7	\$ 4,547.8	\$ 69,633.1
Surplus Sales													
Energy (MWh)	179,002.3	312,533.0	368,072.0	327,423.5	324,452.5	198,579.6	18,900.0	14,455.2	177,836.1	310,761.5	191,105.9	270,483.4	2,687,584.9
Revenue Including Transmission Costs (\$ x 1000)	\$ 7,678.8	\$ 13,027.2	\$ 14,584.0	\$ 10,549.9	\$ 10,035.4	\$ 6,400.8	\$ 848.3	\$ 734.3	\$ 7,231.1	\$ 15,119.5	\$ 9,210.7	\$ 15,770.4	\$ 111,190.3
Transmission Costs (\$ x 1000)	\$ 173.0	\$ 312.5	\$ 368.1	\$ 327.4	\$ 324.5	\$ 198.6	\$ 18.9	\$ 14.4	\$ 177.8	\$ 310.8	\$ 191.1	\$ 270.5	\$ 2,687.6
Revenue Excluding Transmission Costs (\$ x 1000)	\$ 7,505.8	\$ 12,714.6	\$ 14,215.9	\$ 10,222.5	\$ 9,710.9	\$ 6,202.2	\$ 829.4	\$ 719.9	\$ 7,053.3	\$ 14,808.7	\$ 9,019.6	\$ 15,499.9	\$ 108,502.7
Net Power Supply Expenses (\$ x 1000)	\$ 11,006.9	\$ 2,932.8	\$ 794.8	\$ 869.8	\$ 3,882.1	\$ 10,825.7	\$ 34,511.7	\$ 34,323.6	\$ 16,033.4	\$ 5,684.5	\$ 13,015.3	\$ 7,608.4	\$ 141,489.0
PURPA (\$ x 1000)	\$ 10,234.7	\$ 9,425.7	\$ 8,715.0	\$ 11,393.4	\$ 14,883.9	\$ 16,770.9	\$ 16,968.7	\$ 15,322.6	\$ 13,783.5	\$ 12,904.6	\$ 14,529.9	\$ 11,671.6	\$ 156,604.4
Total Net Power Supply Expenses (\$ x 1000)	\$ 21,241.7	\$ 12,358.5	\$ 9,509.9	\$ 12,263.1	\$ 18,766.0	\$ 27,596.5	\$ 51,480.4	\$ 49,646.2	\$ 29,816.8	\$ 18,589.1	\$ 27,545.2	\$ 19,280.0	\$ 298,093.4

Idaho Power Company Cogeneration and Small Power Production

2012 Normalized Generation - Summary of Results

Normalized Generation (Mwh)		2,188,745
<i>Fixed Energy Payments</i>	\$125,573,674.80	
<i>Variable Energy Payments</i>	<u>\$7,423,046.64</u>	
Total Energy Payments	\$132,996,721.45	
<i>Capacity Payments</i>	<u>\$2,815,123.92</u>	
Total Payments	\$135,811,845.37	

<u>Oregon</u>		2,188,745
Normalized Generation (Mwh)		
Total Payments	\$156,604,439.33	

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply.....	<u>\$ 3,478,241</u>
2		Total other operations and maintenance.....	<u>3,478,241</u>
		PCA/EPC adjustments:	
3	557001	PCA deferral - Idaho.....	(45,063,320)
4	557002	PCA amortization - Idaho.....	(16,681,603)
5	557003	Excess Power Cost deferral - Oregon.....	(1,523,283)
6	557004	Excess Power Cost amortization - Oregon.....	<u>2,178,473</u>
7		Total PCA/EPC expense.....	<u>(61,089,733)</u>
8		Total other expenses.....	<u><u>\$(57,611,492)</u></u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	44,784,155	44,784,155	44,784,155
Actual	44,069,016	44,069,016	44,069,016
Normalization Adj	715,139	715,139	715,139
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	2,861	10,012	894

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2012

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense.....	\$ 493,057
2	Memberships and contributions	<u>252,880</u>
3	Total deductions.....	<u><u>\$ 745,937</u></u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January, 2012.....	\$ 8,194
5	February.....	14,715
6	March.....	22,312
7	April.....	(967)
8	May.....	32,370
9	June.....	73,441
10	July.....	(25,157)
11	August.....	42,815
12	September.....	240,178
13	October.....	18,029
14	November.....	35,925
15	December.....	<u>31,202</u>
16	Total.....	<u><u>\$ 493,057</u></u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2012

