



e-FILING REPORT COVER SHEET

COMPANY NAME: IDAHO POWER COMPANY

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)
 RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number: RE 48

Report is required by: OAR

Statute

Order Order No. 10-414

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other

(For example, federal regulations, or requested by Staff)

UM1355/RE48

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

List Key Words for this report. We use these to improve search results.

2022 Results of Operations Report

Send the completed Cover Sheet and the Report in an email addressed to PUC.FilingCenter@state.or.us

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

MATTHEW T. LARKIN
Revenue Requirement Senior Manager
mlarkin@idahopower.com

April 14, 2023

Attention: Filing Center

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

RE: Docket No. RE 48 (11)
Year-End Results of Operations
For the Twelve Months Ending December 31, 2022

Dear Sir or Madam:

Pursuant to OAR 860-027-0070, Idaho Power Company herewith submits an electronic filing of its Results of Operations Report (“ROO”) to the Oregon Public Utility Commission (“Commission”) for the 12 months ending December 31, 2022. The first volume of 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, 2022.
B	<u>Statement of Operations – Adjusted</u> : This section summarizes all adjustments made to the income statement as a result of normal weather, average water conditions, and other ratemaking adjustments.
C	<u>Development of Rate Base Components – Adjusted</u> : This section summarizes all adjustments made to rate base components.
D	<u>Jurisdictional Separation Studies</u> : This section indicates the results of operations for the Company’s Oregon jurisdiction derived from the enclosed separation studies. The three studies included reflect actual results of operations, Type I adjusted results of operations, and Type I and II adjusted results of operations. As indicated on the summary page of the respective separation studies, the rate of return earned in the Company’s Oregon jurisdiction was 5.023 percent on an actual basis, 4.944 percent on a Type I adjusted basis, and 5.360 percent on a Type I and II adjusted basis.

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

The methodology used to prepare the 2022 ROO complies with Commission Staff's letter dated March 2, 2011. Following a discussion between the Company and Staff on January 4, 2011, both parties agreed to a number of changes to the reporting methodology effective with the 2010 reporting year. In general, it was agreed that the normalization of power costs and revenues would be moved from the Type I adjusted report to the Type I and II adjusted report. The Company has prepared the 2022 ROO in accordance with this methodology.

Additionally, in response to the Commission Utility Program Director's letter dated February 12, 2019, the following bullets summarize the page of the ROO or the ROO workpapers that the specific items identified can be found:

- Total Pro Forma Results with adjustments separately stated and the calculation of the Earnings Test: 2022 ROO page 27, Statement of Operations – OPUC Jurisdiction
- All regulatory assets and regulatory liabilities *included* in rate base: 2022 ROO page 23, Other Deferred Programs. None of the Oregon jurisdictional regulatory assets and regulatory liabilities are balancing accounts.

Because the regulatory assets and regulatory liabilities *excluded* from rate base are not used in preparation of the ROO, the Company has included a schedule that identifies all regulatory assets and regulatory liabilities, including those *excluded* from rate base, as a separate Excel file.

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 in Docket No. RE 55.

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

Very truly yours,



Matthew T. Larkin

MTL/sg

Enclosures

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

APRIL 2023

IDAHO POWER COMPANY
2022 YEAR-END REPORT
TO
THE OREGON PUBLIC UTILITY COMMISSION

TABLE OF CONTENTS

**Section
Designation**

- | | |
|----------|---|
| A | January - December 2022 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

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SECTION A

**JANUARY - DECEMBER 2022
ACTUAL RESULTS OF OPERATIONS**

IDAHO POWER COMPANY
STATEMENT OF INCOME
For the Twelve Months Ended December 31, 2022

Line No	Description	(1) Total
	Operating revenues:	
1	Sales to ultimate consumers	\$ 1,372,758,056
2	Sales to other utilities	145,798,279
3	Other	<u>118,571,647</u>
4	Total operating revenues	1,637,127,982
	Operating expenses:	
5	Purchased power	533,032,204
6	Fuel cost	230,210,294
7	PCA adjustment	(100,659,395)
8	Other operation	357,968,694
9	Maintenance	<u>82,489,848</u>
10	Total operation and maintenance	1,103,041,646
11	Depreciation	163,581,418
12	Elect Plnt/Reg Assets-amort,adj,gains & losses	4,852,904
13	Regulatory debits/credits - Oregon	303,059
14	Regulatory debits/credits - Idaho	1,450,259
15	ARO accretion expense	27,141
16	Taxes other than income taxes	28,701,676
	Income taxes - current	
17	Federal	42,187,659
18	Other	1,940,619
19	Provision for deferred income taxes - net	(10,828,285)
20	Investment tax credit	<u>5,825,740</u>
21	Total operating expenses	<u>1,341,083,837</u>
22	Operating income	<u>\$ 296,044,145</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME (Cont'd)
For the Twelve Months Ended December 31, 2022

Line No	Description	(1) Amount
1	Operating income	\$ 296,044,145
	Other income and deductions:	
	Other income -	
2	Equity in earnings of subsidiary companies	8,782,042
3	Non operating rental income	-
4	Gain on disposition of property	62,312
5	Rev from jobbing and contract work	3,911,815
6	Interest and dividend income	12,658,172
7	Allowance for other funds used during construction	37,285,494
8	Miscellaneous non-operating income	<u>(1,358,052)</u>
9	Total other income	61,341,783
	Other income deductions -	
10	Cost and expense - jobbing and contract work	4,701,875
11	Loss on disposition of property	-
12	Non utility operations - Rev	(65,011)
13	Miscellaneous income deductions	9,353,031
14	Taxes other than income taxes	36,746
	Income taxes -	
15	Federal	496,189
16	Other	147,450
17	Provision for deferred income taxes - net	<u>(1,192,056)</u>
18	Total other income deductions	<u>13,478,224</u>
19	Net other income and deductions	<u>47,863,559</u>
20	Income before interest charges	343,907,704
	Interest charges:	
21	First mortgage bonds	84,505,730
22	Other long-term debt	2,753,013
23	Short-term debt	813,098
24	Amort debt prem disc	3,102,283
25	Other interest charges	<u>11,781,189</u>
26	Total interest charges	102,955,312
27	Less: Allowance for borrowed funds used during construction	<u>13,914,276</u>
28	Net interest charges	<u>89,041,036</u>
29	Net income	<u>\$ 254,866,668</u>

IDAHO POWER COMPANY
TOTAL OPERATING REVENUES
For the Twelve Months Ended December 31, 2022

Line No	Description	(1) Total
	Ultimate consumers - retail:	
1	Residential	\$ 645,336,356
2	Commercial	344,026,753
3	Industrial	163,590,040
	Special contract customers:	
4	INEL	10,915,017
5	Micron	33,426,489
6	Simplot	9,585,464
7	Irrigation	170,999,411
8	Street lighting	4,027,824
9	Deferred revenue Hells Canyon relicensing AFUDC	(8,780,127)
10	Tax reform revenue adjustment	-
11	Langley Gulch Amortization	(369,171)
12	Revenue Sharing	-
13	Total general business revenues	<u>1,372,758,056</u>
14	Sales for resale	<u>145,798,279</u>
15	Total sales of electric energy	<u>1,518,556,336</u>
	Other operating revenues:	
16	Miscellaneous service revenues	4,936,204
17	Rent from electric property	18,827,073
18	Other electric revenues	94,808,370
19	Provision for rate refund - (449.1)	<u>-</u>
20	Total other operating revenues	<u>118,571,647</u>
21	Total system operating revenues	<u>\$ 1,637,127,982</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

Line No	Acct No.	Description	(1) Operation	(2) Maintenance	(3) Total
		Power production expenses:			
1	500-514	Steam power generation	\$ 125,426,860	\$ 22,973,785	\$ 148,400,644
2	535-545	Hydraulic power generation	38,213,885	8,028,417	46,242,302
3	546-554	Other power generation	130,197,096	7,817,467	138,014,564
4	555-557	Other power supply expenses	<u>438,516,499</u>	-	<u>438,516,499</u>
5		Total power production exp	732,354,341	38,819,669	771,174,010
6	560-575	Transmission expenses	28,658,239	7,692,075	36,350,314
7	580-598	Distribution expenses	35,371,341	28,100,867	63,472,208
8	901-905	Customer acctg and collect exp	20,773,771	-	20,773,771
9	907-912	Customer service and info exp	42,534,700	-	42,534,700
10	920-935	Administrative and general exp	<u>160,859,406</u>	<u>7,877,237</u>	<u>168,736,643</u>
11		Total operation and maintenance expenses	<u>\$ 1,020,551,798</u>	<u>\$ 82,489,848</u>	<u>\$ 1,103,041,646</u>

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

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	\$ 231,676	\$ (130,832)	\$ 531,405	\$ -	\$ 632,248
2	501	Fuel	88,075,751	-	17,476,166	-	105,551,917
3	502	Steam expenses	6,046,168	2,000	3,250,319	-	9,298,487
4	505	Electric expenses	-	-	1,128,466	-	1,128,466
5	506	Misc steam power expenses	7,284,754	-	1,301,526	-	8,586,280
6	507	Rents	229,461	-	-	-	229,461
7		Total operation	101,867,811	(128,832)	23,687,881	-	125,426,860
Maintenance -							
8	510	Main supv and engineering	12,403	(251,338)	-	-	(238,936)
9	511	Main of structures	-	-	2,540,010	-	2,540,010
10	512	Main of boiler plant	6,756,285	-	2,017,796	-	8,774,081
11	513	Main of electric plant	2,177,957	-	128,562	-	2,306,519
12	514	Main of misc steam plant	9,322,817	-	269,294	-	9,592,111
13		Total maintenance	18,269,462	(251,338)	4,955,661	-	22,973,785
14		Total steam power generation	120,137,273	(380,171)	28,643,542	-	148,400,644
Hydraulic power generation -							
Operation -							
15	535	Oper supv and engineering	-	-	-	5,758,397	5,758,397
16	536	Water for power/Cloud seeding	-	-	-	6,637,301	6,637,301
17	536	Water lease	-	-	-	(9,801)	(9,801)
18	537	Hydraulic expenses	-	-	-	18,433,658	18,433,658
19	538	Electric expenses	-	-	-	1,959,732	1,959,732
20	539	Misc hydro pwr gen exp	-	-	-	5,131,195	5,131,195
21	540	Rents	-	-	-	303,402	303,402
22		Total operation	-	-	-	38,213,885	38,213,885
Maintenance -							
23	541	Main supv and engineering	-	-	-	110,982	110,982
24	542	Main of structures	-	-	-	932,291	932,291
25	543	Main of res,dams,waterwys	-	-	-	454,092	454,092
26	544	Main of electric plant	-	-	-	2,611,843	2,611,843
27	545	Main of misc hydro plant	-	-	-	3,919,209	3,919,209
28		Total maintenance	-	-	-	8,028,417	8,028,417
29		Total hydraulic power generation	-	-	-	46,242,302	46,242,302
Other power generation -							
Operation -							
30	546	Oper supv and engineering	-	-	-	627,106	627,106
31	547	Fuel - Salmon diesel	-	-	-	10,499	10,499
32	547	Fuel	-	-	-	124,647,878	124,647,878
33	548	Generation expenses	-	-	-	4,902,489	4,902,489
34	549	Misc other pwr gen exp	-	-	-	9,124	9,124
35	550	Rents	-	-	-	-	-
36		Total operation	-	-	-	130,197,096	130,197,096

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

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	-	-	-	159,030	159,030
3	553	Main of gen and elec plt	-	-	-	927,810	927,810
4	554	Main misc oth pwr gen plt	-	-	-	6,730,628	6,730,628
5		Total maintenance	-	-	-	7,817,467	7,817,467
6		Total other power generation	-	-	-	138,014,564	138,014,564
		Other power supply expenses -					
7	555	Purchased power - transmission losse	-	-	-	3,025,958	3,025,958
8	555	Purchased power	-	-	-	530,006,247	530,006,247
9	556	System cont and load disp	-	-	-	-	-
10	557	Other expenses - other power product	-	-	-	6,279,434	6,279,434
11	557	Other expenses - PCA, EPC and PCA	-	-	-	(100,659,395)	(100,659,395)
12	557	Other expenses - Bridger GAAP Adj.	(135,744)	-	-	-	(135,744)
13		Total other power supply expenses	(135,744)	-	-	438,652,243	438,516,499
14		Total power production expenses	120,001,529	(380,171)	28,643,542	622,909,109	771,174,010

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

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	\$ -	\$ -	\$ -	\$ 3,193,933	\$ 3,193,933
2	561	Load dispatching	-	-	-	5,375,576	5,375,576
3	562	Station expenses	-	-	-	2,788,678	2,788,678
4	563	Overhead line expenses	-	-	-	1,121,678	1,121,678
5	564	Underground line expenses	-	-	-	-	-
6	565	Trans of elec by others	-	-	-	11,322,964	11,322,964
7	566	Misc trans expenses	-	-	-	8	8
8	567	Rents	-	-	-	4,855,402	4,855,402
9	Total operation		-	-	-	28,658,239	28,658,239
Maintenance -							
10	568	Main supv and engineering	-	-	-	206,814	206,814
11	569	Main of structures	-	-	-	1,907,634	1,907,634
12	570	Main of station equip	-	-	-	2,611,391	2,611,391
13	571	Main of overhead lines	-	-	-	2,274,243	2,274,243
14	573	Main of misc trans plant	-	-	-	5,113	5,113
15	575	Admin-EIM	-	-	-	686,880	686,880
16	Total maintenance		-	-	-	7,692,075	7,692,075
17	Total transmission expenses		-	-	-	36,350,314	36,350,314
Distribution expenses:							
Operation -							
18	580	Oper supv and engineering	-	-	-	5,911,141	5,911,141
19	581	Load dispatching	-	-	-	5,170,071	5,170,071
20	582	Station expenses	-	-	-	1,862,473	1,862,473
21	583	Overhead line expenses	-	-	-	5,421,238	5,421,238
22	584	Underground line expenses	-	-	-	4,717,552	4,717,552
23	585	St lght and sgnl sys exp	-	-	-	44,756	44,756
24	586	Meter expenses	-	-	-	5,719,569	5,719,569
25	587	Customer install expenses	-	-	-	1,095,297	1,095,297
26	588	Misc distribution exp	-	-	-	4,687,904	4,687,904
27	589	Rents	-	-	-	741,341	741,341
28	Total operation		-	-	-	35,371,341	35,371,341
Maintenance -							
29	590	Main supv and engineering	-	-	-	11,968	11,968
30	591	Main of structures	-	-	-	-	-
31	592	Main of station equip	-	-	-	4,120,742	4,120,742
32	593	Main of overhead lines	-	-	-	21,931,803	21,931,803
33	594	Main of underground lines	-	-	-	751,577	751,577
34	595	Main of line transformers	-	-	-	94,087	94,087
35	596	Main of st lght-sgnl sys	-	-	-	204,924	204,924
36	597	Main of meters	-	-	-	862,000	862,000
37	598	Main of misc dist plant	-	-	-	123,765	123,765
38	Total maintenance		-	-	-	28,100,867	28,100,867
39	Total distribution expenses		-	-	-	63,472,208	63,472,208

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) JIM BRIDGER	(2) BOARDMAN	(3) VALMY	(4) ALL OTHER	(5) TOTAL
Customer accounts expenses:							
Operation -							
1	901	Supervision	\$ -	\$ -	\$ -	\$ 845,854	\$ 845,854
2	902	Meter reading expenses	-	-	-	1,819,788	1,819,788
3	903	Cust records - collect exp	-	-	-	15,041,848	15,041,848
4	904	Uncollectible accounts	-	-	-	3,069,311	3,069,311
5	905	Misc customer accts exp	-	-	-	(3,031)	(3,031)
6	Total customer accounts expenses		-	-	-	20,773,771	20,773,771
Customer service and informational expenses:							
Operation -							
7	907	Supervision	-	-	-	1,009,780	1,009,780
8	908	Customer assistance exp	-	-	-	7,286,059	7,286,059
9	908	Energy efficiency rider - Idaho	-	-	-	31,673,550	31,673,550
10	908	Energy efficiency rider - Oregon	-	-	-	1,523,563	1,523,563
11	909	Info and instruct adv exp	-	-	-	295,103	295,103
12	910	Misc cust svc and inf exp	-	-	-	746,645	746,645
13	912	Demo and selling exp	-	-	-	-	-
14	Total customer service and informational expenses		-	-	-	42,534,700	42,534,700
Administrative and general expenses:							
Operation -							
15	920	Admin and gen salaries	-	-	-	95,790,672	95,790,672
16	921	Office supplies and exp	-	-	-	15,137,531	15,137,531
17	922	Admin exp transf - cr	-	-	-	(35,131,943)	(35,131,943)
18	923	Outside services employed	-	-	-	8,733,229	8,733,229
19	924	Property insurance	333,083	19,354	60,159	3,513,012	3,925,608
20	925	Injuries and damages	-	-	-	6,544,597	6,544,597
21	926	Emp pensions and benefits	-	-	-	36,409,743	36,409,743
22	926.OR	Emp pensions and benefits - Oregon	-	-	-	880,053	880,053
23	926.204	Emp pensions and benefits - Idaho	-	-	-	17,153,713	17,153,713
24	926.205	Emp pensions and benefits - FERC	-	-	-	-	-
25	927	Franchise requirements	-	-	-	-	-
26	928	Reg commission expenses	-	-	-	6,545,806	6,545,806
27	929	Duplicate charges - cr	-	-	-	-	-
28	930.1	General advertising exp	-	-	-	491,473	491,473
29	930.2	Misc general expenses	-	-	-	4,378,924	4,378,924
30	931	Rents	-	-	-	-	-
31	Total operation		333,083	19,354	60,159	160,446,810	160,859,406
Maintenance -							
32	935	Main of general plant	-	-	-	7,877,237	7,877,237
33	Total maintenance		-	-	-	7,877,237	7,877,237
34	Total administrative and general expenses		333,083	19,354	60,159	168,324,047	168,736,643
35	Total electric operation and maintenance expenses		\$ 120,334,611	\$ (360,817)	\$ 28,703,701	\$ 954,364,150	\$ 1,103,041,646

Idaho Power Company
12-Month Expense
Twelve Months Ending 12/31/2022

FERC Account	1/31/2022 Activity	2/29/2022 Activity	3/31/2022 Activity	4/30/2022 Activity	5/31/2022 Activity	6/30/2022 Activity
302	97,835.73	97,837.97	98,113.30	98,897.53	98,904.60	99,056.98
303	530,978.88	561,075.17	559,250.42	574,891.70	562,855.04	561,700.31
Total 404000	628,814.61	658,913.14	657,363.72	673,789.23	661,759.64	660,757.29
310	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69	2,376.69
311	361,007.63	360,979.34	360,874.75	360,831.27	358,341.46	356,894.08
312	2,544,145.96	2,544,668.76	2,543,609.71	2,543,821.63	2,546,724.26	2,552,363.40
314	650,749.90	651,020.91	651,207.48	650,912.84	651,129.42	651,186.73
315	181,098.83	181,230.78	181,444.54	181,413.04	181,409.45	181,403.42
316	98,480.71	98,874.85	99,060.93	99,120.07	100,065.23	100,111.26
STEAM PRODUCTION	3,837,857.62	3,839,161.33	3,836,774.08	3,838,475.54	3,840,046.51	3,844,335.66
331	354,354.67	355,510.93	355,324.37	358,232.90	356,407.96	356,468.33
332	430,330.75	428,796.32	429,182.99	430,775.30	430,892.16	430,750.07
333	434,458.47	434,480.24	444,866.06	445,732.73	445,736.13	446,638.00
334	158,263.36	158,671.85	158,629.14	158,635.41	158,668.28	157,931.26
335	55,207.88	55,326.57	55,479.55	55,877.16	55,728.31	55,871.43
336	24,198.89	24,884.14	24,866.74	24,866.74	24,866.74	24,866.74
HYDRO PRODUCTION	1,454,810.02	1,455,652.05	1,466,367.85	1,470,140.24	1,470,119.56	1,472,345.83
341	347,657.04	348,122.12	348,182.73	348,263.56	348,755.01	348,756.53
342	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67	24,465.67
343	588,659.84	587,002.59	587,032.45	587,105.88	587,152.95	587,302.66
344	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19	135,975.19
345	223,190.20	223,190.20	223,190.20	223,190.20	223,190.20	223,209.85
346	17,944.15	17,944.15	17,944.15	17,963.84	17,975.99	17,988.98
OTHER PRODUCTION	1,337,892.08	1,336,699.92	1,336,770.39	1,336,964.34	1,337,515.01	1,337,698.70
Total PRODUCTION	6,630,559.73	6,631,503.30	6,641,912.32	6,645,580.12	6,647,681.08	6,654,380.11
352	128,533.19	128,565.27	128,618.05	128,749.83	129,129.91	128,886.66
353	741,398.08	741,893.86	741,436.92	743,419.11	744,015.30	745,897.71
TRANSMISSION STATIONS	869,931.27	870,459.13	870,254.97	872,168.74	873,145.21	874,764.37
350	26,466.43	26,466.59	26,466.13	26,466.78	26,476.06	26,505.04
354	191,803.82	191,684.28	191,684.51	192,086.85	192,466.82	192,686.87
355	471,400.46	471,926.01	472,368.38	475,516.39	477,149.53	477,624.84
356	374,752.04	375,062.79	375,683.93	376,863.42	377,875.96	377,926.40
359	295.95	295.95	295.95	295.95	295.95	295.95
TRANSMISSION LINES	1,064,718.70	1,065,435.82	1,066,500.90	1,071,231.39	1,074,364.12	1,075,049.10
Total TRANSMISSION	1,934,649.97	1,935,894.55	1,936,755.87	1,943,400.13	1,947,509.33	1,949,813.47
361	86,366.75	86,393.15	88,595.38	86,830.14	87,713.09	87,595.83
362	415,429.65	415,483.05	420,349.30	428,782.37	433,672.30	433,869.13
DISTRIBUTION STATIONS	501,796.40	501,876.20	508,944.68	515,712.51	521,385.39	521,464.96
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17
364	564,992.29	564,248.22	568,050.20	567,582.22	567,830.01	569,201.08
365	318,735.12	318,306.98	318,404.06	319,393.88	319,228.04	319,840.95
366	85,434.85	83,409.71	83,930.56	84,342.74	83,306.12	83,729.01
367	461,763.93	458,643.61	461,067.60	465,253.63	463,345.90	463,914.82
368	1,111,859.03	1,113,608.85	1,118,231.41	1,125,198.80	1,127,450.01	1,132,123.42
369	83,200.52	83,107.36	83,265.87	83,384.97	83,410.70	83,635.53
370	30,843.41	30,619.86	30,696.45	30,746.09	30,806.47	31,100.54
370.1	359,123.82	361,801.19	364,173.95	368,322.51	370,917.27	373,860.39
371	7,669.92	7,676.24	7,692.50	7,898.04	7,709.82	7,737.37
373	6,715.59	6,722.08	6,706.51	6,728.82	6,734.77	6,746.23
DISTRIBUTION LINES	3,032,562.65	3,030,567.87	3,042,643.08	3,061,055.87	3,063,263.28	3,074,313.31
Total DISTRIBUTION	3,534,359.05	3,532,444.07	3,549,587.76	3,576,768.38	3,584,648.67	3,595,778.27
390	231,507.50	231,392.00	233,097.07	233,966.55	233,922.83	233,988.83
391	599,576.29	592,268.16	604,458.77	603,274.98	612,070.70	609,738.49
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69
393	11,045.66	11,045.69	11,045.69	12,717.66	13,928.86	13,928.86
394	48,355.76	48,244.58	48,030.56	48,340.04	48,513.50	48,665.92
395	61,766.32	60,865.98	61,092.27	60,052.98	60,242.28	60,373.69
397	307,702.07	308,761.79	309,179.95	309,976.92	345,195.86	345,819.72
398	37,745.34	37,728.25	39,311.44	39,307.68	39,086.93	39,083.19
GENERAL	1,313,403.66	1,305,831.14	1,321,920.44	1,323,341.50	1,368,665.65	1,367,283.19
Total 403200	13,412,972.41	13,405,673.06	13,450,176.39	13,489,090.13	13,548,504.73	13,567,255.04
Total 403200 & 404000	14,041,885.02	14,064,386.20	14,107,540.11	14,162,879.36	14,210,064.37	14,228,012.33

12-month Expense Report.rpt
Note: This schedule includes Valmy deferrals for order IPC-E-19-24.

Depreciation on ARD	16,692.46	16,692.46	16,692.46	16,692.46	16,692.46	16,692.46
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	13,404,973.26	13,397,673.91	13,442,177.24	13,481,090.98	13,640,505.58	13,559,255.89
TB 403 monthly activity	13,412,972.41	13,405,673.06	13,450,176.39	13,489,090.13	13,548,504.73	13,567,255.04
	0.00	0.00	0.00	0.00	0.00	0.00

FERC Account	7/31/2022 Activity	8/31/2022 Activity	9/30/2022 Activity	10/31/2022 Activity	11/30/2022 Activity	12/31/2022 Activity	Total
302	99,058.83	99,074.17	99,276.78	99,277.96	99,278.73	99,280.19	1,185,492.57
303	574,458.70	574,154.85	571,895.81	571,268.68	570,088.49	583,943.35	6,798,355.40
Total 404000	673,515.33	673,229.02	671,172.59	670,544.64	669,367.22	683,223.54	7,981,847.97
STEAM PRODUCTION							
310	2,376.89	2,376.89	2,376.89	2,376.89	2,376.89	2,376.74	28,520.33
311	356,835.78	358,844.58	358,910.29	357,059.02	357,078.18	357,037.99	4,298,694.27
312	2,552,107.11	2,552,050.43	2,552,768.80	2,554,782.27	2,558,955.52	2,530,864.22	30,579,042.07
314	851,200.85	851,324.33	851,248.38	851,168.00	851,488.83	851,373.98	7,814,007.83
315	181,379.28	181,378.15	181,279.20	181,252.15	181,389.19	181,363.14	2,178,039.17
316	100,112.41	100,139.35	100,488.77	100,535.23	102,470.23	102,017.74	1,201,474.78
	3,844,012.12	3,844,113.63	3,845,068.13	3,847,153.36	3,853,756.64	3,825,033.61	46,097,778.25
HYDRO PRODUCTION							
331	364,302.80	367,424.63	368,271.24	370,827.30	380,057.73	379,347.10	4,364,329.86
332	430,698.82	433,675.11	433,803.29	434,078.99	434,091.49	434,067.35	5,181,242.84
333	460,981.40	462,548.92	462,585.95	500,501.90	500,741.51	500,679.97	5,539,927.28
334	157,952.32	161,411.44	161,458.86	159,110.62	159,227.48	157,776.21	1,897,733.21
335	55,515.86	54,861.17	54,843.88	54,890.02	54,810.34	54,810.81	682,724.76
336	24,866.74	24,888.74	24,888.74	24,998.94	25,003.55	25,004.24	298,294.94
	1,494,637.74	1,504,606.01	1,505,647.94	1,544,207.77	1,554,032.10	1,551,685.68	17,944,252.79
OTHER PRODUCTION							
341	348,801.42	348,801.42	348,802.58	348,805.17	349,987.95	348,964.30	4,183,859.65
342	24,465.87	24,465.87	24,465.87	24,465.87	24,465.87	24,465.72	293,588.09
343	585,846.42	586,157.38	586,159.98	583,969.67	583,969.63	583,918.03	7,034,077.48
344	136,048.54	136,000.31	136,000.31	138,000.31	134,440.41	135,948.41	1,630,289.53
345	223,057.66	223,089.28	223,072.00	223,072.00	223,072.00	223,071.93	2,677,575.72
346	17,836.59	17,839.75	17,839.75	17,888.94	18,350.65	17,981.54	215,498.48
	1,335,856.40	1,336,333.81	1,336,340.29	1,334,201.76	1,334,266.31	1,334,349.83	16,034,888.95
Total PRODUCTION	6,674,506.26	6,685,053.35	6,687,056.36	6,725,662.89	6,742,055.05	6,711,069.42	80,076,919.99
TRANSMISSION STATIONS							
352	128,990.82	129,153.28	129,212.48	129,469.80	129,473.48	132,987.72	1,551,950.25
353	746,874.78	747,600.38	746,162.51	749,584.90	749,724.52	761,963.96	8,961,951.81
	875,865.58	876,753.66	877,374.97	879,034.70	879,198.00	894,951.68	10,513,902.06
350	26,504.75	26,510.16	26,672.73	26,684.22	26,684.42	26,823.00	318,690.31
354	193,765.65	193,772.73	194,039.20	195,920.10	195,842.47	195,818.71	2,321,781.81
355	477,226.76	478,714.39	480,172.24	480,685.82	484,815.46	486,302.30	5,733,902.58
356	377,871.75	378,160.88	378,578.90	378,980.74	378,162.20	378,520.81	4,526,537.80
359	295.95	295.95	295.95	295.95	295.95	295.97	3,551.42
	1,075,664.86	1,077,454.09	1,079,757.02	1,080,546.83	1,085,980.50	1,087,860.79	12,904,463.92
Total TRANSMISSION	1,951,530.44	1,954,207.73	1,957,131.99	1,959,581.53	1,965,078.50	1,982,812.47	23,418,365.98
DISTRIBUTION STATIONS							
361	94,119.83	93,782.14	93,903.30	95,898.46	95,938.82	98,105.91	1,091,340.80
362	434,331.22	433,127.37	433,469.11	432,153.47	432,301.28	443,263.63	5,156,231.88
	528,450.85	526,909.51	527,372.41	528,051.93	528,238.08	539,369.54	6,247,572.68
360	2,424.17	2,424.17	2,424.17	2,424.17	2,424.17	2,424.22	29,090.09
364	571,992.87	572,266.61	572,773.79	578,390.29	579,318.05	582,540.73	6,857,166.36
365	321,137.23	321,929.84	323,121.72	323,642.04	324,894.32	324,541.64	3,852,975.82
366	84,473.12	83,895.55	83,332.34	85,238.07	83,522.79	84,013.44	1,008,626.30
367	487,868.35	487,722.05	488,642.88	474,335.16	473,731.00	476,288.35	5,602,573.06
368	1,138,917.47	1,143,360.84	1,148,255.09	1,155,793.73	1,158,842.07	1,162,102.93	13,635,741.45
369	83,837.59	84,193.84	84,363.80	84,567.35	84,752.81	85,158.83	1,006,878.77
370	31,778.02	31,987.77	32,049.07	32,419.89	32,209.44	32,245.28	377,402.09
370.1	376,893.22	380,984.70	384,507.40	387,418.67	378,917.87	382,201.38	4,489,122.37
371	6,054.28	6,227.46	6,637.44	6,690.04	9,752.55	9,777.24	101,324.92
373	6,857.56	6,898.16	7,234.48	7,288.86	7,196.07	7,188.36	83,017.49
	3,094,231.88	3,103,890.81	3,116,342.16	3,141,206.27	3,135,361.14	3,148,460.40	37,043,918.72
Total DISTRIBUTION	3,622,682.73	3,630,800.32	3,643,714.87	3,669,258.20	3,663,699.22	3,687,849.84	43,281,491.18
GENERAL							
390	236,379.37	236,116.40	236,170.19	238,695.55	237,202.68	237,727.75	2,818,168.52
391	612,478.93	614,168.59	593,582.34	603,918.49	590,889.62	594,907.64	7,231,333.00
392	15,704.69	15,704.69	15,704.69	15,704.69	15,704.69	15,704.68	188,458.27
393	13,797.04	13,797.04	13,797.04	13,797.04	13,797.03	13,894.11	156,591.75
394	48,992.36	49,004.07	49,405.82	49,674.07	50,390.47	49,554.48	587,171.63
395	81,380.42	81,005.18	81,200.79	60,952.58	61,231.44	61,782.01	731,745.94
397	355,177.23	355,948.04	358,096.98	381,552.68	362,382.76	361,145.68	4,080,959.71
398	38,989.23	38,999.23	38,850.28	38,583.59	38,470.84	39,788.51	465,714.59
	1,382,909.32	1,384,743.24	1,366,808.09	1,380,878.69	1,370,069.63	1,374,484.86	16,260,139.41
Total 403200	13,631,628.75	13,654,804.64	13,654,611.01	13,735,281.31	13,740,802.40	13,756,216.69	163,046,916.56
Total 403200 & 404000	14,305,144.08	14,328,033.66	14,325,683.60	14,405,925.95	14,410,169.62	14,439,440.23	171,028,784.63

12-month Expense Report.rpt
Note: This schedule includes Vtmy deferrals for order IPC-E-16-24.

Depreciation on ARD	16,692.46	16,692.47	16,692.46	16,692.46	-633,632.36	34,830.56	-431,877.19
Depreciation on Disallowed Costs	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-24,691.61	-295,299.32
Total Account 403	13,623,629.60	13,646,805.50	13,646,611.86	13,727,282.16	13,082,478.43	13,766,355.64	162,318,740.05
TB 403 monthly activity	13,631,628.75	13,654,804.64	13,654,611.01	13,735,281.31	13,740,802.40	13,756,216.69	163,046,916.56
	0.00	0.00	0.00	0.00	0.00	0.00	0.00

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For the Twelve Months Ended December 31, 2022

Line No	Acct No	Program	(1) Amount
1	404	Amortization of limited term electric plant	\$ 5,251,912
2	406	Amortization of electric plant acquisition adjustment	15,018
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	-
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>(414,026)</u>
9		Total	<u>\$ 4,852,904</u>

IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
For the Twelve Months Ended December 31, 2022

Line No	Description	Total
	Federal taxes:	
1	Unemployment	94,333.15
2	Social Security	18,219,357.43
3	Total federal taxes	<u>18,313,690.58</u>
	State, county and local taxes:	
	Real and personal property:	
4	Idaho Op Property	14,524,044.02
	Idaho Irrigation	46,128.16
	Downtown Boise Association	11,418.09
5	Idaho PIC	1,866,235.16
	Total Idaho	<u>16,447,825.43</u>
6	Oregon Op Prop - 165 & 236 Accts	5,005,664.80
	Oregon Boardman	-
	Oregon Irrigation	1,856.65
	Total Oregon	<u>5,007,521.45</u>
7	Total Montana	473,594.61
8	Total Washington	4,069.24
9	Wyoming Transmission	109,471.65
	Wyoming Bridger	1,282,347.74
	Total Wyoming	<u>1,391,819.39</u>
	Nevada Op Property	7,159.76
	Nevada Op Property - Valmy	314,445.26
10	Total Nevada	<u>321,605.02</u>
11	Shoshone-Bannock	91,431.00
12	Total real and personal property	<u>23,737,866.14</u>
13	Idaho KWH Tax	982,664.88
	Idaho KWH Tax Irrigation Rebate	180,232.51
	Total KWH Tax - Idaho	<u>1,162,897.39</u>
	Licenses:	
14	Wyoming	4,090.31
16	Shoshone-Bannock	150.00
17	Total licenses	<u>4,240.31</u>
	Regulatory commission:	
18	Total Idaho	2,616,251.02
19	OR Regulatory Comm Fees & OR DOE	290,260.44
20	Total regulatory commission	<u>2,906,511.46</u>
	Foreign Taxes:	
	Canada GST Taxes	-
	Franchise:	
	City of Halfway	18,893.32
	City of Huntington	17,607.48
	City of Jordan Valley	9,136.33
	City of Nyssa	85,236.08
	City of Ontario	669,671.50
	City of Vale	68,140.43
	City of Adrian	9,884.19
	City of Unity	4,370.91
	City of Richland	7,220.95
21	Oregon total franchise	<u>890,161.19</u>
22	Idaho Unemployment	199,145.81
	Oregon Unemployment	45,401.45
	Unemployment - total state	<u>244,547.26</u>
23	Total state, county, local and foreign taxes	<u>28,946,223.75</u>
24	Total other taxes	47,259,914.33
25	Less: State & Fed P/R Loading Reversal	<u>(18,558,237.84)</u>
26	Net other taxes	<u>28,701,676.49</u>

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For the Twelve Months Ended December 31, 2022

No	Description	(1) Total
	Income:	
1	Bridger Coal Company - joint venture	\$ 10,211,213
2	Bridger Coal Company - overriding royalties	-
3	Interest and dividend income	3,248
4	Miscellaneous income	-
5	Total income	<u>10,214,461</u>
	Expenses:	
6	Operation expense	-
7	Income taxes	1,330,515
8	Interest expense	<u>101,904</u>
9	Total expenses	<u>1,432,419</u>
10	Net income from operations	8,782,042
11	Add/Less: Interest exp/inc from notes pay/rec to parent (net of tax)	<u>77,939</u>
12	Net income (earnings to Idaho Power Company)	<u><u>\$ 8,859,980</u></u>

IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (Excluding ARO Entries)
For the Twelve Months Ended December 31, 2022

Line No	Month	(1) Amount
1	December 2021	\$ 6,482,321,388
2	January 2022	6,491,936,129
3	February	6,504,930,241
4	March	6,540,209,581
5	April	6,551,240,968
6	May	6,571,566,813
7	June	6,654,009,072
8	July	6,652,494,874
9	August	6,668,313,271
10	September	6,708,499,049
11	October	6,712,869,047
12	November	6,730,682,438
13	December	6,801,544,542
14	13-Month Average	<u>\$ 6,620,816,724</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-21	\$ 26,540,204
Jan-22	26,540,204
Feb-22	26,540,204
Mar-22	27,091,978
Apr-22	27,091,978
May-22	27,091,978
Jun-22	27,479,618
Jul-22	27,479,618
Aug-22	27,479,618
Sep-22	27,479,618
Oct-22	27,479,618
Nov-22	27,479,618
Dec-22	28,236,601

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (Excludes ARO Entries)
For the Twelve Months Ended December 31, 2022

Line No	Month	(1) Amount
1	December 2021	\$ 2,429,210,499
2	January 2022	2,440,296,309
3	February	2,451,056,338
4	March	2,456,151,466
5	April	2,467,251,838
6	May	2,470,981,025
7	June	2,519,553,447
8	July	2,530,068,705
9	August	2,536,953,490
10	September	2,550,267,830
11	October	2,563,961,938
12	November	2,575,189,654
13	December	2,585,055,649
14	13-Month Average	<u>\$ 2,505,846,014</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-21	15,121,983
Jan-22	15,121,983
Feb-22	15,121,983
Mar-22	16,476,822
Apr-22	16,476,822
May-22	16,476,822
Jun-22	17,910,484
Jul-22	17,910,484
Aug-22	17,910,484
Sep-22	19,408,754
Oct-22	19,408,754
Nov-22	19,408,754
Dec-22	21,023,468
13-Month Average	<u>\$ 17,521,354</u>

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For the Twelve Months Ended December 31, 2022

Line No	Month	Amount
1	December 2021	\$ 39,195,698
2	January 2022	39,539,156
3	February	39,932,735
4	March	40,250,549
5	April	40,255,052
6	May	40,551,163
7	June	40,903,109
8	July	41,314,481
9	August	41,773,810
10	September	42,233,979
11	October	38,724,789
12	November	38,933,163
13	December	39,329,141
14	13-Month Average	<u>\$ 40,225,910</u>

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For the Twelve Months Ended December 31, 2022

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2021	\$ 8,350,901
2	January 2022	8,592,890
3	February	8,538,803
4	March	10,213,241
5	April	10,679,989
6	May	11,148,661
7	June	11,932,802
8	July	14,999,118
9	August	15,495,033
10	September	16,087,930
11	October	18,048,874
12	November	17,611,152
13	December	19,112,288
14	13-Month Average	<u>\$ 13,139,360</u>

IDAHO POWER COMPANY
SYSTEM TOTAL Deferred Income Tax Balances
At 12/31/2022 and 12/31/2021

Description	December 31 2022	December 31 2021	Average Bal. (Rounded)
Deferred income taxes applicable to rate base components:			
Account 190:			
Construction Advances	2,563,898.61	1,753,689.21	2,158,794.00
Postemployment Benefits	396,050.33	500,536.71	448,294.00
USBR - American Falls O&M Costs Settlement	28,488.78	118,623.83	73,556.00
Non-VEBA Pension & Benefits	(804,568.31)	(699,430.96)	(752,000.00)
Executive Deferred Comp	90,888.72	52,084.65	71,487.00
Stock Based Compensation	3,184,240.28	2,956,484.33	3,070,362.00
Pension Expense-Oregon	4,456,666.83	4,173,590.67	4,315,129.00
Bridger Revenue Deferral	1,114,434.72	960,590.33	1,037,513.00
OR Reconnect Fees Adv	3,261.77	2,841.44	3,052.00
Rate Case Disallowances	963,150.14	1,039,417.76	1,001,284.00
VEBA - Post Retirement Benefits	12,042,335.46	11,242,320.82	11,642,328.00
Total Account 190	24,038,847.33	22,100,748.79	23,069,799.00
Account 281 - Accelerated amortization property:			
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00
Account 282 - Other property			
Depreciation-Timing Diff-Operating	(250,721,081.77)	(265,879,227.55)	(258,300,155.00)
Excess Deferred Taxes on Depreciation	(158,634,043.60)	(170,038,676.70)	(164,336,360.00)
Total Account 282 - Other property	(409,355,125.37)	(435,917,904.25)	(422,636,515.00)
459,363,369.06			
Account 283 - Other			
Royalty Income	(247,445.84)	(211,113.32)	(229,280.00)
Intervenor Funding Orders	(88,722.69)	(80,767.23)	(84,745.00)
2011 LIDAR Surveys Deferral	0.00	(11,223.64)	(5,612.00)
Siemens LTP Contract	(127,702.84)	(110,489.23)	(119,096.00)
Prepaid Credit Facility	(125,280.71)	(97,661.18)	(111,471.00)
Siemens OR Interest Reserve	49,647.32	41,993.80	45,821.00
Boardman Removal Costs	(442,667.51)	(163,583.11)	(303,125.00)
Total - Account 283 - Other	(982,172.27)	(632,843.91)	(807,508.00)
Total Accounts (190, 281, 282, 283)	(386,298,450.31)	(414,449,999.37)	(400,374,224.00)

IDAHO POWER COMPANY
OREGON Deferred Income Tax Balances
At 12/31/2022 and 12/31/2021

Description	December 31 2022	December 31 2021	Average Bal. (Rounded)	Type I Adjustments	Type II Adjustments	Average Adjustment	Adjusted Average Balance (Rounded)
Deferred income taxes applicable to rate base components:							
Account 190:							
Construction Advances	2,563,898.81	1,753,689.21	2,158,794.00	0.00	0.00	0.00	2,158,794.00
Postemployment Benefits-SFAS112	398,050.33	500,536.71	448,294.00	0.00	0.00	0.00	448,294.00
USBR - American Falls O&M Costs Settlement	28,488.78	118,823.83	73,556.00	0.00	0.00	0.00	73,556.00
Non-VEBA Pension & Benefits	(804,568.31)	(699,430.96)	(752,000.00)	0.00	0.00	0.00	(752,000.00)
Executive Deferred Comp	90,888.72	52,084.65	71,487.00	0.00	0.00	0.00	71,487.00
Stock Based Compensation - FAS 123R	3,184,240.28	2,956,484.33	3,070,362.00	0.00	0.00	0.00	3,070,362.00
Bridger Revenue Deferral	1,114,434.72	960,580.33	1,037,513.00	0.00	0.00	0.00	1,037,513.00
OR Reconnect Fees Adv	3,281.77	2,841.44	3,052.00	0.00	0.00	0.00	3,052.00
Rate Case Disallowances	963,150.14	1,039,417.76	1,001,284.00	0.00	0.00	0.00	1,001,284.00
VEBA - Post Retirement Benefits	12,042,335.46	11,242,320.82	11,642,328.00	0.00	0.00	0.00	11,642,328.00
Total Account 190	19,582,180.50	17,927,158.12	18,754,670.00	0.00	0.00	0.00	18,754,670.00
Account 281 - Accelerated amortization property:							
Total Account 281 - Accelerated amortization property	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Account 282 - Other property							
Depr Timing Diff - Operating	(250,721,081.77)	(285,879,227.55)	(258,300,155.00)	0.00	2,503,980.00	1,251,990.00	(257,048,165.00)
Regulatory Liability - Deferred Income Tax - EDIT	(158,634,043.60)	(170,038,676.70)	(164,336,380.00)	0.00	0.00	0.00	(164,336,380.00)
Total Account 282 - Other property	(409,355,125.37)	(435,917,904.25)	(422,636,515.00)	0.00	2,503,980.00	1,251,990.00	(421,384,525.00)
Account 283 - Other							
Royalty Income	(247,445.84)	(211,113.32)	(229,280.00)	0.00	0.00	0.00	(229,280.00)
Intervenor Funding Orders	(88,722.89)	(80,767.23)	(84,745.00)	0.00	0.00	0.00	(84,745.00)
2011 LIDAR Surveys Deferral	0.00	(11,223.64)	(5,612.00)	0.00	0.00	0.00	(5,612.00)
Siemens LTP Contract	(127,702.84)	(110,489.23)	(119,098.00)	0.00	0.00	0.00	(119,098.00)
Siemens OR Interest Reserve	49,847.32	41,993.80	45,821.00	0.00	0.00	0.00	45,821.00
Total - Account 283 - Other	(414,224.05)	(371,598.62)	(392,912.00)	0.00	0.00	0.00	(392,912.00)
Total Deferred Income Taxes Applicable to Rate Base Components	(390,187,168.92)	(418,362,345.75)	(404,274,757.00)	0.00	2,503,980.00	1,251,990.00	(403,022,787.00)

IDAHO POWER COMPANY
FUEL STOCK INVENTORY
For the Twelve Months Ended December 31, 2022