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships 33.33%	100.00%	Total
1	535	Rotary Canyon County Sunrise	\$ -	\$ 129	\$ -	\$ 129
2	537	Donation	-	-	-	-
3	537	Edison Electric Institute	1,670	-	-	1,670
4	580	Chamber of Commerce Magic Valley	-	833	-	833
5	580	Donation	-	110	-	110
6	580	Rotary Club Hailey	449	-	-	449
7	586	Rotary Club Hailey	-	75	-	75
8	588	Edison Electric Institute	-	217	-	217
9	588	Edison Electric Institute	-	255	-	255
10	592	Rotary Club McCall	-	163	-	163
11	592	Edison Electric Institute	-	38	-	38
12	593	Donation	7,818	-	-	7,818
13	901	Rotary Club Gate City	-	317	-	317
14	907	Rotary Club Buhl	-	51	-	51
15	907	Rotary Club Pocatello	-	267	-	267
16	908	Association of Idaho Cities	-	373	-	373
17	908	Chamber of Commerce Boise Metro	-	175	-	175
18	908	Chamber of Commerce Homedale	-	20	-	20
19	908	Chamber of Commerce Nampa	-	225	-	225
20	909	Chamber of Commerce Pocatello	-	17	-	17
21	909	City Club of Boise	-	8	-	8
22	909	Donation	2,331	-	-	2,331
23	908	Idaho Association of Counties	-	145	-	145
24	908	Idaho Economic Development	-	300	-	300
25	908	Kiwanis Club Capital City	-	64	-	64
26	908	Kiwanis Club Eagle	-	66	-	66
27	908	Kiwanis Club Les Bois	-	150	-	150
28	908	Kiwanis Club Nampa	-	233	-	233
29	908	Lions Club Jordan Valley	-	13	-	13
30	908	Optimist Club Twin Falls	-	30	-	30
31	908	Rotary Club	-	131	-	131
32	908	Rotary Club Blackfoot	-	183	-	183
33	908	Rotary Club Boise	-	144	-	144
34	908	Rotary Club Boise Centennial	-	250	-	250
35	908	Rotary Club Caldwell	-	195	-	195
36	908	Rotary Club Canyon County Sunrise	-	31	-	31
37	908	Rotary Club Emmett	-	94	-	94
38	908	Rotary Club Gooding	-	248	-	248
39	908	Rotary Club Nampa	-	170	-	170
40	921	Arid Club	-	-	261	261
41	921	Associated Tax Payers of Idaho	-	-	530	530
42	921	Chamber of Commerce Boise Metro	-	173	-	173
43	921	Chamber of Commerce Boise Metro	-	12	-	12
44	921	City Club of Boise	-	54	-	54
45	921	Donation	31,229	-	-	31,229
46	921	Edison Electric Institute	-	8,491	-	8,491
47	921	Idaho Association of Counties	-	223	-	223
48	921	Idaho Economic Development	-	58	-	58
49	921	Rotary Club of Boise - Sunrise	-	298	-	298
50	930	Associated Tax Payers of Idaho	-	-	22,000	22,000
51	930	Association of Idaho Cities	-	767	-	767
52	930	Cambridge Commercial Club	-	10	-	10
53	930	Castleford Men's Club	-	-	20	20
54	930	Chamber of Commerce	-	3,896	-	3,896
55	930	Chamber of Commerce Aberdeen	-	17	-	17
56	930	Chamber of Commerce Bellevue	-	20	-	20
57	930	Chamber of Commerce Blackfoot	-	305	-	305
58	930	Chamber of Commerce Boise	-	2,120	-	2,120
59	930	Chamber of Commerce Boise Metro	-	4,295	-	4,295
60	930	Chamber of Commerce Buhl	-	103	-	103
61	930	Chamber of Commerce Donations/Contributions/Sponsorship	6,760	-	-	6,760
62	930	Chamber of Commerce Eagle	-	162	-	162
63	930	Chamber of Commerce Garden City	-	153	-	153
64	930	Chamber of Commerce Garden Valley	-	27	-	27
65	930	Chamber of Commerce Gem County	-	150	-	150
66	930	Chamber of Commerce Hailey	-	120	-	120
67	930	Chamber of Commerce Idaho Falls	-	78	-	78
68	930	Chamber of Commerce Jerome	-	142	-	142
69	930	Chamber of Commerce McCall	-	332	-	332
70	930	Chamber of Commerce Meridian	-	275	-	275
71	930	Chamber of Commerce Mountain Home	-	207	-	207
72	930	Chamber of Commerce Pocatello	-	1,329	-	1,329
73	930	Chamber of Commerce Salmon River	-	17	-	17
74	930	Donation and Sponsorships	7,680	-	-	7,680
75	930	Economic Development	-	1,833	-	1,833
76	930	Economic Development Caldwell	-	833	-	833
77	930	Economic Development Lemhi	-	333	-	333
78	930	Economic Development Mountain Home	-	267	-	267
79	930	Economic Development Star	-	167	-	167
80	930	Edison Electric Institute	-	136,688	-	136,688
81	930	Idaho Association of Counties	-	517	-	517
82	930	Lions Twin Falls	-	133	-	133
83	930	Optimist Club Twin Falls	-	63	-	63
84	930	Rotary Club Blue Lakes	-	303	-	303
85	930	Rotary Club Ketchum/Sun Valley	-	346	-	346
86	930	Rotary Club Nampa	-	96	-	96
87	930	Rotary Club Twin Falls	-	266	-	266
88	930	Wyoming Tax Payers Association	-	500	-	500
89	935	Rotary Club Jerome	-	233	-	233
89		Total	\$ 57,937	\$ 172,132	\$ 22,811	\$ 252,680

Idaho Power Company
Summary of December 2012 Annualizing Adjustments
to Operating Expenses
Prepared for the 2012 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 979,180
2	A	Payroll Related Items	34,544
3	A	Incentive Adjustment	-15,622,076
4		Total Operation & Maintenance Expenses	<u>-14,608,352</u>
Other Operating Expenses:			
5	B	Depreciation	3,660,426
6		Total Other Operating Expenses	<u>3,660,426</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ -10,947,926</u>

Idaho Power Company
Detail of December 2012 Annualizing Adjustments
to Operating Expenses
Prepared for the 2012 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2012 Annualized:			
1	1	Last Pay Period December 2012 (Straight Time)	\$ 6,293,850
2		Times 26 pay periods	163,640,100
3	1	Less 2012 Actual	<u>162,102,925</u>
4		Gross Adjustment	<u>1,537,175</u>
5	1	Operating Percent	63.70%
6		Adjustment to Operating Expense	<u><u>\$ 979,180</u></u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 1,537,175
8	A	2012 Actual Gross Payroll	162,102,925
9		Annualized Increase/-Decrease - Percent of 2012 Actual	0.95%
10	2	Employee Savings Plan - Employer Contribution	<u>5,708,342</u>
11		Annualized Increase % Times 2012 Employer Contribution	<u>54,229</u>
12	A	Operating Percent	63.70%
13		Net Adjustment to Operating Expense (926)	<u><u>\$ 34,544</u></u>
3) Incentive Accrual Adjustment			
14	3	2011 Non-Officer Incentive - Operating Portion	\$ 14,073,965
15		Non-Officer Incentive > 6% - Operating Portion	\$ -4,053,670
16		6% Target Non-Officer Incentive - Operating Portion	\$ 10,020,295
17		50% Allowed Non-Officer Incentive - Operating Portion	<u>\$ 5,010,147.5</u>
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u><u>\$ -5,010,147.5</u></u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	\$ -9,063,818
20	3	Officer Incentive Accrual - Operating Portion	<u>-5,534,356</u>
21		Net Incentive Reduction Before Taxes	<u><u>\$ -14,598,174</u></u>
22		Add: Payroll Taxes	<u>-1,023,902</u>
23		Net Reduction to Operating Expense	<u><u>\$ -15,622,076</u></u>

Idaho Power Company
Detail of December 2012 Annualizing Adjustments
to Operating Expenses
Prepared for the 2012 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2012 Annualized	
1	4	December 2012 Actual	10,007,616
2		Times 12 Months	120,091,392
3	4	Less: Actual 12 Months Ended December, 2012	<u>116,430,966</u>
4		Annualizing Adjustment	<u><u>\$ 3,660,426</u></u>

**Idaho Power Company
2011 Actual Payroll**

Non Officer - Straight Time Labor by Source and Voucher

	Source Voucher				Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	214 - LABOR ENTRY SUSPENSE	
Jan-12	5,910,195	6,079,846	0	0	11,990,041
Feb-12	6,060,795	6,051,396	0	0	12,112,191
Mar-12	6,072,208	6,047,240	6,052,876	0	18,172,324
Apr-12	6,041,918	6,024,831	0	30	12,066,779
May-12	6,034,574	6,049,695	0	0	12,084,269
Jun-12	6,077,144	6,063,963	0	0	12,141,107
Jul-12	6,082,400	6,073,719	0	0	12,156,119
Aug-12	6,080,019	6,056,499	6,069,762	27	18,206,307
Sep-12	6,096,285	6,090,024	0	0	12,186,309
Oct-12	6,086,710	6,098,490	0	2,647	12,187,847
Nov-12	6,102,585	6,156,427	0	0	12,259,012
Dec-12	6,118,714	6,127,754	0	0	12,246,468
					157,808,773

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

Total ST Payroll Excl 242

	Actual 2012 LE	Percent of Total
1 - O&M	90,046,834	63.70%
2 - Construction	41,251,020	29.18%
3 - Other	10,072,528	7.12%
Total	141,370,382	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2012 LE
1 - O&M	5,074,733
2 - Construction	3,745,150
3 - Other	376,254
Grand Total	9,196,137

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	214 - LABOR ENTRY SUSPENSE	
Jan-12	149,577	159,558			309,135
Feb-12	164,808	166,096			330,904
Mar-12	166,096	166,096	166,096		498,288
Apr-12	166,096	166,096			332,192
May-12	166,096	166,096			332,192
Jun-12	166,096	166,096			332,192
Jul-12	166,096	166,096			332,192
Aug-12	166,096	166,096	166,096		498,288
Sep-12	166,096	166,096			332,192
Oct-12	166,096	166,096			332,192
Nov-12	166,096	166,096			332,192
Dec-12	166,096	166,096			332,192
					4,294,151

Total Straight Time Labor by Source and Voucher

	Source Voucher				Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	214 - LABOR ENTRY SUSPENSE	
Jan-12	6,059,772	6,239,404			12,299,176
Feb-12	6,225,603	6,217,492			12,443,095
Mar-12	6,238,304	6,213,338	6,218,972		18,670,613
Apr-12	6,208,014	6,190,927		30	12,398,972
May-12	6,200,670	6,215,791			12,416,461
Jun-12	6,243,240	6,230,059			12,473,299
Jul-12	6,248,496	6,239,815			12,488,311
Aug-12	6,246,115	6,222,595	6,235,858	27	18,704,595
Sep-12	6,262,381	6,256,120			12,518,501
Oct-12	6,252,806	6,264,586		2,647	12,520,039
Nov-12	6,268,881	6,322,523			12,591,204
Dec-12	6,284,810	6,293,850			12,578,659
					162,102,925