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 2021	15,696,409	453,196	(0)	-	1,394,332	0	18,880	482,299	\$ 18,045,117
2	January 2022	16,037,059	520,783	(0)	-	3,059,823	0	18,880	280,986	\$ 19,917,531
3	February.....	14,596,778	497,346	(0)	-	3,057,524	0	18,880	291,586	\$ 18,462,114
4	March.....	14,619,778	541,998	(0)	-	4,734,853	0	46,693	212,569	\$ 20,155,891
5	April.....	11,175,804	585,760	(0)	-	4,270,326	0	46,693	193,210	\$ 16,271,793
6	May.....	10,321,010	551,318	(0)	-	3,401,656	0	44,552	670,955	\$ 14,989,490
7	June.....	10,616,626	566,559	(0)	-	4,124,606	0	44,552	670,955	\$ 16,023,297
8	July.....	10,930,675	493,742	(0)	-	2,521,126	0	44,552	693,387	\$ 14,683,482
9	August.....	9,025,131	460,255	(0)	-	1,359,270	0	42,927	670,567	\$ 11,558,151
10	September.....	6,059,827	519,856	(0)	-	1,706,801	0	42,927	906,344	\$ 9,235,556
11	October.....	7,669,449	594,599	(0)	-	2,581,371	0	42,927	1,241,940	\$ 12,110,287
12	November.....	6,385,956	673,753	(0)	-	2,581,371	0	42,927	951,237	\$ 10,615,244
13	December.....	3,583,632	600,502	(0)	-	3,378,806	0	38,881	7,158,540	\$ 14,760,362
14	13-Month Average	<u>\$ 10,516,780</u>	<u>\$ 543,036</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 2,933,220</u>	<u>\$ 0</u>	<u>\$ 38,021</u>	<u>\$ 1,109,583</u>	<u>\$ 15,140,640</u>

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For the Twelve Months Ended December 31, 2022

Line No	Month	(1) Account 154	(2) Account 163	(3) Total
1	December 2021	\$ 73,329,824	\$ 4,221,832	\$ 77,551,656
2	January 2022	72,756,991	4,388,011	77,145,002
3	February	74,788,756	4,412,511	79,201,267
4	March	77,152,846	3,050,076	80,202,921
5	April	76,412,971	2,847,634	79,260,605
6	May	77,559,784	3,003,331	80,563,116
7	June	77,037,676	1,677,455	78,715,131
8	July	77,447,526	1,318,198	78,765,724
9	August	80,006,980	1,901,258	81,908,238
10	September	81,183,177	1,515,791	82,698,968
11	October	82,976,419	1,007,239	83,983,658
12	November	84,840,210	1,006,227	85,846,436
13	December	91,871,314	589,580	92,460,894
14	13-Month Average	<u>\$ 79,028,036</u>	<u>\$ 2,379,934</u>	<u>\$ 81,407,970</u>

IDAHO POWER COMPANY
PREPAYMENTS
For the Twelve Months Ended December 31, 2022

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
1	December 2021	24,557,592
2	January 2022	22,120,225
3	February	22,226,959
4	March	20,813,707
5	April	19,202,345
6	May	21,197,001
7	June	23,172,083
8	July	14,714,773
9	August	21,350,400
10	September	19,957,840
11	October	17,967,322
12	November	21,887,329
13	December	24,395,907
14	13-Month Average	\$ 21,043,345

IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
For the Twelve Months Ended December 31, 2022

Line No	Program	(1) Amount
Idaho Public Utilities Commission:		
Account 186		
1	American Falls Bond Refinancing - (IPUC Order 25880)	\$ 135,528
Account 182		
2	Siemens LTP Rate Base - (IPUC Order 33420)	12,851,571
3	Cloud Computing - (IPUC Order 34707)	1,616,918
Oregon Public Utilities Commission:		
Account 182		
4	CUB Fund Grant - (OPUC Order 15-399)	37,154
5	Siemens LTP Rate Base - (OPUC Order 15-387)	511,105
6	SFAS 87 Capitalized Pension - (OPUC Order 10-064)	7,000,878
Account 254		
7	Reconnect Fees (Remote Meters) - (OPUC ADV 16-09)	(14,711)
8	Jim Bridger Plant End-of-Life Depreciation - (OPUC Order 12-296)	<u>(3,285,386)</u>
9	Total	<u>\$ 18,853,057</u>

IDAHO POWER COMPANY
 IERCo - SUBSIDIARY RATE BASE COMPONENTS
 For the Twelve Months Ended December 31, 2022

Line No	Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Receivable from Subsidiary	(4) Notes Payable to Subsidiary	(5) Total
1	December 2021	27,909,477	961,328	6,169,545	-	35,040,351
2	January 2022	28,761,648	940,660	5,869,705	-	35,572,013
3	February	29,321,846	920,340	1,869,799	-	32,111,986
4	March	29,868,676	895,180	769,870	-	31,533,727
5	April	23,299,816	873,183	6,294,076	-	30,467,075
6	May	23,705,051	852,741	1,996,857	-	26,554,648
7	June	24,274,225	832,823	2,476,672	-	27,583,719
8	July	25,078,116	813,730	2,280,171	-	28,172,018
9	August	25,941,338	794,481	584,225	-	27,320,045
10	September	27,468,901	772,589	-	(1,674,522)	26,566,968
11	October	13,288,889	748,223	11,622,230	-	25,659,343
12	November	14,024,236	733,392	13,562,845	-	28,320,472
13	December	14,691,519	714,017	14,502,758	-	29,908,294
14	13-Month Average	<u>\$ 23,664,134</u>	<u>\$ 834,822</u>	<u>\$ 5,230,673</u>	<u>\$ (128,809)</u>	<u>\$ 29,600,820</u>

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SECTION B

STATEMENT OF OPERATIONS - AS ADJUSTED

**IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
TWELVE MONTHS ENDED DECEMBER 31, 2022**

TOTAL SYSTEM

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
OPERATING REVENUES					
Retail Sales Revenues	1,372,758,056	0	1,372,758,056	(221,241,806)	1,151,516,250
Sales for Resale	0	0	0	0	0
Opportunity Sales	145,798,279	0	145,798,279	(55,867,979)	89,930,300
Other Operating Revenues	118,571,647	(29,285,298)	89,286,349	0	89,286,349
Total Operating Revenue	1,637,127,983	(29,285,298)	1,607,842,685	(277,109,786)	1,330,732,899
OPERATING EXPENSES					
Operation & Maintenance Expense	1,103,041,648	76,419,881	1,179,461,529	(288,000,794)	891,460,735
Depreciation Expense	163,581,418	0	163,581,418	11,579,981	175,161,399
Amortization Expense	4,852,904	414,026	5,266,930	210,660	5,477,590
Accretion Expense	27,141	0	27,141	0	27,141
Taxes Other Than Income Taxes	28,701,676	0	28,701,676	929,924	29,631,600
Regulatory Debits/Credits	1,753,318	0	1,753,318	0	1,753,318
Provision for Deferred Income Taxes	(10,828,286)	(17,568,590)	(28,396,876)	(2,503,978)	(30,900,854)
Investment Tax Credit Adjustment	5,825,740	0	5,825,740	0	5,825,740
Federal Income Tax	32,285,904	6,152,259	38,438,162	2,036,632	40,474,794
State Income Taxes	11,842,374	(10,634,205)	1,208,168	619,037	1,827,205
Total Operating Expenses	1,341,083,838	54,783,371	1,395,867,209	(275,128,539)	1,120,738,670
OPERATING NET INCOME	296,044,145	(84,068,669)	211,975,476	(1,981,247)	209,994,230
Add: IERCO Operating Income	8,782,042	0	8,782,042	0	8,782,042
CONSOLIDATED OPERATING INCOME	304,826,186	(84,068,669)	220,757,518	(1,981,247)	218,776,271
RATE OF RETURN EARNED	7.906%		5.711%		5.683%

IDAHO POWER COMPANY
STATEMENT OF OPERATIONS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	ADJUSTMENTS	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TOTAL COMBINED RATE BASE	188,809,436		262,833	189,072,270	(279,837)	188,792,433
OPERATING REVENUES						
Retail Sales Revenues	60,209,245	0	0	60,209,245	(7,852,559)	52,356,686
Sales for Resale	0	0	0	0	0	0
Opportunity Sales	6,386,951	0	0	6,386,951	(2,431,828)	3,955,123
Other Operating Revenues	4,829,138	(1,352,199)	(1,352,199)	3,476,939	10,926	3,487,864
Total Operating Revenue	71,425,334	(1,352,199)	(1,352,199)	70,073,134	(10,273,462)	59,799,673
OPERATING EXPENSES						
Operation & Maintenance Expense	52,998,513	(946,520)	(946,520)	52,051,993	(11,549,101)	40,502,892
Depreciation Expense	6,867,552	0	0	6,867,552	469,061	7,336,613
Amortization Expense	202,118	16,628	16,628	218,746	9,433	228,179
Accretion Expense	1,064	0	0	1,064	0	1,064
Taxes Other Than Income Taxes	2,239,871	0	0	2,239,871	(82,976)	2,156,895
Regulatory Debits/Credits	303,059	0	0	303,059	0	303,059
Provision for Deferred Income Taxes	(851,964)	(351,985)	(351,985)	(1,203,950)	(116,670)	(1,320,620)
Investment Tax Credit Adjustment	249,017	0	0	249,017	580	249,598
Federal Income Tax	1,004,053	357,534	357,534	1,361,587	266,003	1,627,590
State Income Taxes	316,723	(306,897)	(306,897)	9,826	43,786	53,611
Total Operating Expenses	63,330,005	(1,231,240)	(1,231,240)	62,098,765	(10,959,885)	51,138,881
OPERATING NET INCOME	8,095,328		(120,959)	7,974,369	686,423	8,660,792
Add: IERCO Operating Income	384,713		0	384,713	1,520	386,233
CONSOLIDATED OPERATING INCOME	8,480,041		(120,959)	8,359,082	687,943	9,047,025
RATE OF RETURN EARNED	5.023%			4.944%		5.360%
IMPLIED RETURN ON EQUITY	5.280%			5.116%		5.873%
COST OF CAPITAL - DEC 31, 2022						
Long Term Debt	45.125%	4.735%	4.735%	2.137%		
Preferred Stock	0.000%	0.000%	0.000%	0.000%		
Common Equity	54.875%	9.900%	9.900%	5.433%		
Total	100.000%			7.570%		

**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	\$171,364	\$60,354	\$10,796	\$100,214
DSM Rider Removal	(\$1,523,563)	(\$536,599)	(\$95,984)	(\$890,979)
Allocator Impacts	\$0	\$0	\$0	\$0
Total	(\$1,352,199)	(\$476,245)	(\$85,189)	(\$790,766)
LESS:				
O&M Expenses				
Removal of Out of Period Deferral	\$1,078,755	\$379,938	\$67,962	\$630,856
DSM Rider Removal	(\$1,523,563)	(\$536,599)	(\$95,984)	(\$890,979)
Employee Incentive	(\$830,371)	(\$292,457)	(\$52,313)	(\$485,601)
Other O&M - Account #416	\$205,974	\$72,544	\$12,976	\$120,453
CSPP Adjustment	\$317,428	\$111,798	\$19,998	\$185,632
Advertising	(\$39,047)	(\$13,752)	(\$2,460)	(\$22,835)
Allocator Impacts	(\$155,695)	(\$54,836)	(\$9,809)	(\$91,051)
Total	(\$946,520)	(\$333,365)	(\$59,631)	(\$553,524)
Depreciation Expense				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Amortization Expense				
Clean Air Credits - Acct 411.8	\$17,197	\$6,057	\$1,083	\$10,057
Allocator Impacts	(\$569)	(\$201)	(\$36)	(\$333)
Total	\$16,628	\$5,856	\$1,048	\$9,724
Taxes Other Than Income Taxes				
Allocator Impacts	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0
Interest Expense				
Long-Term Synchronization	\$475,524	\$167,480	\$29,958	\$278,086
Allocator Impacts	(\$5,534)	(\$1,949)	(\$349)	(\$3,236)
Total	\$469,990	\$165,531	\$29,609	\$274,850
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$29,470,270	\$10,379,439	\$1,856,627	\$17,234,204
Allocator Impacts	(\$28,064,923)	(\$9,884,476)	(\$1,768,090)	(\$16,412,358)
Total	\$1,405,346	\$494,963	\$88,537	\$821,846
NET TOTAL	\$513,049	\$180,696	\$32,322	\$300,031

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

	TOTAL OREGON ADJUSTMENT	FEDERAL TAX ADJUSTMENT	STATE TAX ADJUSTMENT	NET OREGON ADJUSTMENT
Operating Revenues				
Normalized Retail	(\$7,852,559)	(\$1,548,567)	(\$494,711)	(\$5,899,837)
Normalized Opportunity	(\$2,431,828)	(\$479,570)	(\$153,205)	(\$1,799,053)
Allocator Impacts	\$10,926	\$2,155	\$688	\$8,083
Total	(\$10,273,462)	(\$2,025,983)	(\$647,228)	(\$7,600,251)
LESS:				
O&M Expenses				
Annualized Operating Payroll	\$140,456	\$27,699	\$8,849	\$103,909
Annualized P/R Related Adj	\$5,151	\$1,016	\$324	\$3,811
Removal of #557 Amortization	\$188,312	\$37,136	\$11,864	\$139,312
Normalized Power Supply	(\$12,001,129)	(\$2,366,688)	(\$756,071)	(\$8,878,370)
Revenue Sensitive Adj	(\$32,887)	(\$6,485)	(\$2,072)	(\$24,330)
Allocator Impacts	\$150,995	\$29,777	\$9,513	\$111,706
Total	(\$11,549,101)	(\$2,277,546)	(\$727,593)	(\$8,543,962)
Depreciation Expense				
Annualizing Adj	\$486,156	\$95,873	\$30,628	\$359,656
Allocator Impacts	(\$17,096)	(\$3,371)	(\$1,077)	(\$12,647)
Total	\$469,061	\$92,501	\$29,551	\$347,008
Amortization Expense				
Annualizing Adjustment	\$8,750	\$1,726	\$551	\$6,473
Allocator Impacts	\$683	\$135	\$43	\$505
Total	\$9,433	\$1,860	\$594	\$6,979
Taxes Other Than Income Taxes				
Hydro KWH Tax	\$39,744	\$7,838	\$2,504	\$29,402
Revenue Sensitive Adj	(\$125,381)	(\$24,726)	(\$7,899)	(\$92,756)
Allocator Impacts	\$2,662	\$525	\$168	\$1,969
Total	(\$82,976)	(\$16,363)	(\$5,227)	(\$61,385)
Interest Expense				
Long-Term Synchronization	(\$15,579)	(\$3,072)	(\$981)	(\$11,525)
Allocator Impacts	\$12,588	\$2,482	\$793	\$9,312
Total	(\$2,991)	(\$590)	(\$188)	(\$2,213)
PLUS:				
AFUDC & Federal Schedule M Tax Adj				
Cumulative Adj	\$489,963	\$96,623	\$30,868	\$362,472
Allocator Impacts	\$90,651	\$17,877	\$5,711	\$67,063
Total	\$580,614	\$114,500	\$36,579	\$429,535
NET TOTAL	\$1,463,727	\$288,655	\$92,215	\$1,082,858

IDAHO POWER COMPANY
Operating Revenues
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
DSM Rider Funds DSM Revenues - IPUC Order	(\$33,197,113)	(\$1,523,563)
Other Operating Revenues - Account #415 Power Solutions, Water Mgmt, Etc.	\$3,911,815	\$171,364
Allocator Impacts Effect of Other Allocators	\$0	\$0
TOTAL TYPE I ADJUSTMENTS	(\$29,285,298)	(\$1,352,199)

TYPE II ADJUSTMENTS		
Normalization/Annualization of Firm Sales Ordered Weather Normalization and Rate Annualization	(\$221,241,806)	(\$7,852,559)
Normalization/Annualization of Firm Wholesale Sales Ordered Weather Normalization and Rate Annualization	\$0	\$0
Normalization of Opportunity Sales Ordered Sales Normalization	(\$55,867,979)	(\$2,431,828)
Allocator Impacts	\$0	\$10,926
TOTAL TYPE II ADJUSTMENTS	(\$277,109,786)	(\$10,273,462)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type I Adjustments
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
Removal of Out of Period Deferral	\$117,979,068	\$1,078,755
Removal of deferred power supply expenses as directed by OPUC Staff		
Advertising	(\$912,159)	(\$39,047)
Standard Removal of Non-Allowable Advertising Expenses		
DSM Rider Funds	(\$33,197,113)	(\$1,523,563)
DSM Rider Expenses - IPUC Order		
Cogeneration & Small Power Production	\$7,246,092	\$317,428
Difference Between Actual CSPP Costs And Costs Using Oregon Methodology		
Annualized Incentive Pay Adjustment	(\$19,397,881)	(\$830,371)
Removal of Incentive Pay: 100% Officers; 50% Other Employees		
Allocator Impacts	\$0	(\$155,695)
Effect of Other Allocators		
Other Operating O&M - Account #416	\$4,701,875	\$205,974
Power Solutions, Water Mgmt, Etc.		
TOTAL TYPE I ADJUSTMENTS	\$76,419,882	(\$946,520)

IDAHO POWER COMPANY
Operation & Maintenance Expenses
Type II Adjustments
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
Normalizing Power Supply	(\$273,956,073)	(\$12,001,129)
Ordered Power Supply Adjustment To Fuel, Purchased Power & Other Power-Related Expenses		
Removal of #557 Amortization Expense	(\$17,413,291)	\$188,312
Removal of amortization expense as directed by OPUC Staff		
Revenue Sensitive Adjustments	(\$32,887)	(\$32,887)
Commission-Ordered Adjustment Showing Impact of Difference Between Normalized & Actual Revenues on Account 904 - Uncollectible Accounts		
Annualized Operating Payroll	\$3,281,131	\$140,456
Annualizing Adjustment to Operating Payroll		
Annualized Payroll Related Items	\$120,325	\$5,151
Contributions to Employee Savings Plan and Employee Group Life Insurance		
Allocator Impacts	\$0	\$150,995
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$288,000,795)	(\$11,549,101)

IDAHO POWER COMPANY
Depreciation Expense
Summary
For the Twelve Months Ended December 31, 2022

	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	\$11,579,981	\$486,156
Annualized December Costs		
Compared to Actual Costs		
Allocator Impacts	\$0	(\$17,096)
Effect of Other Allocators		
TOTAL TYPE II ADJUSTMENTS	\$11,579,981	\$469,061

IDAHO POWER COMPANY
Amortization Expense
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Allocator Impacts	\$0	(\$569)
Effect of Allocators		
Removal of Clean Air Credits - Acct 411.8	\$414,026	\$17,197
Regulatory Adjustment		
TOTAL TYPE I ADJUSTMENTS	\$414,026	\$16,628

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$210,660	\$8,750
Annualized December Costs Compared to Actual Costs		
Allocator Impacts		
Effect of Allocators	\$0	\$683
TOTAL TYPE II ADJUSTMENTS	\$210,660	\$9,433

IDAHO POWER COMPANY
Accretion Expense
Summary
For the Twelve Months Ended December 31, 2022

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

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

IDAHO POWER COMPANY
Taxes Other Than Income Taxes
Summary
For the Twelve Months Ended December 31, 2022

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

TYPE II ADJUSTMENTS		
Revenue Sensitive Adjustments	(\$125,381)	(\$125,381)
Commission Ordered Adjustments Showing Impact of Difference Between Normalized & Actual Revenues On Oregon Commission Fees & Franchise Fees		
Hydro KWH Tax	\$907,246	\$39,744
Normalizing Adjustment for Hydro Generation		
Irrigation PIC	\$148,058	\$0
Directly Assigned to Idaho Customers		
Allocator Impacts	\$0	\$2,662
Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators		
TOTAL TYPE II ADJUSTMENTS	\$929,924	(\$82,976)

IDAHO POWER COMPANY
Regulatory Debits/Credits Expense
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
None		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0
<hr/>		
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, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$17,568,590)	(\$1,382,288)
Allocator Impacts Effect of Other Allocators	\$0	\$1,030,303
TOTAL TYPE I ADJUSTMENTS	(\$17,568,590)	(\$351,985)
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Cumulative Impacts Impacts of All Adjustments Having Deferred Tax Implications	(\$2,503,978)	(\$106,162)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator	\$0	(\$10,509)
TOTAL TYPE II ADJUSTMENTS	(\$2,503,978)	(\$116,670)

IDAHO POWER COMPANY
Investment Tax Credit Adjustment
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having ITC Implications		
Allocator Impacts	\$0	\$0
Effect of Other Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$0

TYPE II ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Investment Tax Credit Implications		
Allocator Impacts	\$0	\$580
Effect of Other Allocators, Primarily the Labor Allocator and the Normalized Demand Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$580

IDAHO POWER COMPANY
Interest Expense
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	\$10,860,459	\$475,524
Allocator Impacts Effect of Other Allocators, Primarily Working Cash Allowance	\$0	(\$5,534)
TOTAL TYPE I ADJUSTMENTS	\$10,860,459	\$469,990
<hr style="border-top: 1px dashed black;"/>		
TYPE II ADJUSTMENTS		
Long-Term Interest Synchronization Interest Deduction Using Rate Base Multiplied by the Current Weighted Cost of Debt	(\$356,198)	(\$15,579)
Allocator Impacts Effect of Other Allocators, Primarily the Labor Allocator & Working Cash Allowance	\$0	\$12,588
TOTAL TYPE II ADJUSTMENTS	(\$356,198)	(\$2,991)

IDAHO POWER COMPANY
AFUDC & Federal Schedule M Tax Adjustments
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications and Removal of AFUDC	\$79,000,911	\$29,470,270
Allocator Impacts	\$0	(\$28,064,923)
TOTAL TYPE I ADJUSTMENTS	\$79,000,911	\$1,405,346

TYPE II ADJUSTMENTS		
Cumulative Adjustment Impact of All Adjustments Having Schedule M Implications	\$11,790,641	\$489,963
Other Allocator Impacts Effect of Other Allocators, Primarily the Normalized Demand and the Normalized Energy Allocators	\$0	\$90,651
TOTAL TYPE II ADJUSTMENTS	\$11,790,641	\$580,614

**IDAHO POWER COMPANY
IERCO Operating Income
Summary
For the Twelve Months Ended December 31, 2022**

	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	\$1,520
TOTAL TYPE II ADJUSTMENTS	\$0	\$1,520

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SECTION C

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

IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	ACTUAL TOTAL	TOTAL SYSTEM		ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
		TYPE I ADJUSTMENTS	TYPE II ADJUSTMENTS			
Electric Plant in Service	6,620,816,724	0	0	6,620,816,724	0	6,620,816,724
Less: Accumulated Depreciation	2,505,846,014	0	0	2,505,846,014	5,789,990	2,511,636,005
Amortization of Other Utility Plant	40,225,910	0	0	40,225,910	105,330	40,331,240
Net Electric Plant in Service	4,074,744,800	0	0	4,074,744,800	(5,895,321)	4,068,849,480
Less: Customer Advances	13,139,360	0	0	13,139,360	0	13,139,360
Accumulated Deferred Income Taxes	404,274,757	0	0	404,274,757	(1,251,990)	403,022,767
Net Electric Plant Investment	3,657,330,683	0	0	3,657,330,683	(4,643,331)	3,652,687,352
Add: Fuel Inventory	15,140,640	7,238,579	0	22,379,219	0	22,379,219
Materials and Supplies	81,407,970	0	0	81,407,970	0	81,407,970
Prepaid Items	0	0	0	0	0	0
Working Cash Allowance	44,121,666	3,056,795	0	47,178,461	(11,520,032)	35,658,429
Conservation & Other Deferred Programs	27,825,564	0	0	27,825,564	0	27,825,564
Net Electric Rate Base	3,825,826,523	10,295,375	0	3,836,121,897	(16,163,362)	3,819,958,535
IERCO Rate Base	29,600,820	0	0	29,600,820	0	29,600,820
Total Combined Rate Base	3,855,427,343	10,295,375	0	3,865,722,718	(16,163,362)	3,849,559,355

**IDAHO POWER COMPANY
DEVELOPMENT OF RATE BASE COMPONENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

OPUC JURISDICTION

DESCRIPTION	ACTUAL ALLOCATION	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
Electric Plant in Service	282,888,333	0	282,888,333	661,959	283,550,292
Less: Accumulated Depreciation Amortization of Other Utility Plant	107,345,050 1,639,448	0 0	107,345,050 1,639,448	496,200 10,012	107,841,251 1,649,459
Net Electric Plant in Service	173,903,835	0	173,903,835	155,747	174,059,582
Less: Customer Advances Accumulated Deferred Income Taxes	96,234 17,339,460	0 16,404	96,234 17,355,864	0 (12,734)	96,234 17,343,130
Net Electric Plant Investment	156,468,141	(16,404)	156,451,737	168,481	156,620,218
Add: Fuel Inventory Materials and Supplies Prepaid Items Working Cash Allowance Conservation & Other Deferred Programs	663,262 3,646,880 0 2,119,941 4,614,496	317,099 0 0 (37,861) 0	980,361 3,646,880 0 2,082,080 4,614,496	3,874 4,626 0 (461,964) 21	984,235 3,651,507 0 1,620,116 4,614,517
Net Electric Rate Base	167,512,720	262,833	167,775,554	(284,961)	167,490,592
IERCO Rate Base	1,296,716	0	1,296,716	5,124	1,301,840
Total Combined Rate Base	168,809,436	262,833	169,072,270	(279,837)	168,792,433

IDAHO POWER COMPANY
Plant-in-Service
Summary
For the Twelve Months Ended December 31, 2022

	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	\$661,959
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$661,959

IDAHO POWER COMPANY
Accumulated Depreciation
Summary
For the Twelve Months Ended December 31, 2022

	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	\$5,789,990	\$248,031
Half the Depreciation Expense Adj Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$248,170
TOTAL TYPE II ADJUSTMENTS	\$5,789,990	\$496,200

IDAHO POWER COMPANY
Accumulated Amortization
Summary
For the Twelve Months Ended December 31, 2022

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

TYPE II ADJUSTMENTS		
Annualizing Adjustment	\$105,330	\$4,293
Half the Annualizing Expense Adjustment Resulting From Annualized December Costs Compared to Actual		
Allocator Impacts	\$0	\$5,719
TOTAL TYPE II ADJUSTMENTS	\$105,330	\$10,012

IDAHO POWER COMPANY
Customer Advances for Construction
Summary
For the Twelve Months Ended December 31, 2022

	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, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Cumulative Impacts	\$0	\$0
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$16,404
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$0	\$16,404

TYPE II ADJUSTMENTS		
Cumulative Impacts	(\$1,251,990)	(\$53,749)
Impacts of All Adjustments Having Deferred Tax Implications		
Allocator Impacts	\$0	\$41,015
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$1,251,990)	(\$12,734)

IDAHO POWER COMPANY
Required Fuel Inventory
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Fuel Inventory Adjustment	\$7,238,579	\$317,099
Commission-Ordered Adjustment To Allowed Inventory		
Allocator Impacts	\$0	\$0
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$7,238,579	\$317,099

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$3,874
TOTAL TYPE II ADJUSTMENTS	\$0	\$3,874

IDAHO POWER COMPANY
Materials & Supplies
Summary
For the Twelve Months Ended December 31, 2022

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$4,626
TOTAL TYPE II ADJUSTMENTS	\$0	\$4,626

IDAHO POWER COMPANY
Prepaid Items
Summary
For the Twelve Months Ended December 31, 2022

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

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

IDAHO POWER COMPANY
Working Cash Allowance
Summary
For the Twelve Months Ended December 31, 2022

	COMPANY	OREGON ALLOCATION
TYPE I ADJUSTMENTS		
Change in O&M Expenses	\$3,056,795	\$146,872
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	(\$184,732)
Effect of Allocators		
TOTAL TYPE I ADJUSTMENTS	\$3,056,795	(\$37,861)

TYPE II ADJUSTMENTS		
Change in O&M Expenses	(\$11,520,032)	(\$508,402)
Commission Ordered Allowance of 4% of O&M Expenses to be Included in Rate Base		
Allocator Impacts	\$0	\$46,438
Effect of Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	(\$11,520,032)	(\$461,964)

IDAHO POWER COMPANY
Investment in Conservation and Other Deferred Programs
Summary
For the Twelve Months Ended December 31, 2022

	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	\$21
Effect of Other Allocators, Primarily the Labor Allocator		
TOTAL TYPE II ADJUSTMENTS	\$0	\$21

**IDAHO POWER COMPANY
 IERCO Rate Base
 Summary
 For the Twelve Months Ended December 31, 2022**

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

TYPE II ADJUSTMENTS		
Allocator Impacts	\$0	\$5,124
TOTAL TYPE II ADJUSTMENTS	\$0	\$5,124

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SECTION D

JURISDICTIONAL SEPARATION STUDIES

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**JURISDICTIONAL SEPARATION STUDY
ACTUAL RESULTS**

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	DESCRIPTION				
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	PICIP	5,703	5,459	244
91	302 - FRANCHISES & CONSENTS	D10	44,082,858	42,312,463	1,770,395
92	303 - MISCELLANEOUS	PICIP	50,159,510	48,015,477	2,144,034
93					
94	TOTAL INTANGIBLE PLANT		94,248,072	90,333,399	3,914,673
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	988,697,347	948,990,638	39,706,709
98	330-336 / HYDRAULIC PRODUCTION	D10	1,052,316,966	1,010,055,253	42,261,713
99	340-346 / OTHER PRODUCTION	D10	571,196,765	548,257,143	22,939,622
100					
101	TOTAL PRODUCTION PLANT		2,612,211,078	2,507,303,034	104,908,044
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	40,030,371	38,422,726	1,607,645
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		40,030,371	38,422,726	1,607,645
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	93,682,301	89,919,961	3,762,340
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		93,682,960	89,919,961	3,762,998
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	470,105,655	451,225,915	18,879,739
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		470,217,248	451,301,015	18,916,233

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118	***TABLE 1 - ELECTRIC PLANT IN SERVICE***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	231,735,124	222,428,495	9,306,629
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		231,735,124	222,428,495	9,306,629
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	227,137,112	218,015,142	9,121,970
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		227,170,953	218,015,142	9,155,811
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	262,078,779	251,553,530	10,525,249
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		262,105,274	251,554,719	10,550,555
134					
135	358 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,593	15,673
137	DIRECT ASSIGNMENT	DA358	0	0	0
138	TOTAL ACCOUNT 358		390,266	374,593	15,673
139					
140	TOTAL TRANSMISSION PLANT		1,325,332,196	1,272,016,651	53,315,545

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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	8,367,229	8,006,508	360,720
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	55,682,517	53,208,383	2,474,133
147	362 / STATION EQUIPMENT	ACCT362	312,968,241	300,052,812	12,915,429
148	364 / POLES, TOWERS & FIXTURES	DA364	313,204,206	288,748,305	24,455,901
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	155,253,318	146,384,826	8,868,492
150	366 / UNDERGROUND CONDUIT	DA366	52,785,315	51,958,505	826,809
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	318,155,073	313,429,461	4,725,612
152	368 / LINE TRANSFORMERS	ACCT368	704,959,938	666,063,582	38,896,356
153	369 / SERVICES	DA369	67,920,301	65,262,678	2,657,623
154	370 / METERS	ACCT370	112,940,727	109,292,546	3,648,181
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,931,439	4,591,211	340,228
156	373 / STREET LIGHTING SYSTEMS	DA373	5,706,749	5,478,881	227,868
157					
158	TOTAL DISTRIBUTION PLANT		2,112,875,054	2,012,477,699	100,397,355
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	20,795,674	19,906,777	888,897
162	390 / STRUCTURES & IMPROVEMENTS	PTD	150,450,720	144,019,808	6,430,912
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,508,346	39,734,100	1,774,246
164	392 / TRANSPORTATION EQUIPMENT	PTD	113,442,849	108,593,813	4,849,036
165	393 / STORES EQUIPMENT	PTD	4,776,648	4,572,474	204,175
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	13,003,651	12,447,819	555,832
167	395 / LABORATORY EQUIPMENT	PTD	14,904,043	14,266,980	637,063
168	396 / POWER OPERATED EQUIPMENT	PTD	24,983,094	23,915,209	1,067,885
169	397 / COMMUNICATIONS EQUIPMENT	PTD	81,681,573	78,190,150	3,491,422
170	398 / MISCELLANEOUS EQUIPMENT	PTD	10,603,726	10,150,477	453,249
171					
172	TOTAL GENERAL PLANT		476,150,325	455,797,608	20,352,716
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		6,620,816,724	6,337,928,391	282,888,333
175					

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		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	623,502,745	598,462,482	25,040,263
180	330-336 / HYDRAULIC PRODUCTION	L 98	488,914,925	469,279,794	19,635,132
181	340-346 / OTHER PRODUCTION	L 99	156,714,025	150,420,291	6,293,734
182	TOTAL PRODUCTION PLANT		1,269,131,695	1,218,162,566	50,969,129
183					
184	TRANSMISSION PLANT				
185	350 / LAND & LAND RIGHTS	L 107	9,791,827	9,398,581	393,246
186	352 / STRUCTURES & IMPROVEMENTS	L 112	33,270,239	31,933,861	1,336,378
187	353 / STATION EQUIPMENT	L 117	124,151,809	119,157,342	4,994,467
188	354 / TOWERS & FIXTURES	L 123	77,744,499	74,622,231	3,122,268
189	355 / POLES & FIXTURES	L 128	76,949,162	73,847,832	3,101,330
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133	88,360,848	84,804,048	3,556,800
191	359 / ROADS & TRAILS	L 138	294,708	282,872	11,836
192	TOTAL TRANSMISSION PLANT		410,563,092	394,046,767	16,516,324
193					
194	DISTRIBUTION PLANT				
195	360 / LAND & LAND RIGHTS	L 145	209,604	200,567	9,036
196	361 / STRUCTURES & IMPROVEMENTS	L 146	15,872,260	15,167,011	705,250
197	362 / STATION EQUIPMENT	L 147	70,090,213	67,197,762	2,892,451
198	364 / POLES, TOWERS & FIXTURES	L 148	147,716,974	136,182,800	11,534,174
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,720,036	54,422,910	3,297,126
200	366 / UNDERGROUND CONDUIT	L 150	18,655,459	18,363,247	292,212
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	101,743,223	100,232,013	1,511,210
202	368 / LINE TRANSFORMERS	L 162	196,632,795	185,783,527	10,849,268
203	369 / SERVICES	L 163	44,705,081	42,955,836	1,749,245
204	370 / METERS	L 164	38,331,595	37,093,418	1,238,177
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 165	1,404,067	1,307,198	96,869
206	373 / STREET LIGHTING SYSTEMS	L 166	1,327,853	1,274,832	53,021
207	TOTAL DISTRIBUTION PLANT		694,409,158	660,181,121	34,228,037
208					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

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	35,310,027	33,800,724	1,509,303
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	17,847,072	17,084,211	762,861
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,370,984	22,372,007	998,977
216 393 / STORES EQUIPMENT	L 165	1,274,650	1,220,166	54,484
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,462,602	4,271,852	190,751
218 395 / LABORATORY EQUIPMENT	L 167	6,642,415	6,358,489	283,925
219 396 / POWER OPERATED EQUIPMENT	L 168	5,220,488	4,997,342	223,146
220 397 / COMMUNICATIONS EQUIPMENT	L 169	29,974,046	28,692,826	1,281,220
221 398 / MISCELLANEOUS EQUIPMENT	L 170	4,046,093	3,873,145	172,947
222 TOTAL GENERAL PLANT		128,148,377	122,670,763	5,477,614
223				
224 UNDER-/OVERALLOCATED SALVAGE	L 84	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,502,252,322	2,395,061,217	107,191,104
226				
227 FAS 143 ADJ.&OR DISALLOWED COSTS		3,593,693	3,439,747	153,946
228 TOTAL ACCUM PROVISION DEPRECIATION	L 225	2,505,846,014	2,398,500,964	107,345,050
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 84	17,415,328	16,691,968	723,360
232 HYDRAULIC PRODUCTION	L 88	22,810,581	21,894,494	916,087
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		40,225,910	38,586,462	1,639,448
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,546,071,924	2,437,087,426	108,984,498
238				

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

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		4,074,744,800	3,900,840,965	173,903,835
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION	D10	0	0	0
244 POWER SUPPLY	D4352	13,139,360	13,043,126	96,234
245 OTHER		13,139,360	13,043,126	96,234
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION				
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES	D4632	(2,158,794)	(2,142,983)	(15,811)
250 CUSTOMER ADVANCES FOR CONSTRUCTION	LABOR	(16,595,876)	(15,869,047)	(726,829)
251 OTHER		(18,754,870)	(18,012,030)	(742,840)
252 TOTAL ACCOUNT 190	P101P	0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	422,636,515	404,571,210	18,065,305
254 282 / OTHER PROPERTY	P101P	392,912	378,117	16,795
255 283 / OTHER	P101P	404,274,757	386,935,297	17,339,460
256 TOTAL ACCUM DEFERRED INCOME TAXES				
257				
258 NET ELECTRIC PLANT IN SERVICE		3,657,330,683	3,500,862,542	156,468,141
259 ADD:				
260 WORKING CAPITAL				
261 151 / FUEL INVENTORY	E10	15,140,840	14,477,377	663,262
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	14,502,120	13,919,705	582,414
264 TRANSMISSION - GENERAL	L 139	13,205,628	12,674,391	531,237
265 DISTRIBUTION - GENERAL	L 158	49,850,143	47,481,417	2,368,726
266 OTHER - UNCLASSIFIED	L 174	3,850,079	3,685,577	164,503
267 TOTAL ACCOUNT 154		81,407,970	77,761,090	3,646,880
268 165 / PREPAID ITEMS				
269 AD VALOREM TAXES	L 656	0	0	0
270 OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271 INSURANCE	L 101	0	0	0
272 PENSION-RELATED PREPAYMENTS	L 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	44,121,666	42,001,725	2,119,941
277				
278 TOTAL WORKING CAPITAL		140,670,276	134,240,193	6,430,083
279				
280 NET ELECTRIC PLANT IN SERVICE		3,798,000,958	3,635,102,734	162,898,224

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
281	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		3,798,000,958	3,635,102,734	162,898,224
282	283 NET ELECTRIC PLANT IN SERVICE				
	284 ADD:				
285	105 / PLANT HELD FOR FUTURE USE	L 98	0	0	0
286	HYDRAULIC PRODUCTION	L 107	0	0	0
287	TRANS LAND & LAND RIGHTS	L 112	0	0	0
288	TRANS STRUCTURES & IMPROVEMENTS	L 117	0	0	0
289	TRANS STATION EQUIPMENT	L 145	0	0	0
290	DIST LAND & LAND RIGHTS	L 146	0	0	0
291	DIST STRUCTURES & IMPROVEMENTS	L 161	0	0	0
292	GEN LAND & LAND RIGHTS	L 162	0	0	0
293	GEN STRUCTURES & IMPROVEMENTS		0	0	0
294	TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295					
296	ELECTRIC PLANT ACQUISITION ADJ.-114/5	D10	0	0	0
297					
298	DEFERRED PROGRAMS:				
299	182 / CONSERVATION PROGRAMS				
300	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301	OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
302	TOTAL CONSERVATION PROGRAMS		0	0	0
303	182 / MISC. OTHER REGULATORY ASSETS				
304	CUB FUND INTEREST - OPUC ORDER 15-389	CODA	37,154	0	37,154
305	AM. FALLS BOND REFINANCE	D10	135,528	130,085	5,443
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	7,000,878	0	7,000,878
307	CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,616,918	1,616,918	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,612,494	8,612,494	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,851,571	12,851,571	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	360,013	0	360,013
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	511,105	0	511,105
313	TOTAL OTHER REGULATORY ASSETS		31,125,661	23,211,068	7,914,593
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-206	CODA	(3,285,386)	0	(3,285,386)
316	RECONNECT FEES - OPUC ADV 16-09	CODA	(14,711)	0	(14,711)
317	TOTAL DEFERRED PROGRAMS		27,825,564	23,211,068	4,614,496
318					
319	DEVELOPMENT OF IERCO RATE BASE				
320	INVESTMENT IN IERCO	E10	23,664,134	22,627,485	1,036,649
321	PREPAID COAL ROYALTIES	E10	834,822	798,251	36,571
322	NOTES RECEIVABLE FROM SUBSIDIARY	E10	5,101,864	4,878,368	223,496
323	TOTAL SUBSIDIARY RATE BASE		29,600,820	28,304,104	1,296,716
324					
325	TOTAL COMBINED RATE BASE		3,855,427,343	3,686,617,906	168,809,436

JSS - ACTUAL

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

			<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					
326	***TABLE 4 - OPERATING REVENUES***					
327	OPERATING REVENUES					
328	FIRM ENERGY SALES					
329	440-448 / RETAIL	RETREV		1,372,758,056	1,312,548,811	60,209,245
330	447/ FIRM SALES FOR RESALE	E10		0	0	0
331	447/ SYSTEM OPPORTUNITY SALES	E10		145,798,279	139,411,329	6,386,951
332	TOTAL SALES OF ELECTRICITY			1,518,556,336	1,451,960,140	66,596,196
333						
334	OTHER OPERATING REVENUES			0	0	0
335	415 / MERCHANDISING REVENUES	E10				
336						
337	449 / OATT TARIFF REFUND					
338	NETWORK	D11		0	0	0
339	POINT-TO-POINT	D11		0	0	0
340	TOTAL ACCOUNT 449			0	0	0
341						
342	451 / MISCELLANEOUS SERVICE REVENUES	DA451		4,936,204	4,890,357	45,847
343						
344	454 / RENTS FROM ELECTRIC PROPERTY					
345	SUBSTATION EQUIPMENT	L 117		3,215,758	3,086,392	129,366
346	TRANSFORMER RENTALS	L 152		17,330	16,374	956
347	LINE RENTALS	D11		0	0	0
348	COGENERATION	L 482		1,832,348	1,752,079	80,269
349	DARK FIBER PROJECT	CIDA		400,000	400,000	0
350	POLE ATTACHMENTS	L 148		1,634,179	1,506,578	127,601
351	FACILITIES CHARGES	DA454		10,470,031	10,041,240	428,792
352	OTHER RENTALS	L 101		1,072,002	1,028,950	43,052
353	WATER LEASE	E10		185,425	177,302	8,123
354	TOTAL ACCOUNT 454			18,827,074	18,008,914	818,160
355						

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		<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				
356	456 / OTHER ELECTRIC REVENUES				
357	TRANSMISSION - NETWORK SERVICES	D11	10,337,634	9,922,468	415,166
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	792,372	763,000	29,372
359	TRANSMISSION - POINT-TO-POINT	D11	49,667,827	47,673,136	1,994,691
360	ALTERNATE TRANSMISSION SERV. CHG.	L 146	0	0	0
361	PHOTOVOLTAC STATION SERVICE	L 158	0	0	0
362	DSM RIDER FUNDS	DRIDER	33,197,113	31,673,550	1,523,563
363	STANDBY SERVICE CHARGE	CIDA	759,997	759,997	0
364	SIERRA PACIFIC USAGE CHARGE	E10	51,764	49,497	2,268
365	BPA - OTHER REVENUE	D10	0	0	0
365	ANTELOPE	L 507	0	0	0
367	MISCELLANEOUS	PTD	1,663	1,592	71
368	TOTAL ACCOUNT 456		94,808,370	90,843,238	3,965,131
369					
370	TOTAL OTHER OPERATING REVENUES		118,571,847	113,742,509	4,829,138
371					
372	TOTAL OPERATING REVENUES		1,637,127,983	1,565,702,649	71,425,334

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 3 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	632,248	606,857	25,391
378 501 / FUEL	E10	105,551,917	100,928,029	4,623,888
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,298,487	8,891,150	407,337
383 TOTAL ACCOUNT 502		9,298,487	8,891,150	407,337
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,128,466	1,079,032	49,434
387 TOTAL ACCOUNT 505		1,128,466	1,079,032	49,434
388 506 / MISCELLANEOUS EXPENSES	D10	8,586,280	8,241,450	344,830
389 507 / RENTS	L 97	229,461	220,246	9,215
390 TOTAL STEAM OPERATION EXPENSES		125,428,860	119,966,764	5,460,096
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(238,936)	(229,340)	(9,596)
394 511 / STRUCTURES	D10	2,540,010	2,438,001	102,008
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,774,081	8,389,717	384,364
398 TOTAL ACCOUNT 512		8,774,081	8,389,717	384,364
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,306,519	2,205,478	101,041
402 TOTAL ACCOUNT 513		2,306,519	2,205,478	101,041
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	9,592,111	9,208,886	385,225
405				
406 TOTAL STEAM GENERATION EXPENSES		148,400,645	141,977,505	6,423,139
407				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
408	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409					
410	HYDRAULIC POWER GENERATION				
411	536 / SUPERVISION & ENGINEERING	L 867	5,758,397	5,525,625	232,772
412	536 / WATER FOR POWER				
413	WATER LEASE	D10	(9,801)	(9,407)	(394)
414	OTHER	D10	6,637,301	6,370,743	266,558
415	TOTAL ACCOUNT 536		6,627,500	6,361,335	266,165
416					
417	537 / HYDRAULIC EXPENSES	D10	18,433,658	17,693,351	740,307
418	538 / ELECTRIC EXPENSES				
419	LABOR	D10	1,510,454	1,448,793	60,661
420	OTHER	E10	449,278	429,596	19,681
421	TOTAL ACCOUNT 538		1,959,732	1,879,390	80,342
422					
423	539 / MISCELLANEOUS EXPENSES	D10	5,131,195	4,925,123	206,072
424	540 / RENTS	D10	303,402	291,217	12,185
425					
426	TOTAL HYDRAULIC OPERATION EXPENSES		38,213,884	36,676,041	1,537,843
427					
428	MAINTENANCE				
429	541 / SUPERVISION & ENGINEERING	L 873	110,982	106,525	4,457
430	542 / STRUCTURES	D10	932,291	894,850	37,441
431	543 / RESERVOIRS, DAMS & WATERWAYS	D10	454,092	435,855	18,237
432	544 / ELECTRIC PLANT				
433	LABOR	D10	1,799,397	1,727,132	72,265
434	OTHER	E10	812,446	776,855	35,591
435	TOTAL ACCOUNT 544		2,611,843	2,503,987	107,856
436					
437	545 / MISCELLANEOUS HYDRAULIC PLANT	L 88	3,919,209	3,761,811	157,398
438					
439	TOTAL HYDRAULIC MAINTENANCE EXPENSES		8,028,417	7,703,029	325,389
440					
441	TOTAL HYDRAULIC GENERATION EXPENSES		46,242,301	44,379,070	1,863,231