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

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-12	419,098
Feb-12	441,455
Mar-12	665,104
Apr-12	442,064
May-12	443,485
Jun-12	446,209
Jul-12	444,799
Aug-12	663,070
Sep-12	439,523
Oct-12	438,693
Nov-12	433,422
Dec-12	431,420
Total	5,708,342

**Idaho Power Company
2012 Incentive Expense**

3

	<u>1 - Operating</u>	<u>2 - Non-Operating</u>	<u>Grand Total</u>
Non Executive Incentive			
Voucher 046 - INCENTIVE ACCRUAL	14,073,965	22,335	14,096,300
Total Before Payroll Tax	14,073,965	22,335	14,096,300
Percent	99.8%	0.2%	100.0%
PR Tax	990,981	947	991,928
Total Including Payroll Tax	15,064,946	23,282	15,088,228
Percent	99.8%	0.2%	100.0%
Executive Incentive			
Voucher 146 - EXEC INCENTIVE	5,534,356	170,816	5,705,172
Total Before Payroll Tax	5,534,356	170,816	5,705,172
Percent	97.0%	3.0%	100.0%
PR Tax	389,687	7,242	396,929
Total Including Payroll Tax	5,924,043	178,058	6,102,101
Percent	97.1%	2.9%	100.0%
Total Taxes	1,380,669	8,188	1,388,857
Grand Total	20,988,989	201,340	21,190,329
Percent	99.0%	1.0%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

	<u>Total 2012</u>	<u>Dec-12</u>
403001 Depr Exp Stm Gnr PI-Bridger	12,945,869	1,101,451.81
403002 Depr Exp Stm Gnr PI-Boardman	2,289,790	252,582.77
403003 Depr Exp Stm Gnr PI-Valmy	6,918,153	639,678.98
403200 Depr Exp	94,256,378	7,995,022.25
403393 Depr Exp-ID Aro Depreciation	305,352.18	41,705.10
403394 Depr Exp-OR Aro Depreciation	11,722.61	1,867.01
403400 Depr Exp-Disallowed Plant Amort	-296,299	-24,691.61
	116,430,966	10,007,616

**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	46,586,603	1,523,283
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(26,207,269)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,612,042)	(\$1,612,042)
CSPP AT OREGON RATES			
#555-CSPP	4.37%	\$19,562,278	\$854,176
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.36%	(493,057)	(\$21,513)
#930.2	4.36%	(252,880)	(\$11,033)
		(\$745,937)	(\$32,546)
EMPLOYEE INCENTIVE			
Labor Allocator	4.36%	(\$15,622,076)	(\$681,607)
OTHER OPERATING O&M EXP			
#416	4.37%	\$1,623,315	\$71,018
SUBTOTAL		\$39,206,948	\$122,281
ALLOCATOR IMPACTS		\$0	(\$99,329) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$39,206,948	\$22,952 (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$34,047,213	\$34,070,165	\$22,952

**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	4.36%	\$979,180	\$42,723
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.36%	\$34,544	\$1,507
#926 EGLI	4.36%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.37%	(\$7,974,104)	(\$348,858)
#547-Fuel	4.37%	\$28,924,387	\$1,265,409
#555-PP	4.37%	(\$3,648,781)	(\$159,630)
#555-CSPP	4.37%	\$20,294,857	\$887,877
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	\$16,681,603	\$0
#557 Oregon - EPC	Direct Assignment	(\$2,178,473)	(\$2,178,473)
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	\$2,861	\$2,861
SUBTOTAL		\$53,116,074	(\$486,584)
ALLOCATOR IMPACTS		\$0	\$240,147 (A)
TOTAL O&M TYPE II ADJUSTMENTS		\$53,116,074	(\$246,437) (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
	\$34,070,165	\$33,823,728	(\$246,437)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	DEPR EXP DEC 2012	ANNUALIZED DEPR EXPENSE	ACTUAL DEPRECIATION 2012	DEPR EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	1,960,760	23,529,123	21,748,286	1,780,837	890,418
Hydro Production - Accounts 330-336	1,107,624	13,291,493	14,287,651	(996,159)	(498,079)
Other Production - Accounts 340-346	<u>1,404,846</u>	<u>16,858,157</u>	<u>10,903,497</u>	<u>5,954,660</u>	<u>2,977,330</u>
*TOTAL PRODUCTION PLANT	4,473,231	53,678,772	46,939,434	6,739,338	3,369,669
TRANSMISSION PLANT					
Account 350	36,057	432,683	445,560	(12,877)	(6,438)
Account 352	93,615	1,123,380	1,059,863	63,518	31,759
Account 353	589,504	7,074,052	7,108,553	(34,501)	(17,250)
Account 354	219,628.35	2,635,540	2,729,549.67	(94,009)	(47,005)
Account 355	261,927.85	3,143,134	3,054,819.00	88,315	44,158
Account 356	336,333.73	4,036,005	3,708,699.96	327,305	163,652
Account 359	256.90	<u>3,083</u>	3,466.24	(383)	(192)
*TOTAL TRANSMISSION PLANT	1,537,323	18,447,877	18,110,510	337,367	168,684
DISTRIBUTION PLANT					
Account 360	54	642	9,690	(9,048)	(4,524)
Account 361	55,657	667,884	646,319	21,565	10,783
Account 362	314,646	3,775,753	3,741,737	34,016	17,008
Account 364	591,495.92	7,097,951	7,301,948.55	(203,998)	(101,999)
Account 365	306,920.13	3,683,042	3,662,697.77	20,344	10,172
Account 366	76,030.35	912,364	929,906.54	(17,542)	(8,771)
Account 367	371,086.27	4,453,035	4,227,082.28	225,953	112,976
Account 368	966,822.94	11,601,875	9,678,570.83	1,923,304	961,652
Account 369	120,828.67	1,449,944	1,589,256.48	(139,312)	(69,656)
Account 370	369,967	4,439,605	9,011,648	(4,572,043)	(2,286,022)
Account 371	3,564	42,764	32,673	10,090	5,045
Account 373	<u>9,034</u>	<u>108,414</u>	<u>138,619</u>	<u>(30,205)</u>	<u>(15,103)</u>
*TOTAL DISTRIBUTION PLANT	3,186,106	38,233,272	40,970,148	(2,736,876)	(1,368,438)
GENERAL PLANT					
Account 390	163,317.37	1,959,808	1,907,822.05	51,986	25,993
Account 391	363,213.01	4,358,556	5,132,718.15	(774,162)	(387,081)
Account 392	4,212.40	50,549	123,692.08	(73,143)	(36,572)
Account 393	4,622.26	55,467	68,166.12	(12,699)	(6,350)
Account 394	22,148.27	265,779	276,418.20	(10,639)	(5,319)
Account 395	44,632.51	535,590	577,507.47	(41,917)	(20,959)
Account 396		0	0.00	0	0
Account 397	166,651.21	1,999,815	1,932,630.89	67,184	33,592
Account 398	23,278.65	<u>279,344</u>	371,143.74	<u>(91,800)</u>	<u>(45,900)</u>
*TOTAL GENERAL PLANT	792,076	9,504,908	10,390,099	(885,191)	(442,595)
DEPR BEFORE DISALLOWED COSTS	9,988,736	119,864,830	116,410,191	3,454,639	1,727,319
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	43,572	522,865	317,075	205,791	102,895
***TOTAL DEPRECIATION	10,007,616	120,091,396	116,430,966	3,660,430	1,830,215