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
8	<u>DESCRIPTION</u>				
442	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443	OTHER POWER GENERATION				
444	OPERATION				
445	546 / SUPERVISION & ENGINEERING	L 880	627,106	601,921	25,185
446	547 / FUEL				
447	SALMON DIESEL	E10	10,499	10,039	460
448	OTHER	E10	124,647,878	119,187,458	5,460,420
449	TOTAL ACCOUNT 547		124,658,377	119,197,497	5,460,880
450					
451	548 / GENERATING EXPENSES				
452	LABOR	D10	0	0	0
453	OTHER	E10	4,902,489	4,687,727	214,762
454	TOTAL ACCOUNT 548		4,902,489	4,687,727	214,762
455					
456	549 / MISCELLANEOUS EXPENSES	D10	9,124	8,758	366
457	550 / RENTS	D10	0	0	0
458					
459	TOTAL OTHER POWER OPER EXPENSES		130,197,096	124,495,902	5,701,194
460					
461	MAINTENANCE				
462	551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463	552 / STRUCTURES	D10	159,030	152,643	6,387
464	553 / GENERATING & ELECTRIC PLANT				
465	LABOR	D10	56,825	54,543	2,282
466	OTHER	E10	870,985	832,830	38,155
467	TOTAL ACCOUNT 553		927,810	887,373	40,437
468					
469	554 / MISCELLANEOUS EXPENSES	L 99	6,730,628	6,460,322	270,306
470	TOTAL OTHER POWER MAINT EXPENSES		7,817,468	7,500,338	317,130
471					
472	TOTAL OTHER POWER GENERATION EXP		138,014,564	131,996,240	6,018,324
473					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	<u>DESCRIPTION</u>	<u>ALLOC/</u>	<u>TOTAL</u>	<u>IDAHO</u>	<u>OREGON</u>
		<u>SOURCE</u>	<u>SYSTEM</u>	<u>IPUC</u>	<u>OPUC</u>
474	OTHER POWER SUPPLY EXPENSE				
475	555.0 / PURCHASED POWER	E10	3,025,958	2,893,401	132,557
476	PURCHASED POWER - TRANS LOSSES	E10	340,972,885	326,035,966	14,936,919
477	OTHER PURCHASED POWER		343,998,843	328,929,367	15,069,476
478	TOTAL ACCOUNT 555.0				
479	555.1 / COGENERATION & SMALL POWER PROD	D10	0	0	0
480	CAPACITY RELATED				
481	ENERGY RELATED	E10	189,033,362	180,752,422	8,280,940
482	TOTAL COGEN & SMALL POWER PROD		189,033,362	180,752,422	8,280,940
483					
484	TOTAL ACCOUNT 555		533,032,205	509,681,789	23,350,416
485					
486	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
487	557 / OTHER EXPENSES				
488	IDAHO POWER COST-RELATED EXPENSES	CIDA	(99,392,326)	(99,392,326)	0
489	OREGON POWER COST-RELATED EXPENSES	CODA	(1,267,067)	0	(1,267,067)
490	OTHER	D10	6,143,689	5,896,955	246,734
491	TOTAL ACCOUNT 557		(94,515,704)	(93,495,371)	(1,020,333)
492					
493	TOTAL OTHER POWER SUPPLY EXPENSES		438,516,501	416,186,418	22,330,083
494					
495	TOTAL PRODUCTION EXPENSES		771,174,011	734,539,234	36,634,777

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 **** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ****				
487				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	3,193,933	3,065,448	128,486
502 561 / LOAD DISPATCHING	D12	5,375,576	5,159,690	215,887
503 562 / STATION EXPENSES	L 117	2,788,678	2,676,493	112,185
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,121,678	1,076,543	45,136
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,322,964	10,826,941	496,022
506 566 / MISCELLANEOUS EXPENSES	L 140	8	7	0
507 567 / RENTS	L 140	4,855,402	4,660,078	195,323
508				
509 TOTAL TRANSMISSION OPERATION		28,658,239	27,465,200	1,193,039
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	206,814	198,494	8,320
513 569 / STRUCTURES	L 112	1,907,634	1,831,009	76,625
514 570 / STATION EQUIPMENT	L 117	2,611,391	2,506,338	105,053
515 571 / OVERHEAD LINES	L 123+128+133	2,274,243	2,182,729	91,514
515 573 / MISCELLANEOUS PLANT	L 140	5,113	4,908	206
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	686,880	659,248	27,632
517				
518 TOTAL TRANSMISSION MAINTENANCE		7,692,075	7,382,727	309,349
519				
520 TOTAL TRANSMISSION EXPENSES		36,350,314	34,847,927	1,502,388

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	5,911,141	5,630,262	280,879
527 581 / LOAD DISPATCHING	080	5,170,071	4,978,423	191,648
528 582 / STATION EXPENSES	L 147	1,862,473	1,785,614	76,860
529 583 / OVERHEAD LINE EXPENSES	L 148+149	5,421,238	5,035,590	385,647
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,717,552	4,646,937	70,615
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	44,756	42,969	1,787
532 586 / METER EXPENSES	L 154	5,719,569	5,534,817	184,752
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,095,297	1,019,730	75,566
534 588 / MISCELLANEOUS EXPENSES	L 158	4,687,904	4,465,149	222,755
535 589 / RENTS	L 158	741,341	706,115	35,226
536 TOTAL DISTRIBUTION OPERATION		35,371,341	33,845,606	1,525,736
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	11,968	11,400	569
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	4,120,742	3,950,689	170,053
542 593 / OVERHEAD LINES	L 148+149	21,931,803	20,371,653	1,560,150
543 594 / UNDERGROUND LINES	L 150+151	751,577	740,327	11,250
544 595 / LINE TRANSFORMERS	L 152	94,087	88,896	5,191
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	204,924	196,741	8,183
546 597 / METERS	L 154	862,000	834,156	27,844
547 598 / MISCELLANEOUS PLANT	L 158	123,765	117,884	5,881
548 TOTAL DISTRIBUTION MAINTENANCE		28,100,867	26,311,747	1,789,120
549				
550 TOTAL DISTRIBUTION EXPENSES		63,472,208	60,157,352	3,314,856
551				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552	CUSTOMER ACCOUNTING EXPENSES				
553	901 / SUPERVISION	L 947	845,854	808,235	37,619
554	902 / METER READING	CW902	1,819,788	1,576,198	243,590
555	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	15,041,848	14,548,025	493,823
556	904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,069,311	2,860,862	208,449
557	905 / MISC EXPENSES	L 564+555+556	(3,031)	(2,887)	(144)
558	TOTAL CUSTOMER ACCOUNTING EXPENSES		20,773,771	19,790,434	983,337
559	CUSTOMER SERVICES & INFORMATION EXPENSES				
560	907 / SUPERVISION	L 954	1,009,780	966,922	42,858
561	908 / CUSTOMER ASSISTANCE				
562	SYSTEM CONSERVATION	E100	290,218	277,504	12,714
563	OTHER	DA908	40,192,954	38,487,459	1,705,495
564	TOTAL ACCOUNT 908		40,483,172	38,764,964	1,718,208
565	909 / INFORMATION & INSTRUCTIONAL	DA909	295,103	285,579	9,524
566	910 / MISCELLANEOUS EXPENSES	L 564+565	746,645	715,010	31,635
567	TOTAL CUST SERV & INFORMATN EXPENSES		42,534,700	40,732,475	1,802,224

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 SALES EXPENSES	E10	0	0	0
570 912 / DEMO & SELLING EXPENSES	E10	0	0	0
571 TOTAL ACCOUNT 924				
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	95,790,872	91,595,447	4,195,226
575 921 / OFFICE SUPPLIES	LABOR	15,137,531	14,474,571	662,960
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	LABOR	(35,131,943)	(33,593,313)	(1,538,630)
577 923 / OUTSIDE SERVICES	LABOR	8,733,229	8,350,750	382,478
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	412,593	396,023	16,570
580 ALL RISK & MISCELLANEOUS	P110P	3,513,015	3,369,790	143,225
581 TOTAL ACCOUNT 924		3,925,608	3,765,813	159,795
582				
583 925 / INJURIES & DAMAGES	LABOR	6,544,597	6,257,972	286,626
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	36,409,743	34,815,151	1,594,593
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	880,053	0	880,053
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CODA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CODA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	2,825,830	2,713,303	113,527
592 ENERGY RELATED	E10	963,911	921,685	42,226
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E99	963,867	921,321	42,546
595 FERC OTHER	D11	109,055	104,675	4,380
596 FERC - OREGON HYDRO FEE	D10	271,717	260,905	10,912
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CODA	0	0	0
599 -OTHER	CODA	36,197	36,197	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,374,230	0	1,374,230
602 TOTAL ACCOUNT 928		6,545,807	4,957,986	1,587,821
603				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1				
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8	DESCRIPTION			
604	604 929 / DUPLICATE CHARGES	0	0	0
605	605 930.1 / GENERAL ADVERTISING	491,473	469,948	21,524
606	606 930.2 / MISCELLANEOUS EXPENSES	4,378,924	4,187,145	191,778
607	607 931 / RENTS	0	0	0
608	608 TOTAL ADM & GEN OPERATION	160,859,407	152,435,184	8,424,223
609	609			
610	610 935 / GENERAL PLANT MAINTENANCE	7,877,237	7,540,530	336,707
611	611 TOTAL ADMIN & GENERAL EXPENSES	168,736,644	159,975,714	8,760,930
612	612			
613	613 416 / MERCHANDISING EXPENSE	0	0	0
614	614 TOTAL OPER & MAINT EXPENSES	1,103,041,648	1,050,043,135	52,998,513
615	615			

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1				
2				
3				
4				
5				
6				
7				
8	DESCRIPTION			
	616 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***			
617				
	L 97	33,503,186	32,157,877	1,345,509
618	L 98	23,889,746	22,930,319	959,427
619	L 99	17,796,103	17,081,400	714,703
620		75,189,035	72,169,396	3,019,639
621				
622				
623				
	L 107	402,759	386,584	16,175
624	L 112	1,774,142	1,702,879	71,263
625	L 117	10,539,412	10,115,425	423,987
626	L 123	2,779,736	2,668,100	111,636
627	L 128	5,828,633	5,593,718	234,915
628	L 133	3,898,386	3,741,464	156,922
629	L 138	2,693	2,585	108
630		25,225,761	24,210,755	1,015,006
631				
632				
633				
	L 145	29,090	27,936	1,254
634	L 146	1,184,766	1,132,124	52,643
635	L 147	5,922,824	5,678,403	244,420
636	L 148	6,052,387	5,579,799	472,588
637	L 149	3,444,811	3,248,034	196,777
638	L 150	1,243,741	1,224,259	19,481
639	L 151	7,181,015	7,074,354	106,661
640	L 152	13,453,992	12,711,664	742,328
641	L 153	1,123,543	1,079,580	43,963
642	L 154	5,564,490	5,384,748	179,743
643	L 155	206,196	191,971	14,226
644	L 156	188,574	181,044	7,530
645		45,595,429	43,513,816	2,081,613
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IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC	
648	***TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE***											
649	GENERAL PLANT											
650	389 / LAND & LAND RIGHTS	L 161		0	0							
652	390 / STRUCTURES & IMPROVEMENTS	L 162		3,110,207	2,977,264						132,944	
653	391 / OFFICE FURNITURE & EQUIPMENT	L 163		6,842,286	6,549,817						292,469	
654	392 / TRANSPORTATION EQUIPMENT	L 164		72,928	69,810						3,117	
655	393 / STORES EQUIPMENT	L 165		187,311	179,304						8,006	
656	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166		672,473	643,728						28,744	
657	395 / LABORATORY EQUIPMENT	L 167		775,044	741,915						33,129	
658	396 / POWER OPERATED EQUIPMENT	L 168		0	0						0	
659	397 / COMMUNICATIONS EQUIPMENT	L 169		5,434,341	5,202,054						232,287	
660	398 / MISCELLANEOUS EQUIPMENT	L 170		772,904	739,867						33,037	
661	TOTAL GENERAL PLANT			17,867,493	17,103,759						763,734	
662	BOARDMAN ARO DEPRECIATION EXP											
663	403 / BOARDMAN ARO DEPRECIATION EXP	DAARO		0	0						0	
664	DEPR EXP BEFORE DISALLOWED COSTS			163,877,718	156,997,726						6,879,992	
665	DEPRECIATION ON DISALLOWED COSTS											
666	DEPRECIATION ON DISALLOWED COSTS	L 664		(296,299)	(283,860)						(12,439)	
667	TOTAL DEPRECIATION EXPENSE			163,581,418	156,713,866						6,867,552	
668	AMORTIZATION EXPENSE											
669	AMORTIZATION EXPENSE			5,251,912	5,033,770						218,143	
670	INTANGIBLE PLANT	L 94		0	0						0	
671	HYDRAULIC PRODUCTION	L 98		(399,008)	(382,984)						(16,024)	
672	ADJUSTMENTS, GAINS & LOSSES	L 94		4,852,904	4,650,786						202,118	
673	TOTAL AMORTIZATION EXPENSE			168,434,323	161,364,652						7,069,670	
674	TOTAL DEPRECIATION & AMORTIZATION EXP											
675	TOTAL DEPRECIATION & AMORTIZATION EXP			168,434,323	161,364,652						7,069,670	
676	ARO ACCRETION EXPENSE											
677	411.09314 / ARO ACCRETION EXPENSE	DAACCRETION		27,141	26,077						1,064	
678	TOTAL											

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680					
681	TAXES OTHER THAN INCOME				
682	FEDERAL TAXES				
683	FICA	LABOR	18,219,357	17,421,427	797,931
684	FUTA	LABOR	94,333	90,202	4,131
685	LESS PAYROLL DEDUCTION	LABOR	(18,558,238)	(17,745,466)	(812,772)
686					
687	STATE TAXES				
688	AD VALOREM TAXES				
689	JIM BRIDGER STATION	L 97	1,282,348	1,230,848	51,500
690	VALMY	L 97	314,445	301,817	12,628
691	BOARDMAN	L 97	0	0	0
692	OTHER-PRODUCTION PLANT	L 101	6,670,284	6,402,401	267,883
693	OTHER-TRANSMISSION PLANT	L 139	5,986,892	5,746,051	240,841
694	OTHER-DISTRIBUTION PLANT	L 158	7,961,398	7,583,097	378,301
695	OTHER-GENERAL PLANT	L 172	1,522,499	1,457,421	65,078
696	SUB-TOTAL		23,737,866	22,721,635	1,016,232
697					
698	LICENSES - HYDRO PROJECTS	L 98	4,240	4,070	170
699					
700	REGULATORY COMMISSION FEES				
701	STATE OF IDAHO	CIDA	2,616,251	2,616,251	0
702	STATE OF OREGON	CODA	290,260	0	290,260
703					
704	FRANCHISE TAXES				
705	STATE OF OREGON	CODA	890,161	0	890,161
706					
707	OTHER STATE TAXES				
708	UNEMPLOYMENT TAXES	LABOR	244,547	233,837	10,710
709	HYDRO GENERATION KWH TAX	E10	982,665	939,618	43,047
710	IRRIGATION-PIC	CIDA	180,233	180,233	0
711					
712	CANADA GST TAXES	E10	0	0	0
713					
714	TOTAL TAXES OTHER THAN INCOME		28,701,676	26,461,806	2,239,871
715					
716					

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

1	2	3	4	5	6	7	8	9	10	11	12
							<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
							717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
							718 REGULATORY DEBITS/CREDITS				
							719 STATE OF IDAHO	CIDA	1,450,259	1,450,259	0
							720 STATE OF OREGON	CODA	303,059	0	303,059
							721				
							722 TOTAL REGULATORY DEBITS/CREDITS		1,753,318	1,450,259	303,059
							723				
							724				
							725 *** TABLE 9 - INCOME TAXES ***				
							726				
							727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
							728 ACCOUNT #282 - RELATED	P101P	(34,489,220)	(33,009,258)	(1,473,961)
							729 ACCOUNTS #190 & #283 - RELATED	L 756	23,654,934	23,032,937	621,997
							730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(10,828,286)	(9,976,322)	(851,964)
							731				
							732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,825,740	5,576,723	249,017
							733				
							734 SUMMARY OF INCOME TAXES				
							735				
							736 TOTAL FEDERAL INCOME TAX	L 775	32,285,904	31,281,851	1,004,053
							737				
							738 STATE INCOME TAX				
							739 STATE OF IDAHO	L 840	10,931,530	10,641,120	290,410
							740 STATE OF OREGON	L 815	883,515	858,479	25,036
							741 OTHER STATES	L 856	27,328	26,052	1,277
							742 TOTAL STATE INCOME TAXES		11,842,374	11,525,651	316,723

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ <u>SOURCE</u>	TOTAL <u>SYSTEM</u>	IDAHO <u>IPUC</u>	OREGON <u>OPUC</u>
8	<u>DESCRIPTION</u>				
743	***TABLE 10 - CALCULATION OF FEDERAL INCOME TAX***				
744			1,637,127,983	1,565,702,649	71,425,334
745	OPERATING REVENUES				
746					
747	OPERATING EXPENSES				
748	OPERATION & MAINTENANCE		1,103,041,648	1,050,043,135	52,998,513
749	DEPRECIATION EXPENSE		163,581,418	156,713,866	6,867,552
750	AMORTIZATION OF LIMITED TERM PLANT		4,852,904	4,650,786	202,118
751	ACCRETION EXPENSE		27,141	26,077	1,064
752	TAXES OTHER THAN INCOME		28,701,676	26,461,806	2,239,871
753	REGULATORY DEBITS/CREDITS		1,753,318	1,450,259	303,059
754	TOTAL OPERATING EXPENSES		1,301,958,106	1,239,345,929	62,612,177
755					
756	BOOK-TAX ADJUSTMENT	L 754	0	0	0
757					
758	INCOME BEFORE TAX ADJUSTMENTS		335,169,876	326,356,720	8,813,157
759					
760	INCOME STATEMENT ADJUSTMENTS				
761	LONG TERM DEBT INTEREST EXPENSE	L 24	87,258,743	83,438,129	3,820,614
762	OTHER INTEREST EXPENSE	L 24	15,696,570	15,009,298	687,272
763	TOTAL INTEREST CHARGES		102,955,313	98,447,427	4,507,886
764					
765	NET OPERATING INCOME BEFORE STATE INCOME TAXES		232,214,563	227,909,293	4,305,270
766					
767	TOTAL STATE INCOME TAXES (ALLOWED)		13,922,408	13,550,619	371,789
768					
769	NET FEDERAL INCOME AFTER STATE INCOME TAXES		218,292,155	214,358,674	3,933,481
770					
771	FEDERAL TAX AT 21 PERCENT		45,841,353	45,015,322	826,031
772	OTHER CURRENT TAX ADJUSTMENTS	L 771	(4,913,431)	(4,824,894)	(88,537)
773	PRIOR YEARS' TAX ADJUSTMENT	L 771	(9,831,485)	(9,654,328)	(177,157)
774					
775	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		31,096,436	30,536,099	560,337
776					
777	OTHER TAX ADJUSTMENTS				
778	ALLOWANCE FOR AFUDC	PIOP	51,199,770	49,011,271	2,188,499
779	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	PIOP	68,194,087	65,279,178	2,914,909
780	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	(113,729,727)	(110,738,250)	(2,990,477)
781	SUM OF OTHER ADJUSTMENTS		5,664,130	3,551,199	2,112,931
782	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		1,189,467	745,752	443,715
783					
784	TOTAL FEDERAL INCOME TAX		32,285,904	31,281,851	1,004,053

JSS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC									
785	*** TABLE 11 - OREGON STATE INCOME TAXES ***													
786														
787	NET OPERATING INCOME BEFORE TAXES - OREGON	L 765	232,214,563	227,909,293	4,305,270									
788														
789	ALLOWANCE FOR AFUDC	PICIP	51,199,770	49,011,271	2,188,499									
790														
791	STATE INCOME TAX ADJUSTMENTS - PLANT	PICIP	68,194,087	65,279,178	2,914,909									
792	STATE INCOME TAX ADJUSTMENTS - OTHER	L 756	(113,729,727)	(110,738,250)	(2,990,477)									
793	TOTAL STATE INCOME TAX ADJUSTMENTS		(45,535,640)	(45,460,072)	(75,568)									
794	ADD: MFG DEDUCTION NOT ALLOWED	L 758	0	0	0									
795														
796	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		5,664,130	3,551,199	2,112,931									
797														
798	INCOME SUBJECT TO OREGON TAX		237,878,693	231,460,492	6,418,201									
799														
800	IERCO TAXABLE INCOME	EIC	26,216,557	25,068,094	1,148,463									
801	BONUS DEPRECIATION ADJUSTMENT	PICIP	(5,767,076)	(5,520,566)	(246,510)									
802	FEDERAL NOL	L 750	0	0	0									
803	TOTAL STATE TAXABLE INCOME - OREGON		206,449,481	200,547,528	5,901,953									
804	APPORTIONMENT FACTOR (0.045454550)		11,742,191	11,409,457	332,734									
805	POST APPOINTMENT M ITEMS		0	0	0									
806	TOTAL TAXABLE INCOME - OREGON	L 757	11,742,191	11,409,457	332,734									
807														
808	OREGON TAX AT 6.6 PERCENT		774,985	753,024	21,960									
809	LESS: INVESTMENT TAX CREDIT	PICIP	0	0	0									
810														
811	STATE INCOME TAX ALLOWED - OREGON		774,985	753,024	21,960									
812	ADD: FIN 4B ADJUSTMENT	L 808	274,802	267,015	7,787									
813	PRIOR YEARS' TAX ADJUSTMENT	L 806	(166,271)	(161,559)	(4,712)									
814														
815	STATE INCOME TAX PAID - OREGON		883,515	858,479	25,036									
816														

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818	L 765	232,214,563	227,909,293	4,305,270
819				
820				
821	P101P	51,199,770	49,011,271	2,188,499
822				
823	P101P	68,194,087	65,279,178	2,914,909
824	L 758	(113,729,727)	(110,739,250)	(2,990,477)
825		(45,535,640)	(45,460,072)	(75,568)
826				
827		237,878,693	231,460,492	6,418,201
828				
829	E10	26,216,557	25,068,094	1,148,463
830	P101P	(34,035,818)	(32,580,980)	(1,454,837)
831	L 750	0	0	0
832		230,059,432	223,947,607	6,111,826
833				
834		12,883,328	12,541,066	342,262
835		0	0	0
836				
837		12,883,328	12,541,066	342,262
838		0	0	0
839	L 834	(1,951,798)	(1,899,946)	(51,852)
840	L 834	10,931,530	10,641,120	290,410
841				
842				
843				
844		237,878,693	231,460,492	6,418,201
845				
846	E10	26,216,557	25,068,094	1,148,463
847	P101P	0	0	0
848	L 750	0	0	0
849		264,095,250	256,528,587	7,566,663
850		0	0	0
851	L 757	264,095,250	256,528,587	7,566,663
852				
853		264,095	256,529	7,567
854	L 840	0	0	0
855	L 840	(236,767)	(230,477)	(6,290)
856		27,328	26,062	1,277

ISS - ACTUAL

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION	D10	407,095	390,745	16,349
859 500-513 / TOTAL STEAM GENERATION				
860 HYDRAULIC POWER GENERATION	L 867	4,235,258	4,064,056	171,202
861 535 / SUPERVISION & ENGINEERING	E10	866,414	828,459	37,955
862 536 / WATER FOR POWER	D10	6,262,192	6,010,698	251,494
863 537 / HYDRAULIC EXPENSES	D10	1,510,454	1,449,793	60,661
864 538 / ELECTRIC EXPENSES	D10	3,401,219	3,264,624	136,595
865 539 / MISCELLANEOUS EXPENSES	D10	0	0	0
866 540 / RENTS				
867 TOTAL HYDRAULIC OPERATION EXPENSES		16,275,537	15,617,631	657,906
868 541 / SUPERVISION & ENGINEERING	L 873	90,192	86,570	3,622
869 542 / STRUCTURES	D10	577,669	554,469	23,200
870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	254,872	244,536	10,236
871 544 / ELECTRIC PLANT	D10	1,799,397	1,727,132	72,265
872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,163,612	2,076,720	86,892
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,885,742	4,689,527	196,214
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,161,279	20,307,158	854,121
875 OTHER POWER GENERATION				
876 546 / SUPERVISION & ENGINEERING	L 866	516,722	495,970	20,752
877 548 / GENERATING EXPENSES	D10	0	0	0
878 549 / MISCELLANEOUS EXPENSES	D10	3,234,939	3,105,022	129,917
879 550 / RENTS	D10	370,607	355,723	14,884
880 TOTAL OTHER POWER OPER EXPENSES		4,122,267	3,956,714	165,553
881				
882 551 / SUPERVISION & ENGINEERING	L 866	0	0	0
883 552 / STRUCTURES	D10	43,046	41,317	1,729
884 553 / GENERATING & ELECTRIC PLANT	D10	56,825	54,543	2,282
885 554 / MISCELLANEOUS EXPENSES	D10	690,424	662,697	27,728
886 TOTAL OTHER POWER MAINT EXPENSES		790,295	758,556	31,739
887 TOTAL OTHER POWER GENERATION EXP		4,912,562	4,715,271	197,292
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
890				
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	4,314,795	180,535
892				
893 TOTAL PRODUCTION EXPENSES		4,495,330	4,314,795	180,535
894				
		30,976,266	29,727,969	1,248,297

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,380,639	2,284,870	95,768
899 561 / LOAD DISPATCHING	D12	3,053,979	2,931,329	122,650
900 562 / STATION EXPENSES	L 117	1,883,621	1,807,846	75,776
901 563 / OVERHEAD LINE EXPENSES	L 123+128+133	428,401	411,162	17,239
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,746,639	7,435,207	311,432
906 568 / SUPERVISION & ENGINEERING	L 140	90,949	87,290	3,659
907 569 / STRUCTURES	L 112	1,442,019	1,384,097	57,922
908 570 / STATION EQUIPMENT	L 117	2,327,169	2,233,550	93,619
909 571 / OVERHEAD LINES	L 123+128+133	865,811	830,971	34,840
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	3,520	3,378	142
911 TOTAL TRANSMISSION MAINTENANCE		4,729,468	4,539,287	190,181
912 TOTAL TRANSMISSION EXPENSES		12,476,107	11,974,494	501,613
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,995,909	2,853,553	142,356
916 581 / LOAD DISPATCHING	D60	4,166,909	4,012,447	154,462
917 582 / STATION EXPENSES	L 147	983,432	942,848	40,584
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,611,849	3,354,915	256,934
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,372,655	1,352,108	20,547
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	20,365	19,552	813
921 586 / METER EXPENSES	L 154	4,176,379	4,041,475	134,904
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	736,676	685,851	50,825
923 588 / MISCELLANEOUS EXPENSES	L 550	2,911,186	2,759,149	152,038
924 589 / RENTS	L 158	0	0	0
925 TOTAL DISTRIBUTION OPERATION		20,975,360	20,021,898	953,462

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 580 / SUPERVISION & ENGINEERING	L 158	9,353	8,908	444
930 591 / STRUCTURES	L 146	0	0	0
931 592 / STATION EQUIPMENT	L 147	2,716,642	2,604,533	112,109
932 593 / OVERHEAD LINES	L 148+149	5,201,009	4,831,028	369,981
933 594 / UNDERGROUND LINES	L 150+151	304,799	300,237	4,562
934 595 / LINE TRANSFORMERS	L 152	25,793	24,370	1,423
935 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	123,794	118,851	4,943
936 597 / METERS	L 154	678,112	656,208	21,904
937 598 / MISCELLANEOUS PLANT	L 158	79,964	76,165	3,800
938 TOTAL DISTRIBUTION MAINTENANCE		9,139,466	8,620,299	519,167
939 TOTAL DISTRIBUTION EXPENSES		30,114,827	28,642,197	1,472,630
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	705,017	673,661	31,356
943 902 / METER READING	CW602	1,267,888	1,098,173	169,715
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW603	9,731,713	9,412,221	319,492
945 904 / UNCOLLECTIBLE ACCOUNTS	CW604	0	0	0
946 905 / MISC EXPENSES	L 943,945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,704,618	11,184,056	520,562
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	828,671	793,500	35,171
951 908 / CUSTOMER ASSISTANCE	L 964	4,679,331	4,480,729	198,603
952 909 / INFORMATION & INSTRUCTIONAL	L 965	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	308,799	295,693	13,106
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,816,801	5,569,922	246,880
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
959	***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960					
961	ADMINISTRATIVE & GENERAL EXPENSES				
962	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	53,511,744	51,167,754	2,343,991
963	921 / OFFICE SUPPLIES	PTDCAS	228,890	218,864	10,026
964	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-OR	SUBEX	0	0	0
965	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966	924 / PROPERTY INSURANCE				
967	PRODUCTION - STEAM	L 97	0	0	0
968	ALL RISK & MISCELLANEOUS	PICIP	378,934	362,737	16,197
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	132,355	126,558	5,797
972	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974	928 / REGULATORY COMMISSION EXPENSES				
975	FERC ADMIN ASSESSMENTS	L 174	0	0	0
976	FERC RATE CASE EXPENSE	RESREV	0	0	0
977	SEC EXPENSES	L 174	0	0	0
978	IDAHO PUC - RATE CASE	CIDA	0	0	0
979	- OTHER	CIDA	0	0	0
980	OREGON PUC - RATE CASE	CODA	0	0	0
981	-OTHER	CODA	0	0	0
982	TOTAL ACCOUNT 928				
983					
984	929 / DUPLICATE CHARGES	SUBEX	0	0	0
985	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	214,755	205,348	9,407
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	P3808	1,038,440	994,053	44,387
989	TOTAL ADMIN & GENERAL EXPENSES		55,505,119	53,075,314	2,429,805
990	TOTAL OPER & MAINT EXPENSES		146,593,738	140,173,951	6,419,786
991					
992	TOTAL LABOR - RATIO (%)		1	0.9562	0.0438

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
993	***	TABLE 14 - ALLOCATION FACTORS ***									
994											
995	CAPACITY RELATED KW										
996	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVEL	D10						2,656,283.0	2,656,283.0	2,549,605.0	106,678.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11						2,656,283.0	2,656,283.0	2,549,605.0	106,678.0
998	RETAIL TRANSMISSION	D12						2,656,283.0	2,656,283.0	2,549,605.0	106,678.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60						2,521,372.0	2,521,372.0	2,427,908.0	93,464.0
1000											
1001	ENERGY RELATED MWH										
1002	GENERATION LEVEL (PSP)	E10						17,138,052.2	17,138,052.2	16,387,289.6	750,762.6
1003	RETAIL MWH AT GENERATION LVL	E100						17,138,052.2	17,138,052.2	16,387,289.6	750,762.6
1004	CUSTOMER LEVEL	E99						15,792,928.6	15,792,928.6	15,095,819.4	697,109.1
1005											
1006	CUSTOMER RELATED FACTORS										
1007	369-DIRECT ASSIGNMENT	DA369						67,920,301	67,920,301	65,262,678	2,657,623
1008	370-METER INVESTMENT	ACCT370						112,940,727	112,940,727	109,292,546	3,648,181
1009	902-CUSTOMER WEIGHTED	CW902						1,819,788	1,819,788	1,576,198	243,590
1010	903-CUSTOMER WEIGHTED	CW903						15,041,849	15,041,849	14,548,026	493,823
1011	904-CUSTOMER WEIGHTED	CW904						2,751,851	2,751,851	2,564,962	186,889
1012	908-DIRECT ASSIGN-AVG.NO.CUST.	DA908						610,567	610,567	590,862	19,705

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA252	13,139,360	13,043,126	96,234
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	9,014,430	8,625,808	388,622
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	59,517,798	56,873,252	2,644,546
1026	362-STATION EQUIPMENT	ACCT362	327,836,696	314,307,682	13,529,014
1027	364-POLES, TOWERS & FIXTURES	DA364	313,204,206	288,748,305	24,455,901
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	155,253,318	146,384,826	8,868,492
1029	366-UNDERGROUND CONDUIT	DA366	52,785,315	51,958,505	826,810
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	318,155,073	313,429,461	4,725,612
1031	368-LINE TRANSFORMERS	ACCT368	704,959,938	666,063,582	38,896,356
1032	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,931,439	4,591,211	340,228
1033	373-STREET LIGHTING SYSTEMS	DA373	5,706,749	5,478,881	227,868
1034	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,936,204	4,890,357	45,847
1035	454-REVENUE - FACILITIES CHARGE	DA454	10,470,031	10,041,240	428,792
1036	908-OTHER CUSTOMER ASSISTANCE	DA908	40,168,748	38,464,280	1,704,468
1037	440-RETAIL SALES REVENUE	RETREV	1,372,758,057	1,312,548,812	60,209,245
1038	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1039	RIDER FUND DIRECT ASSIGNMENT	DARIDER	33,197,113	31,673,550	1,523,563
1040	411 - BOARDMAN ARO ACCRETION EXP	DAACCRETION	27,141	26,077	1,064
1041	403 - BOARDMAN ARO DEPRECIATION EXP	DARAO	0	0	0
1042	IDAHO	CIDA	1	1	0
1043	OREGON	CODA	1	0	1
1044	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1045	***TABLE 14 - ALLOCATION FACTORS***				
1046					
1047	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1048	PLANT - PROD,TRANS&DIST	PTD	6,050,418,328	5,791,797,384	258,620,944
1049	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	91,088,619	87,098,637	3,989,981
1050	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,032,215,022	2,908,592,176	123,622,846
1051	PLANT - GEN PLT (890,391,397&398)	P390R	284,244,365	272,094,536	12,149,829
1052	PLANT - PROD,TRANS,DIST&GEN	P101P	6,526,568,853	6,247,594,993	278,973,660
1053	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	934,305,004	890,067,421	44,237,583
1054	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	91,088,619	87,098,637	3,989,981
1055	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	146,082,448	139,684,656	6,397,792
1056	REV - RETAIL, RESALE & WHEELING	FMREV	1,529,026,367	1,462,001,380	67,024,988
1057	O&M - ALL EXCEPT FUEL	O&MM	866,203,854	823,556,273	42,647,581
1058	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,082,348,842	1,038,871,007	43,477,634
1059	O&M - TOTAL (NOT USED)	OM401	1,103,041,648	1,050,043,135	52,998,513

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1060 ****TABLE 15 - ALLOCATION FACTORS - RATIOS****				
1061				
1062 CAPACITY RELATED KW				
1063 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10	100.00%	95.98%	4.02%
1064 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
1065 RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
1066 DISTRIBUTION SERVICE @ GENERATION LEVEL	D80	100.00%	96.29%	3.71%
1067				
1068 ENERGY RELATED MWH				
1069 GENERATION LEVEL (PSP)	E10	100.00%	95.62%	4.38%
1070 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.62%	4.38%
1071 CUSTOMER LEVEL	E99	100.00%	95.59%	4.41%
1072				
1073 CUSTOMER RELATED FACTORS				
1074 369-DIRECT ASSIGNMENT	DA369	100.00%	96.09%	3.91%
1075 370-METER INVESTMENT	ACCT370	100.00%	96.77%	3.23%
1076 902-CUSTOMER WEIGHTED	CW902	100.00%	86.61%	13.39%
1077 903-CUSTOMER WEIGHTED	CW903	100.00%	96.72%	3.28%
1078 904-CUSTOMER WEIGHTED	CW904	100.00%	93.21%	6.79%
1079 909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.77%	3.23%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1080	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1081					
1082	DIRECT ASSIGNMENTS				
1083	252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1084	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1085	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1086	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1087	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1088	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1089	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1090	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1091	360-LAND & LAND RIGHTS	ACCT360	100.00%	95.69%	4.31%
1092	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.56%	4.44%
1093	362-STATION EQUIPMENT	ACCT362	100.00%	95.87%	4.13%
1094	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.19%	7.81%
1095	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.29%	5.71%
1096	366-UNDERGROUND CONDUIT	DA366	100.00%	98.43%	1.57%
1097	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.51%	1.49%
1098	368-LINE TRANSFORMERS	ACCT368	100.00%	94.48%	5.52%
1099	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.10%	6.90%
1100	373-STREET LIGHTING SYSTEMS	DA373	100.00%	96.01%	3.99%
1101	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.07%	0.93%
1102	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.90%	4.10%
1103	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	95.76%	4.24%
1104	440-RETAIL SALES REVENUE	RETREV	100.00%	95.61%	4.39%
1105	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1106	IDAHO	CIDA	100.00%	100.00%	0.00%
1107	OREGON	CODA	100.00%	0.00%	100.00%
1108	NET TO GROSS TAX MULTIPLIER	DA980	1.347	1.347	1.347

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-ACTUAL
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1109	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1110	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1111	PLANT - PROD, TRANS&DIST	PTD	100.00%	95.73%	4.27%
1112	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS	100.00%	95.62%	4.38%
1113	PLANT - HYDRO, OTHER, TSUBS, DSUBS&GPP	P110P	100.00%	95.92%	4.08%
1114	PLANT - GEN PLT (990,391,397&398)	P3908	100.00%	95.73%	4.27%
1115	PLANT - PROD, TRANS, DIST&GEN	P101P	100.00%	95.73%	4.27%
1116	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX	100.00%	95.27%	4.73%
1117	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB	100.00%	95.62%	4.38%
1118	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.62%	4.38%
1119	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.62%	4.38%
1120	O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.08%	4.92%
1121	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.98%	4.02%
1122	O&M - TOTAL (NOT USED)	OM401	100.00%	95.20%	4.80%

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**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, 2022

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	282,888.3
Less: Accum Prov for Depreciation	107,345.1
Amort of Other Utility Plant	1,639.4
Net Electric Plant-in-Service	173,903.8
Less: Cust Advances for Construction	96.2
Accumulated Deferred Income Taxes	17,355.9
Add: Fuel Inventory	980.4
Materials & Supplies	3,646.9
Prepayments	0.0
Working Cash Allowance	2,082.1
Net Electric Rate Base	163,161.1
Add: Conservation & Deferred Programs	4,614.5
IERCO Rate Base	1,296.7
Total Combined Rate Base	169,072.3
Development of Net Income	
Operation Revenues	70,073.1
Operating Expenses	
Operation & Maintenance Expenses	52,052.0
Depreciation Expense	6,867.6
Amortization Expense	218.7
Accretion Expense	1.1
Taxes Other Than Income Taxes	2,239.9
Regulatory Debits/Credits	303.1
Deferred Income Taxes	(1,203.9)
Investment Tax Credits Adj - Net	249.0
Federal Income Taxes	1,361.6
State Income Taxes	9.8
Total Operating Expenses	62,098.8
Operating Income	7,974.4
Add: IERCO Operating Income	384.7
Total Operating Income	8,359.1
Rate of Return Earned - Percent	4.944%

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	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	5,459	244
91	302 - FRANCHISES & CONSENTS	D10	44,082,858	42,312,463	1,770,395
92	303 - MISCELLANEOUS	P101P	50,159,510	48,015,477	2,144,034
93					
94	TOTAL INTANGIBLE PLANT		94,248,072	90,333,399	3,914,673
95					
96	PRODUCTION PLANT				
97	310-316 / STEAM PRODUCTION	D10	988,697,347	948,990,638	39,706,709
98	330-336 / HYDRAULIC PRODUCTION	D10	1,052,316,966	1,010,055,253	42,261,713
99	340-346 / OTHER PRODUCTION	D10	571,196,765	548,257,143	22,939,622
100					
101	TOTAL PRODUCTION PLANT		2,612,211,078	2,507,303,034	104,908,044
102					
103	TRANSMISSION PLANT				
104	350 / LAND & LAND RIGHTS				
105	SYSTEM TRANSMISSION SERVICE	D11	40,030,371	38,422,726	1,607,645
106	DIRECT ASSIGNMENT	DA350	0	0	0
107	TOTAL ACCOUNT 350		40,030,371	38,422,726	1,607,645
108					
109	352 / STRUCTURES & IMPROVEMENTS				
110	SYSTEM TRANSMISSION SERVICE	D11	93,682,301	89,919,961	3,762,340
111	DIRECT ASSIGNMENT	DA352	658	0	658
112	TOTAL ACCOUNT 352		93,682,960	89,919,961	3,762,998
113					
114	353 / STATION EQUIPMENT				
115	SYSTEM TRANSMISSION SERVICE	D11	470,105,655	451,225,915	18,879,739
116	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
117	TOTAL ACCOUNT 353		470,217,248	451,301,015	18,916,233

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119					
120	354 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	231,735,124	222,428,495	9,306,629
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 354		231,735,124	222,428,495	9,306,629
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	227,137,112	218,015,142	9,121,970
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		227,170,953	218,015,142	9,155,811
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	262,076,779	251,553,530	10,525,249
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		262,105,274	251,554,719	10,550,555
134					
135	359 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,593	15,673
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 359		390,266	374,593	15,673
139					
140	TOTAL TRANSMISSION PLANT		1,325,332,196	1,272,016,651	53,315,545

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
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	8,357,229	8,006,508	360,720
146	351 / STRUCTURES & IMPROVEMENTS	ACCT351	55,682,517	53,208,383	2,474,133
147	352 / STATION EQUIPMENT	ACCT352	312,968,241	300,052,812	12,915,429
148	364 / POLES, TOWERS & FIXTURES	DA364	288,748,305	288,748,305	24,455,901
149	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	155,253,318	146,384,826	8,868,492
150	366 / UNDERGROUND CONDUIT	DA366	52,785,315	51,958,505	826,809
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	318,155,073	313,429,461	4,725,612
152	368 / LINE TRANSFORMERS	ACCT368	704,959,938	666,063,582	38,896,356
153	369 / SERVICES	DA369	67,920,301	65,262,678	2,657,623
154	370 / METERS	ACCT370	112,940,727	109,292,546	3,648,181
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,931,439	4,591,211	340,228
156	373 / STREET LIGHTING SYSTEMS	DA373	5,706,749	5,478,881	227,868
157					
158	TOTAL DISTRIBUTION PLANT		2,112,875,054	2,012,477,699	100,397,355
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	20,795,674	19,906,777	888,897
162	390 / STRUCTURES & IMPROVEMENTS	PTD	150,450,720	144,019,808	6,430,912
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,508,346	39,734,100	1,774,246
164	392 / TRANSPORTATION EQUIPMENT	PTD	113,442,849	108,593,813	4,849,036
165	393 / STORES EQUIPMENT	PTD	4,776,648	4,572,474	204,175
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	13,003,651	12,447,819	555,832
167	395 / LABORATORY EQUIPMENT	PTD	14,904,043	14,266,980	637,063
168	396 / POWER OPERATED EQUIPMENT	PTD	24,983,094	23,915,209	1,067,885
169	397 / COMMUNICATIONS EQUIPMENT	PTD	81,681,573	78,190,150	3,491,422
170	398 / MISCELLANEOUS EQUIPMENT	PTD	10,603,726	10,150,477	453,249
171					
172	TOTAL GENERAL PLANT		476,150,325	455,797,608	20,352,716
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		6,620,816,724	6,337,928,391	282,888,333
175					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

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 87	623,502,745	598,462,482	25,040,263
180 330-336 / HYDRAULIC PRODUCTION	L 88	488,914,925	469,279,794	19,635,132
181 340-346 / OTHER PRODUCTION	L 89	156,714,025	150,420,291	6,293,734
182 TOTAL PRODUCTION PLANT		1,269,131,695	1,218,162,566	50,969,129
183				
184 TRANSMISSION PLANT				
185 350 / LAND & LAND RIGHTS	L 107	9,791,827	9,398,581	393,246
186 352 / STRUCTURES & IMPROVEMENTS	L 112	33,270,239	31,933,861	1,336,378
187 353 / STATION EQUIPMENT	L 117	124,151,809	119,157,342	4,994,467
188 354 / TOWERS & FIXTURES	L 123	77,744,499	74,622,231	3,122,268
189 355 / POLES & FIXTURES	L 128	76,949,162	73,847,832	3,101,330
190 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	88,360,848	84,804,048	3,556,800
191 359 / ROADS & TRAILS	L 138	294,708	282,872	11,836
192 TOTAL TRANSMISSION PLANT		410,563,092	394,046,767	16,516,324
193				
194 DISTRIBUTION PLANT				
195 360 / LAND & LAND RIGHTS	L 145	209,604	200,567	9,036
196 361 / STRUCTURES & IMPROVEMENTS	L 146	15,872,260	15,167,011	705,250
197 362 / STATION EQUIPMENT	L 147	70,090,213	67,197,762	2,892,451
198 364 / POLES, TOWERS & FIXTURES	L 148	147,716,974	136,182,800	11,534,174
199 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	57,720,036	54,422,910	3,297,126
200 366 / UNDERGROUND CONDUIT	L 150	18,655,459	18,363,247	292,212
201 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	101,743,223	100,232,013	1,511,210
202 368 / LINE TRANSFORMERS	L 152	196,632,795	185,783,527	10,849,268
203 369 / SERVICES	L 153	44,705,081	42,955,836	1,749,245
204 370 / METERS	L 154	38,331,595	37,093,418	1,238,177
205 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	1,404,067	1,307,198	96,869
206 373 / STREET LIGHTING SYSTEMS	L 156	1,327,853	1,274,832	53,021
207 TOTAL DISTRIBUTION PLANT		694,409,158	660,181,121	34,228,037
208				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
210					
211	GENERAL PLANT				
212	389 / LAND & LAND RIGHTS	L 181	0	0	0
213	390 / STRUCTURES & IMPROVEMENTS	L 182	35,310,027	33,800,724	1,509,303
214	391 / OFFICE FURNITURE & EQUIPMENT	L 183	17,847,072	17,084,211	762,861
215	392 / TRANSPORTATION EQUIPMENT	L 184	23,370,984	22,372,007	998,977
216	393 / STORES EQUIPMENT	L 185	1,274,650	1,220,166	54,484
217	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 186	4,462,602	4,271,852	190,751
218	395 / LABORATORY EQUIPMENT	L 187	6,642,415	6,358,489	283,925
219	396 / POWER OPERATED EQUIPMENT	L 188	5,220,488	4,997,342	223,146
220	397 / COMMUNICATIONS EQUIPMENT	L 189	29,974,046	28,692,826	1,281,220
221	398 / MISCELLANEOUS EQUIPMENT	L 170	4,046,093	3,873,145	172,947
222	TOTAL GENERAL PLANT		128,148,377	122,670,763	5,477,614
223					
224	UNDER- /OVERALLOCATED SALVAGE	L 84	0	0	0
225	TOTAL DEPR BEFORE FAS 143 / OTHER		2,502,252,322	2,395,061,217	107,191,104
226					
227	FAS 143 ADJ & /OR DISALLOWED COSTS	L 225	3,593,693	3,439,747	153,946
228	TOTAL ACCUM PROVISION DEPRECIATION		2,505,846,014	2,398,500,964	107,345,050
229					
230	AMORTIZATION OF OTHER UTILITY PLANT				
231	INTANGIBLE PLANT	L 84	17,415,328	16,691,968	723,360
232	HYDRAULIC PRODUCTION	L 88	22,810,581	21,894,494	916,087
233					
234	TOTAL AMORT OF OTHER UTILITY PLANT		40,225,910	38,586,462	1,639,448
235					
236	TOTAL ACCUM PROVISION FOR DEPR				
237	& AMORTIZATION OF OTHER UTILITY PLANT		2,546,071,924	2,437,087,426	108,984,498
238					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		<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				
239	***TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE***				
240					
241	NET ELECTRIC PLANT IN SERVICE		4,074,744,800	3,900,840,965	173,903,835
242	LESS:				
243	252 CUSTOMER ADVANCES FOR CONSTRUCTION				
244	POWER SUPPLY	D10	0	0	0
245	OTHER	DA322	13,139,360	13,043,126	96,234
246	TOTAL CUSTOMER ADV FOR CONSTRUCTION		13,139,360	13,043,126	96,234
247					
248	ACCUMULATED DEFERRED INCOME TAXES				
249	190 / ACCUMULATED DEFERRED INCOME TAXES	DA322	(2,158,794)	(2,142,983)	(15,811)
250	CUSTOMER ADVANCES FOR CONSTRUCTION	LABOR	(16,595,876)	(15,885,451)	(710,425)
251	OTHER		(18,754,670)	(18,028,434)	(726,236)
252	TOTAL ACCOUNT 190		0	0	0
253	281 / ACCELERATED AMORTIZATION	PI01P	422,636,515	404,571,210	18,065,305
254	282 / OTHER PROPERTY	PI01P	392,912	376,117	16,795
255	283 / OTHER	PI01P	404,274,757	386,918,893	17,355,864
256	TOTAL ACCUM DEFERRED INCOME TAXES		829,913,284	797,467,420	32,445,864
257					
258	NET ELECTRIC PLANT IN SERVICE		3,657,330,683	3,500,878,946	156,451,737
259	ADD:				
260	WORKING CAPITAL				
261	151 / FUEL INVENTORY	E10	22,379,219	21,398,858	980,361
262	154 / PLANT MATERIALS & SUPPLIES				
263	PRODUCTION - GENERAL	L 101	14,502,120	13,919,705	582,414
264	TRANSMISSION - GENERAL	L 139	13,205,628	12,674,391	531,237
265	DISTRIBUTION - GENERAL	L 158	49,850,143	47,481,417	2,368,726
266	OTHER - UNCLASSIFIED	L 174	3,850,079	3,685,577	164,503
267	TOTAL ACCOUNT 154		81,407,970	77,761,080	3,646,880
268	165 / PREPAID ITEMS				
269	AD VALOREM TAXES	L 866	0	0	0
270	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
271	INSURANCE	L 101	0	0	0
272	PENSION-RELATED PREPAYMENTS	L 960	0	0	0
273	SOFTWARE CONTRACTS	L 82	0	0	0
274	MISCELLANEOUS PREPAYMENTS	PI01P	0	0	0
275	TOTAL ACCOUNT 165		0	0	0
276	WORKING CASH ALLOWANCE	L 614	47,178,461	45,096,381	2,082,080
277					
278	TOTAL WORKING CAPITAL		150,965,650	144,256,329	6,709,321
279					
280	NET ELECTRIC PLANT IN SERVICE		3,808,296,333	3,645,135,275	163,161,058

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
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7					
8	DESCRIPTION				
281	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
282			3,808,296,333	3,645,135,275	163,161,058
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	D10	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	CCDA	0	0	0
302	TOTAL CONSERVATION PROGRAMS		0	0	0
303	182 / MISC. OTHER REGULATORY ASSETS				
304	CUB FUND INTEREST - OPUC ORDER 15-389		37,154	0	37,154
305	AM. FALLS BOND REFINANCE	D10	135,528	130,085	5,443
306	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CCDA	7,000,878	0	7,000,878
307	CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,616,918	1,616,918	0
308	LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309	SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,612,494	8,612,494	0
310	SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,851,571	12,851,571	0
311	SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CCDA	360,013	0	360,013
312	SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CCDA	511,105	0	511,105
313	TOTAL OTHER REGULATORY ASSETS		31,125,661	23,211,068	7,914,593
314	188 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315	254 / JIM BRIDGER PLANT END OF LIFE DEPR. - OPUC ORD 12-296	CCDA	(3,285,386)	0	(3,285,386)
316	RECONNECT FEES - OPUC ADV 16-09	CCDA	(14,711)	0	(14,711)
317	TOTAL DEFERRED PROGRAMS		27,825,564	23,211,068	4,614,496
318					
319	DEVELOPMENT OF IERCO RATE BASE				
320	INVESTMENT IN IERCO	E10	23,664,134	22,627,485	1,036,649
321	PREPAID COAL ROYALTIES	E10	834,822	798,251	36,571
322	NOTES RECEIVABLE FROM SUBSIDIARY	E10	5,101,864	4,878,368	223,496
323	TOTAL SUBSIDIARY RATE BASE		29,600,820	28,304,104	1,296,716
324					
325	TOTAL COMBINED RATE BASE		3,865,722,718	3,696,650,448	169,072,270

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

1	2	3	4	5	6	7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC	
326	*** TABLE 4 - OPERATING REVENUES ***											
327	OPERATING REVENUES											
328	FIRM ENERGY SALES											
329	440-448 / RETAIL		RETRV	1,372,758,056	1,312,548,811	60,209,245						
330	447/ FIRM SALES FOR RESALE		E10	0	0	0						
331	447/ SYSTEM OPPORTUNITY SALES		E10	145,798,279	139,411,329	6,386,951						
332	TOTAL SALES OF ELECTRICITY			1,518,556,336	1,451,960,140	66,596,196						
333	OTHER OPERATING REVENUES											
334	OTHER OPERATING REVENUES											
335	415 / MERCHANDISING REVENUES		E10	3,911,815	3,740,451	171,364						
336												
337	449 / OATT TARIFF REFUND											
338	NETWORK											
339	POINT-TO-POINT		D11	0	0	0						
340	TOTAL ACCOUNT 449		D11	0	0	0						
341												
342	451 / MISCELLANEOUS SERVICE REVENUES		D4451	4,936,204	4,890,357	45,847						
343												
344	454 / RENTS FROM ELECTRIC PROPERTY											
345	SUBSTATION EQUIPMENT		L 117	3,215,758	3,086,392	129,366						
346	TRANSFORMER RENTALS		L 132	17,330	16,374	956						
347	LINE RENTALS		D11	0	0	0						
348	COGENERATION		L 482	1,832,348	1,752,079	80,269						
349	DARK FIBER PROJECT		GIDA	400,000	400,000	0						
350	POLE ATTACHMENTS		L 148	1,634,179	1,506,578	127,601						
351	FACILITIES CHARGES		D4454	10,470,031	10,041,240	428,792						
352	OTHER RENTALS		L 101	1,072,002	1,028,950	43,052						
353	WATER LEASE		E10	185,425	177,302	8,123						
354	TOTAL ACCOUNT 454			18,827,074	18,008,914	818,160						
355												

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1					
2					
3					
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7					
8	<u>DESCRIPTION</u>				
356	456 / OTHER ELECTRIC REVENUES				
357	TRANSMISSION - NETWORK SERVICES	D11	10,337,634	9,922,468	415,166
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	792,372	763,000	29,372
359	TRANSMISSION - POINT-TO-POINT	D11	49,667,827	47,673,136	1,994,691
360	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361	PHOTOVOLTAIIC STATION SERVICE	L 158	0	0	0
362	DSM RIDER FUNDS	DARIDER	0	0	0
363	STANDBY SERVICE CHARGE	CIDA	759,997	759,997	0
364	SIERRA PACIFIC USAGE CHARGE	E10	51,764	49,497	2,268
365	BPA - OTHER REVENUE	D10	0	0	0
366	ANTELOPE	L 507	0	0	0
367	MISCELLANEOUS	PTD	1,663	1,592	71
368	TOTAL ACCOUNT 456		61,611,257	59,169,689	2,441,568
369					
370	TOTAL OTHER OPERATING REVENUES		89,286,349	85,809,410	3,476,939
371					
372	TOTAL OPERATING REVENUES		1,607,842,685	1,537,769,550	70,073,134

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	578,716	555,475	23,242
378 501 / FUEL	E10	105,551,917	100,928,029	4,623,888
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,298,487	8,891,150	407,337
383 TOTAL ACCOUNT 502		9,298,487	8,891,150	407,337
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,128,466	1,079,032	49,434
387 TOTAL ACCOUNT 505		1,128,466	1,079,032	49,434
388 506 / MISCELLANEOUS EXPENSES	D10	8,585,943	8,241,126	344,817
389 507 / RENTS	L 97	228,461	220,246	9,215
390 TOTAL STEAM OPERATION EXPENSES		125,372,991	119,915,058	5,457,933
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(238,936)	(229,340)	(9,596)
394 511 / STRUCTURES	D10	2,540,010	2,438,001	102,008
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,774,081	8,389,717	384,364
398 TOTAL ACCOUNT 512		8,774,081	8,389,717	384,364
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,306,519	2,205,478	101,041
402 TOTAL ACCOUNT 513		2,306,519	2,205,478	101,041
403 514 / MISCELLANEOUS STEAM PLANT				
404 TOTAL STEAM MAINTENANCE EXPENSES	D10	9,592,111	9,206,886	385,225
405		22,973,785	22,010,742	963,043
406 TOTAL STEAM GENERATION EXPENSES		148,346,776	141,925,800	6,420,976
407				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
408 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION				
411 535 / SUPERVISION & ENGINEERING	L 867	5,197,970	4,987,852	210,118
412 536 / WATER FOR POWER				
413 WATER LEASE	D10	(9,801)	(9,407)	(394)
414 OTHER	D10	6,522,654	6,260,700	261,954
415 TOTAL ACCOUNT 536		6,512,853	6,251,293	261,560
416				
417 537 / HYDRAULIC EXPENSES	D10	17,605,019	16,897,990	707,029
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,310,585	1,257,951	52,634
420 OTHER	E10	449,278	429,596	19,681
421 TOTAL ACCOUNT 538		1,759,863	1,687,548	72,315
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,681,132	4,493,135	187,997
424 540 / RENTS	D10	303,402	291,217	12,185
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		36,060,239	34,609,035	1,451,204
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	99,048	95,070	3,978
430 542 / STRUCTURES	D10	855,852	821,480	34,372
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	420,366	403,484	16,882
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,561,294	1,488,591	62,703
434 OTHER	E10	812,446	778,855	35,591
435 TOTAL ACCOUNT 544		2,373,739	2,275,446	98,293
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,632,911	3,487,011	145,900
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,381,916	7,082,491	299,425
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		43,442,155	41,691,527	1,750,629

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

1 2 3 4 5 6 7	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
	DESCRIPTION				
	442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
	443 OTHER POWER GENERATION				
	444 OPERATION				
	445 546 / SUPERVISION & ENGINEERING	L 886	558,731	536,292	22,439
	446 547 / FUEL				
	447 SALMON DIESEL	E10	10,499	10,039	460
	448 OTHER	E10	124,647,878	119,187,458	5,460,420
	449 TOTAL ACCOUNT 547		124,658,377	119,197,497	5,460,880
	450				
	451 548 / GENERATING EXPENSES				
	452 LABOR	D10	(428,060)	(410,869)	(17,191)
	453 OTHER	E10	4,902,489	4,687,727	214,762
	454 TOTAL ACCOUNT 548		4,474,429	4,276,858	197,571
	455				
	456 549 / MISCELLANEOUS EXPENSES	D10	(39,916)	(38,313)	(1,603)
	457 550 / RENTS	D10	0	0	0
	458				
	459 TOTAL OTHER POWER OPER EXPENSES		129,651,621	123,972,334	5,679,287
	460				
	461 MAINTENANCE				
	462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
	463 552 / STRUCTURES	D10	153,334	147,176	6,158
	464 553 / GENERATING & ELECTRIC PLANT				
	465 LABOR	D10	49,305	47,325	1,980
	466 OTHER	E10	870,985	832,830	38,155
	467 TOTAL ACCOUNT 553		920,291	880,156	40,135
	468				
	469 554 / MISCELLANEOUS EXPENSES	L 99	6,638,268	6,372,631	266,637
	470 TOTAL OTHER POWER MAINT EXPENSES		7,712,893	7,399,963	312,930
	471				
	472 TOTAL OTHER POWER GENERATION EXP		137,364,514	131,372,296	5,992,217
	473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
474	OTHER POWER SUPPLY EXPENSE				
475	555.0 / PURCHASED POWER	E10	3,025,958	2,893,401	132,557
476	PURCHASED POWER - TRANS LOSSES				
477	OTHER PURCHASED POWER	E10	340,972,885	326,035,966	14,936,919
478	TOTAL ACCOUNT 555.0		343,998,843	328,929,367	15,069,476
479	555.1 / COGENERATION & SMALL POWER PROD				
480	CAPACITY RELATED	D10	0	0	0
481	ENERGY RELATED	E10	196,279,454	187,681,086	8,598,368
482	TOTAL COGEN & SMALL POWER PROD		196,279,454	187,681,086	8,598,368
483					
484	TOTAL ACCOUNT 555		540,278,297	516,610,453	23,667,844
485					
486	556 / LOAD CONTROL & DISPATCHING EXPENSES				
487	557 / OTHER EXPENSES	D10	0	0	0
488	IDAHO POWER COST-RELATED EXPENSES	CIDA	17,507,987	17,507,987	0
489	OREGON POWER COST-RELATED EXPENSES	CODA	(188,312)	0	(188,312)
490	OTHER	D10	5,548,849	5,326,003	222,845
491	TOTAL ACCOUNT 557		22,868,524	22,833,990	34,533
492					
493	TOTAL OTHER POWER SUPPLY EXPENSES		563,146,820	539,444,444	23,702,377
494					
495	TOTAL PRODUCTION EXPENSES		892,300,265	854,434,066	37,866,198

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
496 ***TABLE 8 - OPERATION & MAINTENANCE EXPENSES***				
497				
498 TRANSMISSION EXPENSES				
499				
500 OPERATION				
501 560 / SUPERVISION & ENGINEERING	L 140	2,878,918	2,763,104	115,813
502 561 / LOAD DISPATCHING	D12	4,971,461	4,771,804	199,657
503 562 / STATION EXPENSES	L 117	2,539,429	2,437,271	102,158
504 563 / OVERHEAD LINE EXPENSES	L 123+128+133	1,064,991	1,022,136	42,854
505 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,322,964	10,826,941	496,022
506 566 / MISCELLANEOUS EXPENSES	L 140	8	7	0
507 567 / RENTS	L 140	4,855,402	4,660,078	195,323
508				
509 TOTAL TRANSMISSION OPERATION		27,633,172	26,481,343	1,151,829
510				
511 MAINTENANCE				
512 568 / SUPERVISION & ENGINEERING	L 140	194,779	186,944	7,836
513 569 / STRUCTURES	L 112	1,716,820	1,647,860	68,960
514 570 / STATION EQUIPMENT	L 117	2,303,451	2,210,786	92,665
515 571 / OVERHEAD LINES	L 123+128+133	2,159,676	2,072,772	86,904
515 573 / MISCELLANEOUS PLANT	L 138	4,647	4,461	187
516 575 / OPER TRANS MKT ADMIN - EIM	L 140	686,880	659,248	27,632
517				
518 TOTAL TRANSMISSION MAINTENANCE		7,066,253	6,782,070	284,183
519				
520 TOTAL TRANSMISSION EXPENSES		34,699,425	33,263,413	1,436,012

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
521	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522					
523	DISTRIBUTION EXPENSES				
524					
525	OPERATION				
526	580 / SUPERVISION & ENGINEERING	L 158	5,514,710	5,252,668	262,042
527	581 / LOAD DISPATCHING	D60	4,618,688	4,447,479	171,209
528	582 / STATION EXPENSES	L 147	1,732,342	1,660,852	71,489
529	583 / OVERHEAD LINE EXPENSES	L 148+149	4,943,303	4,591,654	351,649
530	584 / UNDERGROUND LINE EXPENSES	L 150+151	4,535,917	4,468,021	67,896
531	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,061	40,381	1,679
532	586 / METER EXPENSES	L 154	5,166,934	5,000,033	166,901
533	587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	997,817	928,976	68,841
534	588 / MISCELLANEOUS EXPENSES	L 158	4,302,684	4,098,233	204,450
535	589 / RENTS	L 156	741,341	706,115	35,226
536	TOTAL DISTRIBUTION OPERATION		32,595,796	31,194,413	1,401,383
537					
538	MAINTENANCE				
539	590 / SUPERVISION & ENGINEERING	L 156	10,731	10,221	510
540	591 / STRUCTURES	L 146	0	0	0
541	592 / STATION EQUIPMENT	L 147	3,761,265	3,606,047	155,218
542	593 / OVERHEAD LINES	L 148+149	21,243,585	19,732,392	1,511,193
543	594 / UNDERGROUND LINES	L 150+151	711,245	700,598	10,646
544	595 / LINE TRANSFORMERS	L 152	90,674	85,671	5,003
545	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	188,543	181,015	7,528
546	597 / METERS	L 154	772,270	747,324	24,946
547	598 / MISCELLANEOUS PLANT	L 158	113,184	107,805	5,378
548	TOTAL DISTRIBUTION MAINTENANCE		26,891,496	25,171,073	1,720,422
549					
550	TOTAL DISTRIBUTION EXPENSES		59,487,292	56,365,486	3,121,805
551					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
552 CUSTOMER ACCOUNTING EXPENSES				
553 901 / SUPERVISION	L 947	752,564	719,093	33,470
554 902 / METER READING	CW902	1,652,016	1,430,883	221,133
555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,754,108	13,302,562	451,547
556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,069,311	2,860,862	208,449
557 905 / MISC EXPENSES	L 554+555+556	(3,031)	(2,887)	(145)
558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,224,968	18,310,514	914,454
559 CUSTOMER SERVICES & INFORMATION EXPENSES				
560 907 / SUPERVISION	L 954	900,127	876,070	24,057
561 908 / CUSTOMER ASSISTANCE				
562 SYSTEM CONSERVATION	E100	290,218	277,504	12,714
563 OTHER	DA908	6,376,553	6,211,187	165,465
564 TOTAL ACCOUNT 908		6,666,871	6,488,692	178,179
565 909 / INFORMATION & INSTRUCTIONAL	DA909	295,103	285,579	9,524
566 910 / MISCELLANEOUS EXPENSES	L 564+565	705,783	666,755	19,029
567 TOTAL CUST SERV & INFORMATN EXPENSES		8,567,884	8,337,095	230,788

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
568	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569	SALES EXPENSES				
570	912 / DEMO & SELLING EXPENSES	E10	0	0	0
571	TOTAL ACCOUNT 924		0	0	0
572					
573	ADMINISTRATIVE & GENERAL EXPENSES				
574	920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	88,709,780	84,912,354	3,797,426
575	921 / OFFICE SUPPLIES	LABOR	15,107,243	14,460,543	646,700
576	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(35,131,943)	(33,628,039)	(1,503,904)
577	923 / OUTSIDE SERVICES	LABOR	8,733,229	8,359,383	373,846
578	924 / PROPERTY INSURANCE				
579	PRODUCTION - STEAM	L 97	412,593	396,023	16,570
580	ALL RISK & MISCELLANEOUS	P110P	3,462,873	3,321,692	141,181
581	TOTAL ACCOUNT 924		3,875,466	3,717,715	157,751
582					
583	925 / INJURIES & DAMAGES	LABOR	6,527,084	6,247,677	279,407
584	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	36,409,743	34,851,141	1,558,603
585	EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	880,053	0	880,053
586	EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587	EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589	928 / REGULATORY COMMISSION EXPENSES				
590	FERC ADMIN ASSESS & SECURITIES				
591	CAPACITY RELATED	D10	2,826,830	2,713,303	113,527
592	ENERGY RELATED	E10	963,911	921,685	42,226
593	FERC RATE CASE	D11	0	0	0
594	FERC ORDER 472	E99	963,867	921,321	42,546
595	FERC OTHER	D11	109,055	104,675	4,380
596	FERC - OREGON HYDRO FEE	D10	271,717	260,805	10,912
597	SEC EXPENSES	L 174	0	0	0
598	IDAHO PUC -RATE CASE	CIDA	0	0	0
599	-OTHER	CIDA	36,197	36,197	0
600	OREGON PUC -RATE CASE	CODA	0	0	0
601	-OTHER	CODA	1,374,230	0	1,374,230
602	TOTAL ACCOUNT 928		6,545,807	4,957,986	1,587,821
603					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

#	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
604	929 / DUPLICATE CHARGES	LABOR	0	0	0
605	930.1 / GENERAL ADVERTISING	LABOR	0	0	0
606	930.2 / MISCELLANEOUS EXPENSES	LABOR	3,929,820	3,761,595	188,225
607	931 / RENTS	L 172	0	0	0
608	TOTAL ADM & GEN OPERATION		152,739,995	144,794,068	7,945,928
609					
610	935 / GENERAL PLANT MAINTENANCE	L 172	7,739,826	7,408,993	330,834
611	TOTAL ADMIN & GENERAL EXPENSES		160,479,822	152,203,060	8,276,761
612					
613	416 / MERCHANDISING EXPENSE	E10	4,701,875	4,495,901	205,974
614	TOTAL OPER & MAINT EXPENSES		1,179,461,529	1,127,409,536	52,051,993
615					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
616 **** TABLE 6 -- DEPRECIATION & AMORTIZATION EXPENSE ****				
617				
618 DEPRECIATION EXPENSE	L 97	33,503,186	32,157,677	1,345,509
619 310-316 / STEAM PRODUCTION	L 98	23,889,746	22,930,319	959,427
620 330-336 / HYDRAULIC PRODUCTION	L 99	17,796,103	17,081,400	714,703
621 340-346 / OTHER PRODUCTION		75,189,035	72,169,396	3,019,639
622 TOTAL PRODUCTION PLANT				
623				
624 TRANSMISSION PLANT	L 107	402,759	386,584	16,175
625 350 / LAND & LAND RIGHTS	L 112	1,774,142	1,702,879	71,263
626 352 / STRUCTURES & IMPROVEMENTS	L 117	10,539,412	10,115,425	423,987
627 353 / STATION EQUIPMENT	L 123	2,779,736	2,668,100	111,636
628 354 / TOWERS & FIXTURES	L 128	5,828,633	5,593,718	234,915
629 355 / POLES & FIXTURES	L 133	3,898,386	3,741,464	156,922
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 138	2,693	2,585	108
631 358 / ROADS & TRAILS		25,225,761	24,210,755	1,015,006
632 TOTAL TRANSMISSION PLANT				
633				
634 DISTRIBUTION PLANT	L 145	29,090	27,836	1,254
635 360 / LAND & LAND RIGHTS	L 146	1,184,766	1,132,124	52,643
636 361 / STRUCTURES & IMPROVEMENTS	L 147	5,922,824	5,678,403	244,420
637 362 / STATION EQUIPMENT	L 148	6,052,387	5,579,799	472,588
638 364 / POLES, TOWERS & FIXTURES	L 149	3,444,811	3,248,034	196,777
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 150	1,243,741	1,224,259	19,481
640 366 / UNDERGROUND CONDUIT	L 151	7,181,015	7,074,354	106,661
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 152	13,453,992	12,711,664	742,328
642 368 / LINE TRANSFORMERS	L 153	1,123,543	1,079,580	43,963
643 369 / SERVICES	L 154	5,564,490	5,384,748	179,743
644 370 / METERS	L 155	206,196	191,971	14,226
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 156	188,574	181,044	7,530
646 373 / STREET LIGHTING SYSTEMS		45,595,429	43,513,816	2,081,613
647 TOTAL DISTRIBUTION PLANT				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
648 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
649				
650 GENERAL PLANT				
651 389 / LAND & LAND RIGHTS	L 161	0	0	0
652 390 / STRUCTURES & IMPROVEMENTS	L 162	3,110,207	2,977,264	132,944
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	6,842,286	6,549,817	292,469
654 392 / TRANSPORTATION EQUIPMENT	L 164	72,928	69,810	3,117
655 393 / STORES EQUIPMENT	L 165	187,311	179,304	8,006
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	672,473	643,728	28,744
657 395 / LABORATORY EQUIPMENT	L 167	775,044	741,915	33,129
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0
659 397 / COMMUNICATIONS EQUIPMENT	L 169	5,434,341	5,202,054	232,287
660 398 / MISCELLANEOUS EQUIPMENT	L 170	772,904	739,867	33,037
661 TOTAL GENERAL PLANT		17,867,493	17,103,759	763,734
662				
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0
664 DEPR EXP BEFORE DISALLOWED COSTS		163,877,718	156,997,726	6,879,992
665				
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,860)	(12,439)
667 TOTAL DEPRECIATION EXPENSE		163,581,418	156,713,866	6,867,552
668				
669 AMORTIZATION EXPENSE				
670 INTANGIBLE PLANT	L 94	5,251,912	5,033,770	218,143
671 HYDRAULIC PRODUCTION	L 98	0	0	0
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,415	603
673 TOTAL AMORTIZATION EXPENSE		5,266,930	5,048,184	218,746
674				
675 TOTAL DEPRECIATION & AMORTIZATION EXP		168,848,349	161,762,051	7,086,298
676				
677 411.09314 / ARO ACCRETION EXPENSE	DAACCRETION	27,141	26,077	1,064
678				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
679	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
680					
681	TAXES OTHER THAN INCOME				
682	FEDERAL TAXES				
683	FICA	LABOR	18,219,357	17,439,436	779,921
684	FUTA	LABOR	94,333	90,295	4,038
685	LESS PAYROLL DEDUCTION	LABOR	(18,558,238)	(17,763,810)	(794,428)
686					
687	STATE TAXES				
688	AD VALOREM TAXES	L 97	1,282,348	1,230,848	51,500
689	JIM BRIDGER STATION	L 97	314,445	301,817	12,628
690	VALMY	L 97	0	0	0
691	BOARDMAN	L 101	6,670,284	6,402,401	267,883
692	OTHER-PRODUCTION PLANT	L 139	5,986,892	5,746,051	240,841
693	OTHER-TRANSMISSION PLANT	L 158	7,961,398	7,583,097	378,301
694	OTHER-DISTRIBUTION PLANT	L 172	1,522,499	1,457,421	65,078
695	OTHER-GENERAL PLANT		23,737,866	22,721,635	1,016,232
696	SUB-TOTAL				
697					
698	LICENSES - HYDRO PROJECTS	L 98	4,240	4,070	170
699					
700	REGULATORY COMMISSION FEES				
701	STATE OF IDAHO	CIDA	2,616,251	2,616,251	0
702	STATE OF OREGON	CODA	290,260	0	290,260
703					
704	FRANCHISE TAXES				
705	STATE OF OREGON	CODA	890,161	0	890,161
706					
707	OTHER STATE TAXES				
708	UNEMPLOYMENT TAXES	LABOR	244,547	234,079	10,468
709	HYDRO GENERATION KWH TAX	E10	982,665	939,618	43,047
710	IRRIGATION-PIC	CIDA	180,233	180,233	0
711					
712	CANADA GST TAXES	E10	0	0	0
713					
714	TOTAL TAXES OTHER THAN INCOME		28,701,676	28,461,806	2,239,871
715					
716					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
717	*** TABLE 9 - REGULATORY DEBITS/CREDITS ***				
718	REGULATORY DEBITS/CREDITS				
719	STATE OF IDAHO	CIDA	1,450,259	1,450,259	0
720	STATE OF OREGON	CODA	303,059	0	303,059
721					
722	TOTAL REGULATORY DEBITS/CREDITS		1,753,318	1,450,259	303,059
723					
724					
725	*** TABLE 9 - INCOME TAXES ***				
726					
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728	ACCOUNT #282 - RELATED	P101P	(26,784,478)	(25,639,594)	(1,144,884)
729	ACCOUNTS #190 & #283 - RELATED	L 756	(1,612,398)	(1,553,332)	(59,066)
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(28,396,876)	(27,192,926)	(1,203,950)
731					
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,825,740	5,576,723	249,017
733					
734	SUMMARY OF INCOME TAXES				
735					
736	TOTAL FEDERAL INCOME TAX	L 775	38,438,162	37,076,575	1,361,587
737					
738	STATE INCOME TAX				
739	STATE OF IDAHO	L 840	409,928	489,638	(59,710)
740	STATE OF OREGON	L 815	799,063	770,658	28,405
741	OTHER STATES	L 856	(822)	(41,953)	41,131
742	TOTAL STATE INCOME TAXES		1,208,168	1,198,343	9,826

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	<u>ALLOCF/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
743	DESCRIPTION			
744	743 ***** CALCULATION OF FEDERAL INCOME TAX *****			
745		1,607,842,685	1,537,769,550	70,073,134
746				
747				
748		1,179,461,529	1,127,409,536	52,051,993
749		163,581,418	156,713,866	6,867,552
750		5,266,930	5,048,184	218,746
751		27,141	26,077	1,064
752		28,701,676	26,461,806	2,239,871
753		1,753,318	1,450,259	303,059
754		1,378,792,014	1,317,109,729	61,682,285
755				
756	L 754	25,945	24,784	1,161
757				
758		229,024,726	220,635,037	8,389,689
759				
760				
761	L 24	98,119,202	93,827,835	4,291,367
762	L 24	15,696,570	15,010,061	686,509
763		113,815,772	108,837,895	4,977,877
764				
765		115,208,954	111,797,142	3,411,812
766				
767		2,696,961	2,676,813	20,148
768				
769				
770		112,511,993	109,120,329	3,391,664
771		23,627,518	22,915,269	712,249
772	L 771	(2,968,091)	(2,878,618)	(89,473)
773	L 771	(924)	(896)	(28)
774				
775		20,658,504	20,035,755	622,749
776				
777				
778	PIGIP	0	0	0
779	PIGIP	68,194,087	65,279,178	2,914,909
780	L 758	16,470,954	15,867,586	603,368
781		84,665,041	81,146,764	3,518,277
782		17,779,659	17,040,820	738,838
783				
784		38,438,162	37,076,575	1,361,587

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	<u>DESCRIPTION</u>				
785	*** TABLE 11 - OREGON STATE INCOME TAXES ***				
786					
787	NET OPERATING INCOME BEFORE TAXES - OREGON	L 785	115,208,954	111,797,142	3,411,812
788	ALLOWANCE FOR AFUDC	P101P	0	0	0
790	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	68,194,087	65,279,178	2,914,909
792	STATE INCOME TAX ADJUSTMENTS - OTHER	L 798	16,470,954	15,867,586	603,368
793	TOTAL STATE INCOME TAX ADJUSTMENTS		84,665,041	81,146,764	3,518,277
794	ADD: MFG DEDUCTION NOT ALLOWED	L 798	0	0	0
795					
796	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		84,665,041	81,146,764	3,518,277
797	INCOME SUBJECT TO OREGON TAX		199,873,995	192,943,906	6,930,089
799					
800	IERCO TAXABLE INCOME	E10	26,216,557	25,068,094	1,148,463
801	BONUS DEPRECIATION ADJUSTMENT	P101P	(5,767,076)	(5,520,566)	(246,510)
802	FEDERAL NOL	L 799	0	0	0
803	TOTAL STATE TAXABLE INCOME - OREGON		220,323,476	212,491,434	7,832,042
804	APPORTIONMENT FACTOR (0.045454550)		10,014,704	9,658,703	356,002
805	POST APPOINTMENT M ITEMS	L 797	0	0	0
806	TOTAL TAXABLE INCOME - OREGON		10,014,704	9,658,703	356,002
807					
808	OREGON TAX AT 8.8 PERCENT		660,970	637,474	23,496
809	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
810					
811	STATE INCOME TAX ALLOWED - OREGON		660,970	637,474	23,496
812	ADD: FIN 48 ADJUSTMENT	L 807	274,802	265,033	9,769
813	PRIOR YEARS' TAX ADJUSTMENT	L 808	(136,709)	(131,849)	(4,860)
814					
815	STATE INCOME TAX PAID - OREGON		799,063	770,658	28,405
816					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
817 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
818				
819 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 765	115,208,954	111,797,142	3,411,812
820				
821 ALLOWANCE FOR AFUDC	P101P	0	0	0
822				
823 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	68,194,087	65,279,178	2,914,909
824 STATE INCOME TAX ADJUSTMENTS - OTHER	L 756	16,470,954	15,867,586	603,368
825 STATE INCOME TAX ADJUSTMENTS		84,665,041	81,146,764	3,518,277
826				
827 INCOME SUBJECT TO IDAHO TAX		199,873,995	192,943,906	6,930,089
828				
829 IERCO TAXABLE INCOME	E10	26,216,557	25,068,094	1,148,463
830 BONUS DEPRECIATION ADJUSTMENT	P101P	(34,035,818)	(32,580,981)	(1,454,837)
831 FEDERAL NOL	L 750	0	0	0
832 TOTAL STATE TAXABLE INCOME - IDAHO		192,054,734	185,431,020	6,623,714
833				
834 IDAHO TAX AT 5.6 PERCENT		10,755,065	10,384,137	370,928
835 LESS: INVESTMENT TAX CREDIT	P101P	8,945,165	8,562,810	382,355
836				
837 STATE INCOME TAX ALLOWED - IDAHO		1,809,900	1,821,327	(11,427)
838 ADD: FIN 48 ADJUSTMENT	L 833	0	0	0
839 PRIOR YEARS' TAX ADJUSTMENT	L 834	(1,399,973)	(1,351,689)	(48,283)
840 STATE INCOME TAX PAID - IDAHO		409,928	469,638	(59,710)
841				
842				
843 OTHER STATE INCOME TAX		199,873,995	192,943,906	6,930,089
844 INCOME SUBJECT TO TAX				
845				
846 IERCO TAXABLE INCOME	E10	26,216,557	25,068,094	1,148,463
847 BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
848 FEDERAL NOL	L 750	0	0	0
849 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		226,090,552	218,012,000	8,078,552
850 POST APPORTIONMENT ITEMS	L 737	0	0	0
851 TOTAL TAXABLE INCOME-OTHER STATES		226,090,552	218,012,000	8,078,552
852				
853 OTHER TAX AT 0.1 PERCENT		226,091	218,012	8,079
854 ADD: FIN 48 ADJUSTMENT	L 840	0	0	0
855 PRIOR YEARS' TAX ADJUSTMENT	L 840	(226,913)	(259,965)	33,052
856 OTHER STATES' INCOME TAX PAID		(822)	(41,953)	41,131

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
857 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
858 STEAM POWER GENERATION	D10	407,095	380,745	16,349
859 500-513 / TOTAL STEAM GENERATION				
860 HYDRAULIC POWER GENERATION	L 867	4,235,258	4,084,056	171,202
861 535 / SUPERVISION & ENGINEERING	E10	866,414	828,459	37,955
862 536 / WATER FOR POWER		6,262,192	6,010,698	251,494
863 537 / HYDRAULIC EXPENSES		1,510,454	1,449,793	60,661
864 538 / ELECTRIC EXPENSES		3,401,219	3,264,624	136,595
865 539 / MISCELLANEOUS EXPENSES		0	0	0
866 540 / RENTS		16,275,537	15,617,631	657,906
867 TOTAL HYDRAULIC OPERATION EXPENSES		90,192	86,570	3,622
868 541 / SUPERVISION & ENGINEERING	L 873		554,469	23,200
869 542 / STRUCTURES		577,669	244,636	10,236
870 543 / RESERVOIRS, DAMS & WATERWAYS		254,872	1,727,132	72,265
871 544 / ELECTRIC PLANT		1,799,397	2,076,720	86,892
872 545 / MISCELLANEOUS HYDRAULIC PLANT		2,163,612	4,689,527	196,214
873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		4,885,742	20,307,158	854,121
874 TOTAL HYDRAULIC GENERATION EXPENSES		21,161,279	495,970	20,752
875 OTHER POWER GENERATION	L 880		0	0
876 546 / SUPERVISION & ENGINEERING		516,722	3,105,022	129,917
877 548 / GENERATING EXPENSES		0	355,723	14,884
878 549 / MISCELLANEOUS EXPENSES		3,234,939	3,956,714	165,553
879 550 / RENTS		370,607		
880 TOTAL OTHER POWER OPER EXPENSES		4,122,267		
881				
882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
883 552 / STRUCTURES		43,046	41,317	1,729
884 553 / GENERATING & ELECTRIC PLANT		56,825	54,543	2,282
885 554 / MISCELLANEOUS EXPENSES		690,424	662,697	27,728
886 TOTAL OTHER POWER MAINT EXPENSES		790,295	756,556	31,739
887 TOTAL OTHER POWER GENERATION EXP		4,912,562	4,715,271	197,292
888 555 / PURCHASE POWER	E10	0	0	0
889 556 / LOAD CONTROL & DISPATCHING EXPENSES		0	0	0
890				
891 TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	4,314,795	180,535
892			4,314,795	180,535
893 TOTAL PRODUCTION EXPENSES		30,976,266	29,727,969	1,248,297
894				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
895 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
896				
897 TRANSMISSION EXPENSES				
898 560 / SUPERVISION & ENGINEERING	L 140	2,380,639	2,284,870	95,768
899 561 / LOAD DISPATCHING	D12	3,053,979	2,931,329	122,650
900 562 / STATION EXPENSES	L 117	1,883,621	1,807,846	75,776
901 563 / OVERHEAD LINE EXPENSES	L 123+126+133	428,401	411,162	17,239
902 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
903 566 / MISCELLANEOUS EXPENSES	L 520	0	0	0
904 567 / RENTS	L 140	0	0	0
905 TOTAL TRANSMISSION OPERATION		7,746,639	7,436,207	311,432
906 568 / SUPERVISION & ENGINEERING	L 140	90,949	87,290	3,659
907 569 / STRUCTURES	L 112	1,442,019	1,384,097	57,922
908 570 / STATION EQUIPMENT	L 117	2,327,169	2,233,550	93,619
909 571 / OVERHEAD LINES	L 123+126+133	865,811	830,971	34,840
910 575 / OPER TRANS MKT ADMIN - EIM	L 140	3,520	3,378	142
911 TOTAL TRANSMISSION MAINTENANCE		4,729,468	4,539,287	190,181
912 TOTAL TRANSMISSION EXPENSES		12,476,107	11,974,494	501,613
913				
914 DISTRIBUTION EXPENSES				
915 580 / SUPERVISION & ENGINEERING	L 158	2,995,509	2,853,553	142,356
916 581 / LOAD DISPATCHING	D80	4,166,909	4,012,447	154,462
917 582 / STATION EXPENSES	L 147	983,432	942,848	40,584
918 583 / OVERHEAD LINE EXPENSES	L 148+149	3,611,849	3,354,915	256,934
919 584 / UNDERGROUND LINE EXPENSES	L 150+151	1,372,655	1,352,108	20,547
920 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	20,365	19,552	813
921 586 / METER EXPENSES	L 154	4,176,379	4,041,475	134,904
922 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	736,676	685,851	50,825
923 588 / MISCELLANEOUS EXPENSES	L 550	2,911,186	2,758,412	152,775
924 589 / RENTS	L 158	0	0	0
925 TOTAL DISTRIBUTION OPERATION		20,975,360	20,021,161	954,200

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
926 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927				
928				
929 580 / SUPERVISION & ENGINEERING	L 158	9,353	8,908	444
930 581 / STRUCTURES	L 146	0	0	0
931 582 / STATION EQUIPMENT	L 147	2,716,642	2,604,533	112,109
932 583 / OVERHEAD LINES	L 148+149	5,201,009	4,831,028	369,981
933 584 / UNDERGROUND LINES	L 150+151	304,799	300,237	4,562
934 585 / LINE TRANSFORMERS	L 152	25,793	24,370	1,423
935 586 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	123,794	118,851	4,943
936 587 / METERS	L 154	678,112	656,208	21,904
937 588 / MISCELLANEOUS PLANT	L 158	79,984	76,165	3,800
938 TOTAL DISTRIBUTION MAINTENANCE		9,139,466	8,620,299	519,167
939 TOTAL DISTRIBUTION EXPENSES		30,114,827	28,641,460	1,473,367
940				
941 CUSTOMER ACCOUNTING EXPENSES				
942 901 / SUPERVISION	L 947	705,017	673,661	31,356
943 902 / METER READING	CW902	1,267,888	1,098,173	169,715
944 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,731,713	9,412,221	319,492
945 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946 905 / MISC EXPENSES	L 943-945	0	0	0
947 TOTAL CUSTOMER ACCOUNTING EXPENSES		11,704,618	11,184,056	520,562
948				
949 CUSTOMER SERVICES & INFORMATION EXPENSES				
950 907 / SUPERVISION	L 953	828,671	806,524	22,147
951 908 / CUSTOMER ASSISTANCE	L 964	4,679,331	4,554,271	125,060
952 909 / INFORMATION & INSTRUCTIONAL	L 965	0	0	0
953 910 / MISCELLANEOUS EXPENSES	L 951+952	308,799	300,546	8,253
954 TOTAL CUST SERV & INFORMATN EXPENSES		5,816,801	5,661,341	155,460
955				
956 SALES EXPENSES				
957 912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958 TOTAL SALES EXPENSES		0	0	0

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
6	DESCRIPTION				
959	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960					
961	ADMINISTRATIVE & GENERAL EXPENSES				
962	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	53,511,744	51,221,027	2,290,717
963	921 / OFFICE SUPPLIES	PTDCAS	228,890	219,092	9,798
964	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966	924 / PROPERTY INSURANCE				
967	PRODUCTION - STEAM	L 97	0	0	0
968	ALL RISK & MISCELLANEOUS	P101P	378,934	362,737	16,197
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	132,355	126,689	5,666
972	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974	928 / REGULATORY COMMISSION EXPENSES				
975	FERC ADMIN ASSESSMENTS	L 174	0	0	0
976	FERC RATE CASE EXPENSE	RESREV	0	0	0
977	SEC EXPENSES	L 174	0	0	0
978	IDAHO PUC - RATE CASE	CIDA	0	0	0
979	- OTHER	CIDA	0	0	0
980	OREGON PUC - RATE CASE	CODA	0	0	0
981	-OTHER	CODA	0	0	0
982	TOTAL ACCOUNT 928				
983					
984	929 / DUPLICATE CHARGES	SUBEX	0	0	0
985	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	214,755	205,562	9,193
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	P3808	1,038,440	994,053	44,387
989	TOTAL ADMIN & GENERAL EXPENSES		55,505,119	53,129,160	2,375,959
990	TOTAL OPER & MAINT EXPENSES		146,593,738	140,318,480	6,275,258
991					
992	TOTAL LABOR - RATIO (%)		1	0.9572	0.0428

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

				<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						
993	*** TABLE 14 - ALLOCATION FACTORS ***						
994							
995	CAPACITY RELATED KW						
996	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D10			2,656,283.0	2,549,605.0	106,678.0
997	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11			2,656,283.0	2,549,605.0	106,678.0
998	RETAIL TRANSMISSION	D12			2,656,283.0	2,549,605.0	106,678.0
999	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60			2,521,372.0	2,427,908.0	93,464.0
1000							
1001	ENERGY RELATED MWH						
1002	GENERATION LEVEL (PSP)	E10			17,138,052.2	16,387,289.6	750,762.6
1003	RETAIL MWH AT GENERATION LVL	E100			17,138,052.2	16,387,289.6	750,762.6
1004	CUSTOMER LEVEL	E99			15,792,928.6	15,095,819.4	697,109.1
1005							
1006	CUSTOMER RELATED FACTORS						
1007	369-DIRECT ASSIGNMENT	D4369			67,920,301	65,262,678	2,657,623
1008	370-METER INVESTMENT	ACCT370			112,940,727	109,292,546	3,648,181
1009	902-CUSTOMER WEIGHTED	CW902			1,819,788	1,576,198	243,590
1010	903-CUSTOMER WEIGHTED	CW903			15,041,849	14,548,026	493,823
1011	904-CUSTOMER WEIGHTED	CW904			2,751,851	2,564,962	186,889
1012	909-DIRECT ASSIGN-AVG NO.CUST.	D4909			610,567	590,862	19,705