**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	4.12%	\$3,454,638	\$142,458
Boardman ARO Depr Adjustment	4.12%	(\$317,075)	(\$13,075)
Allocator Impacts		\$0	\$69,696 (C)
TOTAL TYPE II ADJUSTMENTS		\$3,137,564	\$199,079 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$4,801,238	\$4,801,238	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$4,801,238	\$5,000,318	\$199,079

**IDAHO POWER COMPANY
AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

DESCRIPTION	AMORT EXP DEC 2012	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2012	AMORT EXPENSE ANNUALIZING ADJUSTMENTS	ACCUM AMORT ANNUALIZING ADJUSTMENTS
Account 404					
#302	86,859	1,042,307	900,567	141,740	70,870
#303	524,676	6,296,109	6,582,974	-286,864	-143,432
	-----	-----	-----	-----	-----
SUBTOTAL	611,535	7,338,416	7,483,540	-145,125	-72,562
Account 406			-13,255		
Account 411.6			0		
Account 411.7			0		
Account 411.8			-201,566	201,566	
			-----	-----	-----
SUBTOTAL			-214,821	201,566	
GRAND TOTAL	611,535	7,338,416	7,268,719	56,441	

**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	4.06%	\$201,566	\$8,192
Allocator Impacts		\$0	(\$80) (A)
TOTAL TYPE I ADJUSTMENTS		\$201,566	\$8,112 (B)
 TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.06%	(\$145,125)	(\$5,898)
Allocator Impacts		\$0	\$2,787 (C)
TOTAL TYPE II ADJUSTMENTS		(\$145,125)	(\$3,112) (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$295,510	\$303,622	\$8,112

(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
	\$303,622	\$300,510	(\$3,112)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
ARO Accretion Adjustment	3.75%	(\$183,144)	(\$6,868)
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		(\$183,144)	(\$6,868) (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,868	\$6,868	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,868	\$0	(\$6,868)

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2012**

Normalized annual Idaho hydro KWH	(1)	5,331,455,000	KWH
% Of Total KWH Bartered, Sold or Exchanged	(2)	94.3235%	TAXES
Adjusted Idaho Hydro KWH		5,028,815,170	2,514,408
Normalized KWH sold to Idaho Customers	(3)	13,386,913,728	
% of Total Adjusted Idaho Hydro to ID Customers		37.5652%	
LESS EXEMPTIONS:			
Normalized Irrigation Exemption	(4)	1,888,446,393	354,699
Normalized Industrial Use Exemption	(5)	2,265,981,121	425,610
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID customers		1,560,617,221	
Net taxable Normalized KWH		3,468,197,949	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH		1,734,099	1,734,099
Portion refunded to irrigation customers		354,699	354,699
TOTAL TAX AND REFUND		2,088,798	2,088,798

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2012**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	44,784,155	44,784,155	44,784,155
Actual	44,069,016	44,069,016	44,069,016
Normalization Adj	715,139	715,139	715,139
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 2,861	 10,012	 894

**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)	\$2,036,703	\$2,036,703	\$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	4.37%	\$85,537	\$3,742
Normalization of Irrigation PIC	Direct Allocation	\$93,981	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	\$894	\$894
Franchise Taxes	Direct Allocation	\$10,012	\$10,012
Allocator Impacts		\$0	\$8,735 (A)
TOTAL TYPE II ADJUSTMENTS		\$190,424	\$23,383 (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
	\$2,036,703	\$2,060,086	\$23,383