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1013	*** TABLE 14 - ALLOCATION FACTORS ***				
1014					
1015	DIRECT ASSIGNMENTS				
1016	252-CUSTOMER ADVANCES	DA352	13,139,360	13,043,126	96,234
1017	350-LAND & LAND RIGHTS	DA350	0	0	0
1018	352-STRUCTURES & IMPROVEMENTS	DA352	658	0	658
1019	353-STATION EQUIPMENT	DA353	1,111,594	75,100	36,494
1020	354-TOWERS & FIXTURES	DA354	0	0	0
1021	355-POLES & FIXTURES	DA355	33,842	0	33,842
1022	356-OVERHEAD CONDUCTORS & DEVICES	DA356	28,495	1,189	25,306
1023	359-ROADS & TRAILS	DA359	0	0	0
1024	360-LAND & LAND RIGHTS	ACCT360	9,014,430	8,625,808	388,622
1025	361-STRUCTURES & IMPROVEMENTS	ACCT361	59,517,798	56,873,252	2,644,546
1026	362-STATION EQUIPMENT	ACCT362	327,836,696	314,307,682	13,529,014
1027	364-POLES, TOWERS & FIXTURES	DA364	313,204,206	288,748,305	24,455,901
1028	365-OVERHEAD CONDUCTORS & DEVICES	DA365	155,253,318	146,384,826	8,868,492
1029	366-UNDERGROUND CONDUIT	DA366	52,785,315	51,958,505	826,810
1030	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	318,155,073	313,429,461	4,725,612
1031	368-LINE TRANSFORMERS	ACCT368	704,959,938	666,063,582	38,896,356
1032	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,931,439	4,591,211	340,228
1033	373-STREET LIGHTING SYSTEMS	DA373	5,706,749	5,478,881	227,868
1034	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,936,204	4,890,357	45,847
1035	454-REVENUE - FACILITIES CHARGE	DA454	10,470,031	10,041,240	428,792
1036	908-OTHER CUSTOMER ASSISTANCE	DA908	6,971,635	6,790,730	180,904
1037	440-RETAIL SALES REVENUE	RETREV	1,372,758,057	1,312,548,812	60,209,245
1038	447-WHOLESALE SALES REVENUE	RESREV	0	0	0
1039	RIDER FUND DIRECT ASSIGNMENT	DA4RDR	0	0	0
1040	411 - BOARDMAN ARO ACCRETION EXP	DA4ACC	27,141	26,077	1,064
1041	403 - BOARDMAN ARO DEPRECIATION EXP	DA4ARO	0	0	0
1042	IDAHO	CIDA	1	1	0
1043	OREGON	CODA	1	0	1
1044	NET TO GROSS TAX MULTIPLIER	DA680	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
1045	**** TABLE 14 - ALLOCATION FACTORS ****				
1046					
1047	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1048	PLANT - PROD,TRANS&DIST		6,050,418,328	5,791,797,384	258,620,944
1049	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTD	91,088,619	87,189,320	3,899,299
1050	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	PTDCAS	3,032,215,022	2,908,592,176	123,622,846
1051	PLANT - GEN FLT (390,391,397&398)	P110P	284,244,365	272,094,536	12,149,829
1052	PLANT - PROD,TRANS,DIST&GEN	P390B	6,526,568,653	6,247,594,993	278,973,660
1053	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	P101P	1,014,279,833	970,710,575	43,569,258
1054	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	91,088,619	87,189,320	3,899,299
1055	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	RELAB	146,082,448	139,829,053	6,253,395
1056	REV - RETAIL, RESALE & WHEELING	LABOR	1,151,516,250	1,099,159,564	52,356,686
1057	O&M - ALL EXCEPT FUEL	FMREV	942,738,382	901,032,717	41,705,665
1058	PLANT - 88% HYD PROD + 11% TRANS	OSMM	1,082,348,642	1,038,871,007	43,477,634
1059	O&M - TOTAL (NOT USED)	SURVEY	1,179,461,529	1,127,409,536	52,051,993
		OM401			

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1060 ***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1061				
1062 CAPACITY RELATED KW				
1063 PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE	D-10	100.00%	95.98%	4.02%
1064 SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.98%	4.02%
1065 RETAIL TRANSMISSION	D12	100.00%	95.98%	4.02%
1066 DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.29%	3.71%
1067				
1068 ENERGY RELATED MWH				
1069 GENERATION LEVEL (PSP)	E10	100.00%	95.62%	4.38%
1070 RETAIL MWH AT GENERATION LVL	E100	100.00%	95.62%	4.38%
1071 CUSTOMER LEVEL	E99	100.00%	95.59%	4.41%
1072				
1073 CUSTOMER RELATED FACTORS				
1074 369-DIRECT ASSIGNMENT	DA369	100.00%	96.09%	3.91%
1075 370-METER INVESTMENT	ACCT370	100.00%	96.77%	3.23%
1076 902-CUSTOMER WEIGHTED	CW902	100.00%	86.61%	13.39%
1077 903-CUSTOMER WEIGHTED	CW903	100.00%	96.72%	3.28%
1078 904-CUSTOMER WEIGHTED	CW904	100.00%	93.21%	6.79%
1079 905-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.77%	3.23%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

	8	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1080	***TABLE 15 - ALLOCATION FACTORS - RATIOS***				
1081					
1082	DIRECT ASSIGNMENTS				
1083	252-CUSTOMER ADVANCES	DA352	100.00%	99.27%	0.73%
1084	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1085	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1086	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1087	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1088	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1089	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1090	358-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1091	360-LAND & LAND RIGHTS	ACCT360	100.00%	95.69%	4.31%
1092	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.56%	4.44%
1093	362-STATION EQUIPMENT	ACCT362	100.00%	95.87%	4.13%
1094	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.19%	7.81%
1095	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.29%	5.71%
1096	366-UNDERGROUND CONDUIT	DA366	100.00%	98.43%	1.57%
1097	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.51%	1.49%
1098	368-LINE TRANSFORMERS	ACCT368	100.00%	94.48%	5.52%
1099	374-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.10%	6.90%
1100	375-STREET LIGHTING SYSTEMS	DA373	100.00%	96.01%	3.99%
1101	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.07%	0.93%
1102	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.90%	4.10%
1103	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.41%	2.59%
1104	440-RETAIL SALES REVENUE	RETREV	100.00%	95.61%	4.39%
1105	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1106	IDAHO	CIDA	100.00%	100.00%	0.00%
1107	OREGON	CODA	100.00%	0.00%	100.00%
1108	NET TO GROSS TAX MULTIPLIER	OA990	1.347	1.347	1.347

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		<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>				
1109	***TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1110					
1111	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1112	PLANT - PROD, TRANS&DIST	PTD	100.00%	95.73%	4.27%
1113	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	PTDCAS	100.00%	95.72%	4.28%
1114	PLANT - HYDRO, OTHER, TSUBS, DSUBS&GP	P110P	100.00%	95.92%	4.08%
1115	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.73%	4.27%
1116	PLANT - PROD, TRANS, DIST&GEN	P101P	100.00%	95.73%	4.27%
1117	O&M - PROD, TRANS, DIST, CUST ACCT&CSIS	SUBEX	100.00%	95.70%	4.30%
1118	LAB - PROD, TRANS, DIST, CUST ACCT&CSIS	RELAB	100.00%	95.72%	4.28%
1119	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.72%	4.28%
1120	REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.45%	4.55%
1121	O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.58%	4.42%
1122	PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.98%	4.02%
1123	O&M - TOTAL (NOT USED)	OM401	100.00%	95.59%	4.41%

IDAHO POWER COMPANY

2022 YEAR-END REPORT

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

**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, 2022**

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

Description	Amount
Development of Rate Base Components	
Electric Plant-in-Service	283,550.3
Less: Accum Prov for Depreciation	107,841.3
Amort of Other Utility Plant	1,649.5
Net Electric Plant-in-Service	174,059.6
Less: Cust Advances for Construction	96.2
Accumulated Deferred Income Taxes	17,343.1
Add: Fuel Inventory	984.2
Materials & Supplies	3,651.5
Prepayments	0.0
Working Cash Allowance	1,620.1
Net Electric Rate Base	162,876.1
Add: Conservation & Deferred Programs	4,614.5
IERCO Rate Base	1,301.8
Total Combined Rate Base	168,792.4

Development of Net Income

Operation Revenues	59,799.7
Operating Expenses	
Operation & Maintenance Expenses	40,502.9
Depreciation Expense	7,336.6
Amortization Expense	228.2
Accretion Expense	1.1
Taxes Other Than Income Taxes	2,156.9
Regulatory Debits/Credits	303.1
Deferred Income Taxes	(1,320.6)
Investment Tax Credits Adj - Net	249.6
Federal Income Taxes	1,627.6
State Income Taxes	53.6
Total Operating Expenses	51,138.9
Operating Income	8,660.8
Add: IERCO Operating Income	386.2
Total Operating Income	9,047.0
Rate of Return Earned - Percent	5.360%

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	<u>DESCRIPTION</u>				
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
88					
89	INTANGIBLE PLANT				
90	301 - ORGANIZATION	P10IP	5,703	5,459	244
91	302 - FRANCHISES & CONSENTS	D10	44,082,858	42,305,714	1,777,144
92	303 - MISCELLANEOUS	P10IP	50,159,510	48,010,480	2,149,031
93	TOTAL INTANGIBLE PLANT		94,248,072	90,321,652	3,926,419
94					
95	PRODUCTION PLANT				
96	310-316 / STEAM PRODUCTION	D10	988,897,347	948,839,277	39,858,070
97	330-336 / HYDRAULIC PRODUCTION	D10	1,052,316,966	1,009,894,153	42,422,813
98	340-346 / OTHER PRODUCTION	D10	571,196,765	548,169,698	23,027,067
99	TOTAL PRODUCTION PLANT		2,612,211,078	2,506,903,128	105,307,950
100					
101	TRANSMISSION PLANT				
102	350 / LAND & LAND RIGHTS				
103	SYSTEM TRANSMISSION SERVICE	D11	40,030,371	38,416,598	1,613,773
104	DIRECT ASSIGNMENT	DA350	0	0	0
105	TOTAL ACCOUNT 350		40,030,371	38,416,598	1,613,773
106					
107	STRUCTURES & IMPROVEMENTS				
108	SYSTEM TRANSMISSION SERVICE	D11	93,682,301	89,905,619	3,776,682
109	DIRECT ASSIGNMENT	DA352	658	0	658
110	TOTAL ACCOUNT 352		93,682,960	89,905,619	3,777,340
111					
112	STATION EQUIPMENT				
113	SYSTEM TRANSMISSION SERVICE	D11	470,105,655	451,153,946	18,951,708
114	DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
115	TOTAL ACCOUNT 353		470,217,248	451,229,046	18,988,202
116					
117					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
118	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
119					
120	364 / TOWERS & FIXTURES				
121	SYSTEM TRANSMISSION SERVICE	D11	231,735,124	222,393,018	9,342,105
122	DIRECT ASSIGNMENT	DA354	0	0	0
123	TOTAL ACCOUNT 364		231,735,124	222,393,018	9,342,105
124					
125	355 / POLES & FIXTURES				
126	SYSTEM TRANSMISSION SERVICE	D11	227,137,112	217,980,370	9,156,742
127	DIRECT ASSIGNMENT	DA355	33,842	0	33,842
128	TOTAL ACCOUNT 355		227,170,953	217,980,370	9,190,584
129					
130	356 / OVERHEAD CONDUCTORS & DEVICES				
131	SYSTEM TRANSMISSION SERVICE	D11	262,078,779	251,513,408	10,565,371
132	DIRECT ASSIGNMENT	DA356	26,495	1,189	25,306
133	TOTAL ACCOUNT 356		262,105,274	251,514,597	10,590,677
134					
135	389 / ROADS & TRAILS				
136	SYSTEM TRANSMISSION SERVICE	D11	390,266	374,533	15,733
137	DIRECT ASSIGNMENT	DA359	0	0	0
138	TOTAL ACCOUNT 389		390,266	374,533	15,733
139					
140	TOTAL TRANSMISSION PLANT		1,325,332,196	1,271,813,781	53,518,415

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		<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	8,367,229	8,006,508	360,720
146	361 / STRUCTURES & IMPROVEMENTS	ACCT361	55,682,517	53,208,383	2,474,133
147	362 / STATION EQUIPMENT	ACCT362	312,968,241	300,052,812	12,915,429
148	384 / POLES, TOWERS & FIXTURES	DA384	313,204,206	288,748,305	24,455,901
149	385 / OVERHEAD CONDUCTORS & DEVICES	DA385	155,253,318	145,384,826	8,868,492
150	366 / UNDERGROUND CONDUIT	DA366	52,785,315	51,956,505	826,809
151	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	318,155,073	313,429,461	4,725,612
152	368 / LINE TRANSFORMERS	ACCT368	704,959,938	686,063,582	38,896,356
153	369 / SERVICES	DA369	67,920,301	65,262,678	2,657,623
154	370 / METERS	ACCT370	112,940,727	109,292,546	3,648,181
155	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	4,931,439	4,591,211	340,228
156	373 / STREET LIGHTING SYSTEMS	DA373	5,706,749	5,478,881	227,868
157					
158	TOTAL DISTRIBUTION PLANT		2,112,875,054	2,012,477,699	100,397,355
159					
160	GENERAL PLANT				
161	389 / LAND & LAND RIGHTS	PTD	20,795,674	19,904,706	890,968
162	390 / STRUCTURES & IMPROVEMENTS	PTD	150,450,720	144,004,819	6,445,901
163	391 / OFFICE FURNITURE & EQUIPMENT	PTD	41,508,346	39,729,965	1,778,381
164	392 / TRANSPORTATION EQUIPMENT	PTD	113,442,849	108,582,512	4,860,338
165	393 / STORES EQUIPMENT	PTD	4,776,648	4,571,998	204,650
166	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	13,009,651	12,446,524	557,128
167	395 / LABORATORY EQUIPMENT	PTD	14,904,043	14,265,495	638,548
168	396 / POWER OPERATED EQUIPMENT	PTD	24,983,094	23,912,720	1,070,374
169	397 / COMMUNICATIONS EQUIPMENT	PTD	81,681,573	78,182,013	3,499,560
170	398 / MISCELLANEOUS EQUIPMENT	PTD	10,603,726	10,149,421	454,305
171					
172	TOTAL GENERAL PLANT		476,150,325	455,750,172	20,400,153
173					
174	TOTAL ELECTRIC PLANT IN SERVICE		6,620,816,724	6,337,266,432	283,550,292
175					

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

1	2	3	4	5	6	7	8	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						602,470,760	627,778,862	602,470,760	25,308,102
180	330-336 / HYDRAULIC PRODUCTION	L 98						489,617,227	489,344,526	489,617,227	19,727,299
181	340-346 / OTHER PRODUCTION	L 99						150,645,440	156,973,631	150,645,440	6,328,191
182	TOTAL PRODUCTION PLANT							1,222,733,427	1,274,097,019	1,222,733,427	51,363,592
183											
184	TRANSMISSION PLANT										
185	350 / LAND & LAND RIGHTS	L 107						9,399,530	9,794,377	9,399,530	394,848
186	352 / STRUCTURES & IMPROVEMENTS	L 112						31,988,671	33,332,659	31,988,671	1,343,988
187	353 / STATION EQUIPMENT	L 117						119,126,820	124,139,805	119,126,820	5,012,984
188	354 / TOWERS & FIXTURES	L 123						74,612,339	77,746,594	74,612,339	3,134,255
189	355 / POLES & FIXTURES	L 128						74,194,225	77,322,434	74,194,225	3,128,209
190	356 / OVERHEAD CONDUCTORS & DEVICES	L 133						84,837,227	88,409,519	84,837,227	3,572,292
191	359 / ROADS & TRAILS	L 136						282,827	294,708	282,827	11,881
192	TOTAL TRANSMISSION PLANT							394,441,639	411,040,097	394,441,639	16,598,458
193											
194	DISTRIBUTION PLANT										
195	360 / LAND & LAND RIGHTS	L 145						200,568	209,604	200,568	9,036
196	361 / STRUCTURES & IMPROVEMENTS	L 146						15,196,499	15,903,120	15,196,499	706,621
197	362 / STATION EQUIPMENT	L 147						67,288,208	70,184,552	67,288,208	2,896,344
198	364 / POLES, TOWERS & FIXTURES	L 148						135,960,548	147,475,897	135,960,548	11,515,350
199	365 / OVERHEAD CONDUCTORS & DEVICES	L 149						54,601,025	57,908,941	54,601,025	3,307,916
200	366 / UNDERGROUND CONDUIT	L 150						18,365,906	18,658,160	18,365,906	292,254
201	367 / UNDERGROUND CONDUCTORS & DEVICES	L 151						100,291,422	101,803,527	100,291,422	1,512,105
202	368 / LINE TRANSFORMERS	L 152						185,780,394	196,629,479	185,780,394	10,849,085
203	369 / SERVICES	L 153						42,950,898	44,699,942	42,950,898	1,749,044
204	370 / METERS	L 154						37,141,690	38,381,479	37,141,690	1,239,788
205	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155						1,300,478	1,396,850	1,300,478	96,371
206	373 / STREET LIGHTING SYSTEMS	L 156						1,280,745	1,334,012	1,280,745	53,267
207	TOTAL DISTRIBUTION PLANT							660,358,380	694,585,562	660,358,380	34,227,182
208											

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
209 **** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ****				
210				
211 GENERAL PLANT				
212 389 / LAND & LAND RIGHTS	L 161	0	0	0
213 390 / STRUCTURES & IMPROVEMENTS	L 162	35,354,264	33,839,549	1,514,716
214 391 / OFFICE FURNITURE & EQUIPMENT	L 163	17,956,155	17,186,843	769,312
215 392 / TRANSPORTATION EQUIPMENT	L 164	23,370,742	22,369,447	1,001,295
216 393 / STORES EQUIPMENT	L 165	1,278,177	1,223,415	54,762
217 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	4,467,989	4,276,563	191,426
218 395 / LABORATORY EQUIPMENT	L 167	6,644,445	6,359,771	284,674
219 396 / POWER OPERATED EQUIPMENT	L 168	5,220,488	4,996,822	223,666
220 397 / COMMUNICATIONS EQUIPMENT	L 169	29,971,217	28,687,133	1,284,085
221 398 / MISCELLANEOUS EQUIPMENT	L 170	4,066,156	3,882,374	173,782
222 TOTAL GENERAL PLANT		128,319,634	122,821,916	5,497,718
223				
224 UNDER-ALLOCATED SALVAGE	L 94	0	0	0
225 TOTAL DEPR BEFORE FAS 143 / OTHER		2,508,042,312	2,400,355,363	107,686,950
226				
227 FAS 143 ADJ &/OR DISALLOWED COSTS	L 225	3,593,693	3,439,391	154,301
228 TOTAL ACCUM PROVISION DEPRECIATION		2,511,636,005	2,403,794,754	107,841,251
229				
230 AMORTIZATION OF OTHER UTILITY PLANT				
231 INTANGIBLE PLANT	L 94	17,491,693	16,762,981	728,712
232 HYDRAULIC PRODUCTION	L 96	22,899,547	21,918,800	920,747
233				
234 TOTAL AMORT OF OTHER UTILITY PLANT		40,331,240	38,681,780	1,649,459
235				
236 TOTAL ACCUM PROVISION FOR DEPR				
237 & AMORTIZATION OF OTHER UTILITY PLANT		2,551,967,245	2,442,476,535	109,490,710
238				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

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		4,068,849,480	3,894,789,897	174,059,582
242 LESS:				
243 252 CUSTOMER ADVANCES FOR CONSTRUCTION	D10	0	0	0
244 POWER SUPPLY	DA352	13,139,360	13,043,126	96,234
245 OTHER		13,139,360	13,043,126	96,234
246 TOTAL CUSTOMER ADV FOR CONSTRUCTION				
247				
248 ACCUMULATED DEFERRED INCOME TAXES				
249 190 / ACCUMULATED DEFERRED INCOME TAXES	DA232	(2,158,794)	(2,142,983)	(15,811)
250 CUSTOMER ADVANCES FOR CONSTRUCTION	LABOR	(16,595,876)	(15,884,213)	(711,663)
251 OTHER		(18,754,670)	(18,027,196)	(727,474)
252 TOTAL ACCOUNT 190	P101P	0	0	0
253 281 / ACCELERATED AMORTIZATION	P101P	421,384,525	403,330,754	18,053,771
254 282 / OTHER PROPERTY	P101P	392,912	376,078	16,834
255 283 / OTHER	P101P	403,022,767	385,679,637	17,343,130
256 TOTAL ACCUM DEFERRED INCOME TAXES				
257		3,652,687,352	3,496,067,134	156,620,218
258 NET ELECTRIC PLANT IN SERVICE				
259 ADD:				
260 WORKING CAPITAL		22,379,219	21,394,984	984,235
261 151 / FUEL INVENTORY	E10			
262 154 / PLANT MATERIALS & SUPPLIES				
263 PRODUCTION - GENERAL	L 101	14,502,120	13,917,485	584,634
264 TRANSMISSION - GENERAL	L 139	13,205,628	12,672,370	533,258
265 DISTRIBUTION - GENERAL	L 158	49,850,143	47,481,417	2,368,726
266 OTHER - UNCLASSIFIED	L 174	3,850,079	3,665,192	184,888
267 TOTAL ACCOUNT 154		81,407,970	77,756,463	3,651,507
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 990	0	0	0
273 SOFTWARE CONTRACTS	L 92	0	0	0
274 MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
275 TOTAL ACCOUNT 165		0	0	0
276 WORKING CASH ALLOWANCE	L 614	35,658,429	34,038,314	1,620,116
277				
278 TOTAL WORKING CAPITAL		139,445,618	133,189,761	6,255,857
279				
280 NET ELECTRIC PLANT IN SERVICE		3,792,132,971	3,629,256,895	162,876,076

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
281 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***		3,792,132,971	3,629,256,895	162,876,076
282				
283 NET ELECTRIC PLANT IN SERVICE				
284 ADD:				
285 105 / PLANT HELD FOR FUTURE USE	L 98	0	0	0
286 HYDRAULIC PRODUCTION	L 107	0	0	0
287 TRANS LAND & LAND RIGHTS	L 112	0	0	0
288 TRANS STRUCTURES & IMPROVEMENTS	L 117	0	0	0
289 TRANS STATION EQUIPMENT	L 145	0	0	0
290 DIST LAND & LAND RIGHTS	L 146	0	0	0
291 DIST STRUCTURES & IMPROVEMENTS	L 161	0	0	0
292 GEN LAND & LAND RIGHTS	L 162	0	0	0
293 GEN STRUCTURES & IMPROVEMENTS		0	0	0
294 TOTAL PLANT HELD FOR FUTURE USE		0	0	0
295				
296 ELECTRIC PLANT ACQUISITION ADJ.-11415	010	0	0	0
297				
288 DEFERRED PROGRAMS:				
289 182 / CONSERVATION PROGRAMS				
300 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
301 OREGON DEFERRED CONSERVATION PROGRAMS	COIDA	0	0	0
302 TOTAL CONSERVATION PROGRAMS		0	0	0
303 182 / MISC. OTHER REGULATORY ASSETS				
304 CUB FUND INTEREST - OPUC ORDER 15-399	COIDA	37,154	0	37,154
305 AM. FALLS BOND REFINANCE	010	135,528	130,064	5,464
306 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	COIDA	7,000,878	0	7,000,878
307 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,616,918	1,616,918	0
308 LIDAR SURVEY - IPUC ORDER 32426	CIDA	0	0	0
309 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,612,494	8,612,494	0
310 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,851,571	12,851,571	0
311 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	COIDA	360,013	0	360,013
312 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	COIDA	511,105	0	511,105
313 TOTAL OTHER REGULATORY ASSETS		31,125,661	23,211,047	7,914,614
314 186 / MISC. OTHER DEFERRED PROGRAMS	E10	0	0	0
315 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	COIDA	(3,285,386)	0	(3,285,386)
316 RECONNECT FEES - OPUC ADV 16-09	COIDA	(14,711)	0	(14,711)
317 TOTAL DEFERRED PROGRAMS		27,825,564	23,211,047	4,614,517
318				
319 DEVELOPMENT OF IERCO RATE BASE	E10	23,664,134	22,623,388	1,040,745
320 INVESTMENT IN IERCO	E10	834,822	798,107	36,715
321 PREPAID COAL ROYALTIES	E10	5,101,864	4,877,485	224,379
322 NOTES RECEIVABLE FROM SUBSIDIARY		29,600,820	28,298,980	1,301,840
323 TOTAL SUBSIDIARY RATE BASE				
324				
325 TOTAL COMBINED RATE BASE		3,849,559,355	3,680,766,923	168,792,433

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		<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>				
326	*** TABLE 4 - OPERATING REVENUES ***				
327	OPERATING REVENUES				
328	FIRM ENERGY SALES	RETREV	1,151,516,250	1,099,159,564	52,356,686
329	440-448 / RETAIL	E10	0	0	0
330	447/ FIRM SALES FOR RESALE	E10	89,930,300	85,975,177	3,955,123
331	447/ SYSTEM OPPORTUNITY SALES				
332	TOTAL SALES OF ELECTRICITY		1,241,446,550	1,185,134,742	56,311,808
333					
334	OTHER OPERATING REVENUES				
335	415 / MERCHANDISING REVENUES	E10	3,911,815	3,739,774	172,041
336					
337	449 / OATT TARIFF REFUND				
338	NETWORK	011	0	0	0
339	POINT-TO-POINT	011	0	0	0
340	TOTAL ACCOUNT 449		0	0	0
341					
342	451 / MISCELLANEOUS SERVICE REVENUES	DA451	4,936,204	4,890,357	45,847
343					
344	454 / RENTS FROM ELECTRIC PROPERTY				
345	SUBSTATION EQUIPMENT	L 117	3,215,758	3,085,900	129,858
346	TRANSFORMER RENTALS	L 152	17,330	16,374	956
347	LINE RENTALS	D11	0	0	0
348	COGENERATION	L 482	1,832,348	1,751,762	80,586
349	DARK FIBER PROJECT	CIDA	400,000	400,000	0
350	POLE ATTACHMENTS	L 148	1,634,179	1,506,578	127,601
351	FACILITIES CHARGES	DA454	10,470,031	10,041,240	428,792
352	OTHER RENTALS	L 101	1,072,002	1,028,786	43,216
353	WATER LEASE	E10	185,425	177,270	8,155
354	TOTAL ACCOUNT 454		18,827,074	18,007,908	819,165
355					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
356	456.7 OTHER ELECTRIC REVENUES				
357	TRANSMISSION - NETWORK SERVICES	D11	10,337,634	9,920,886	416,748
358	TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D63	792,372	762,952	29,420
359	TRANSMISSION - POINT-TO-POINT	D11	49,667,827	47,665,532	2,002,295
360	ALTERNATE TRANSMISSION SERV. CHG.	L 140	0	0	0
361	PHOTOVOLTAIC STATION SERVICE	L 158	0	0	0
362	DSM RIDER FUNDS	DRIDER	0	0	0
363	STANDBY SERVICE CHARGE	CIDA	759,997	759,997	0
364	SIERRA PACIFIC USAGE CHARGE	EID	51,764	49,488	2,277
365	BPA - OTHER REVENUE	D10	0	0	0
366	ANTELOPE	L 507	0	0	0
367	MISCELLANEOUS	PTD	1,663	1,592	71
368	TOTAL ACCOUNT 456		61,611,257	59,160,445	2,450,811
369					
370	TOTAL OTHER OPERATING REVENUES		89,286,349	85,798,485	3,487,864
371					
372	TOTAL OPERATING REVENUES		1,330,732,899	1,270,933,226	59,799,673

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
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TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
373 ***** OPERATION & MAINTENANCE EXPENSES ****				
374				
375 STEAM POWER GENERATION				
376 OPERATION				
377 500 / SUPERVISION & ENGINEERING	D10	587,771	564,076	23,695
378 501 / FUEL	E10	114,908,000	109,854,361	5,053,639
379				
380 502 / STEAM EXPENSES				
381 LABOR	D10	0	0	0
382 OTHER	E10	9,298,487	8,889,541	408,946
383 TOTAL ACCOUNT 502		9,298,487	8,889,541	408,946
384 505 / ELECTRIC EXPENSES				
385 LABOR	D10	0	0	0
386 OTHER	E10	1,128,466	1,078,836	49,630
387 TOTAL ACCOUNT 505		1,128,466	1,078,836	49,630
388 506 / MISCELLANEOUS EXPENSES	D10	8,586,000	8,239,866	346,134
389 507 / RENTS	L 97	229,461	220,211	9,250
390 TOTAL STEAM OPERATION EXPENSES		134,738,186	128,846,892	5,891,294
391				
392 MAINTENANCE				
393 510 / SUPERVISION & ENGINEERING	D10	(238,936)	(229,303)	(9,632)
394 511 / STRUCTURES	D10	2,540,010	2,437,612	102,397
395 512 / BOILER PLANT				
396 LABOR	D10	0	0	0
397 OTHER	E10	8,774,081	8,388,198	385,883
398 TOTAL ACCOUNT 512		8,774,081	8,388,198	385,883
399 513 / ELECTRIC PLANT				
400 LABOR	D10	0	0	0
401 OTHER	E10	2,306,519	2,205,078	101,440
402 TOTAL ACCOUNT 513		2,306,519	2,205,078	101,440
403 514 / MISCELLANEOUS STEAM PLANT	D10	9,592,111	9,205,417	386,694
404 TOTAL STEAM MAINTENANCE EXPENSES		22,973,785	22,007,003	966,782
405				
406 TOTAL STEAM GENERATION EXPENSES		157,711,971	150,853,895	6,858,076
407				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
408 ***TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
409				
410 HYDRAULIC POWER GENERATION	L 867	5,292,766	5,077,999	214,767
411 535 / SUPERVISION & ENGINEERING				
412 536 / WATER FOR POWER	D10	(9,801)	(9,406)	(395)
413 WATER LEASE	D10	6,542,046	6,278,312	263,734
414 OTHER		6,532,245	6,268,906	263,339
415 TOTAL ACCOUNT 536				
416				
417 537 / HYDRAULIC EXPENSES	D10	17,745,182	17,029,808	715,374
418 538 / ELECTRIC EXPENSES				
419 LABOR	D10	1,344,393	1,290,196	54,197
420 OTHER	E10	449,278	429,519	19,759
421 TOTAL ACCOUNT 538		1,793,671	1,719,714	73,957
422				
423 539 / MISCELLANEOUS EXPENSES	D10	4,757,260	4,565,477	191,783
424 540 / RENTS	D10	303,402	291,171	12,231
425				
426 TOTAL HYDRAULIC OPERATION EXPENSES		36,424,526	34,953,074	1,471,452
427				
428 MAINTENANCE				
429 541 / SUPERVISION & ENGINEERING	L 873	101,067	96,992	4,074
430 542 / STRUCTURES	D10	868,781	833,758	35,024
431 543 / RESERVOIRS, DAMS & WATERWAYS	D10	426,071	408,894	17,176
432 544 / ELECTRIC PLANT				
433 LABOR	D10	1,601,569	1,537,004	64,565
434 OTHER	E10	812,446	776,714	35,731
435 TOTAL ACCOUNT 544		2,414,014	2,313,718	100,296
436				
437 545 / MISCELLANEOUS HYDRAULIC PLANT	L 98	3,681,338	3,532,930	148,408
438				
439 TOTAL HYDRAULIC MAINTENANCE EXPENSES		7,491,271	7,186,292	304,980
440				
441 TOTAL HYDRAULIC GENERATION EXPENSES		43,915,797	42,139,366	1,776,431

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I & II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
442 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
443 OTHER POWER GENERATION				
444 OPERATION				
445 546 / SUPERVISION & ENGINEERING	L 880	570,297	547,306	22,991
446 547 / FUEL				
447 SALMON DIESEL	E 10	10,499	10,037	462
448 OTHER	E 10	50,826,800	48,591,444	2,235,356
449 TOTAL ACCOUNT 547		50,837,299	48,601,481	2,235,818
450				
451 548 / GENERATING EXPENSES				
452 LABOR	D 10	(355,654)	(341,317)	(14,338)
453 OTHER	E 10	4,902,489	4,686,878	215,611
454 TOTAL ACCOUNT 548		4,546,835	4,345,562	201,273
455				
456 549 / MISCELLANEOUS EXPENSES	D 10	(31,621)	(30,346)	(1,275)
457 550 / RENTS	D 10	0	0	0
458				
459 TOTAL OTHER POWER OPER EXPENSES		55,922,810	53,464,003	2,458,807
460				
461 MAINTENANCE				
462 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
463 552 / STRUCTURES	D 10	154,297	148,077	6,220
464 553 / GENERATING & ELECTRIC PLANT				
465 LABOR	D 10	50,577	48,538	2,039
466 OTHER	E 10	870,985	832,680	38,306
467 TOTAL ACCOUNT 553		921,563	881,218	40,345
468				
469 554 / MISCELLANEOUS EXPENSES	L 99	6,654,721	6,386,445	268,277
470 TOTAL OTHER POWER MAINT EXPENSES		7,730,581	7,415,739	314,842
471				
472 TOTAL OTHER POWER GENERATION EXP		63,653,391	60,879,742	2,773,648
473				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
474	OTHER POWER SUPPLY EXPENSE				
475	555.0 / PURCHASED POWER	E10	3,025,958	2,892,877	133,081
476	PURCHASED POWER - TRANS LOSSES	E10	96,930,700	92,667,701	4,262,999
477	OTHER PURCHASED POWER		99,956,658	95,560,577	4,396,081
478	TOTAL ACCOUNT 555.0				
479	555.1 / COGENERATION & SMALL POWER PROD				
480	CAPACITY RELATED	D10	0	0	0
481	ENERGY RELATED	E10	230,830,561	220,678,663	10,151,898
482	TOTAL COGEN & SMALL POWER PROD		230,830,561	220,678,663	10,151,898
483					
484	TOTAL ACCOUNT 555		330,787,219	316,239,241	14,547,978
485					
486	556 / LOAD CONTROL & DISPATCHING EXPENSES				
487	557 / OTHER EXPENSES	D10	0	0	0
488	IDAHO POWER COST-RELATED EXPENSES	CIDA	(93,616)	(93,616)	0
489	OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
490	OTHER	D10	5,649,466	5,421,715	227,751
491	TOTAL ACCOUNT 557		5,555,850	5,328,099	227,751
492					
493	TOTAL OTHER POWER SUPPLY EXPENSES		336,343,069	321,567,339	14,775,729
494					
495	TOTAL PRODUCTION EXPENSES		601,624,227	575,440,342	26,183,885

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		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					
500	OPERATION				
501	580 / SUPERVISION & ENGINEERING	L 140	2,932,202	2,813,797	118,405
502	581 / LOAD DISPATCHING	D12	5,039,817	4,836,643	203,174
503	582 / STATION EXPENSES	L 117	2,581,589	2,477,340	104,249
504	583 / OVERHEAD LINE EXPENSES	L 123+128+133	1,074,579	1,031,175	43,405
505	585 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	11,322,984	10,824,981	497,982
506	586 / MISCELLANEOUS EXPENSES	L 140	8	7	0
507	587 / RENTS	L 140	4,855,402	4,659,335	196,067
508					
509	TOTAL TRANSMISSION OPERATION		27,806,561	26,643,278	1,163,283
510					
511	MAINTENANCE				
512	588 / SUPERVISION & ENGINEERING	L 140	196,815	188,867	7,948
513	589 / STRUCTURES	L 112	1,749,096	1,678,572	70,524
514	570 / STATION EQUIPMENT	L 117	2,355,538	2,260,418	95,121
515	571 / OVERHEAD LINES	L 123+128+133	2,179,055	2,091,037	88,017
515	573 / MISCELLANEOUS PLANT	L 139	4,726	4,535	191
516	575 / OPER TRANS MKT ADMIN - EIM	L 140	686,880	659,143	27,737
517					
518	TOTAL TRANSMISSION MAINTENANCE		7,172,110	6,882,572	289,538
519					
520	TOTAL TRANSMISSION EXPENSES		34,978,671	33,525,850	1,452,821

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
521 ****TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
522				
523 DISTRIBUTION EXPENSES				
524				
525 OPERATION				
526 580 / SUPERVISION & ENGINEERING	L 158	5,581,766	5,316,538	265,228
527 581 / LOAD DISPATCHING	060	4,711,954	4,537,005	174,949
528 582 / STATION EXPENSES	L 147	1,754,353	1,681,956	72,398
529 583 / OVERHEAD LINE EXPENSES	L 148+149	5,024,146	4,666,746	357,400
530 584 / UNDERGROUND LINE EXPENSES	L 150+151	4,566,840	4,498,284	68,556
531 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	42,517	40,819	1,698
532 586 / METER EXPENSES	L 154	5,260,412	5,090,491	169,920
533 587 / CUSTOMER INSTALLATIONS EXPENSE	L 155	1,014,305	944,327	69,979
534 588 / MISCELLANEOUS EXPENSES	L 158	4,367,843	4,160,297	207,547
535 589 / RENTS	L 158	741,341	706,115	35,226
536 TOTAL DISTRIBUTION OPERATION		33,065,277	31,642,576	1,422,700
537				
538 MAINTENANCE				
539 590 / SUPERVISION & ENGINEERING	L 158	10,940	10,420	520
540 591 / STRUCTURES	L 146	0	0	0
541 592 / STATION EQUIPMENT	L 147	3,822,070	3,664,342	157,727
542 593 / OVERHEAD LINES	L 148+149	21,359,996	19,840,522	1,519,474
543 594 / UNDERGROUND LINES	L 150+151	718,067	707,319	10,748
544 595 / LINE TRANSFORMERS	L 152	91,252	86,217	5,035
545 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	191,314	183,675	7,639
546 597 / METERS	L 154	787,448	762,012	25,436
547 598 / MISCELLANEOUS PLANT	L 158	114,973	109,510	5,463
548 TOTAL DISTRIBUTION MAINTENANCE		27,096,059	25,364,017	1,732,042
549				
550 TOTAL DISTRIBUTION EXPENSES		60,161,336	57,006,593	3,154,743
551				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		<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>				
	552 CUSTOMER ACCOUNTING EXPENSES				
	553 901 / SUPERVISION	L 947	768,344	734,172	34,172
	554 902 / METER READING	CW902	1,680,395	1,455,463	224,931
	555 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	13,971,928	13,513,231	458,698
	556 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,036,424	2,830,209	206,215
	557 905 / MISC EXPENSES	L 554+555+556	(3,031)	(2,887)	(144)
	558 TOTAL CUSTOMER ACCOUNTING EXPENSES		19,454,059	18,530,187	923,872
	559 CUSTOMER SERVICES & INFORMATION EXPENSES				
	560 907 / SUPERVISION	L 954	918,675	894,127	24,548
	561 908 / CUSTOMER ASSISTANCE				
	562 SYSTEM CONSERVATION	E100	290,218	277,454	12,764
	563 OTHER	DA908	6,481,388	6,313,205	168,183
	564 TOTAL ACCOUNT 908		6,771,606	6,590,659	180,947
	565 909 / INFORMATION & INSTRUCTIONAL	DA909	295,103	285,579	9,524
	566 910 / MISCELLANEOUS EXPENSES	L 564-565	712,695	693,486	19,209
	567 TOTAL CUST SERV & INFORMATN EXPENSES		8,698,079	8,463,850	234,229

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
568 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
569 SALES EXPENSES	E10	0	0	0
570 912 / DEMO & SELLING EXPENSES		0	0	0
571 TOTAL ACCOUNT 924				
572				
573 ADMINISTRATIVE & GENERAL EXPENSES				
574 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	89,907,506	86,052,099	3,855,407
575 921 / OFFICE SUPPLIES	LABOR	15,112,366	14,464,319	648,047
576 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(35,131,943)	(33,625,418)	(1,506,525)
577 923 / OUTSIDE SERVICES	LABOR	8,733,229	8,358,731	374,498
578 924 / PROPERTY INSURANCE				
579 PRODUCTION - STEAM	L 97	412,593	395,960	16,633
580 ALL RISK & MISCELLANEOUS	P1.0P	3,471,354	3,329,390	141,964
581 TOTAL ACCOUNT 924		3,883,947	3,725,350	158,597
582				
583 925 / INJURIES & DAMAGES	LABOR	6,530,046	6,250,025	280,021
584 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	36,530,068	34,963,589	1,566,480
585 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	880,053	0	880,053
586 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	17,153,713	17,153,713	0
587 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	0	0	0
588 927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
589 928 / REGULATORY COMMISSION EXPENSES				
590 FERC ADMIN ASSESS & SECURITIES				
591 CAPACITY RELATED	D10	2,826,830	2,712,870	113,960
592 ENERGY RELATED	E10	963,911	921,518	42,393
593 FERC RATE CASE	D11	0	0	0
594 FERC ORDER 472	E89	963,867	921,147	42,720
595 FERC OTHER	D11	109,055	104,659	4,396
596 FERC - OREGON HYDRO FEE	D10	271,717	260,763	10,954
597 SEC EXPENSES	L 174	0	0	0
598 IDAHO PUC -RATE CASE	CIDA	0	0	0
599 -OTHER	CIDA	36,197	36,197	0
600 OREGON PUC -RATE CASE	CODA	0	0	0
601 -OTHER	CODA	1,374,230	0	1,374,230
602 TOTAL ACCOUNT 928		6,545,807	4,957,154	1,588,653
603				

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	604 929 / DUPLICATE CHARGES	LABOR	0	0	0
	605 930.1 / GENERAL ADVERTISING	LABOR	0	0	0
	606 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,934,627	3,765,903	168,724
	607 931 / RENTS	L 172	0	0	0
	608 TOTAL ADM & GEN OPERATION		154,079,419	146,065,465	8,013,955
	609				
	610 935 / GENERAL PLANT MAINTENANCE	L 172	7,763,069	7,430,469	332,600
	611 TOTAL ADMIN & GENERAL EXPENSES		161,842,488	153,495,933	8,346,555
	612				
	613 416 / MERCHANDISING EXPENSE	E10	4,701,875	4,495,087	206,788
	614 TOTAL OPER & MAINT EXPENSES		891,460,735	850,957,843	40,502,892
	615				

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
616 ***TABLE 6 -- DEPRECIATION & AMORTIZATION EXPENSE ***				
617				
618 DEPRECIATION EXPENSE				
619 310-316 / STEAM PRODUCTION	L 97	42,055,421	40,360,010	1,695,411
620 330-336 / HYDRAULIC PRODUCTION	L 96	24,748,947	23,751,225	997,722
621 340-346 / OTHER PRODUCTION	L 99	18,315,316	17,576,957	738,359
622 TOTAL PRODUCTION PLANT		85,119,683	81,688,192	3,431,491
623				
624 TRANSMISSION PLANT				
625 350 / LAND & LAND RIGHTS	L 107	407,861	391,419	16,442
626 352 / STRUCTURES & IMPROVEMENTS	L 112	1,898,962	1,822,414	76,568
627 353 / STATION EQUIPMENT	L 117	10,515,403	10,090,773	424,631
628 354 / TOWERS & FIXTURES	L 123	2,783,925	2,671,695	112,230
629 355 / POLES & FIXTURES	L 128	6,575,179	6,309,169	266,010
630 356 / OVERHEAD CONDUCTORS & DEVICES	L 133	3,995,728	3,834,276	161,452
631 359 / ROADS & TRAILS	L 138	2,693	2,585	109
632 TOTAL TRANSMISSION PLANT		26,179,771	25,122,329	1,057,442
633				
634 DISTRIBUTION PLANT				
635 360 / LAND & LAND RIGHTS	L 145	29,091	27,937	1,254
636 361 / STRUCTURES & IMPROVEMENTS	L 146	1,246,486	1,191,101	55,385
637 362 / STATION EQUIPMENT	L 147	6,111,502	5,859,295	252,207
638 364 / POLES, TOWERS & FIXTURES	L 148	5,570,234	5,135,294	434,940
639 365 / OVERHEAD CONDUCTORS & DEVICES	L 149	3,822,621	3,604,263	218,359
640 366 / UNDERGROUND CONDUIT	L 150	1,249,143	1,229,576	19,566
641 367 / UNDERGROUND CONDUCTORS & DEVICES	L 151	7,301,924	7,193,172	108,452
642 368 / LINE TRANSFORMERS	L 152	13,447,360	12,705,399	741,962
643 369 / SERVICES	L 153	1,113,264	1,069,704	43,560
644 370 / METERS	L 154	5,664,258	5,481,283	182,965
645 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 155	191,761	178,531	13,230
646 373 / STREET LIGHTING SYSTEMS	L 156	200,893	192,871	8,022
647 TOTAL DISTRIBUTION PLANT		45,948,237	43,868,335	2,079,902

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
DESCRIPTION	ALLOCI/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC										
648 *** TABLE 6 -- DEPRECIATION & AMORTIZATION EXPENSE ***														
649														
650 GENERAL PLANT														
651 389 / LAND & LAND RIGHTS	L 161	0	0	0										
652 390 / STRUCTURES & IMPROVEMENTS	L 162	3,198,682	3,061,638	137,044										
653 391 / OFFICE FURNITURE & EQUIPMENT	L 163	7,060,452	6,757,954	302,498										
654 392 / TRANSPORTATION EQUIPMENT	L 164	72,444	69,340	3,104										
655 393 / STORES EQUIPMENT	L 165	184,364	186,037	8,327										
656 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 166	683,246	653,973	29,273										
657 395 / LABORATORY EQUIPMENT	L 167	779,105	745,725	33,380										
658 396 / POWER OPERATED EQUIPMENT	L 168	0	0	0										
659 397 / COMMUNICATIONS EQUIPMENT	L 169	5,428,684	5,196,098	232,586										
660 398 / MISCELLANEOUS EQUIPMENT	L 170	793,030	759,054	33,977										
661 TOTAL GENERAL PLANT		18,210,007	17,429,819	780,188										
662														
663 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	0	0	0										
664 DEPR EXP BEFORE DISALLOWED COSTS		175,457,699	168,108,675	7,349,023										
665														
666 DEPRECIATION ON DISALLOWED COSTS	L 664	(296,299)	(283,889)	(12,410)										
667 TOTAL DEPRECIATION EXPENSE		175,161,399	167,824,787	7,336,613										
668														
669 AMORTIZATION EXPENSE														
670 INTANGIBLE PLANT	L 94	5,462,572	5,234,999	227,573										
671 HYDRAULIC PRODUCTION	L 98	0	0	0										
672 ADJUSTMENTS, GAINS & LOSSES	L 94	15,018	14,413	605										
673 TOTAL AMORTIZATION EXPENSE		5,477,590	5,249,412	228,179										
674														
675 TOTAL DEPRECIATION & AMORTIZATION EXP		180,638,990	173,074,198	7,564,792										
676														
677 411.093/4 / ARO ACCRETION EXPENSE	DIACCRETION	27,141	26,077	1,064										
678														

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
679	***TABLE 7 - TAXES OTHER THAN INCOME TAXES***				
680					
681	TAXES OTHER THAN INCOME				
682	FEDERAL TAXES				
683	FICA	LABOR	0	0	0
684	FUTA	LABOR	0	0	0
685	LESS PAYROLL DEDUCTION	LABOR	0	0	0
686					
687	STATE TAXES				
688	AD VALOREM TAXES				
689	JIM BRIDGER STATION		1,282,348	1,230,652	51,696
690	VALMY		314,445	301,769	12,676
691	BOARDMAN		0	0	0
692	OTHER-PRODUCTION PLANT	L 97	6,670,284	6,401,380	268,904
693	OTHER-TRANSMISSION PLANT	L 97	5,986,892	5,745,135	241,757
694	OTHER-DISTRIBUTION PLANT	L 101	7,961,398	7,583,097	378,301
695	OTHER-GENERAL PLANT	L 139	1,522,499	1,457,269	65,230
696	SUB-TOTAL	L 158	23,737,866	22,719,301	1,018,565
697		L 172			
698	LICENSES - HYDRO PROJECTS	L 98	4,240	4,069	171
699					
700	REGULATORY COMMISSION FEES				
701	STATE OF IDAHO	CIDA	2,616,251	2,616,251	0
702	STATE OF OREGON	CODA	279,983	0	279,983
703					
704	FRANCHISE TAXES				
705	STATE OF OREGON	CODA	775,057	0	775,057
706					
707	OTHER STATE TAXES				
708	UNEMPLOYMENT TAXES	LABOR	0	0	0
709	HYDRO GENERATION KWH TAX	E10	1,889,911	1,806,793	83,118
710	IRRIGATION/PIC	CIDA	328,291	328,291	0
711					
712	CANADA GST TAXES	E10	0	0	0
713					
714	TOTAL TAXES OTHER THAN INCOME		29,631,600	27,474,705	2,156,895
715					
716					

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

1	2	3	4	5	6	7	8	9	10	11	12	13	14
							DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC		
							717 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***						
							718 REGULATORY DEBITS/CREDITS						
							STATE OF IDAHO	CIDA	1,450,259	1,450,259	0		
							STATE OF OREGON	COIDA	303,059	0	303,059		
							721 TOTAL REGULATORY DEBITS/CREDITS		1,753,318	1,450,259	303,059		
							723						
							724						
							725 *** TABLE 9 - INCOME TAXES ***						
							726						
							727 410/411 NET PROVISION FOR DEFERRED INCOME TAXES						
							728 ACCOUNT #282 - RELATED	P101P	(29,288,456)	(28,033,624)	(1,254,833)		
							729 ACCOUNTS #190 & #283 - RELATED	L 758	(1,612,398)	(1,546,611)	(65,787)		
							730 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(30,900,854)	(29,580,234)	(1,320,620)		
							731						
							732 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	5,825,740	5,576,142	249,598		
							733						
							734 SUMMARY OF INCOME TAXES						
							735 TOTAL FEDERAL INCOME TAX	L 775	40,474,794	38,847,203	1,627,590		
							737						
							738 STATE INCOME TAX						
							STATE OF IDAHO	L 840	987,695	973,937	13,758		
							STATE OF OREGON	L 815	830,015	796,548	33,467		
							OTHER STATES	L 856	9,495	3,109	6,386		
							742 TOTAL STATE INCOME TAXES		1,827,205	1,773,594	53,611		

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
743	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
744			1,330,732,899	1,270,933,226	59,799,673
745	OPERATING REVENUES				
746					
747	OPERATING EXPENSES				
748	OPERATION & MAINTENANCE		891,460,735	850,957,843	40,502,892
749	DEPRECIATION EXPENSE		175,161,399	167,824,787	7,336,613
750	AMORTIZATION OF LIMITED TERM PLANT		5,477,590	5,249,412	228,179
751	ACCRETION EXPENSE		27,141	26,077	1,064
752	TAXES OTHER THAN INCOME		29,631,600	27,474,705	2,156,895
753	REGULATORY DEBITS/CREDITS		1,753,318	1,450,259	303,059
754	TOTAL OPERATING EXPENSES		1,103,511,785	1,052,983,083	50,528,701
755					
756	BOOK-TAX ADJUSTMENT	L 754	25,945	24,757	1,188
757					
758	INCOME BEFORE TAX ADJUSTMENTS		227,195,169	217,925,386	9,269,784
759					
760	INCOME STATEMENT ADJUSTMENTS				
761	LONG TERM DEBT INTEREST EXPENSE	L 24	97,763,004	93,476,369	4,286,635
762	OTHER INTEREST EXPENSE	L 24	15,696,570	15,008,319	688,251
763	TOTAL INTEREST CHARGES		113,459,574	108,484,688	4,974,886
764					
765	NET OPERATING INCOME BEFORE STATE INCOME TAXES		113,735,595	109,440,697	4,294,898
766					
767	TOTAL STATE INCOME TAXES (ALLOWED)		3,315,998	3,208,839	107,159
768					
769	NET FEDERAL INCOME AFTER STATE INCOME TAXES		110,419,597	106,231,859	4,187,739
770					
771	FEDERAL TAX AT 21 PERCENT		23,188,115	22,308,690	879,425
772	OTHER CURRENT TAX ADJUSTMENTS	L 771	(2,968,091)	(2,855,524)	(112,567)
773	PRIOR YEARS' TAX ADJUSTMENT	L 771	(924)	(889)	(35)
774					
775	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		20,219,100	19,452,277	766,823
776					
777	OTHER TAX ADJUSTMENTS		0	0	0
778	ALLOWANCE FOR AFUDC	PI01P			
779	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	PI01P	79,984,728	76,557,868	3,426,860
780	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 758	16,470,954	15,796,923	672,031
781	SUM OF OTHER ADJUSTMENTS		96,455,682	92,356,791	4,098,891
782	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		20,255,693	19,394,926	860,767
783					
784	TOTAL FEDERAL INCOME TAX		40,474,794	38,847,203	1,627,590

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1					
2					
3					
4					
5					
6					
7					
8	DESCRIPTION				
	857 ***TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR***				
	858 STEAM POWER GENERATION	D10	407,095	390,683	16,411
	859 500-513 / TOTAL STEAM GENERATION				
	860 HYDRAULIC POWER GENERATION	L 867	4,235,258	4,063,402	171,856
	861 535 / SUPERVISION & ENGINEERING	E10	866,414	828,309	38,105
	862 536 / WATER FOR POWER	D10	6,262,192	6,009,740	252,452
	863 537 / HYDRAULIC EXPENSES	D10	1,510,454	1,449,562	60,892
	864 538 / ELECTRIC EXPENSES	D10	3,401,219	3,264,103	137,116
	865 539 / MISCELLANEOUS EXPENSES	D10	0	0	0
	866 540 / RENTS	D10	16,275,537	15,615,116	660,421
	867 TOTAL HYDRAULIC OPERATION EXPENSES		90,192	86,556	3,636
	868 541 / SUPERVISION & ENGINEERING	L 873	577,669	554,381	23,288
	869 542 / STRUCTURES	D10	254,872	244,597	10,275
	870 543 / RESERVOIRS, DAMS & WATERWAYS	D10	1,799,397	1,726,857	72,540
	871 544 / ELECTRIC PLANT	D10	2,163,612	2,076,388	87,223
	872 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	4,885,742	4,688,779	196,962
	873 TOTAL HYDRAULIC MAINTENANCE EXPENSES		21,161,279	20,303,895	857,384
	874 TOTAL HYDRAULIC GENERATION EXPENSES				
	875 OTHER POWER GENERATION	L 880	516,722	495,891	20,831
	876 546 / SUPERVISION & ENGINEERING	D10	0	0	0
	877 548 / GENERATING EXPENSES	D10	3,234,939	3,104,526	130,412
	878 549 / MISCELLANEOUS EXPENSES	D10	370,607	355,666	14,941
	879 550 / RENTS	D10	4,122,267	3,956,083	166,184
	880 TOTAL OTHER POWER OPER EXPENSES				
	881				
	882 551 / SUPERVISION & ENGINEERING	L 886	0	0	0
	883 552 / STRUCTURES	D10	43,046	41,311	1,735
	884 553 / GENERATING & ELECTRIC PLANT	D10	56,825	54,534	2,291
	885 554 / MISCELLANEOUS EXPENSES	D10	690,424	662,591	27,834
	886 TOTAL OTHER POWER MAINT EXPENSES		790,295	758,435	31,860
	887 TOTAL OTHER POWER GENERATION EXP		4,912,562	4,714,519	198,044
	888 555 / PURCHASE POWER	E10	0	0	0
	889 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
	890				
	891 TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	4,314,107	181,223
	892				
	893 TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	4,314,107	181,223
	894				
	TOTAL PRODUCTION EXPENSES		30,976,266	29,723,204	1,253,062

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

8	DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
926	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
927					
928					
929	590 / SUPERVISION & ENGINEERING	L 156	9,353	8,908	444
930	591 / STRUCTURES	L 146	0	0	0
931	592 / STATION EQUIPMENT	L 147	2,716,642	2,604,533	112,109
932	593 / OVERHEAD LINES	L 148+149	5,201,009	4,831,028	369,981
933	594 / UNDERGROUND LINES	L 150+151	304,799	300,237	4,562
934	595 / LINE TRANSFORMERS	L 152	25,793	24,370	1,423
935	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 156	123,794	118,851	4,943
936	597 / METERS	L 154	678,112	656,208	21,904
937	598 / MISCELLANEOUS PLANT	L 158	79,964	76,165	3,800
938	TOTAL DISTRIBUTION MAINTENANCE		9,139,466	8,620,299	519,167
939	TOTAL DISTRIBUTION EXPENSES		30,114,827	28,641,327	1,473,499
940					
941	CUSTOMER ACCOUNTING EXPENSES				
942	901 / SUPERVISION	L 947	705,017	673,661	31,356
943	902 / METER READING	CW902	1,267,888	1,098,173	169,715
944	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,731,713	9,412,221	319,492
945	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	0	0
946	905 / MISC EXPENSES	L 943,945	0	0	0
947	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,704,618	11,184,056	520,562
948					
949	CUSTOMER SERVICES & INFORMATION EXPENSES				
950	907 / SUPERVISION	L 953	828,671	806,527	22,143
951	908 / CUSTOMER ASSISTANCE	L 954	4,679,331	4,554,293	125,038
952	909 / INFORMATION & INSTRUCTIONAL	L 955	0	0	0
953	910 / MISCELLANEOUS EXPENSES	L 951+952	308,799	300,548	8,252
954	TOTAL CUST SERV & INFORMATN EXPENSES		5,816,801	5,661,368	155,433
955					
956	SALES EXPENSES				
957	912 / DEMO & SELLING EXPENSES	L 570	0	0	0
958	TOTAL SALES EXPENSES		0	0	0

IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
8	<u>DESCRIPTION</u>				
959	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
960					
961	ADMINISTRATIVE & GENERAL EXPENSES				
962	920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	53,511,744	51,217,043	2,294,701
963	921 / OFFICE SUPPLIES	PTDCAS	228,890	219,075	9,815
964	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
965	923 / OUTSIDE SERVICES	PTDCAS	0	0	0
966	924 / PROPERTY INSURANCE	L 97	0	0	0
967	PRODUCTION - STEAM	P:01P	378,934	362,699	16,235
968	ALL RISK & MISCELLANEOUS				
969	TOTAL ACCOUNT 924				
970					
971	925 / INJURIES & DAMAGES	LABOR	132,355	126,679	5,676
972	926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
973	927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
974	928 / REGULATORY COMMISSION EXPENSES				
975	FERC ADMIN ASSESSMENTS	L 174	0	0	0
976	FERC RATE CASE EXPENSE	RESREV	0	0	0
977	SEC EXPENSES	L 174	0	0	0
978	IDAHO PUC - RATE CASE	CIDA	0	0	0
979	- OTHER	CIDA	0	0	0
980	OREGON PUC - RATE CASE	CODA	0	0	0
981	-OTHER	CODA	0	0	0
982	TOTAL ACCOUNT 928				
983					
984	929 / DUPLICATE CHARGES	SUBEX	0	0	0
985	930.1 / GENERAL ADVERTISING	RELAB	0	0	0
986	930.2 / MISCELLANEOUS EXPENSES	PTDCAS	214,755	205,546	9,209
987	931 / RENTS	L 172	0	0	0
988	935 / GENERAL PLANT MAINTENANCE	F3906	1,038,440	993,949	44,491
989	TOTAL ADMIN & GENERAL EXPENSES		55,505,119	53,124,992	2,380,127
990	TOTAL OPER & MAINT EXPENSES		146,593,738	140,307,531	6,286,207
991					
992	TOTAL LABOR - RATIO (%)		1	0.9571	0.0429

**IDAHO POWER COMPANY
BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II
JURISDICTIONAL SEPARATION STUDY
TWELVE MONTHS ENDED DECEMBER 31, 2022**

8 DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
1109 ***TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1110 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1112 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.72%	4.28%
1113 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTOCAS	100.00%	95.71%	4.29%
1114 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.91%	4.09%
1115 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.72%	4.28%
1116 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.72%	4.28%
1117 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.59%	4.41%
1118 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.71%	4.29%
1119 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.71%	4.29%
1120 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.47%	4.53%
1121 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.42%	4.58%
1122 PLANT - 88%*HYD PROD + 11%*TRANS	SURVEY	100.00%	95.97%	4.03%
1123 O&M - TOTAL (NOT USED)	OM#01	100.00%	95.46%	4.54%

IDAHO POWER COMPANY

**WORKING PAPERS
FOR 2022 YEAR-END REPORT**

TO

THE OREGON PUBLIC UTILITY COMMISSION

FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

MARCH 2023

TABLE OF CONTENTS

Page No.

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 12/31/22.....	12-16
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.....	66-79
Allocated Oregon – O&M.....	80-81
Depreciation Expense Adjustment.....	82
Allocated Oregon – Depreciation Expense.....	83
Amortization Expense Adjustment.....	84
Allocated Oregon – Amortization Expense.....	85
Allocated Oregon – Accretion Expense.....	86
Taxes Other than Income Tax – Adjustments.....	87-88
Allocated Oregon – Taxes Other than Income Tax.....	89-90
Regulatory Debits / Credits Adjustments.....	91
Allocated Oregon – Regulatory Debits / Credits.....	92
Allocated Oregon – Provision for Deferred Income Taxes.....	93
Allocated Oregon – Investment Tax Credit Adjustments.....	94
Allocated Oregon – AFUDC & Federal Schedule M Tax Adjustments.....	95
Interest Expense Synchronization.....	96
Allocated Oregon – Interest Expense.....	97
Allocated Oregon – IERCO Operating Income.....	98
Federal & State Income Tax Adjustments.....	99-100

ALLOCATION FACTORS

Payroll Expense by FERC Account.....	102-105
Development of Actual Energy-Related Allocation Factors.....	106
Development of Normalized Energy-Related Allocation Factors.....	107
Development of Actual Demand Related Allocation Factors.....	108
Development of Adjusted Demand Related Allocation Factors.....	109

ELECTRIC PLANT-IN-SERVICE

Idaho Power Company

Account 101 - Electric Plant In Service

For Thirteen Months Ended December 2022

Acct	Account Description	December 2021 Balance	January 2022 Balance	February 2022 Balance	March 2022 Balance	April 2022 Balance	May 2022 Balance	June 2022 Balance
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01
302	Franchises & Consents	38,076,882.76	39,347,858.96	39,775,069.32	39,832,186.61	39,829,219.52	40,759,354.48	41,161,268.35
303	Misc Intangible Plant	44,512,459.02	48,016,825.67	49,116,676.29	49,472,150.08	50,802,112.01	50,747,266.72	52,448,008.11
	TOTAL INTANGIBLE PLANT	82,595,044.79	87,370,387.64	88,897,448.62	89,310,039.70	90,637,034.54	91,512,324.21	93,614,979.47
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03
311	Structures & Improve-Thermal	120,945,900.79	121,026,616.79	121,022,015.30	121,015,399.15	121,027,788.15	120,988,991.64	120,974,103.27
312	Boiler Plant Equip-All Others	648,153,414.92	648,983,405.41	649,136,254.69	649,259,681.26	649,269,681.48	650,961,643.75	651,423,729.12
314	Turbogenerator Units	140,615,650.63	140,624,080.53	140,580,688.83	140,595,707.12	140,601,680.99	140,557,882.86	140,671,334.42
315	Access Elec Equip-Thermal	54,101,874.11	54,181,928.27	54,157,460.37	54,320,195.28	54,583,039.75	54,646,196.79	54,730,077.04
316	Misc Power Plant Equip-Thermal	19,152,496.00	19,242,075.84	19,268,820.24	19,267,979.43	19,381,726.39	19,942,021.63	19,964,520.21
	TOTAL STEAM PRODUCTION PLANT	984,691,757.65	985,780,528.04	985,885,660.63	986,172,066.44	986,586,337.96	988,819,157.87	989,486,185.26
330	Land & Land Rights - Hydro	31,998,607.79	31,998,607.79	31,998,607.79	31,998,607.79	32,014,477.51	32,123,114.35	32,123,114.35
331	Structures & Improvement-Hydro	245,328,748.38	245,269,865.33	245,362,360.08	245,572,703.87	245,461,202.00	245,494,267.89	245,872,455.66
332	Reservoirs, Dams & Waterways	300,891,767.37	301,049,065.83	303,272,721.06	306,355,968.96	306,047,125.26	305,928,251.11	305,925,320.66
333	Water Wheels, Turbines & Gens	340,646,213.22	340,692,632.58	340,487,738.55	340,625,697.54	340,622,109.88	354,405,260.48	354,767,699.95
334	Access Electric Equip-Hydro	68,318,708.14	68,332,956.30	68,501,741.07	68,477,088.80	68,476,374.07	71,479,042.39	71,991,519.72
335	Misc Power Plant Equip-Hydro	29,253,215.20	29,261,905.67	29,492,417.07	30,630,798.63	30,623,402.76	30,783,692.73	30,799,376.39
336	Roads, Railroads & Bridges	14,790,197.60	14,790,197.60	14,790,236.20	14,790,236.20	14,790,197.60	14,790,197.60	14,790,197.60
	TOTAL HYDRO PRODUCTION PLANT	1,031,227,457.70	1,031,389,231.10	1,033,905,822.46	1,038,451,101.59	1,038,034,885.08	1,055,003,826.55	1,056,269,684.33
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95
341	Structures & Improvements-Other	154,586,979.78	154,586,987.85	154,592,376.61	154,592,376.61	154,592,905.73	154,592,905.73	155,270,433.58
342	Fuel Holders, Produces & Acces	10,446,262.43	10,446,262.43	10,446,262.43	10,446,262.43	10,438,247.49	10,438,247.49	10,438,247.49
343	Prime Movers	221,427,285.71	221,408,385.71	221,408,385.71	221,408,385.71	221,394,400.65	221,423,466.54	245,686,895.59
344	Generators	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23
345	Access Electric Equip-Other	92,082,267.66	92,082,267.66	92,102,910.53	92,102,910.53	92,102,926.62	92,102,926.62	92,679,567.62
346	Misc Power Plant Equip-Other	6,902,185.49	6,902,185.49	6,921,018.24	6,921,018.24	6,839,473.63	6,839,473.63	6,887,588.61
	TOTAL OTHER PRODUCTION PLANT	554,825,255.25	554,806,363.32	554,849,227.70	554,849,227.70	554,746,228.30	554,775,294.19	580,341,007.07
350.1	Land Owned in Fee - Transm Sta	3,892,001.65	3,892,001.65	3,892,001.65	3,892,001.65	3,892,001.65	3,892,001.65	3,892,001.65
350.2	Land Rights & Easements	35,724,965.89	35,746,456.62	35,843,792.02	36,075,888.31	36,076,145.73	36,086,479.22	36,038,566.04
352	Structures & Improve-Transm	87,473,548.09	87,467,516.35	87,513,784.32	87,609,428.28	88,206,116.68	88,306,254.78	97,724,947.99
353	Station Equip - Transmission	470,126,028.28	470,203,447.55	469,338,765.50	470,302,404.55	470,937,138.43	471,152,559.49	471,964,317.82
354	Towers & Fixtures-Transmission	231,330,644.30	231,023,924.94	231,138,009.23	231,508,958.69	231,591,281.23	231,476,497.65	231,958,228.99
355	Poles & Fixtures-Transmission	224,163,704.24	224,116,106.03	224,234,236.74	226,548,833.83	226,469,423.92	226,718,925.96	227,474,342.12
356	Overhd Conductors/Dewo- Transm	256,041,848.76	255,809,619.64	255,905,110.49	259,358,467.50	259,328,342.54	259,567,899.18	265,376,276.01
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18
	TOTAL TRANSMISSION PLANT	1,309,143,007.39	1,308,649,338.96	1,308,255,966.13	1,315,686,249.00	1,316,850,716.36	1,317,550,884.11	1,334,818,946.80

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2022

Acct	Account Description	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022
		Balance	Balance	Balance	Balance	Balance	Balance	Balance
360	Land & Land Rights-Distrib	7,831,316.10	7,936,783.42	7,938,281.99	8,094,716.44	8,095,040.80	8,095,040.80	8,095,146.00
361	Structures/Improvements-Distrib	52,169,658.74	52,468,519.97	52,460,737.07	52,461,017.11	53,314,701.07	54,316,216.26	57,365,801.93
362	Station Equipment-Distribution	301,417,636.87	306,504,835.84	306,421,369.03	307,546,466.06	307,429,734.44	306,582,585.26	314,551,420.01
TOTAL	SUBSTATION EQUIPMENT	361,418,611.71	366,911,139.23	366,820,388.29	368,102,199.61	368,839,476.31	368,993,842.32	380,012,367.94
364	Poles Towers & Fixtures-Distri	307,123,821.65	306,521,173.65	306,898,300.84	307,922,894.41	307,983,307.83	309,198,913.51	314,505,965.35
365	Ovrhd Conductors/Devices-Distr	152,118,966.70	151,951,376.22	152,446,661.35	153,437,913.87	153,814,481.77	154,387,896.29	155,910,085.34
366	Underground Conduit	53,351,941.28	52,489,165.99	52,174,497.45	52,744,650.08	52,315,739.26	52,153,950.69	53,569,050.98
367	Undergrnd Conductors & Devices	313,609,491.23	312,460,320.88	312,034,814.32	313,029,776.70	313,296,467.33	314,505,740.12	318,781,940.87
368	Line Transformers	683,919,398.04	685,385,268.62	688,639,134.72	693,351,304.11	694,999,056.95	698,711,806.62	706,099,400.52
369	Services	66,365,371.22	66,413,811.83	66,644,464.85	67,717,468.19	67,746,915.51	67,852,184.67	68,114,559.96
370.0	Meters	19,927,094.67	19,968,945.15	19,988,806.46	20,014,243.89	20,053,412.92	20,176,432.43	20,243,255.12
370.1	Meters - AMI	90,141,164.31	90,743,198.33	91,265,448.46	91,885,295.04	92,614,504.75	93,278,321.94	93,960,856.29
371	Installations On Cust Premise	5,284,631.99	5,332,111.89	5,370,623.69	5,445,582.04	5,068,725.27	4,933,050.39	4,949,792.10
373	Street Lighting & Signal Syst	5,558,315.52	5,570,895.95	5,411,942.77	5,254,407.09	5,530,065.09	5,770,300.66	5,593,207.58
TOTAL	DISTRIBUTION LINES	1,697,400,196.61	1,695,836,258.51	1,700,874,694.71	1,710,803,535.42	1,713,412,676.68	1,720,968,597.32	1,741,728,124.11
389	Land & Land Rights-General	20,690,512.13	20,690,644.42	20,841,501.25	20,841,501.25	20,841,501.25	20,805,294.31	20,805,294.31
390	Structures/Improve-CHQ Bldg	141,138,724.51	141,109,267.94	142,739,418.55	149,893,312.18	151,899,688.12	151,585,747.01	152,975,002.77
391	Office Equip - Compr/Print/etc	43,003,684.15	41,524,927.57	41,876,750.16	40,573,853.70	40,832,363.34	40,549,124.51	40,973,280.84
392	Transp Equip - Small Trucks	109,292,064.32	109,900,352.01	112,427,195.30	116,605,381.19	118,949,938.02	111,266,096.69	112,516,145.62
393	Stores Equipment	4,279,317.01	4,302,560.34	4,497,494.79	4,736,520.68	4,899,296.03	4,901,908.38	4,886,677.24
394	Tools, Shop & Garage Equipment	12,357,083.60	12,581,442.43	12,631,656.59	12,631,314.14	12,757,372.09	12,808,638.88	12,940,250.43
395	Laboratory Equipment	14,779,348.13	14,836,797.58	14,902,525.82	14,882,391.30	14,972,877.00	14,979,793.10	14,928,042.86
396	Power Operated Equipment	23,927,370.31	24,013,359.61	24,026,397.56	24,261,983.75	24,397,003.82	24,256,967.19	25,004,992.02
397	Comm Equip - Radios	81,342,100.34	80,990,448.82	81,082,349.95	81,882,778.86	82,002,400.52	82,191,199.73	82,103,043.95
398	Miscellaneous Equip-Other	10,209,852.81	10,243,071.52	10,433,742.34	10,526,124.76	10,541,168.88	10,558,115.48	10,605,047.21
TOTAL	GENERAL EQUIPMENT PLANT	461,020,057.31	460,192,872.24	465,441,032.31	476,835,161.81	482,093,609.17	473,902,886.28	477,737,777.25
TOTAL ELECTRIC PLANT W/O ARO		6,482,321,388.41	6,491,936,129.04	6,504,930,240.85	6,540,209,581.27	6,551,240,968.40	6,571,566,812.85	6,654,009,072.23
317	Asset Retire Cost Steam Prod	26,540,204.45	26,540,204.45	26,540,204.45	27,091,978.45	27,091,978.45	27,091,978.45	27,479,618.45
TOTAL	ASSET RETIREMENT	26,540,204.45	26,540,204.45	26,540,204.45	27,091,978.45	27,091,978.45	27,091,978.45	27,479,618.45
TOTAL ELECTRIC PLANT IN SERVICE		6,508,861,592.86	6,518,476,333.49	6,531,470,445.30	6,567,301,559.72	6,578,332,946.85	6,598,658,791.30	6,681,488,690.68

Idaho Power Company
Account 101 - Electric Plant in Service
For Thirteen Months Ended December 2022

Acct	Account Description	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total	13-Month Average
		Balance	Balance	Balance	Balance	Balance	Balance		
301	Organization Costs	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	5,703.01	74,139.13	5,703.01
302	Franchises & Consents	41,242,607.07	50,156,404.41	50,162,215.07	50,164,314.62	51,307,388.94	51,262,387.15	573,077,157.26	44,082,868.25
303	Misc Intangible Plant	52,546,350.47	52,647,120.07	52,608,359.97	48,915,876.13	49,029,084.59	51,011,344.02	652,073,633.15	50,159,510.24
	TOTAL INTANGIBLE PLANT	93,794,660.55	102,809,227.49	102,976,278.05	99,085,893.76	100,342,176.54	102,279,434.18	1,225,224,929.54	94,248,071.50
310.1	Land Owned in Fee-Thermal	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	1,073,749.17	13,958,739.21	1,073,749.17
310.2	Land & Water Rights-Thermal	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	648,672.03	8,432,736.39	648,672.03
311	Structures & Improve-Thermal	120,974,103.27	120,948,817.53	121,155,156.36	121,120,744.83	121,120,744.83	121,196,046.81	1,573,519,072.66	121,039,928.67
312	Boiler Plant Equip-All Others	651,368,428.86	651,378,517.08	651,316,348.90	651,225,297.24	651,603,189.71	652,039,039.36	8,456,109,947.29	650,469,947.29
314	Turbogenerator Units	141,853,194.40	142,071,749.02	142,002,506.54	142,206,700.04	141,025,861.50	141,070,031.36	1,834,477,068.24	141,113,620.63
315	Access Elec Equip-Thermal	54,837,740.86	54,848,163.64	55,006,757.34	55,040,308.71	55,159,859.44	55,116,342.85	710,730,544.45	54,671,580.34
316	Misc Power Plant Equip-Thermal	19,968,053.37	19,899,077.51	19,833,372.30	19,859,091.08	19,864,637.22	20,196,162.36	255,838,033.58	19,679,848.74
	TOTAL STEAM PRODUCTION PLANT	990,723,941.96	990,868,745.98	991,036,562.64	991,177,807.04	990,496,713.90	991,340,043.94	12,853,065,509.31	989,697,346.87
330	Land & Land Rights - Hydro	32,123,114.35	32,123,114.35	32,123,114.35	32,123,114.35	32,130,309.16	32,130,309.16	417,008,213.09	32,077,554.85
331	Structures & Improvement-Hydro	245,873,689.67	246,231,024.15	247,115,659.58	247,130,196.64	248,672,685.34	251,694,484.94	3,205,079,343.53	246,544,564.89
332	Reservoirs, Dams & Waterways	305,910,361.04	305,932,597.28	307,185,569.48	307,137,145.88	307,410,976.17	306,795,628.78	3,969,836,498.88	305,372,038.38
333	Water Wheels, Turbines & Gens	354,589,871.73	352,674,525.02	366,416,667.30	366,052,558.44	365,355,803.63	363,713,895.92	4,581,050,674.24	352,388,513.40
334	Access Electric Equip-Hydro	71,990,801.78	72,008,257.08	72,008,320.53	72,043,872.41	72,052,749.87	71,734,358.55	917,734,358.55	70,594,950.66
335	Misc Power Plant Equip-Hydro	30,802,735.03	30,849,112.66	31,157,494.89	31,111,610.42	31,146,279.76	31,226,785.59	397,138,826.80	30,549,140.52
336	Roads, Railroads & Bridges	14,790,197.60	14,790,197.60	14,790,197.60	14,790,197.60	14,790,197.60	14,790,197.60	192,272,646.00	14,790,203.54
	TOTAL HYDRO PRODUCTION PLANT	1,055,080,771.20	1,054,608,828.14	1,070,817,023.73	1,070,377,749.28	1,071,550,124.07	1,072,404,051.86	13,680,120,561.09	1,052,316,966.24
340	Land & Land Rights-Other	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	2,699,793.95	35,097,321.35	2,699,793.95
341	Structures & Improvemnts-Other	155,283,363.87	155,284,153.10	155,181,257.33	154,245,608.60	154,265,852.97	154,610,481.64	2,011,689,683.40	154,745,360.26
342	Fuel Holders, Produces & Acces	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	10,438,247.49	135,729,277.13	10,440,713.63
343	Prime Movers	246,868,460.98	246,896,536.69	246,890,583.90	246,898,161.90	246,902,937.21	273,426,258.96	3,082,040,145.26	237,080,011.18
344	Generators	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	66,678,480.23	866,820,242.99	66,678,480.23
345	Access Electric Equip-Other	92,679,567.62	92,680,401.46	92,662,501.60	93,616,245.23	93,616,245.23	93,629,468.81	1,204,140,207.19	92,626,169.78
346	Misc Power Plant Equip-Other	6,887,588.61	6,964,216.65	6,964,216.65	6,962,712.50	7,019,176.29	7,030,213.63	90,041,067.66	6,926,235.97
	TOTAL OTHER PRODUCTION PLANT	581,535,502.75	581,641,829.57	581,515,081.15	581,539,249.90	581,620,733.37	608,512,944.71	7,425,557,944.98	571,196,765.00
350.1	Land Owned in Fee - Transm Sta	3,892,001.65	3,892,001.65	3,892,001.65	3,892,001.65	3,898,935.21	3,898,935.21	50,609,888.57	3,893,068.35
350.2	Land Rights & Easements	36,038,844.55	36,045,577.09	36,479,982.62	36,484,574.54	36,564,203.45	36,579,457.92	469,784,934.00	36,137,302.62
352	Structures & Improve-Transm	97,695,644.30	97,710,562.81	98,327,416.33	99,368,093.69	99,585,941.45	100,889,218.49	1,217,878,473.57	93,682,959.51
353	Station Equip - Transmission	470,050,378.73	468,782,793.37	468,249,490.21	467,494,032.24	470,178,024.87	474,044,847.54	6,112,824,228.58	470,217,248.34
354	Towers & Fixtures-Transmission	231,956,843.34	231,954,777.92	231,899,402.45	231,903,962.64	231,993,558.14	232,820,516.06	3,012,556,605.58	231,735,123.51
355	Poles & Fixtures-Transmission	227,586,461.47	228,301,631.13	229,021,370.48	229,721,359.33	228,749,073.17	230,116,925.20	2,953,222,393.62	227,170,953.36
356	Ovrnd Conductors/Devc-Transm	265,286,284.06	265,445,055.72	265,646,528.60	266,010,462.86	265,869,691.52	267,722,277.60	3,407,368,564.48	262,105,274.19
359	Roads & Trails-Transmission	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	390,266.18	5,073,460.34	390,266.18
	TOTAL TRANSMISSION PLANT	1,332,896,724.28	1,332,622,665.87	1,333,906,458.52	1,335,264,753.13	1,337,229,693.99	1,346,463,144.20	17,229,318,548.74	1,325,332,196.06

Idaho Power Company
Account 101 - Electric Plant In Service
For Thirteen Months Ended December 2022

Acct	Account Description	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	Total	13-Month Average
360	Land & Land Rights-Distrib	8,367,830.59	8,367,830.59	8,961,219.89	8,962,173.61	9,014,165.64	9,014,429.70	108,773,975.57	8,367,228.89
361	Structures/Improvements-Distrib	57,745,313.20	57,792,603.04	57,851,166.39	58,161,197.39	58,246,986.82	59,517,797.86	723,872,177.05	55,682,516.70
362	Station Equipment-Distribution	315,167,505.16	315,642,509.47	316,905,995.94	321,121,731.88	321,458,652.28	327,836,696.86	4,068,587,139.10	312,968,241.47
	TOTAL SUBSTATION EQUIPMENT	381,280,648.95	381,802,943.10	383,718,382.22	388,245,102.88	388,719,804.74	396,368,924.42	4,901,233,831.72	377,017,987.06
364	Poles Towers & Fixtures-Distrib	313,080,041.14	314,473,836.89	317,172,652.25	318,846,439.97	321,563,326.55	326,364,004.09	4,071,654,677.93	313,204,205.99
365	Ovrhd Conductors/Devices-Distrib	155,753,051.10	156,091,786.42	158,926,688.49	157,229,749.50	158,623,497.02	159,600,980.11	2,018,293,134.18	155,253,318.01
366	Underground Conduit	52,313,567.88	52,410,980.62	53,248,776.97	52,120,554.57	52,690,515.69	54,625,689.85	686,209,091.31	52,785,314.72
367	Undergrnd Conductors & Devices	316,840,174.76	317,716,196.58	323,142,326.48	322,824,637.23	326,170,573.93	331,603,489.73	4,136,015,950.16	318,155,073.09
368	Line Transformers	707,961,027.36	712,351,620.47	718,813,896.10	719,960,014.92	723,832,069.56	730,453,194.83	9,164,479,192.79	704,959,937.90
369	Services	68,050,271.57	68,755,775.25	69,196,731.27	68,371,296.39	68,621,330.87	69,113,735.02	882,963,916.60	67,920,301.28
370.0	Meters	20,294,142.44	20,179,989.36	20,346,664.67	20,368,913.14	20,507,616.79	18,300,845.99	260,370,343.03	20,028,487.93
370.1	Meters - AMI	94,553,451.66	92,731,783.18	93,342,467.21	93,877,647.22	94,420,563.46	95,044,410.51	1,207,859,112.34	92,912,239.41
371	Installations On Cust Premise	4,842,309.18	4,505,129.31	4,531,074.18	4,616,746.99	4,608,558.87	4,629,373.81	64,108,709.71	4,931,439.21
373	Street Lighting & Signal Syst	5,804,902.99	5,634,285.18	6,101,479.40	6,078,427.87	6,050,989.47	6,028,622.37	74,187,741.94	5,706,749.38
	TOTAL DISTRIBUTION LINES	1,739,292,940.08	1,744,851,363.26	1,762,822,757.02	1,764,294,427.80	1,777,089,942.21	1,795,766,346.31	22,556,141,870.00	1,735,857,066.92
389	Land & Land Rights-General	20,805,294.31	20,805,294.31	20,801,786.12	20,801,786.12	20,801,786.12	20,811,566.17	270,343,762.07	20,795,674.01
390	Structures/Improve-CHQ Bldg	152,512,330.45	153,509,558.48	153,908,112.36	153,963,627.38	153,789,904.96	156,834,663.16	1,955,859,357.87	150,450,719.83
391	Office Equip - Comp/Print/etc	40,633,542.52	41,264,753.11	41,917,372.95	41,756,535.49	42,260,862.03	42,441,444.37	539,608,494.74	41,508,345.75
392	Transp Equip - Small Trucks	112,836,178.95	113,152,000.19	113,509,439.31	114,545,103.27	114,885,659.35	114,871,489.24	1,474,757,043.46	113,442,849.50
393	Stores Equipment	4,886,677.24	4,934,744.79	4,937,919.92	4,937,919.92	4,937,919.92	4,957,470.10	62,096,426.36	4,776,648.18
394	Tools, Shop & Garage Equipment	13,010,765.86	13,083,511.27	13,090,639.23	13,067,465.30	13,047,971.94	15,057,356.31	169,047,469.07	13,003,651.47
395	Laboratory Equipment	14,907,938.76	14,907,938.76	14,892,448.87	14,982,101.42	14,995,182.56	14,785,167.93	193,752,554.09	14,904,042.62
396	Power Operated Equipment	25,003,738.02	25,137,723.83	25,747,690.29	26,205,603.49	26,398,206.92	26,398,206.92	324,780,221.81	24,983,093.99
397	Comm Equip - Radios	81,523,756.12	81,624,639.57	82,150,282.55	81,868,096.54	81,624,721.49	81,474,627.74	1,061,860,446.18	81,681,572.78
398	Miscellaneous Equip-Other	10,769,442.32	10,787,503.38	10,750,854.40	10,755,823.91	10,891,034.28	10,776,662.39	137,848,443.78	10,603,726.44
	TOTAL GENERAL EQUIPMENT PLANT	476,889,694.60	479,207,667.69	481,706,506.00	482,884,062.84	483,633,249.57	488,409,652.36	6,189,954,219.43	476,150,324.57
	TOTAL ELECTRIC PLANT W/O ARO	6,552,494,874.37	6,668,313,271.10	6,708,499,049.33	6,712,869,046.63	6,730,682,438.39	6,801,544,541.98	86,070,617,414.81	6,620,816,724.22
317	Asset Retire Cost Steam Prod	27,479,618.45	27,479,618.45	27,479,618.45	27,479,618.45	27,479,618.45	28,236,600.79	354,010,860.19	27,231,604.63
	TOTAL ASSET RETIREMENT	27,479,618.45	27,479,618.45	27,479,618.45	27,479,618.45	27,479,618.45	28,236,600.79	354,010,860.19	27,231,604.63
	TOTAL ELECTRIC PLANT IN SERVICE	6,679,974,492.82	6,695,792,889.55	6,735,978,667.78	6,740,348,665.08	6,768,162,056.84	6,829,781,142.77	86,424,628,275.00	6,648,048,328.85

TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END		AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
		2021	2022		
5	SUBFUNCTION				
6	350 / LAND & LAND RIGHTS				
7	TRANSMISSION SERVICE	39,616,968	40,478,393	40,047,680	40,030,371
8	DIRECT ASSIGNMENT	-	-	-	-
9	TOTAL ACCOUNT 350	39,616,968	40,478,393	40,047,680	40,030,371
11	352 / STRUCTURES & IMPROVEMENTS				
12	TRANSMISSION SERVICE	87,472,890	100,888,560	94,180,725	93,682,301
13	DIRECT ASSIGNMENT	658	658	658	658
14	TOTAL ACCOUNT 352	87,473,548	100,889,218	94,181,383	93,682,960
16	353 / STATION EQUIPMENT				
17	TRANSMISSION SERVICE	470,014,435	473,933,254	471,973,844	470,105,655
18	DIRECT ASSIGNMENT	111,594	111,594	111,594	111,594
19	TOTAL ACCOUNT 353	470,126,028	474,044,848	472,085,438	470,217,248
21	354 / TOWERS & FIXTURES				
22	TRANSMISSION SERVICE	231,330,644	232,820,516	232,075,580	231,735,124
23	DIRECT ASSIGNMENT	-	-	-	-
24	TOTAL ACCOUNT 354	231,330,644	232,820,516	232,075,580	231,735,124
26	355 / POLES & FIXTURES				
27	TRANSMISSION SERVICE	224,129,863	230,083,084	227,106,473	227,137,112
28	DIRECT ASSIGNMENT	33,842	33,842	33,842	33,842
29	TOTAL ACCOUNT 355	224,163,704	230,116,925	227,140,315	227,170,953
31	356 / OVERHEAD CONDUCTORS & DEVICES				
32	TRANSMISSION SERVICE	256,015,353	267,696,482	261,855,918	262,078,779
33	DIRECT ASSIGNMENT	26,495	26,495	26,495	26,495
34	TOTAL ACCOUNT 356	256,041,849	267,722,978	261,882,413	262,105,274



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2021	BALANCE AS OF YEAR END 2022	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
359	ROADS & TRAILS				
	TRANSMISSION SERVICE	390,266	390,266	390,266	390,266
	DIRECT ASSIGNMENT	-	-	-	-
	TOTAL ACCOUNT 359	390,266	390,266	390,266	390,266
TOTAL TRANSMISSION PLANT		1,309,143,007	1,346,463,144	1,327,803,075	1,325,332,196
DIRECT ASSIGNMENTS					
350	IPUC RETAIL				
	350 OPUC RETAIL	-	-	-	-
	350 OPUC Facilities	-	-	-	-
	350 IPUC Facilities	-	-	-	-
TOTAL 350		-	-	-	-
352	IPUC RETAIL				
	352 OPUC RETAIL	658	658	658	658
	352 OPUC Facilities	-	-	-	-
	352 IPUC Facilities	-	-	-	-
TOTAL 352		658	658	658	658
353	HOKU				
	353 OPUC RETAIL	75,100	75,100	75,100	75,100
	353 OPUC Facilities	36,494	36,494	36,494	36,494
	353 IPUC Facilities	-	-	-	-
TOTAL 353		111,594	111,594	111,594	111,594
354	IPUC RETAIL				
	354 OPUC RETAIL	-	-	-	-
	354 OPUC Facilities	-	-	-	-
	354 IPUC Facilities	-	-	-	-
TOTAL 354		-	-	-	-



TRANSMISSION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

FERC ACCOUNT NO.	DESCRIPTION	BALANCE AS OF YEAR END 2021	BALANCE AS OF YEAR END 2022	AVERAGE OF ENDING BALANCES	ESTIMATED 13-MONTH AVERAGE (1)
355	355 IPUC RETAIL	-	-	-	-
355	355 OPUC RETAIL	-	-	-	-
355	355 OPUC Facilities	33,842	33,842	33,842	33,842
355	355 IPUC Facilities	-	-	-	-
TOTAL 355		33,842	33,842	33,842	33,842
356	356 IPUC RETAIL	-	-	-	-
356	356 OPUC RETAIL	-	-	-	-
356	356 OPUC Facilities	25,306	25,306	25,306	25,306
356	356 IPUC Facilities	1,189	1,189	1,189	1,189
TOTAL 356		26,495	26,495	26,495	26,495
359	359 IPUC RETAIL	-	-	-	-
359	359 OPUC RETAIL	-	-	-	-
359	359 OPUC Facilities	-	-	-	-
359	359 IPUC Facilities	-	-	-	-
TOTAL 359		-	-	-	-
TOTAL		172,589	172,589	172,589	172,589



DISTRIBUTION SUBSTATION INVESTMENT - ESTIMATED 13-MONTH AVERAGE

	<u>FERC</u>	<u>DESCRIPTION</u>	<u>BALANCE AS OF YEAR END</u> <u>2021</u>	<u>BALANCE AS OF YEAR END</u> <u>2022</u>	<u>13-MONTH</u> <u>AVERAGE</u>
1					
2					
3	<u>ACCOUNT NO.</u>				
4					
5	SUBFUNCTION				
6	360 / LAND & LAND RIGHTS		7,831,316	9,014,430	8,367,229
7	TOTAL ACCOUNT 360				
8					
9	361 / STRUCTURES & IMPROVEMENTS		52,169,659	59,517,798	55,682,517
10	TOTAL ACCOUNT 361				
11					
12	362 / STATION EQUIPMENT		301,417,637	327,836,697	312,968,241
13	TOTAL ACCOUNT 362				
14					
15	TOTAL		361,418,612	396,368,924	377,017,987