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2012

No	Program	(1) Total
Regulatory Debits and Credits:		
1	Deferred Pension - Oregon.....	\$ 39,784
2	Langley Gulch Revenue Deferral - Oregon.....	<u>(788,738)</u>
3	Total.....	<u>\$ (748,954)</u>

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

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

(A) No Type I Adjustments

(B)	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	OREGON REG DEB/ CRED EXP BEFORE TYPE I ADJ	DIFFERENCE
	(\$748,954)	(\$748,954)	\$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
	(\$748,954)	(\$748,954)	\$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	4.21%	(\$8,248,485)	(\$346,969)
Allocator Impacts		\$0	(\$69,004) (A)
TOTAL TYPE I ADJUSTMENTS		(\$8,248,485)	(\$415,973) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	3.98%	(\$4,705,508)	(\$187,410)
Allocator Impacts		\$0	(\$809,597) (C)
TOTAL TYPE II ADJUSTMENTS		(\$4,705,508)	(\$997,007) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	\$1,644,596	\$1,228,624	(\$415,973)

(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
	\$1,228,624	\$231,617	(\$997,007)

**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	4.09%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.09%	\$0	\$0
Allocator Impacts		\$0	\$3,067 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$3,067 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$370,803	\$370,803	\$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
	\$370,803	\$373,870	\$3,067

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Cumulative Adjustment	4.14%	\$40,101,986	\$1,660,034
Allocator Impacts		\$0	\$163,801 (A)
TOTAL TYPE I ADJUSTMENTS		\$40,101,986	\$1,823,835 (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.00%	\$13,336,997	\$534,043
Other Allocator Impacts		\$0	\$2,530,727 (C)
TOTAL TYPE II ADJUSTMENTS		\$13,336,997	\$3,064,769 (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
	(\$6,671,097)	(\$4,847,262)	\$1,823,835

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

(D)	OREGON SCH M ADJ BEFORE TYPE II ADJ	OREGON SCH M ADJ AFTER TYPE II ADJ	DIFFERENCE
	(\$4,847,262)	(\$1,782,493)	\$3,064,769

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2012

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	2,696,174,729	2,696,644,615
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	439,349,583	439,349,583
3	Adjusted Rate Base	3,135,524,312	3,135,994,198
4	Company Weighted Cost of Debt	2.624%	2.624%
5	Synchronized Interest Expense	82,276,158	82,288,488

Note: An error was found in the calculation of the Combined Rate Base after the initial Interest Synchronization was computed and used to calculate tax entires used in the JSS runs. This exhibit displays the corrected Interest Expense adjustment. The correction does not materially impact the ROO results.

**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	4.12%	\$3,354,101	\$138,320
Allocator Impacts		\$0	(\$4,749) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,354,101	\$133,572 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.12%	\$12,330	\$508
Allocator Impacts		\$0	\$26,016 (C)
TOTAL TYPE II ADJUSTMENTS		\$12,330	\$26,523 (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$3,520,132	\$3,653,704	\$133,572

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$3,653,704	\$3,680,227	\$26,523

**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	\$2,415 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$2,415 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$269,087	\$269,087	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$269,087	\$271,502	\$2,415

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

Line No.		TOTAL TYPE I ADJUSTMENTS	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT
1	OPERATING REVENUES	(\$1,522,678)	(\$2,554,505)	(\$95,929)
	OPERATING EXPENSES			
2	O&M	\$22,952	\$38,505	\$1,446
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$8,112	\$13,610	\$511
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$133,572	\$224,085	\$8,415
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,823,835)	(\$3,059,739)	(\$114,902)
9	Total Operating Exp	(\$1,659,199)	(\$2,783,539)	(\$104,530)
10	NET OPERATING INCOME	\$136,521	\$229,034	\$8,601
	STATE			
11	Less: Sch M & Other Adj * 6.300%	(\$189,960)		(\$11,967)
12	Add: IERCO Inc * 6.300%	\$0		\$0
13	Taxable Income *6.300%	\$326,481 (L.9 - L.10 + L.11)		\$20,568
14	Less: State Investment Tax Credits			\$538,429
15	Subtotal			(\$517,861)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$66,252 \$0
17	Total State Tax			(\$451,608)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$517,861)		
19	Taxable Income * 35%	\$654,382 (L.9 - L.18)	\$229,034	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		\$251,703	
22	Federal Income Taxes		\$480,736	