PLANT BOOK
DISTRIBUTION INVESTMENT



DISTRIBUTION LINE INVESTMENT

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

	Year End		
	IDAHO	OREGON	TOTAL
1			
2			
3			
4	Account 364	300,945,745	25,418,259
5	Account 365	150,615,154	8,985,826
6	Account 366	53,781,011	844,679
7	Account 367	326,833,697	4,769,793
	Account 368	690,152,131	40,303,064
8	Account 369	66,234,679	2,879,056
9	Account 370	109,928,854	3,416,402
10	Account 371	4,324,418	304,956
11	Account 373	5,772,410	256,212
12	TOTAL	1,708,588,100	87,178,246
13			
14			
15			
16			
17	Account 364	288,748,305	24,455,901
18	Account 365	146,384,826	8,868,492
19	Account 366	51,958,505	826,810
20	Account 367	313,429,461	4,725,612
21	Account 368	666,063,582	38,896,356
22	Account 369	65,262,678	2,657,623
23	Account 370	109,292,546	3,648,181
24	Account 371	4,591,211	340,228
25	Account 373	5,478,881	227,868
26	TOTAL	1,651,209,995	84,647,072

13 Month Average

	IDAHO	OREGON	TOTAL
17	Account 364	288,748,305	24,455,901
18	Account 365	146,384,826	8,868,492
19	Account 366	51,958,505	826,810
20	Account 367	313,429,461	4,725,612
21	Account 368	666,063,582	38,896,356
22	Account 369	65,262,678	2,657,623
23	Account 370	109,292,546	3,648,181
24	Account 371	4,591,211	340,228
25	Account 373	5,478,881	227,868
26	TOTAL	1,651,209,995	84,647,072

**ACCUMULATED DEPRECIATION
& AMORTIZATION**

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/2022

FERC Account	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
302	-16,802,682.92	-17,002,642.76	-17,104,105.56	-17,205,655.78	-17,307,458.29	-17,410,426.94	-17,513,320.65
303	-22,393,015.54	-22,637,353.51	-23,146,443.18	-23,049,396.70	-23,243,704.77	-23,492,682.95	-23,902,109.29
Total 111000	-39,195,698.46	-39,639,996.27	-40,250,548.74	-40,255,052.48	-40,551,163.06	-40,903,109.29	-41,415,429.64
310	-480,290.53	-483,317.90	-486,345.27	-489,372.64	-492,400.01	-495,427.38	-498,454.75
311	-99,143,403.54	-99,433,789.32	-99,719,824.98	-100,008,740.26	-100,299,615.66	-100,524,919.84	-100,753,320.65
312	-351,278,759.96	-353,485,209.93	-355,642,895.11	-357,820,082.87	-359,977,414.59	-361,680,417.53	-363,072,104.59
314	-82,079,084.91	-82,687,972.96	-83,340,091.75	-83,915,300.89	-84,532,368.39	-85,127,768.80	-85,724,356.21
315	-41,389,730.60	-41,691,753.43	-41,988,667.11	-42,123,056.94	-42,231,768.90	-42,318,733.94	-42,389,733.94
316	-5,102,776.66	-5,178,766.00	-5,255,082.36	-5,331,515.84	-5,407,952.97	-5,485,785.90	-5,564,376.39
	-579,474,046.20	-582,815,844.30	-586,135,982.90	-589,403,678.61	-592,696,332.23	-595,437,376.39	-598,112,984.76
STEAM PRODUCTION	-110,368,639.09	-110,775,512.89	-111,161,920.18	-111,415,378.73	-111,675,088.97	-112,136,002.61	-112,544,780.41
332	-188,038,328.60	-188,485,435.85	-188,924,720.23	-189,067,988.15	-189,261,702.80	-189,399,703.20	-189,399,703.20
333	-128,195,187.10	-128,966,999.27	-129,313,276.87	-130,007,047.57	-130,687,728.34	-131,573,816.16	-132,317,446.19
334	-27,565,767.13	-27,759,022.06	-28,161,272.93	-28,322,489.34	-28,487,349.90	-28,695,663.20	-28,965,032.27
335	-9,681,726.71	-9,754,071.25	-9,887,248.72	-9,957,111.07	-9,971,538.14	-10,031,071.37	-10,097,450.33
336	-5,573,319.00	-5,624,462.63	-5,818,393.46	-5,869,537.15	-5,920,680.84	-5,971,824.47	-6,059,645.59
	-479,422,867.63	-481,365,503.95	-483,266,832.39	-484,639,552.01	-486,004,086.99	-487,667,399.93	-489,374,057.99
HYDRO PRODUCTION	-39,167,285.66	-39,500,759.93	-39,820,101.93	-40,104,152.57	-40,444,139.38	-40,761,215.57	-41,041,187.03
342	-3,533,713.94	-3,566,864.24	-3,579,994.54	-3,603,134.84	-3,626,275.14	-3,649,398.07	-3,672,521.00
343	-45,206,450.52	-45,896,320.34	-46,336,511.86	-46,105,248.62	-47,143,046.78	-47,540,492.57	-47,232,515.13
344	-30,064,215.33	-30,196,912.39	-30,329,609.45	-30,462,306.51	-30,595,003.57	-30,727,700.63	-30,860,397.69
345	-29,716,812.42	-29,940,162.75	-30,163,513.08	-30,386,941.17	-30,610,369.26	-30,830,882.81	-31,054,310.94
346	-2,372,827.17	-2,391,177.32	-2,428,260.22	-2,446,556.98	-2,382,922.15	-2,401,016.56	-2,391,261.59
	-150,061,405.04	-151,482,186.97	-152,657,891.08	-153,108,340.69	-154,801,756.28	-155,910,706.21	-156,252,193.38
OTHER PRODUCTION	-1,208,958,418.87	-1,215,663,535.22	-1,222,060,816.37	-1,227,151,572.31	-1,233,502,175.50	-1,239,015,482.53	-1,243,739,236.13
352	-32,672,685.36	-32,802,351.34	-32,934,245.76	-33,038,190.31	-33,000,173.70	-33,137,674.05	-33,246,567.16
353	-122,671,618.50	-123,319,805.76	-123,183,504.37	-122,706,929.86	-123,473,265.88	-124,236,954.65	-125,520,662.92
	-155,344,303.86	-156,122,157.10	-156,117,750.13	-155,745,120.17	-156,473,439.58	-157,374,628.70	-158,767,230.88
TRANSMISSION STATIONS	-9,591,152.82	-9,624,371.69	-9,657,610.46	-9,690,938.45	-9,724,479.20	-9,758,020.19	-9,791,570.65
354	-76,361,605.97	-76,592,964.95	-76,824,207.08	-77,047,464.14	-77,292,359.63	-77,517,751.79	-77,753,118.71
355	-75,229,769.74	-75,672,879.57	-76,082,234.61	-76,355,719.25	-76,196,998.16	-76,571,199.73	-76,832,672.85
356	-87,139,502.28	-87,442,269.95	-87,735,630.81	-87,914,832.40	-87,874,905.58	-88,144,188.27	-88,321,610.05
359	-293,361.52	-293,565.92	-293,810.32	-294,034.72	-294,259.12	-294,483.52	-294,707.92
	-248,615,391.53	-249,626,072.08	-250,593,493.28	-251,302,988.96	-251,382,999.69	-252,265,603.50	-252,993,680.18
TRANSMISSION LINES	-403,959,695.39	-406,711,243.41	-407,046,109.13	-407,856,439.27	-409,660,232.20	-411,780,910.86	-414,000,000.00

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization
Thirteen Months Ending 12/31/2022

FERC Account	12/31/2021	1/31/2022	2/28/2022	3/31/2022	4/30/2022	5/31/2022	6/30/2022
	Balance	Balance	Balance	Balance	Balance	Balance	Balance
361	-15,394,280.73	-15,482,483.55	-15,564,302.08	-15,616,468.59	-15,702,166.34	-15,766,965.19	-15,847,542.57
362	-68,084,506.94	-68,507,117.99	-68,857,484.35	-68,917,132.38	-69,163,551.78	-69,778,854.58	-70,155,623.68
363	-83,478,787.67	-83,989,581.54	-84,421,786.43	-84,533,600.97	-84,865,718.12	-85,545,819.77	-86,003,066.25
360	-195,058.70	-197,482.87	-199,907.04	-202,331.21	-204,755.38	-207,179.55	-209,603.72
364	-148,127,201.99	-148,157,219.17	-148,021,212.47	-147,736,071.24	-147,918,327.77	-147,857,862.29	-147,528,907.40
365	-57,311,341.02	-57,376,139.55	-57,552,073.68	-57,457,118.14	-57,528,161.59	-57,609,636.94	-57,608,399.94
366	-18,276,247.75	-18,351,743.86	-18,430,189.32	-18,454,575.63	-18,545,007.46	-18,621,809.13	-18,629,920.53
367	-99,905,518.00	-100,132,961.62	-100,513,327.90	-100,635,178.50	-101,173,606.23	-101,463,196.10	-101,623,093.87
368	-194,551,622.30	-195,200,953.61	-195,712,875.99	-195,366,789.71	-196,125,783.66	-196,418,677.03	-196,570,880.22
369	-44,485,558.55	-44,534,091.47	-44,534,750.14	-44,472,209.82	-44,529,433.06	-44,544,083.54	-44,505,179.33
370	-7,339,392.03	-7,384,270.61	-7,349,785.64	-7,383,359.80	-7,440,475.10	-7,489,833.61	-7,545,799.42
370.1	-29,311,568.80	-29,790,981.54	-30,337,990.69	-30,799,012.60	-31,163,008.57	-31,663,029.19	-31,991,421.46
371	-1,705,221.97	-1,715,731.41	-1,705,723.64	-1,611,360.96	-1,522,981.60	-1,509,353.12	-1,414,854.96
373	-2,185,879.32	-2,183,335.30	-1,986,349.98	-1,582,260.04	-1,382,671.11	-1,397,942.39	-1,193,540.57
DISTRIBUTION LINES							
Total DISTRIBUTION	-603,394,610.43	-605,024,911.01	-606,344,186.50	-605,700,267.65	-607,534,211.53	-608,782,602.89	-608,821,601.42
390	-686,873,398.10	-689,014,492.55	-690,765,972.93	-690,233,868.62	-692,399,929.65	-694,328,422.66	-694,824,667.67
391	-34,073,729.84	-34,359,489.08	-34,547,897.37	-34,777,009.05	-34,942,848.69	-35,182,502.89	-35,387,241.11
392	-18,042,197.25	-17,129,388.40	-17,448,605.24	-16,544,501.01	-17,086,379.15	-17,186,819.10	-17,689,424.71
393	-24,567,788.89	-25,013,244.90	-25,461,422.87	-25,778,683.12	-26,253,690.09	-26,519,506.87	-26,972,845.91
394	-1,189,125.19	-1,203,126.86	-1,217,780.91	-1,232,509.84	-1,248,035.52	-1,277,189.43	-1,266,352.80
395	-4,168,713.94	-4,222,772.39	-4,271,014.46	-4,320,371.66	-4,372,978.50	-4,420,952.01	-4,476,891.94
396	-6,322,675.66	-6,356,858.80	-6,421,124.29	-6,485,863.65	-6,560,119.12	-6,614,951.62	-6,678,812.94
397	-5,346,603.90	-5,410,609.62	-5,474,845.36	-5,538,115.98	-5,342,449.64	-4,859,542.54	-4,924,429.93
398	-28,126,133.01	-28,574,519.28	-29,040,435.63	-29,482,793.98	-30,101,504.37	-30,280,789.12	-30,158,094.54
	-3,840,176.75	-3,882,892.21	-3,942,719.80	-3,889,510.25	-3,952,212.83	-4,016,250.18	-4,079,845.88
	-125,677,144.43	-126,152,901.54	-127,825,845.93	-128,050,148.54	-129,850,217.91	-124,358,503.76	-125,634,939.76
GENERAL							
Total 108000	-2,425,468,656.79	-2,436,579,158.49	-2,447,363,878.64	-2,452,483,698.60	-2,463,608,762.33	-2,467,362,641.15	-2,515,859,754.42
Reserve for Disallowed Costs	(3,741,842.24)	(3,717,150.63)	(3,692,459.02)	(3,667,767.41)	(3,643,075.80)	(3,618,384.19)	(3,593,692.58)
Regulatory Accumulated Reserve	-2,429,210,499.03	-2,440,296,309.12	-2,451,056,337.66	-2,456,151,466.01	-2,467,251,838.13	-2,470,981,025.34	-2,519,553,447.00
Reserve for ARO							
317	-15,121,983.29	-15,121,983.29	-15,121,983.29	-16,476,821.55	-16,476,821.55	-16,476,821.55	-17,910,484.33
374	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Reserve for ARO	-15,121,983.29	-15,121,983.29	-15,121,983.29	-16,476,821.55	-16,476,821.55	-16,476,821.55	-17,910,484.33
108 TOTAL	-2,444,332,482.32	-2,455,418,292.41	-2,466,178,320.95	-2,472,628,287.56	-2,483,728,659.68	-2,487,457,846.89	-2,537,463,931.33

Idaho Power Company
13-Month Accumulated Reserve for Depreciation and Amortization

Thirteen Months Ending 12/31/2022

FERC Account	7/31/2022			8/31/2022			9/30/2022			10/31/2022			11/30/2022			12/31/2022			13-Month Average			
	Balance	Change	Total	Balance	Change	Total	Balance	Change	Total	Balance	Change	Total	Balance	Change	Total	Balance	Change	Total	Balance	Change	Total	
302	-17,514,837.39	-17,618,368.35	-35,133,205.74	-17,721,899.38	-17,838,892.26	-35,560,791.64	-17,955,888.32	-18,014,609.58	-35,970,497.90	-21,314,531.51	-20,977,274.38	-42,291,805.89	-38,328,141.09	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
303	-23,799,643.47	-24,155,441.55	-47,955,085.02	-24,512,079.38	-20,885,886.75	-45,397,966.13	-42,233,978.76	-38,724,789.01	-39,933,162.70	-38,328,141.09	-20,977,274.38	-38,328,141.09	-38,328,141.09	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
310	-502,276.01	-505,348.38	-1,007,624.39	-508,420.75	-511,493.12	-1,019,913.87	-102,491,584.35	-102,794,168.64	-204,285,753.01	-103,114,621.08	-103,455,970.50	-207,570,591.58	-103,455,970.50	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
311	-101,869,734.41	-102,167,276.88	-204,037,011.29	-102,167,276.88	-102,167,276.88	-204,334,288.17	-407,843,619.06	-411,766,724.51	-415,874,245.25	-415,874,245.25	-415,874,245.25	-415,874,245.25	-415,874,245.25	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
312	-389,743,675.99	-403,712,740.10	-793,456,416.09	-403,712,740.10	-403,712,740.10	-807,425,486.19	-93,153,411.31	-94,081,647.87	-95,031,174.60	-95,031,174.60	-95,031,174.60	-95,031,174.60	-95,031,174.60	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
314	-91,403,076.49	-92,281,958.21	-183,685,034.70	-93,153,411.31	-94,081,647.87	-187,235,059.18	-43,523,353.20	-43,725,652.73	-43,935,826.02	-44,147,566.87	-44,147,566.87	-44,147,566.87	-44,147,566.87	-517,637.86	-6,486,098.98	-1,316,596,970.11	-103,455,970.50	-1,420,052,940.61	-226,399,270.39	-17,415,328.49	-226,399,270.39	-17,415,328.49
315	-43,167,032.90	-43,362,720.02	-86,529,752.92	-43,362,720.02	-43,523,353.20	-86,886,073.12	-6,549,442.35	-6,677,457.46	-6,807,561.58	-6,937,700.51	-7,074,842.02	-7,212,984.53	-7,351,129.06	-7,490,273.59	-7,630,418.12	-7,770,562.65	-7,910,707.18	-8,050,852.71	-8,191,000.24	-8,331,145.77	-8,471,290.30	-8,611,435.84
316	-643,047,341.33	-648,450,113.60	-1,291,497,454.93	-648,450,113.60	-654,069,831.02	-1,302,517,245.95	-113,337,144.27	-114,071,556.87	-114,829,323.29	-115,578,195.80	-116,327,080.73	-117,075,971.66	-117,824,862.59	-118,573,753.52	-119,322,644.45	-120,071,535.38	-120,820,426.31	-121,569,317.24	-122,318,208.17	-123,067,099.10	-123,815,990.03	-124,564,880.96
331	-112,948,184.45	-113,337,144.27	-226,285,328.72	-113,337,144.27	-113,699,987.24	-227,037,135.99	-200,195,375.75	-200,471,660.47	-200,747,945.19	-201,024,230.91	-201,299,516.33	-201,574,801.75	-201,849,087.17	-202,124,372.60	-202,400,858.02	-202,676,343.44	-202,951,828.86	-203,227,314.28	-203,502,800.72	-203,778,286.16	-204,053,771.60	-204,329,257.04
332	-199,756,930.13	-200,195,375.75	-400,952,305.88	-200,471,660.47	-200,807,857.93	-401,279,518.40	-133,152,198.13	-133,427,683.55	-133,702,168.98	-133,976,654.41	-134,251,129.86	-134,525,600.79	-134,800,076.72	-135,074,552.66	-135,349,004.59	-135,623,456.52	-135,897,908.45	-136,172,360.38	-136,446,812.31	-136,721,264.24	-136,996,176.17	-137,270,688.10
333	-132,952,401.35	-131,839,321.72	-264,791,723.07	-132,606,208.44	-133,450,147.20	-266,056,355.64	-29,521,121.81	-29,711,330.63	-29,901,540.45	-30,091,750.27	-30,281,960.09	-30,472,169.91	-30,662,379.73	-30,852,589.55	-31,042,799.37	-31,233,009.19	-31,423,219.01	-31,613,428.83	-31,803,638.65	-31,993,848.47	-32,184,058.29	-32,374,268.11
334	-29,133,028.30	-29,331,952.67	-58,464,980.97	-29,521,121.81	-29,711,330.63	-59,232,452.44	-10,224,988.63	-10,225,859.38	-10,226,720.13	-10,227,580.88	-10,228,441.63	-10,229,292.38	-10,230,143.13	-10,231,003.88	-10,231,854.63	-10,232,705.38	-10,233,556.13	-10,234,406.88	-10,235,257.63	-10,236,108.38	-10,236,959.13	-10,237,809.88
335	-10,161,081.05	-10,154,252.05	-20,315,333.10	-6,213,076.48	-6,264,220.11	-12,477,296.59	-491,019,879.31	-492,737,053.07	-494,454,226.83	-496,171,400.59	-497,888,574.35	-499,603,748.81	-501,318,923.27	-503,034,097.73	-504,749,272.19	-506,464,446.65	-508,179,615.57	-509,894,784.49	-511,609,953.41	-513,325,122.33	-515,040,291.25	-516,755,460.17
336	-6,110,789.22	-6,161,932.85	-12,272,722.07	-6,110,789.22	-6,161,932.85	-12,272,722.07	-41,888,129.74	-42,217,801.22	-42,546,672.70	-42,875,544.18	-43,204,415.66	-43,533,287.14	-43,862,158.62	-44,191,030.10	-44,519,901.58	-44,848,773.06	-45,177,644.54	-45,506,516.02	-45,835,387.50	-46,164,258.98	-46,493,130.46	-46,821,001.94
341	-41,368,987.09	-41,703,764.92	-83,072,752.01	-41,888,129.74	-42,217,801.22	-84,105,930.96	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65	-3,768,135.65
342	-3,695,643.93	-3,718,766.86	-7,414,410.79	-3,718,766.86	-3,768,135.65	-7,486,902.51	-48,558,785.09	-48,328,867.12	-48,098,949.15	-47,869,021.18	-47,639,093.21	-47,409,165.24	-47,179,237.27	-46,949,309.30	-46,719,381.33	-46,489,453.36	-46,259,525.39	-46,029,597.42	-45,799,669.45	-45,569,741.48	-45,339,813.51	-45,109,885.54
343	-47,884,093.36	-47,884,093.36	-95,768,186.72	-48,674,541.32	-48,328,867.12	-97,003,008.44	-31,258,488.87	-31,391,185.93	-31,523,882.99	-31,656,579.97	-31,789,276.94	-31,921,973.91	-32,054,670.88	-32,187,367.85	-32,320,064.82	-32,452,761.79	-32,585,458.76	-32,718,155.73	-32,850,852.70	-32,983,549.67	-33,116,246.64	-33,248,943.61
344	-30,983,094.75	-31,125,791.81	-62,108,886.56	-31,258,488.87	-31,391,185.93	-63,450,674.80	-31,708,465.44	-31,932,895.84	-32,157,326.24	-32,381,756.64	-32,606,187.04	-32,830,617.44	-33,054,047.84	-33,278,478.24	-33,502,908.64	-33,727,339.04	-33,951,769.44	-34,176,200.84	-34,395,632.24	-34,615,003.64	-34,834,375.04	-35,053,746.44
345	-31,279,089.37	-31,503,685.06	-62,782,774.43	-31,708,465.44	-31,932,895.84	-63,641,361.28	-2,446,065.38	-2,466,648.25	-2,487,231.12	-2,507,813.99	-2,528,396.86	-2,548,979.73	-2,569,562.60	-2,590,145.47	-2,610,728.34	-2,631,311.21	-2,651,894.08	-2,672,476.95	-2,693,059.82	-2,713,642.69	-2,734,225.56	-2,754,808.43
346	-2,409,462.05	-2,427,662.51	-4,837,124.56	-2,446,065.38	-2,466,648.25	-4,912,713.63	-159,601,814.31	-161,104,111.08	-162,607,407.85	-164,111,705.42	-165,616,392.99	-167,121,080.56	-168,625,768.13	-170,135,155.70	-171,644,543.27	-173,153,930.84	-174,663,318.41	-176,172,705.98	-177,682,093.55	-179,191,481.12	-180,700,868.69	-182,210,256.26
OTHER PRODUCTION	-157,630,370.55	-159,151,212.48	-316,781,583.03	-159,601,814.31	-161,104,111.08	-320,705,925.39	-1,306,408,698.40	-1,315,192,527.53	-1,323,209,502.86	-1,331,020,478.19	-1,338,831,453.52	-1,346,642,428.85	-1,354,453,404.18	-1,362,264,379.51	-1,370,075,354.84	-1,377,886,330.17	-1,385,697,305.50	-1,393,508,280.83	-1,401,319,256.16	-1,409,130,231.49	-1,416,941,206.82	-1,424,752,182.15
Total 11000	-1,291,740,126.38	-1,298,621,348.98	-2,590,361,475.36	-1,306,408,698.40	-1,315,192,527.53	-2,621,601,225.93	-33,432,186.76	-33,566,034.88	-33,700,883.00	-33,835,731.12	-33,970,579.24	-34,105,427.36	-34,240,275.48	-34,375,123.60	-34,509,971.72	-34,644,819.84	-34,779,667.96	-34,914,516.08	-35,049,364.20	-35,184,212.32	-35,319,060.44	-35,453,908.56
352	-33,335,090.23	-33,432,186.76	-66,767,277.00	-33,566,034.88	-33,700,883.00	-67,268,117.88	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98	-124,439,712.98
353	-124,439,712.98	-123,551,539.33	-247,991,252.31	-124,439,712.98	-124,439,712.98	-248,871,465.29	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21	-157,774,803.21
TRANSMISSION STATIONS	-157,774,803.21	-156,983,726.09	-314,758,529.30	-157,774,803.21	-156,983,726.09	-314,758,529.30	-9,825,077.19	-9,858,583.99	-9,892,090.79	-9,925,607.59	-9,959,124.39	-9,993,641.19	-10,028,157.99	-10,062,684.79	-10,097,211.59	-10,131,738.39	-10,166,265.19	-10,190,791.99	-10,215,318.79	-10,239,845.59	-10,264,372.39	-10,288,899.19
350	-8,825,077.19	-9,858,583.99	-18,683,661.18	-9,825,077.19	-9,892,090.79	-19,717,167.98	-78,208,141.70	-78,660,402.14	-79,112,662.58	-79,564,923.02	-80,017,183.46	-80,471,403.90	-80,925,624.34	-81,379,844.78	-81,834,065.22	-82,288,285.66	-82,742,506.10	-83,196,726.54	-83,650,946.98	-84,105,167.42	-84,559,387.86	-85,013,608.30
354	-77,982,356.06	-78,208,141.70	-156,190,497.76	-78,430,267.90	-78,660,402.14	-157,090,670.04	-78,430,267.90	-78,660,402.14	-78,893,397.00	-79,112,662.58	-79,336,928.16	-79,561,193.74	-79,785,419.30	-80,009,644.86	-80,233,870.42	-80,458,095.98	-80,682,321.54	-80,906,547.10	-81,130,772.66	-81,354,998.22	-81,579,223.78	-81,803,449.34

**IDAHO POWER COMPANY
ACCUMULATED DEPRECIATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	13-Month Average	Annualizing Adjustment	Adjusted Total
PRODUCTION PLANT			
Steam Production	623,502,745	4,276,117	627,778,862
Hydraulic Production	488,914,925	429,601	489,344,526
Other Production	156,714,025	259,607	156,973,631
TOTAL PRODUCTION PLANT	1,269,131,695	4,965,324	1,274,097,019
TRANSMISSION PLANT			
Account 350	9,791,827	2,551	9,794,377
Account 352	33,270,239	62,420	33,332,659
Account 353	124,151,809	(12,005)	124,139,805
Account 354	77,744,499	2,094	77,746,594
Account 355	76,949,162	373,273	77,322,434
Account 356	88,360,848	48,671	88,409,519
Account 359	294,708	0	294,708
TOTAL TRANSMISSION PLANT	410,563,092	477,005	411,040,097
DISTRIBUTION PLANT			
Account 360	209,604	0	209,604
Account 361	15,872,260	30,860	15,903,120
Account 362	70,090,213	94,339	70,184,552
Account 364	147,716,974	(241,076)	147,475,897
Account 365	57,720,036	188,905	57,908,941
Account 366	18,655,459	2,701	18,658,160
Account 367	101,743,223	60,305	101,803,527
Account 368	196,632,795	(3,316)	196,629,479
Account 369	44,705,081	(5,139)	44,699,942
Account 370	38,331,595	49,884	38,381,479
Account 371	1,404,067	(7,218)	1,396,850
Account 373	1,327,853	6,159	1,334,012
TOTAL DISTRIBUTION PLANT	694,409,158	176,404	694,585,562
GENERAL PLANT			
Account 390	35,310,027	44,237	35,354,264
Account 391	17,847,072	109,083	17,956,155
Account 392	23,370,984	(242)	23,370,742
Account 393	1,274,650	3,527	1,278,177
Account 394	4,462,602	5,386	4,467,989
Account 395	6,642,415	2,031	6,644,445
Account 396	5,220,488	-	5,220,488
Account 397	29,974,046	(2,828)	29,971,217
Account 398	4,046,093	10,063	4,056,156
TOTAL GENERAL PLANT	128,148,377	171,257	128,319,634
RESERVE FOR DISALLOWED COSTS	3,593,693	-	3,593,693
TOTAL ACCUMULATED DEPRECIATION	2,505,846,014	5,789,990	2,511,636,005

**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	4.28%	\$5,789,990	\$248,031
Allocator Impacts		\$0	\$248,170 (C)
TOTAL TYPE II ADJUSTMENTS		\$5,789,990	\$496,200 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM DEPR BEFORE TYPE I ADJ	OREGON ACCUM DEPR AFTER TYPE I ADJ	DIFFERENCE
	\$107,345,050	\$107,345,050	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM DEPR BEFORE TYPE II ADJ	OREGON ACCUM DEPR AFTER TYPE II ADJ	DIFFERENCE
	\$107,345,050	\$107,841,251	\$496,200

**IDAHO POWER COMPANY
ACCUMULATED AMORTIZATION
FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	13-MONTH AVERAGE	ANNUALIZING ADJUSTMENT	ADJUSTED TOTAL
PRODUCTION PLANT			
INTANGIBLE	17,415,328	76,364	17,491,693
HYDRO	22,810,581	28,966	22,839,547
TOTAL	----- 40,225,910	----- 105,330	----- 40,331,240

**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	4.08%	\$105,330	\$4,293
Allocator Impacts		\$0	\$5,719 (C)
TOTAL TYPE II ADJUSTMENTS		\$105,330	\$10,012 (D)

(A) Effect of Other Allocators

(B)	OREGON ACCUM AMORT BEFORE TYPE I ADJ	OREGON ACCUM AMORT AFTER TYPE I ADJ	DIFFERENCE
	\$1,639,448	\$1,639,448	\$0

(C) Effect of Other Allocators

(D)	OREGON ACCUM AMORT BEFORE TYPE II ADJ	OREGON ACCUM AMORT AFTER TYPE II ADJ	DIFFERENCE
	\$1,639,448	\$1,649,459	\$10,012

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
	\$96,234	\$96,234	\$0

(C) Effect of Other Allocators

(D)	OREGON CUST ADV BEFORE TYPE II ADJ	OREGON CUST ADV AFTER TYPE II ADJ	DIFFERENCE
	\$96,234	\$96,234	\$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	4.29%	\$0	\$0
Allocator Impacts		\$0	\$16,404 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$16,404 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.29%	(\$1,251,990)	(\$53,749)
Allocator Impacts		\$0	\$41,015 (C)
TOTAL TYPE II ADJUSTMENTS		(\$1,251,990)	(\$12,734) (D)

(A) Effect of Other Allocators

(B)	OREGON ADIT BEFORE TYPE I ADJ	OREGON ADIT AFTER TYPE I ADJ	DIFFERENCE
	\$17,339,460	\$17,355,864	\$16,404

(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
	\$17,355,864	\$17,343,130	(\$12,734)

IDAHO POWER COMPANY
 Calculation of Required Fuel Inventory
 For the Month of December 2022

	A	B	C	D	E	F	G	H	I	J	K
PLANT	Generator Nameplate (kw)	IPC Capacity Factors %	Capacity at % Levels (kw)	Plant Heat Rate (btu/kwh)	Coal Rating (btu/lb)	Required Coal (days)	Required Coal (tons)	Average Cost Per Ton	Required Coal Inventory	Required Oil Inventory	Required Fuel Inventory
BRIDGER	775,286	52.97%	410,674	3	9,357	30	296,000	\$ 50.383	\$ 14,913,368	\$ 543,036	\$ 15,456,404
VALMY	144,900	31.47%	45,595	47	10,803	60	98,000	\$ 70.253	\$ 6,884,794	\$ -	\$ 6,884,794
BOARDMAN											
SALMON										\$ 38,021	\$ 38,021
TOTAL							<u>394,000</u>		<u>\$ 21,798,162</u>	<u>\$ 581,057</u>	<u>\$ 22,379,219</u>

MONTH	MONTHLY ENDING BALANCES		MONTHLY ENDING BALANCES		MONTHLY ENDING BALANCES		MONTHLY ENDING BALANCES	
	COAL TONS	BRIDGER COAL DOLLARS	COAL TONS	VALMY COAL DOLLARS	COAL TONS	BOARDMAN COAL DOLLARS	COAL TONS	SALMON OIL DOLLARS
Dec-21	276,558	\$ 15,696,409	22,034	\$ 1,394,332	0	\$ -	0	\$ 18,880
Jan-22	285,438	\$ 16,037,059	43,891	\$ 3,059,823	0	\$ -	0	\$ 18,880
Feb-22	269,725	\$ 14,596,778	40,150	\$ 3,057,524	0	\$ -	0	\$ 18,880
Mar-22	275,095	\$ 14,619,778	65,624	\$ 4,734,853	0	\$ -	0	\$ 46,693
Apr-22	219,888	\$ 11,175,804	59,854	\$ 4,270,326	0	\$ -	0	\$ 46,693
May-22	209,387	\$ 10,321,010	48,645	\$ 3,401,656	0	\$ -	0	\$ 44,552
Jun-22	220,506	\$ 10,616,626	58,172	\$ 4,124,606	0	\$ -	0	\$ 44,552
Jul-22	231,383	\$ 10,930,675	34,955	\$ 2,521,126	0	\$ -	0	\$ 44,552
Aug-22	200,159	\$ 9,025,131	18,638	\$ 1,359,270	0	\$ -	0	\$ 42,927
Sep-22	134,659	\$ 6,059,827	25,687	\$ 1,706,801	0	\$ -	0	\$ 42,927
Oct-22	169,593	\$ 7,669,449	37,494	\$ 2,561,371	0	\$ -	0	\$ 42,927
Nov-22	141,938	\$ 6,385,956	37,494	\$ 2,561,371	0	\$ -	0	\$ 42,927
Dec-22	79,160	\$ 3,583,632	50,140	\$ 3,378,806	0	\$ -	0	\$ 38,881
AVERAGE	208,738	\$ 10,516,780	41,752	\$ 2,933,220	0	\$ -	0	\$ -
AVERAGE COST PER TON		\$ 50.383		\$ 70.253				

**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	4.38%	\$7,238,579	\$317,099
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$7,238,579	\$317,099 (B)

TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$3,874 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$3,874 (D)

(A) Effect of Other Allocators

(B)	OREGON FUEL INV BEFORE TYPE I ADJ	OREGON FUEL INV AFTER TYPE I ADJ	DIFFERENCE
	\$663,262	\$980,361	\$317,099

(C) Effect of Other Allocators

(D)	OREGON FUEL INV BEFORE TYPE II ADJ	OREGON FUEL INV AFTER TYPE II ADJ	DIFFERENCE
	\$980,361	\$984,235	\$3,874

**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	\$4,626 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$4,626 (D)

(A) Effect of Other Allocators

(B)	OREGON M&S BEFORE TYPE I ADJ	OREGON M&S AFTER TYPE I ADJ	DIFFERENCE
	\$3,646,880	\$3,646,880	\$0

(C) Effect of Other Allocators

(D)	OREGON M&S BEFORE TYPE II ADJ	OREGON M&S AFTER TYPE II ADJ	DIFFERENCE
	\$3,646,880	\$3,651,507	\$4,626

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

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

(A) Effect of Other Allocators

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

(C) Effect of Other Allocators

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

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Change in O&M Expense	4.80%	\$3,056,795	\$146,872
Allocator Impacts		\$0	(\$184,732) (A)
TOTAL TYPE I ADJUSTMENTS		\$3,056,795	(\$37,861) (B)
TYPE II ADJUSTMENTS			
Change in O&M Expense	4.41%	(\$11,520,032)	(\$508,402)
Allocator Impacts		\$0	\$46,438 (C)
TOTAL TYPE II ADJUSTMENTS		(\$11,520,032)	(\$461,964) (D)

(A) Effect of Other Allocators

(B)	OREGON WCA BEFORE TYPE I ADJ	OREGON WCA AFTER TYPE I ADJ	DIFFERENCE
	\$2,119,941	\$2,082,080	(\$37,861)

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

(D)	OREGON WCA BEFORE TYPE II ADJ	OREGON WCA AFTER TYPE II ADJ	DIFFERENCE
	\$2,082,080	\$1,620,116	(\$461,964)

**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	\$21 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$21 (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED BEFORE TYPE I ADJ	ORE DEFERRED AFTER TYPE I ADJ	DIFFERENCE
	\$4,614,496	\$4,614,496	\$0

(C) Effect of Other Allocators

(D)	ORE DEFERRED BEFORE TYPE II ADJ	ORE DEFERRED AFTER TYPE II ADJ	DIFFERENCE
	\$4,614,496	\$4,614,517	\$21

**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	\$5,124 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$5,124 (D)

(A) Effect of Other Allocators

(B)	ORE IERCO RB BEFORE TYPE I ADJ	ORE IERCO RB AFTER TYPE I ADJ	DIFFERENCE
	\$1,296,716	\$1,296,716	\$0

(C) Effect of Other Allocators

(D)	ORE IERCO RB BEFORE TYPE II ADJ	ORE IERCO RB AFTER TYPE II ADJ	DIFFERENCE
	\$1,296,716	\$1,301,840	\$5,124

OPERATING REVENUES

IDAHO POWER COMPANY
ELECTRIC REVENUES
Dec-22

	MONTH	4TH QUARTER	YTD	12 MONTHS
IDAHO				
Residential	\$ 71,646,539.38	\$ 169,338,731.45	\$ 626,554,695.54	\$ 626,554,695.54
Commercial	28,976,929.39	83,688,822.38	332,012,106.71	332,012,106.71
Industrial (including specials)	17,613,155.14	51,623,998.91	199,572,880.32	199,572,880.32
Irrigation	397,195.67	6,695,692.00	164,342,240.34	164,342,240.34
Street Lights	340,228.35	1,005,452.87	3,883,880.79	3,883,880.79
Def. Rev. HCC Relicensing AFUDC	(695,686.70)	(1,919,406.07)	(8,780,126.99)	(8,780,126.99)
Tax Reform Revenue Adjustment	-	-	-	-
Revenue Sharing	-	-	-	-
TOTAL GENERAL BUSINESS	118,278,361.23	310,433,291.54	1,317,585,676.71	1,317,585,676.71
Provision for rate refunds				
Sales for resale (not available by state)				
TOTAL IDAHO	\$ 118,278,361.23	\$ 310,433,291.54	\$ 1,317,585,676.71	\$ 1,317,585,676.71
Idaho Unbilled	6,886,409.00	12,167,261.00	9,862,806.00	9,862,806.00
Idaho OATT Revenue Deficiency Deferral	-	-	-	-
Idaho FCA Revenue Deferral and Amortization	1,206,674.84	505,550.54	(13,332,437.32)	(13,332,437.32)
<hr/>				
OREGON				
Residential	\$ 2,594,498.23	\$ 5,946,449.92	\$ 20,619,477.74	\$ 20,619,477.74
Commercial	1,385,647.50	3,924,580.89	13,311,123.42	13,311,123.42
Industrial	1,445,840.04	4,658,255.18	18,945,196.81	18,945,196.81
Irrigation	26,742.84	229,494.45	7,550,751.96	7,550,751.96
Street Lights	12,880.08	38,249.74	151,866.07	151,866.07
Tax Reform Revenue Adjustment	-	-	-	-
TOTAL GENERAL BUSINESS	5,465,608.69	14,797,030.18	60,578,416.00	60,578,416.00
Provision for rate refunds				
Sales for resale (not available by state)				
Bridger Revenue Deferral	-	-	-	-
TOTAL OREGON	\$ 5,465,608.69	\$ 14,797,030.18	\$ 60,578,416.00	\$ 60,578,416.00
Oregon Unbilled	80,175.00	735,754.00	300,954.00	300,954.00

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
TOTAL COMPANY

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	55,447,961	51,217,223	46,203,847	37,059,089	33,069,421	34,252,902
3 - Residential Master Meter	52,552	48,479	44,823	33,006	29,355	27,764
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	161,833	148,313	134,224	109,131	99,130	101,088
6/84R - Residential On-Site Generation	907,263	766,692	533,511	279,889	216,247	193,314
7 - Small General Serv.	1,762,005	1,719,088	1,581,936	1,308,380	1,258,811	1,280,329
8/84C - Small General Serv. On-Site Generation	2,885	2,983	2,414	1,281	1,061	692
9 - Large General Serv.	22,453,390	21,799,756	21,505,074	20,400,099	20,228,894	21,809,845
84L - Large General Serv. On-Site Generation	139,407	139,997	127,792	110,114	104,598	107,053
15 - Dusk/Dawn Lighting	52,972	53,028	53,030	52,908	53,062	53,037
16 - Dusk/Dawn Lighting	61,038	61,348	61,396	61,518	61,333	61,299
19 - Uniform Rate Cont.	10,772,040	10,928,576	10,202,598	10,881,933	10,281,533	10,580,124
84I - Industrial On-Site Generation	68,157	69,366	64,878	65,646	59,113	61,356
24 - Irrigation & Pump	283,441	255,583	283,638	1,028,423	9,305,785	23,900,825
84A - Irrigation & Pump On-Site Generation	4,791	4,865	843	5,059	32,794	438,214
40 - Unmetered Gen. Serv.	98,076	98,121	98,287	98,220	98,413	98,787
41 - Municipal St. Light.	312,578	300,418	297,828	294,620	293,462	290,049
42 - Traffic Control Light.	15,511	14,603	14,477	14,003	14,002	13,978
Total All Rates	92,595,880	87,629,438	81,210,595	71,803,320	75,207,015	93,270,655
Special Contracts						
26 - Micron	2,203,386	2,077,310	2,196,420	2,150,410	2,257,613	2,245,290
29 - J R Simplot	675,376	648,099	685,083	681,844	650,662	642,894
30 - DOE	961,962	989,523	864,089	758,924	688,204	506,550
Total Specials	3,840,725	3,714,931	3,745,572	3,591,178	3,596,479	3,394,734
Total Firm Retail Sales	96,436,605	91,344,369	84,956,167	75,394,498	78,803,494	96,665,389

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	45,048,866	54,623,467	45,073,568	32,690,646	36,382,508	49,460,888	520,530,386
3 - Residential Master Meter	28,070	36,326	30,924	25,506	29,510	45,650	432,965
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	126,310	151,906	131,981	100,204	105,755	144,140	1,514,014
6/84R - Residential On-Site Generation	282,522	487,553	463,693	284,749	420,533	893,078	5,729,044
7 - Small General Serv.	1,514,849	1,744,180	1,626,286	1,292,370	1,371,227	1,698,003	18,157,464
8/84C - Small General Serv. On-Site Generation	1,040	1,954	2,225	1,395	1,664	3,032	22,616
9 - Large General Serv.	25,343,334	26,960,672	26,472,450	21,889,255	21,635,897	22,218,842	272,717,507
84L - Large General Serv. On-Site Generation	114,261	123,418	125,813	113,134	123,625	145,116	1,474,327
15 - Dusk/Dawn Lighting	52,864	52,864	52,611	52,626	52,721	52,957	634,680
16 - Dusk/Dawn Lighting	61,240	60,982	61,198	61,044	61,182	61,044	734,624
19 - Uniform Rate Cont.	12,804,485	13,044,532	13,675,508	10,961,470	11,130,262	10,725,780	135,988,841
84I - Industrial On-Site Generation	82,904	92,788	91,914	59,805	56,590	60,136	832,653
24 - Irrigation & Pump.	34,246,198	31,876,133	28,048,312	9,608,113	2,254,367	360,784	141,451,602
84A - Irrigation & Pump On-Site Generation	504,429	945,166	682,314	208,382	44,328	4,892	2,876,077
40 - Unmetered Gen. Serv.	98,243	98,287	98,319	98,688	98,751	98,727	1,180,919
41 - Municipal St. Light.	288,324	289,821	290,728	292,512	295,193	298,948	3,544,479
42 - Traffic Control Light.	14,004	14,169	14,676	14,199	14,775	15,245	173,641
Total All Rates	120,611,942	130,604,227	116,942,520	77,754,097	74,078,886	86,287,262	1,107,965,838
Special Contracts							
26 - Micron	2,368,248	2,387,748	2,241,687	2,277,031	2,224,877	2,288,553	26,918,573
29 - J R Simplot	687,985	694,633	493,305	480,826	663,082	706,672	7,730,460
30 - DOE	584,559	513,999	488,861	654,804	856,127	1,003,796	8,871,379
Total Specials	3,640,792	3,596,380	3,223,853	3,412,661	3,764,086	3,999,022	43,520,411
Total Firm Retail Sales	124,252,734	134,200,607	120,166,373	81,166,758	77,842,972	90,286,284	1,151,516,250

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	53,222,641	49,168,430	44,374,260	35,733,100	31,898,846	33,220,255
3 - Residential Master Meter	52,552	49,479	44,823	33,006	29,355	27,764
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	160,731	147,269	133,435	108,572	98,624	100,570
6 - Residential On-Site Generation	898,551	759,363	528,869	277,983	214,809	192,158
7 - Small General Serv.	1,546,507	1,513,276	1,395,235	1,166,010	1,122,392	1,148,147
8 - Small General Serv. On-Site Generation	2,504	2,517	2,128	1,037	824	514
9 - Large General Serv.	21,537,493	20,925,999	20,706,345	19,707,100	19,535,352	21,126,795
84L - Large General Serv. On-Site Generation	131,859	132,772	120,995	104,665	99,463	101,912
15 - Dusk/Dawn Lighting	48,671	48,785	48,778	48,623	48,781	48,752
16 - Dusk/Dawn Lighting	56,339	56,657	56,704	56,834	56,666	56,612
19 - Uniform Rate Cont.	9,477,456	9,704,337	9,123,277	9,637,691	8,953,252	9,251,800
84I - Industrial On-Site Generation	68,157	69,366	64,878	65,646	59,113	61,356
24 - Irrigation & Pump	265,032	238,868	265,031	949,019	8,997,277	22,835,105
84A - Irrigation & Pump On-Site Generation	4,752	4,823	798	5,011	32,738	431,308
40 - Unmetered Gen. Serv.	98,045	98,090	98,256	98,189	98,383	98,757
41 - Municipal St. Light.	300,366	288,306	285,740	282,630	281,495	278,110
42 - Traffic Control Light.	15,292	14,398	14,286	13,820	13,822	13,805
Total Idaho Rates	87,886,949	83,222,735	77,263,858	68,289,936	71,541,192	88,993,719
Special Contracts						
26 - Micron	2,203,386	2,077,310	2,196,420	2,150,410	2,257,613	2,245,290
29 - J R Simplot	675,376	648,099	685,083	681,844	650,662	642,894
30 - DOE	961,962	989,523	864,069	758,924	688,204	506,550
Total Specials	3,840,725	3,714,931	3,745,572	3,591,178	3,596,479	3,394,734
Total Idaho Firm Sales	91,727,674	86,937,666	81,009,430	71,880,114	75,137,670	92,388,452