**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	\$2,828,556	\$959,600	\$178,199
	OPERATING EXPENSES			
2	O&M	(\$246,437)	(\$83,605)	(\$15,526)
3	Depreciation	\$199,079	\$67,539	\$12,542
4	Amortization	(\$3,112)	(\$1,056)	(\$196)
5	Accretion	(\$6,868)	(\$2,330)	(\$433)
6	Taxes Other Than I/T	\$23,383	\$7,933	\$1,473
7	Interest Expense	\$26,523	\$8,998	\$1,671
8	AFUDC & Federal Sch M Adj (Neg)	(\$3,064,769)	(\$1,039,736)	(\$193,080)
9	Total Operating Exp	(\$3,072,200)	(\$1,042,257)	(\$193,549)
10	NET OPERATING INCOME	\$5,900,756	\$2,001,857	\$371,748
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$3,019,568		\$190,233
12	Add: IERCO Inc * 6.300%	\$65,117		\$4,102
13	Taxable Income *6.300%	\$2,946,305 (L.9 - L.10 + L.11)		\$185,617
14	Less: State Investment Tax Credits			\$4,453
15	Subtotal			\$181,164
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$82,609) \$0
17	Total State Tax			\$98,555
	FEDERAL:			
18	Less: State Tax (L.15)	\$181,164		
19	Taxable Income * 35%	\$5,719,592 (L.9 - L.18)	\$2,001,857	
20	PLUS: FIN 48 Tax Adjustment		\$0	
21	Prior Year's Tax Adj		(\$220,753)	
22	Federal Income Taxes		\$1,781,104	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineering	\$ 341,542
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expenses	21,228
6	507	Rents	-
7	Total operation		<u>362,770</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>362,770</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineering	5,764,010
16	536	Water for power	596,505
17	537	Hydraulic expenses	5,399,242
18	538	Electric expenses	1,074,674
19	539	Misc hydro pwr gen exp	1,443,250
20	540	Rents	-
21	Total operation		<u>14,277,681</u>
Maintenance -			
22	541	Main supv and engineering	396,743
23	542	Main of structures	773,123
24	543	Main of res,dams,waterwys	566,807
25	544	Main of electric plant	2,096,736
26	545	Main of misc hydro plant	1,610,419
27	Total maintenance		<u>5,443,828</u>
28	Total hydraulic power generation		<u>19,721,509</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineering	945,755
30	547	Fuel	-
31	548	Generation expenses	1,571,152
32	549	Misc other pwr gen exp	199,213
33	Total operation		<u>2,716,120</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
		Other power generation - (continued)	
		Maintenance -	
1	551	Main supv and engineering	-
2	552	Main of structures	121,493
3	553	Main of gen and elec plt	52,454
4	554	Main misc oth pwr gen plt	<u>498,756</u>
5		Total maintenance	<u>672,703</u>
6		Total other power generation	<u>3,388,823</u>
		Other power supply expenses -	
7	555	Purchased power	-
8	556	System cont and load disp	48
9	557	Other expenses	<u>2,693,136</u>
10		Total other power supply expenses	<u>2,693,184</u>
11		Total power production expenses	<u>26,166,286</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals
Transmission expenses:			
Operation -			
1	560	Oper supv and engineering	2,126,314
2	561	Load dispatching	2,432,438
3	562	Station expenses	1,752,502
4	563	Overhead line expenses	350,551
5	564	Underground line expenses	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	69,700
8	567	Rents	-
9	Total operation		<u>6,731,505</u>
Maintenance -			
10	568	Main supv and engineering	142,764
11	569	Main of structures	572,999
12	570	Main of station equip	1,914,626
13	571	Main of overhead lines	772,778
14	573	Main of misc trans plant	1,182
15	Total maintenance		<u>3,404,349</u>
16	Total transmission expenses		<u>10,135,854</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineering	3,116,420
18	581	Load dispatching	2,984,071
19	582	Station expenses	809,785
20	583	Overhead line expenses	2,851,437
21	584	Underground line expenses	694,357
22	585	St light and sgnl sys exp	59,162
23	586	Meter expenses	2,903,293
24	587	Customer install expenses	377,352
25	588	Misc distribution exp	3,505,178
26	589	Rents	-
27	Total operation		<u>17,301,055</u>
Maintenance -			
28	590	Main supv and engineering	186,388
29	591	Main of structures	-
30	592	Main of station equip	2,306,358
31	593	Main of overhead lines	5,028,950
32	594	Main of underground lines	654,484
33	595	Main of line transformers	23,096
34	596	Main of st lght-sgnl sys	297,375
35	597	Main of meters	563,563
36	598	Main of misc dist plant	356,017
37	Total maintenance		<u>9,416,231</u>
38	Total distribution expenses		<u>26,717,286</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For The Twelve Months Ended December 31, 2012

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals
Customer accounts expenses:			
Operation -			
1	901	Supervision	378,973
2	902	Meter reading expenses	774,884
3	903	Cust recrds - collect exp	7,258,271
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6	Total customer accounts expenses		<u>8,412,128</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	451,386
8	908	Customer assistance exp	3,991,520
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	205,140
11	912	Demo and selling exp	-
12	Total customer service and informational expenses		<u>4,648,046</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	42,092,295
14	921	Office supplies and exp	168,285
15	922	Admin exp transf - cr	-
16	923	Outside services employed	-
17	924	Property insurance	248,839
18	925	Injuries and damages	156,240
19	926	Emp pensions and benefits	-
20	927	Franchise requirements	-
21	928	Reg commission expenses	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	144,382
25	931	Rents	-
26	Total operation		<u>42,810,041</u>
Maintenance -			
27	935	Main of general plant	<u>1,164,994</u>
28	Total maintenance		<u>1,164,994</u>
29	Total administrative and general expenses		<u>43,975,035</u>
30	Total electric operation and maintenance expenses		<u>\$ 120,054,635</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012
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	244,427	3.5%	252,982.1	252,982.1	
Distribution Station	13.2 kV	659,981	5.0%	692,979.8	692,979.8	
Distribution Primary	12.4-34.5	2,425,150	7.4%	2,604,611.0	2,604,611.0	
All Other Service		10,130,587	10.9%	11,234,821.0	11,234,821.0	
Total Idaho Retail		13,460,145		14,785,393.8	14,785,393.8	13,460,144.8
State of Oregon						
Transmission Level	138 kV	70,029	3.5%	72,480.5	72,480.5	
Distribution Primary	12.4-34.5	185,694	7.4%	199,435.9	199,435.9	
All Other Service		364,762	10.9%	404,521.4	404,521.4	
Total Oregon Retail		620,486		676,437.7	676,437.7	620,486.2
Total Retail Jurisdictions		14,080,631		15,461,831.6	15,461,831.6	14,080,631.0
II. WHOLESale CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,080,631		15,461,831.6	15,461,831.6	14,080,631.0
Total System Sales (Excluding Transmission)		14,080,631		15,461,831.6	15,461,831.6	14,080,631.0

**IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012
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	244,427	3.5%	252,982.1	252,982.1	
Distribution Station	13.2 kV	659,981	5.0%	692,979.8	692,979.8	
Distribution Primary	12.4-34.5	2,425,150	7.4%	2,604,611.0	2,604,611.0	
All Other Service		10,057,906	10.9%	11,154,217.4	11,154,217.4	
Total Idaho Retail		13,387,463		14,704,790.2	14,704,790.2	13,387,463.4
State of Oregon						
Transmission Level	138 kV	70,029	3.5%	72,480.5	72,480.5	
Distribution Primary	12.4-34.5	185,694	7.4%	199,435.9	199,435.9	
All Other Service		367,132	10.9%	407,149.0	407,149.0	
Total Oregon Retail		622,856		679,065.4	679,065.4	622,855.6
Total Retail Jurisdictions		14,010,319		15,383,855.6	15,383,855.6	14,010,319.1
II. WHOLESALE CONTRACTS:						
Raft River Coop.		0	5.0%	0.0	0.0	0.0
Total Wholesale Contracts		0		0.0	0.0	0.0
III. TRANSMISSION CONTRACTS:						
BPA-South		0	NA	0.0	0.0	0.0
BPA-OTECC	138 kV	0	NA	0.0	0.0	0.0
Total Transmission Contracts		0		0.0	0.0	0.0
Total Jurisdictional Sales(Including Transmission)		14,010,319		15,383,855.6	15,383,855.6	14,010,319.1
Total System Sales (Excluding Transmission)		14,010,319		15,383,855.6	15,383,855.6	14,010,319.1

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	LOSS FACTORS	GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	31,551	5.5%	33,285.8				
Distribution Station	13.2kV	77,278	6.5%	82,300.7				
Distribution Primary	12.4-34.5kV	317,635	10.0%	349,398.5				
All Other Service		1,589,726	13.0%	1,796,390.6				
Total Idaho Retail		2,016,189		2,261,375.7	2,261,375.7	2,261,375.7	2,261,375.7	2,145,789.2
State of Oregon								
Transmission Level	138 kV	7,648	5.5%	8,068.7				
Distribution Primary	12.4-34.5kV	22,435	10.0%	24,678.8				
All Other Service		54,940	13.0%	62,082.4				
Total Oregon Retail		85,024		94,830.0	94,830.0	94,830.0	94,830.0	86,761.2
Total Retail Jurisdictions		2,101,213		2,356,205.7	2,356,205.7	2,356,205.7	2,356,205.7	2,232,550.4
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)		2,101,213		2,356,205.7	2,356,205.7	2,356,205.7	2,356,205.7	2,232,550.4
Total System Sales (Excluding Transmission)		2,101,213		2,356,205.7	2,356,205.7	2,356,205.7	2,356,205.7	2,232,550.4
Wells REA	139 kV	0	#DIV/0!	0.0				

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012
ADJUSTED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	LOSS FACTORS	GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	31,551	5.5%	33,285.8				
Distribution Station	13.2kV	77,185	6.5%	82,201.5				
Distribution Primary	12.4-34.5kV	317,635	10.0%	349,398.5				
All Other Service		1,576,029	13.0%	1,780,912.5				
Total Idaho Retail		2,002,399		2,245,798.4	2,245,798.4	2,245,798.4	2,245,798.4	2,130,311.1
State of Oregon								
Transmission Level	138 kV	7,648	5.5%	8,068.7				
Distribution Primary	12.4-34.5kV	22,435	10.0%	24,678.8				
All Other Service		55,302	13.0%	62,491.6				
Total Oregon Retail		85,386		95,239.2	95,239.2	95,239.2	95,239.2	87,170.5
Total Retail Jurisdictions		2,087,785		2,341,037.6	2,341,037.6	2,341,037.6	2,341,037.6	2,217,481.5
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
BPA-OTECC	69&138 kV	0	6.0%	0.0				0.0
Total Transmission Contracts		0		0.0				0.0
Total Jurisdictional Sales(Including Transmission)		2,087,785		2,341,037.6	2,341,037.6	2,341,037.6	2,341,037.6	2,217,481.5
Total System Sales (Excluding Transmission)		2,087,785		2,341,037.6	2,341,037.6	2,341,037.6	2,341,037.6	2,217,481.5
Wells REA	139 kV	0	#DIV/0!	0.0				