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	43,881,918	53,206,580	43,803,366	31,722,955	35,114,351	47,542,724	502,889,446
3 - Residential Master Meter	28,070	36,326	30,924	25,506	29,510	45,650	432,965
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	125,595	151,094	131,346	99,738	105,100	143,116	1,505,191
6 - Residential On-Site Generation	281,191	484,939	461,115	283,047	417,263	884,671	5,683,979
7 - Small General Serv.	1,355,007	1,546,093	1,447,276	1,153,943	1,221,441	1,501,193	16,116,520
8 - Small General Serv. On-Site Generation	880	1,724	2,013	1,227	1,506	2,857	19,730
9 - Large General Serv.	24,571,173	26,117,552	25,643,955	21,105,978	20,827,572	21,270,898	263,076,211
84L - Large General Serv. On-Site Generation	107,290	114,591	117,911	107,633	118,020	138,447	1,395,556
15 - Dusk/Dawn Lighting	48,610	48,589	48,352	48,369	48,472	48,721	583,502
16 - Dusk/Dawn Lighting	56,567	56,296	56,524	56,357	56,473	56,320	678,351
19 - Uniform Rate Cont.	11,265,801	11,485,243	12,047,717	9,621,892	9,745,297	9,406,217	119,719,980
84I - Industrial On-Site Generation	82,904	92,788	91,914	59,805	56,590	60,136	832,653
24 - Irrigation & Pump.	32,756,118	30,289,092	26,710,775	9,293,562	2,178,561	339,140	135,117,581
84A - Irrigation & Pump On-Site Generation	495,078	934,679	671,749	205,855	43,673	4,847	2,835,311
40 - Unmetered Gen. Serv.	98,212	98,256	98,289	98,658	98,720	98,697	1,180,550
41 - Municipal St. Light.	276,447	277,907	278,759	280,537	283,172	286,782	3,400,251
42 - Traffic Control Light.	13,839	14,001	14,504	14,000	14,557	15,050	171,374
Total Idaho Rates	115,444,700	124,955,750	111,656,509	74,179,062	70,360,278	81,845,465	1,055,639,153
Special Contracts							
26 - Micron	2,368,248	2,387,748	2,241,687	2,277,031	2,224,877	2,288,553	26,918,573
29 - J R Simplot	687,985	694,633	493,305	480,826	683,082	706,672	7,730,460
30 - DOE	584,559	513,999	488,861	654,804	856,127	1,003,796	8,871,379
Total Specials	3,640,792	3,596,380	3,223,853	3,412,661	3,764,086	3,999,022	43,520,411
Total Idaho Firm Sales	119,085,492	128,552,130	114,880,362	77,591,723	74,124,364	85,844,487	1,099,159,564

IDAHO POWER COMPANY
SUMMARY OF PROFORMED NORMALIZED REVENUES
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	2,225,320	2,048,793	1,829,587	1,325,989	1,170,574	1,032,647
84R - Residential Net Metering	8,712	7,329	4,622	1,906	1,438	1,156
05 - Residential TOD	1,102	1,043	789	559	506	518
07 - Small General Serv.	215,498	205,813	186,701	142,371	136,418	132,182
84C - Small General Serv. Net Metering	362	466	287	245	237	177
09 - Large General Serv.	915,897	873,758	798,729	692,999	693,542	683,050
84L - Large General Serv. Net Metering	7,548	7,225	6,797	5,449	5,135	5,141
15 - Dusk/Dawn Lighting	4,301	4,243	4,252	4,285	4,281	4,285
16 - Dusk/Dawn Lighting	4,699	4,691	4,692	4,684	4,667	4,687
19 - Uniform Rate Cont.	1,294,584	1,224,238	1,079,321	1,244,242	1,328,281	1,328,323
24 - Irrigation Service	18,408	16,715	18,607	79,403	308,508	1,065,720
84A - Irrigation & Pump Net Metering	39	42	45	48	56	6,906
40 - Unmetered Gen. Serv.	31	31	31	31	31	31
41 - Municipal St. Light.	12,211	12,113	12,085	11,990	11,967	11,939
42 - Traffic Control Light.	219	204	192	183	181	174
Total Oregon Firm Sales	4,708,931	4,406,703	3,946,737	3,514,385	3,665,823	4,276,937

IDAHO POWER COMPANY
SUMMARY OF PERFORMED NORMALIZED REVENUES

STATE OF OREGON

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	1,166,948	1,416,887	1,270,182	967,891	1,268,156	1,918,165	17,640,939
84R - Residential Net Metering	1,331	2,614	2,578	1,701	3,270	8,407	45,064
05 - Residential TOD	715	812	635	465	654	1,023	8,823
07 - Small General Serv.	159,841	198,087	179,010	138,426	149,786	196,810	2,040,944
84C - Small General Serv. Net Metering	161	240	212	168	159	175	2,886
09 - Large General Serv.	772,161	843,120	828,495	783,277	808,325	947,944	9,641,296
84L - Large General Serv. Net Metering	6,971	8,827	7,902	5,502	5,605	6,669	78,771
15 - Dusk/Dawn Lighting	4,254	4,275	4,259	4,257	4,248	4,236	51,178
16 - Dusk/Dawn Lighting	4,672	4,686	4,673	4,687	4,709	4,724	56,273
19 - Uniform Rate Cont.	1,538,684	1,559,290	1,627,792	1,339,579	1,384,965	1,319,563	16,268,861
24 - Irrigation Service	1,490,080	1,587,041	1,337,537	314,551	75,807	21,844	6,334,021
84A - Irrigation & Pump Net Metering	9,351	10,487	10,564	2,527	655	45	40,766
40 - Unmetered Gen. Serv.	31	31	31	31	31	31	369
41 - Municipal St. Light.	11,878	11,914	11,968	11,975	12,021	12,167	144,228
42 - Traffic Control Light.	165	167	172	199	217	195	2,267
Total Oregon Firm Sales	5,167,243	5,648,477	5,286,011	3,575,035	3,718,608	4,441,797	52,356,686

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY

BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	620,235,227	601,520,443	539,178,352	408,904,999	384,735,343	363,891,210
3 - Residential Master Meter	607,828	603,207	541,315	374,235	351,659	312,177
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,928,063	1,843,637	1,648,899	1,246,604	1,192,028	1,114,192
6/84R - Residential On-Site Generation	9,984,154	8,807,227	5,943,666	2,691,370	2,043,971	1,567,713
7 - Small General Serv.	16,021,875	16,108,850	14,456,060	11,375,929	10,977,385	10,752,935
8/84C - Small General Serv. On-Site Generation	25,416	27,628	21,285	9,584	7,431	3,512
9 - Large General Serv.	346,372,113	344,429,902	330,937,636	301,609,182	300,320,922	308,281,321
84L - Large General Serv. On-Site Generation	2,121,895	2,187,324	1,895,492	1,538,304	1,457,174	1,383,061
15 - Dusk/Dawn Lighting	160,976	152,076	144,818	140,263	139,137	137,021
16 - Dusk/Dawn Lighting	275,387	269,123	262,378	255,877	243,767	239,031
19 - Uniform Rate Cont.	213,232,157	217,999,227	198,646,269	216,211,788	200,644,696	208,831,938
84I - Industrial On-Site Generation	1,383,067	1,438,317	1,297,530	1,328,609	1,188,729	1,241,349
24 - Irrigation & Pump.	3,137,003	2,729,054	3,140,025	24,342,924	119,221,330	253,982,373
84A - Irrigation & Pump On-Site Generation	59,990	60,901	866	113,153	414,221	3,266,987
40 - Unmetered Gen. Serv.	1,193,637	1,194,221	1,196,241	1,195,390	1,197,737	1,202,288
41 - Municipal St. Light.	2,086,353	1,975,761	1,894,913	1,859,843	1,812,040	1,756,885
42 - Traffic Control Light.	265,197	249,676	247,613	239,515	239,524	239,158
Total All Rates	1,219,090,138	1,201,596,574	1,101,453,357	973,437,570	1,026,187,094	1,158,203,151
Special Contracts						
26 - Micron	48,444,124	43,660,857	47,970,440	46,132,873	48,660,212	47,721,620
29 - J R Siroplot	15,219,839	14,326,985	15,679,583	15,548,640	14,725,435	14,487,545
30 - DOE	21,958,842	21,559,834	18,324,729	16,554,589	14,791,589	11,380,849
Total Specials	85,622,805	79,747,676	81,974,752	78,236,102	78,177,236	73,590,014
Unbilled kWh	45,302,231	(105,814,466)	(84,495,823)	26,263,649	99,472,874	132,517,852
Total Firm Retail Sales	1,350,015,174	1,175,529,784	1,098,932,286	1,079,937,321	1,203,637,204	1,364,311,017

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	477,525,276	614,602,692	545,435,950	361,963,914	417,132,979	600,783,649	5,935,900,034
3 - Residential Master Meter	334,776	466,107	411,766	289,017	347,836	574,447	5,216,370
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,406,192	1,810,753	1,656,366	1,132,972	1,252,747	1,855,163	18,087,616
6/84R - Residential On-Site Generation	2,510,777	5,097,882	5,199,317	2,665,335	4,388,946	10,510,859	61,391,217
7 - Small General Serv.	12,855,716	15,753,784	14,572,721	11,473,272	12,111,820	15,934,346	162,394,493
8/84C - Small General Serv. On-Site Generation	6,718	15,973	18,298	10,507	12,983	27,204	186,539
9 - Large General Serv.	347,183,342	395,208,626	390,330,956	332,165,432	324,333,102	350,169,499	4,071,342,033
84L - Large General Serv. On-Site Generation	1,387,149	1,620,968	1,704,468	1,511,248	1,744,768	2,249,513	20,801,364
15 - Dusk/Dawn Lighting	132,751	129,317	124,239	120,203	116,537	114,065	1,611,402
16 - Dusk/Dawn Lighting	232,978	224,752	215,746	205,557	197,748	191,701	2,814,045
19 - Uniform Rate Cont.	209,340,494	213,658,799	224,827,316	213,698,146	219,314,745	210,623,403	2,547,029,978
84I - Industrial On-Site Generation	1,374,754	1,569,659	1,534,458	1,157,339	1,141,755	1,226,827	15,882,393
24 - Irrigation & Pump.	468,995,926	451,424,396	385,395,981	164,088,230	33,824,823	4,262,526	1,914,544,591
84A - Irrigation & Pump On-Site Generation	5,742,317	12,533,611	8,722,730	3,568,880	676,200	61,087	35,220,943
40 - Unmetered Gen. Serv.	1,195,723	1,196,205	1,196,583	1,201,068	1,201,861	1,201,584	14,372,538
41 - Municipal St. Light.	1,724,376	1,751,607	1,792,509	1,816,755	1,863,201	1,929,099	22,263,342
42 - Traffic Control Light.	239,657	242,478	251,163	242,772	252,545	260,784	2,970,082
Total All Rates	1,532,188,922	1,717,309,608	1,583,390,568	1,097,301,647	1,019,894,596	1,201,975,757	14,832,028,981

Special Contracts	July	August	September	October	November	December	Total
26 - Micron	51,006,784	51,323,516	47,278,488	49,209,633	48,119,872	50,161,920	579,890,339
29 - J R Simplot	15,773,080	16,088,923	9,319,076	8,788,185	15,605,656	16,374,523	171,938,470
30 - DOE	13,081,366	11,694,236	10,953,675	13,766,062	18,674,539	21,823,989	194,764,299
Total Specials	79,861,230	79,107,675	67,551,239	71,763,880	82,600,067	88,360,432	946,593,108
Unbilled kWh	232,716,301	(65,207,807)	(329,966,626)	(94,461,545)	115,019,137	70,487,635	43,633,412

Total Firm Retail Sales 1,844,766,453 1,731,209,476 1,320,975,181 1,074,603,982 1,217,513,800 1,360,823,824 15,822,455,501

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	596,524,215	578,731,073	519,120,077	395,351,750	371,540,136	352,826,211
3 - Residential Master Meter	607,828	603,207	541,315	374,235	351,659	312,177
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,914,052	1,829,783	1,638,700	1,240,021	1,185,430	1,109,039
6 - Residential On-Site Generation	9,892,949	8,726,368	5,894,244	2,674,861	2,031,673	1,559,623
7 - Small General Serv.	13,826,193	13,971,527	12,559,830	10,021,295	9,682,701	9,549,251
8 - Small General Serv. On-Site Generation	21,607	22,519	18,286	7,127	5,077	1,889
9 - Large General Serv.	333,608,229	332,053,894	319,970,574	292,533,664	291,152,078	289,698,415
84L - Large General Serv. On-Site Generation	2,022,392	2,090,882	1,807,550	1,475,198	1,394,401	1,326,082
15 - Dusk/Dawn Lighting	146,219	137,466	130,682	126,183	125,128	123,033
16 - Dusk/Dawn Lighting	255,981	249,784	243,696	237,723	225,623	220,842
19 - Uniform Rate Cont.	191,047,864	197,132,572	180,740,708	194,860,400	177,588,739	185,847,349
84I - Industrial On-Site Generation	1,383,067	1,438,317	1,297,530	1,328,609	1,188,729	1,241,349
24 - Irrigation & Pump.	2,987,923	2,597,796	2,985,893	23,410,449	115,538,769	244,900,486
84A - Irrigation & Pump On-Site Generation	59,990	60,901	866	113,153	414,082	3,244,560
40 - Unmetered Gen. Serv.	1,193,188	1,193,772	1,195,792	1,194,941	1,197,288	1,201,839
41 - Municipal St. Light.	2,034,966	1,932,041	1,855,262	1,822,638	1,775,334	1,720,787
42 - Traffic Control Light.	262,975	247,604	245,671	237,664	237,692	237,398
Total Idaho Rates	1,157,789,638	1,143,019,506	1,050,246,677	927,009,911	975,634,539	1,105,120,330
Special Contracts						
26 - Micron	48,444,124	43,860,857	47,970,440	46,132,873	48,660,212	47,721,620
29 - J R Simplot	15,219,839	14,326,985	15,679,583	15,548,640	14,725,435	14,487,545
30 - DOE	21,968,842	21,559,834	18,324,729	16,554,589	14,791,589	11,380,849
Total Specials	85,632,805	79,747,676	81,974,752	78,236,102	78,177,236	73,590,014
Unbilled kWh	45,411,261	(98,834,267)	(82,175,422)	24,834,971	97,196,978	130,939,618
Total Idaho Firm Sales	1,288,823,704	1,123,932,915	1,050,046,007	1,030,080,984	1,151,008,753	1,309,649,962

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	463,907,495	596,646,018	529,448,294	351,558,540	403,107,313	577,888,031	5,736,649,153
3 - Residential Master Meter	334,776	468,107	411,766	289,017	347,836	574,447	5,216,370
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,400,156	1,803,249	1,649,633	1,127,296	1,244,381	1,840,650	17,982,390
6 - Residential On-Site Generation	2,499,956	5,088,690	5,170,828	2,651,677	4,336,620	10,412,774	60,920,263
7 - Small General Serv.	11,364,840	13,815,136	12,782,375	10,131,243	10,635,168	13,798,516	142,138,075
8 - Small General Serv. On-Site Generation	5,253	13,521	16,112	8,891	11,477	25,421	157,180
9 - Large General Serv.	337,705,848	384,385,501	379,454,131	321,498,211	313,260,334	336,196,817	3,941,517,696
84L - Large General Serv. On-Site Generation	1,316,210	1,519,034	1,615,134	1,447,369	1,676,105	2,157,688	19,848,045
15 - Dusk/Dawn Lighting	118,923	115,413	110,623	106,644	103,555	101,261	1,445,130
16 - Dusk/Dawn Lighting	214,959	206,733	198,610	189,438	182,329	177,387	2,603,103
19 - Uniform Rate Cont.	185,840,133	189,704,766	199,701,160	190,530,757	195,165,575	187,754,492	2,275,914,515
84I - Industrial On-Site Generation	1,374,754	1,569,659	1,534,458	1,157,339	1,141,755	1,226,827	15,882,393
24 - Irrigation & Pump	453,556,310	431,671,541	370,501,810	159,429,618	32,830,000	4,070,838	1,844,481,433
84A - Irrigation & Pump On-Site Generation	5,682,993	12,442,837	8,625,419	3,531,316	667,412	61,087	34,904,616
40 - Unmetered Gen. Serv.	1,195,274	1,195,756	1,196,134	1,200,619	1,201,412	1,201,135	14,367,150
41 - Municipal St. Light	1,688,542	1,716,087	1,756,169	1,781,300	1,826,900	1,890,389	21,801,415
42 - Traffic Control Light	237,984	240,781	249,419	240,759	250,342	258,808	2,947,097
Total Idaho Rates	1,468,445,405	1,642,582,828	1,514,422,075	1,046,880,034	967,988,514	1,139,636,568	14,158,776,024
Special Contracts							
26 - Micron	51,006,784	51,323,516	47,278,488	49,209,633	48,119,872	50,161,920	579,890,339
29 - J R Simplot	15,773,080	16,089,923	9,319,076	8,788,185	15,605,656	16,374,523	171,938,470
30 - DOE	13,081,366	11,694,236	10,953,675	13,766,062	18,874,539	21,823,989	194,764,299
Total Specials	79,861,230	79,107,675	67,551,239	71,763,880	82,600,067	88,360,432	946,593,108
Unbilled kWh	221,808,822	(64,817,493)	(314,645,479)	(95,874,367)	108,840,097	69,008,907	41,693,626
Total Idaho Firm Sales	1,770,115,457	1,656,873,010	1,267,327,835	1,022,769,547	1,159,428,678	1,297,005,907	15,127,062,758

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	23,711,012	22,789,370	20,058,275	13,553,249	13,195,207	11,064,999
84R - Residential On-Site Generation	91,205	80,859	49,422	16,509	12,298	8,090
05 - Residential TOD	14,011	13,854	10,199	6,583	6,598	5,153
07 - Small General Serv.	2,195,482	2,137,323	1,896,230	1,354,634	1,294,684	1,203,684
84C - Small General Serv. On-Site Generation	3,809	5,109	2,999	2,457	2,354	1,623
09 - Large General Serv.	12,763,884	12,376,008	10,967,062	9,075,518	9,168,844	8,582,906
84L - Large General Serv. On-Site Generation	99,503	96,442	87,942	63,106	62,773	56,979
15 - Dusk/Dawn Lighting	14,757	14,610	14,135	14,080	14,009	13,989
16 - Dusk/Dawn Lighting	19,406	19,339	18,682	18,154	18,144	18,189
19 - Uniform Rate Cont.	22,184,293	20,866,655	17,905,561	21,351,388	23,055,957	22,984,589
24 - Irrigation Service	149,080	131,258	154,132	932,475	3,682,561	9,081,887
84A - Irrigation & Pump On-Site Generation	0	0	0	0	139	22,427
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	51,387	43,720	39,651	37,205	36,706	36,098
42 - Traffic Control Light.	2,222	2,072	1,942	1,851	1,832	1,760
Total Oregon Tariff	61,300,500	58,577,068	51,206,681	48,427,658	50,552,555	53,082,821
Unbilled kWh	(109,030)	(6,960,199)	(2,320,401)	3,428,678	2,275,696	1,578,234
Total Oregon Firm Sales	61,191,470	51,596,869	48,886,280	49,856,336	52,828,451	54,661,055

IDAHO POWER COMPANY
SUMMARY OF ACTUAL SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	13,617,781	17,956,674	15,987,656	10,395,374	14,025,666	22,895,618	199,250,881
84R - Residential On-Site Generation	10,821	29,192	28,489	13,658	32,326	98,085	470,954
05 - Residential TOD	6,036	7,504	6,733	5,676	8,366	14,513	105,226
07 - Small General Serv.	1,490,876	1,938,648	1,790,346	1,342,029	1,476,652	2,135,830	20,256,418
84C - Small General Serv. On-Site Generation	1,465	2,452	2,186	1,616	1,506	1,783	29,359
09 - Large General Serv.	9,477,494	10,823,125	10,876,825	10,667,221	11,072,768	13,972,682	129,824,337
84L - Large General Serv. On-Site Generation	70,939	101,934	89,334	63,879	68,663	91,825	953,319
15 - Dusk/Dawn Lighting	13,829	13,904	13,616	13,559	12,981	12,804	166,273
16 - Dusk/Dawn Lighting	18,019	18,019	17,137	16,119	15,420	14,315	210,942
19 - Uniform Rate Cont.	23,500,361	23,954,033	25,126,156	23,168,389	24,149,170	22,868,911	271,115,463
24 - Irrigation Service	15,439,616	19,752,855	14,894,171	4,658,612	994,823	191,688	70,063,158
84A - Irrigation & Pump On-Site Generation	59,324	90,774	97,311	37,564	8,788	0	316,327
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	34,834	35,520	36,340	35,455	36,301	38,710	461,927
42 - Traffic Control Light.	1,673	1,697	1,744	2,013	2,203	1,976	22,985
Total Oregon Tariff	63,743,517	74,726,780	68,968,493	50,421,613	51,906,082	62,339,189	683,252,957
Unbilled kWh	10,907,479	(390,314)	(15,321,147)	1,412,822	6,179,040	1,478,728	2,139,786
Total Oregon Firm Sales	74,650,996	74,336,466	53,647,346	51,834,435	58,085,122	63,817,917	695,392,743

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

TOTAL COMPANY

BY MONTH BY RATE

12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	615,467,555	566,389,440	512,537,941	413,818,100	367,726,445	370,316,681
3 - Residential Master Meter	602,432	567,139	513,673	377,966	336,033	317,757
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,911,382	1,733,909	1,565,152	1,259,438	1,139,104	1,134,069
6/84R - Residential On-Site Generation	9,898,067	8,283,557	5,642,335	2,719,220	1,953,221	1,595,675
7 - Small General Serv.	15,995,633	15,553,249	14,194,354	11,464,555	10,973,854	10,892,110
8/84C - Small General Serv. On-Site Generation	25,380	26,710	20,903	9,672	7,446	3,558
9 - Large General Serv.	345,762,337	334,102,342	325,778,484	303,465,703	299,978,745	311,597,739
84L - Large General Serv. On-Site Generation	2,116,067	2,113,754	1,861,949	1,547,757	1,455,700	1,398,656
15 - Dusk/Dawn Lighting	160,976	152,076	144,817	140,263	139,137	137,022
16 - Dusk/Dawn Lighting	275,387	269,123	262,378	255,877	243,767	239,031
19 - Uniform Rate Cont.	213,232,157	217,999,227	198,646,269	216,211,788	200,644,696	208,831,938
84I - Industrial On-Site Generation	1,383,067	1,438,317	1,297,530	1,328,609	1,188,729	1,241,349
24 - Irrigation & Pump.	3,137,003	2,729,054	3,140,025	14,114,297	136,928,655	286,152,731
84A - Irrigation & Pump On-Site Generation	59,990	60,901	866	63,714	477,204	3,684,046
40 - Unmetered Gen. Serv.	1,193,637	1,194,221	1,196,241	1,195,390	1,197,737	1,202,288
41 - Municipal St. Light.	2,086,353	1,975,761	1,894,913	1,859,843	1,812,040	1,756,885
42 - Traffic Control Light.	265,197	249,676	247,613	239,515	239,524	239,158
Total All Rates	1,213,572,620	1,154,838,456	1,068,945,443	970,071,707	1,026,442,037	1,200,740,693
Special Contracts						
26 - Micron	48,444,124	43,860,857	47,970,440	46,132,873	48,660,212	47,721,620
29 - J R Simplot	15,219,839	14,326,985	15,679,583	15,548,640	14,725,435	14,487,545
30 - DOE	21,958,842	21,559,834	18,324,729	16,554,589	14,791,589	11,380,849
Total Specials	85,622,805	79,747,676	81,974,752	78,236,102	78,177,236	73,590,014
Total Firm Retail Sales	1,299,195,425	1,234,586,132	1,150,920,195	1,048,307,809	1,104,619,273	1,274,330,707

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
TOTAL COMPANY
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	457,820,037	545,638,242	468,927,414	365,395,334	405,267,554	547,067,688	5,636,372,432
3 - Residential Master Meter	321,271	416,086	354,043	291,825	337,810	523,171	4,959,207
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,349,269	1,609,247	1,424,152	1,143,940	1,216,733	1,689,513	17,175,907
6/84R - Residential On-Site Generation	2,409,131	4,530,276	4,470,376	2,691,134	4,243,364	9,572,223	58,008,579
7 - Small General Serv.	12,543,119	14,499,212	13,884,663	11,283,014	12,073,373	15,325,249	158,682,385
8/84C - Small General Serv. On-Site Generation	6,540	14,702	17,436	10,335	12,943	26,218	181,843
9 - Large General Serv.	339,953,629	368,490,673	375,652,591	327,313,659	323,744,990	339,760,766	3,995,601,658
84L - Large General Serv. On-Site Generation	1,358,967	1,505,817	1,635,111	1,488,999	1,741,231	2,175,031	20,399,039
15 - Dusk/Dawn Lighting	132,752	129,317	124,239	120,203	116,536	114,065	1,611,403
16 - Dusk/Dawn Lighting	232,978	224,752	215,747	205,557	197,749	191,702	2,814,048
19 - Uniform Rate Cont.	209,340,494	213,658,799	224,827,316	213,699,146	219,314,745	210,407,919	2,546,814,494
84I - Industrial On-Site Generation	1,374,754	1,569,669	1,534,458	1,157,339	1,141,755	1,226,827	15,882,393
24 - Irrigation & Pump.	457,566,135	423,049,569	356,843,206	141,263,259	32,359,377	4,262,526	1,861,544,837
84A - Irrigation & Pump On-Site Generation	5,602,582	11,796,230	8,083,868	3,073,432	647,665	61,087	33,611,585
40 - Unmetered Gen. Serv.	1,195,723	1,196,205	1,196,583	1,201,068	1,201,861	1,201,584	14,372,538
41 - Municipal St. Light.	1,724,376	1,751,607	1,792,509	1,816,755	1,863,201	1,929,099	22,263,342
42 - Traffic Control Light.	239,657	242,478	251,163	242,772	252,545	260,784	2,970,082
Total All Rates	1,493,171,414	1,590,322,871	1,461,234,875	1,072,397,771	1,005,732,433	1,135,795,452	14,393,265,772
Special Contracts							
26 - Micron	51,006,784	51,323,516	47,278,488	49,209,633	48,119,872	50,161,920	579,890,339
29 - J R Simplot	15,773,080	16,089,923	9,319,076	8,788,185	15,605,656	16,374,523	171,938,470
30 - DOE	13,081,566	11,694,236	10,953,675	13,786,062	18,874,539	21,823,989	194,764,299
Total Specials	79,861,230	79,107,675	67,551,239	71,783,880	82,600,067	88,360,432	946,593,108
Total Firm Retail Sales	1,573,032,844	1,669,430,546	1,528,786,114	1,144,181,651	1,088,332,500	1,224,155,884	15,339,858,880

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
1 - Residential Serv.	591,228,284	544,127,052	492,611,400	399,293,084	355,030,752	359,132,282
3 - Residential Master Meter	602,432	567,139	513,673	377,966	336,033	317,757
4 - Residential Energy Watch	0	0	0	0	0	0
5 - Residential TOD	1,897,059	1,720,375	1,555,020	1,252,383	1,132,755	1,128,861
6 - Residential On-Site Generation	9,804,738	8,204,560	5,593,232	2,701,527	1,941,387	1,587,498
7 - Small General Serv.	13,773,891	13,444,311	12,306,456	10,086,561	9,665,861	9,672,149
8 - Small General Serv. On-Site Generation	21,524	21,669	17,917	7,173	5,068	1,913
9 - Large General Serv.	332,861,536	321,888,759	314,853,449	294,257,530	290,729,372	302,915,826
84L - Large General Serv. On-Site Generation	2,015,349	2,018,593	1,774,393	1,483,563	1,392,282	1,340,907
15 - Dusk/Dawn Lighting	146,219	137,466	130,682	126,183	125,128	123,033
16 - Dusk/Dawn Lighting	255,981	249,784	243,696	237,723	225,623	220,842
19 - Uniform Rate Cont.	191,047,864	197,132,572	180,740,708	194,860,400	177,588,739	185,847,349
84I - Industrial On-Site Generation	1,383,067	1,438,317	1,297,530	1,328,609	1,188,729	1,241,349
24 - Irrigation & Pump	2,987,923	2,597,796	2,985,893	13,181,822	133,111,030	276,222,061
84A - Irrigation & Pump On-Site Generation	59,990	60,901	866	63,714	477,060	3,659,523
40 - Unmetered Gen. Serv.	1,193,188	1,193,772	1,195,792	1,194,941	1,197,288	1,201,839
41 - Municipal St. Light.	2,034,866	1,992,041	1,855,262	1,822,638	1,775,334	1,720,787
42 - Traffic Control Light.	262,975	247,604	245,671	237,664	237,692	237,398
Total Idaho Rates	1,151,576,986	1,096,962,711	1,017,921,640	922,513,481	976,160,133	1,146,571,373
Special Contracts						
26 - Micron	48,444,124	43,860,857	47,970,440	46,132,873	48,660,212	47,721,620
29 - J R Simplot	15,219,839	14,326,985	15,679,583	15,548,640	14,725,435	14,487,545
30 - DOE	21,958,842	21,559,834	18,324,729	16,554,589	14,791,589	11,380,849
Total Specials	85,622,805	79,747,676	81,974,752	78,236,102	78,177,236	73,590,014
Total Idaho Firm Sales	1,237,199,791	1,176,710,387	1,099,896,392	1,000,749,583	1,054,337,369	1,220,161,387

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
IDAHO JURISDICTION
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
1 - Residential Serv.	445,192,887	530,340,778	455,228,644	354,974,593	391,488,649	526,305,246	5,444,953,649
3 - Residential Master Meter	321,271	416,086	354,043	291,825	337,810	523,171	4,959,207
4 - Residential Energy Watch	0	0	0	0	0	0	0
5 - Residential TOD	1,343,672	1,602,854	1,418,382	1,138,250	1,208,515	1,676,352	17,074,478
6 - Residential On-Site Generation	2,399,096	4,505,407	4,445,966	2,677,443	4,211,601	9,483,263	57,555,718
7 - Small General Serv.	11,116,843	12,710,003	12,216,545	9,956,482	10,616,462	13,325,458	138,891,022
8 - Small General Serv. On-Site Generation	5,138	12,439	15,399	8,738	11,457	24,549	152,984
9 - Large General Serv.	330,832,015	358,389,566	365,409,471	316,763,650	312,801,748	326,549,709	3,868,222,631
84L - Large General Serv. On-Site Generation	1,291,102	1,411,741	1,551,876	1,425,858	1,673,486	2,089,055	19,468,205
15 - Dusk/Dawn Lighting	118,923	115,413	110,623	106,644	103,555	101,261	1,445,130
16 - Dusk/Dawn Lighting	214,959	206,733	198,610	189,438	182,329	177,387	2,603,105
19 - Uniform Rate Cont.	185,840,133	189,704,766	199,701,160	190,530,757	195,165,575	187,539,008	2,275,699,031
84I - Industrial On-Site Generation	1,374,754	1,569,659	1,534,458	1,157,339	1,141,755	1,226,827	15,882,393
24 - Irrigation & Pump.	442,526,950	406,619,836	343,483,059	137,322,926	31,474,598	4,070,838	1,796,594,732
84A - Irrigation & Pump On-Site Generation	5,544,797	11,720,727	7,986,645	3,041,660	639,858	61,087	33,326,828
40 - Unmetered Gen. Serv.	1,195,274	1,195,756	1,196,134	1,200,619	1,201,412	1,201,135	14,367,150
41 - Municipal St. Light.	1,689,542	1,716,087	1,756,169	1,781,300	1,826,900	1,890,389	21,801,415
42 - Traffic Control Light.	237,984	240,781	249,419	240,759	250,342	258,808	2,947,097
Total Idaho Rates	1,431,245,340	1,522,478,632	1,396,876,604	1,022,798,281	954,336,052	1,076,503,543	13,715,944,776
Special Contracts							
26 - Micron	51,006,784	51,323,516	47,278,488	49,209,633	48,119,872	50,161,920	579,890,339
29 - J R Simplot	15,773,080	16,089,923	9,319,076	8,788,185	15,605,656	16,374,523	171,938,470
30 - DOE	13,081,366	11,684,236	10,953,675	13,766,062	18,874,539	21,823,989	194,764,299
Total Specials	79,861,230	79,107,675	67,551,239	71,763,880	82,600,067	88,360,432	946,593,108
Total Idaho Firm Sales	1,511,106,570	1,601,586,307	1,464,427,843	1,094,562,161	1,036,936,119	1,164,863,975	14,662,537,884

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	January	February	March	April	May	June
01 - Residential Serv.	24,239,271	22,262,388	19,926,541	14,525,016	12,695,694	11,184,399
84R - Residential Net Metering	93,329	78,997	49,103	17,693	11,834	8,177
05 - Residential TOD	14,323	13,534	10,132	7,055	6,348	5,209
07 - Small General Serv.	2,221,742	2,108,938	1,887,898	1,377,994	1,307,993	1,219,961
84C - Small General Serv. Net Metering	3,856	5,041	2,986	2,499	2,378	1,645
09 - Large General Serv.	12,900,801	12,233,583	10,925,035	9,208,173	9,249,373	8,681,913
84L - Large General Serv. Net Metering	100,718	95,161	87,556	64,194	63,418	57,749
15 - Dusk/Dawn Lighting	14,757	14,610	14,135	14,080	14,009	13,989
16 - Dusk/Dawn Lighting	19,406	19,339	18,682	18,154	18,144	18,189
19 - Uniform Rate Cont.	22,184,293	20,866,655	17,905,561	21,351,388	23,055,957	22,984,589
24 - Irrigation Service	149,080	131,258	154,132	932,475	3,817,625	9,930,670
84A - Irrigation & Pump Net Metering	0	0	0	0	144	24,523
40 - Unmetered Gen. Serv.	449	449	449	449	449	449
41 - Municipal St. Light.	51,387	43,720	39,651	37,205	36,706	36,098
42 - Traffic Control Light.	2,222	2,072	1,942	1,851	1,832	1,760
Total Oregon Firm Sales	61,995,634	57,875,745	51,023,803	47,558,226	50,281,904	54,169,320

IDAHO POWER COMPANY
SUMMARY OF WEATHER NORMALIZED SALES (IN KWH)
STATE OF OREGON
BY MONTH BY RATE
12 MONTHS ENDING DECEMBER 31, 2022

Tariff Description	July	August	September	October	November	December	Total
01 - Residential Serv.	12,627,150	15,297,464	13,698,770	10,420,741	13,778,905	20,762,442	191,418,782
84R - Residential Net Metering	10,035	24,869	24,410	13,691	31,763	88,960	452,861
05 - Residential TOD	5,597	6,393	5,769	5,690	8,219	13,161	101,429
07 - Small General Serv.	1,426,276	1,789,209	1,668,118	1,326,532	1,456,911	1,999,791	19,791,363
84C - Small General Serv. Net Metering	1,402	2,263	2,037	1,597	1,486	1,669	28,859
09 - Large General Serv.	9,121,614	10,101,107	10,243,120	10,560,009	10,943,242	13,211,057	127,379,027
84L - Large General Serv. Net Metering	67,865	94,076	83,235	63,141	67,745	85,976	930,834
15 - Dusk/Dawn Lighting	13,829	13,904	13,616	13,559	12,981	12,804	166,273
16 - Dusk/Dawn Lighting	18,019	18,019	17,137	16,119	15,420	14,315	210,943
19 - Uniform Rate Cont.	23,500,361	23,954,033	25,126,156	23,168,389	24,149,170	22,868,911	271,115,463
24 - Irrigation Service	15,038,185	16,429,733	13,350,147	3,940,333	883,779	191,688	64,950,105
84A - Irrigation & Pump Net Metering	57,785	75,503	87,223	31,772	7,807	0	284,757
40 - Unmetered Gen. Serv.	449	449	449	449	449	449	5,388
41 - Municipal St. Light.	34,834	35,520	36,340	35,455	36,301	38,710	461,927
42 - Traffic Control Light	1,673	1,697	1,744	2,013	2,203	1,976	22,985
Total Oregon Firm Sales	61,926,074	67,844,239	64,358,271	49,598,490	51,396,381	59,291,909	677,320,996

IPCO POWER SUPPLY EXPENSES FOR 2022 NORMALIZED LOADS OVER 67 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	865,034.7	853,393.1	909,127.1	952,169.3	965,620.1	944,801.2	769,497.0	631,896.7	614,765.0	489,038.8	429,215.6	615,787.9	9,039,316.3
Bridger Coal Energy (MWh)	304,741.4	374,081.1	254,888.8	201,156.6	151,920.4	237,784.6	431,890.8	470,841.8	485,087.8	447,374.4	434,580.6	439,864.2	4,214,222.52
Expense (\$ x 1000)	7812.46	9295.51	6663.89	5289.33	4162.73	6184.83	10789.51	11672.21	11509.39	11109.66	10786.51	10874.18	106,172.31
Valmy Energy (MWh)	-	3,612.4	15.9	30.0	527.6	16,778.0	10,033.5	62,503.5	70,363.7	6,978.4	1,171.5	21,317.9	195,330.3
Expense (\$ x 1000)	0	161.65	0.71	1.34	23.62	750.34	448.89	2795.01	3146.46	401.58	52.42	953.71	8,735.7
Langley Gulch Energy (MWh)	-	187,184.0	110,757.5	56,225.9	8,428.0	18,871.1	131,858.1	110,466.2	137,565.0	169,858.6	29,646.8	-	958,862.1
Expense (\$ x 1000)	0	5887.48	3008.13	1695.9	345.24	833.88	4563.75	5959.88	7267.85	5945.1	1135.06	0	36,642.7
Danckin Energy (MWh)	-	22,348.1	2,801.7	3,141.4	148.1	812.8	12,251.7	3,245.4	6,627.5	14,132.2	72.0	-	65,380.8
Expense (\$ x 1000)	0	1128.47	124.46	153.43	9.45	53.52	685.15	273.06	556.45	794.12	4.37	0	3,762.5
Bennett Mountain Energy (MWh)	-	15,086.4	384.3	912.5	10.8	110.2	7,889.7	884.8	2,609.1	7,244.2	-	-	35,132.0
Expense (\$ x 1000)	0	774.92	17.51	45.85	0.71	9.61	449.16	75.93	221.84	414.08	0	0	2,009.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 712.55	\$ 644.71	\$ 712.55	\$ 689.93	\$ 712.55	\$ 689.93	\$ 712.55	\$ 712.55	\$ 689.93	\$ 712.55	\$ 689.93	\$ 712.55	\$ 8,392.3
Purchased Power (Excluding PURPA)	124,758.1	2,327.6	17,810.0	13,388.6	47,800.0	118,705.5	209,937.1	213,935.2	11,148.0	21,198.4	148,165.3	188,157.4	1,097,329.3
Market Energy (MWh)	28,202.9	22,827.1	26,342.8	26,409.5	26,749.3	19,047.8	23,680.7	19,377.3	14,086.7	14,086.7	28,488.7	32,591.2	294,730.2
Expense (\$ x 1000)	20,877.8	23,186.4	30,213.1	33,038.6	34,532.0	30,825.6	27,572.2	20,927.2	12,544.4	9,970.2	11,249.1	15,761.0	270,662.6
Elkhorn Wind Energy (MWh)	19,447.9	17,552.1	18,101.5	16,341.4	13,871.8	11,868.8	8,876.3	9,964.0	12,648.2	16,278.7	18,528.8	19,804.7	163,083.8
Expense (\$ x 1000)	8,508.2	7,876.5	8,545.2	7,892.8	6,891.1	6,190.4	6,877.7	6,866.2	6,985.1	7,874.7	7,942.6	8,513.1	90,753.5
Jackpot Solar Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Neat Hot Springs Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Raft River Geothermal Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Mesa Solar Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Mesa Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
80 MW Grid Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
11 MW Grid Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Expense (\$ x 1000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Excl. PURPA (MWh)	201,794.7	73,789.7	101,012.7	97,068.8	128,644.0	186,628.1	282,144.6	275,363.2	62,703.1	69,208.6	212,374.5	244,827.4	1,936,559.4
Market Expense (\$ x 1000)	3653.01	59.21	387.76	299.07	1108.01	4182.05	8122.46	12134.84	637.08	589.18	5241.4	7885	44,000.2
Elkhorn Wind Expense (\$ x 1000)	1697.88	1596.11	1722.7	1777.8	1800.65	1281.79	1845.87	1594.22	1303.86	947.94	1782.51	2193.17	19,833.4
Jackpot Solar Expense (\$ x 1000)	454.09	504.3	637.14	716.59	751.07	670.46	588.93	435.17	272.84	216.95	244.97	342.8	5,888.9
Neat Hot Springs Expense (\$ x 1000)	2252.57	2032.99	2096.83	1892.72	1563.53	1374.72	1028.11	1154.09	1465	1685.5	2146.72	2283.9	21,205.9
Raft River Geothermal Expense (\$ x 1000)	562.91	521.11	565.35	522.19	455.92	406.9	455.03	454.27	462.14	507.76	525.49	563.23	6,004.3
Black Mesa Solar Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Mesa Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
80 MW Grid Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 MW Grid Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Excl. PURPA (\$ x 1000)	\$ 8,520.4	\$ 4,653.7	\$ 5,479.6	\$ 5,209.8	\$ 5,689.6	\$ 7,917.9	\$ 12,150.4	\$ 15,792.7	\$ 4,141.0	\$ 4,147.2	\$ 9,940.2	\$ 13,278.1	\$ 96,930.7
Surplus Sales Energy (MWh)	143,428.3	517,376.2	454,897.1	486,169.4	280,751.6	155,965.0	41,295.4	45,925.1	241,578.6	203,657.7	51,751.5	54,922.6	2,697,718.4
Revenue Including Transmission Expenses (\$ x 1000)	\$ 3,956.2	\$ 19,850.2	\$ 12,683.1	\$ 13,813.6	\$ 7,809.3	\$ 5,972.5	\$ 1,388.3	\$ 2,239.5	\$ 13,002.2	\$ 7,952.8	\$ 1,618.0	\$ 2,238.1	\$ 92,628.0
Transmission Expenses (\$ x 1000)	\$ 143.4	\$ 517.4	\$ 454.9	\$ 496.2	\$ 290.8	\$ 156.0	\$ 41.3	\$ 45.9	\$ 241.5	\$ 203.7	\$ 51.8	\$ 54.9	\$ 2,697.7
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 3,852.8	\$ 19,372.9	\$ 12,228.2	\$ 13,317.7	\$ 7,518.5	\$ 5,816.5	\$ 1,345.0	\$ 2,193.5	\$ 12,760.6	\$ 7,749.2	\$ 1,564.2	\$ 2,183.2	\$ 89,930.3
Net Power Supply Expenses (\$ x 1000)	\$ 13,049.2	\$ 2,686.2	\$ 3,344.7	\$ (728.5)	\$ 3,144.6	\$ 10,567.6	\$ 28,413.1	\$ 34,941.7	\$ 14,502.4	\$ 15,571.5	\$ 20,994.5	\$ 23,580.4	\$ 172,735.2

2022 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 7,812.5	\$ 9,457.2	\$ 6,684.6	\$ 5,280.7	\$ 4,186.4	\$ 6,935.3	\$ 11,728.4	\$ 14,467.2	\$ 34,655.9	\$ 11,511.2	\$ 10,840.9	\$ 11,827.9	\$ 114,908.0
Account 547, Gas	\$ 712.5	\$ 8,435.6	\$ 3,863.6	\$ 2,584.9	\$ 1,067.9	\$ 6,410.6	\$ 6,921.2	\$ 8,735.7	\$ 7,865.8	\$ 1,829.4	\$ 1,829.4	\$ 712.5	\$ 50,826.8
Account 555, Non-PURPA Purchased Power	\$ 8,520.4	\$ 4,653.7	\$ 5,479.6	\$ 5,209.8	\$ 5,699.6	\$ 7,917.9	\$ 12,150.4	\$ 15,792.7	\$ 4,141.0	\$ 4,147.2	\$ 9,940.2	\$ 13,278.1	\$ 96,930.7
Account 447, Surplus Sales	\$ 3,852.8	\$ 19,372.9	\$ 12,228.2	\$ 13,317.7	\$ 7,518.5	\$ 5,816.5	\$ 1,345.0	\$ 2,193.5	\$ 12,768.6	\$ 7,749.2	\$ 1,564.2	\$ 2,183.2	\$ 89,930.3
Total NPSE	\$ 13,192.7	\$ 3,173.6	\$ 3,799.6	\$ (222.3)	\$ 3,435.3	\$ 10,723.6	\$ 28,454.4	\$ 34,987.6	\$ 34,783.9	\$ 15,775.1	\$ 21,046.2	\$ 23,635.3	\$ 172,735.2

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Twelve Months Ended December 31, 2022

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ (11,623)
2	Hydro Services	3,803
3	Water Management Services	641
4	QRE Reporting	6,600
5	Operating Agreements	3,295,495
6	Joint Use (Pole) - Idaho	606,267
7	Joint Use (Pole) - Oregon	<u>10,632</u>
8	Total	<u><u>\$ 3,911,815</u></u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 49,615
10	Hydro Services	11,599
11	Water Management Services	10,097
12	QRE Reporting	1,804
13	Operating Agreements	3,295,495
14	Joint Use - Idaho	1,333,265
15	Joint Use - Oregon	<u>-</u>
16	Total	<u><u>\$ 4,701,875</u></u>

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	ACTUAL REVENUES	TYPE I		ADJUSTED		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I & II	
SALES OF ELECTRICITY								
FIRM ENERGY SALES								
Retail Sales								
IPUC	1,312,548,811	0	1,312,548,811	(213,389,247)	1,099,159,564			
OPUC	60,209,245	0	60,209,245	(7,852,559)	52,356,686			
SUBTOTAL	1,372,758,056	0	1,372,758,056	(221,241,806)	1,151,516,250			
Sales for Resale								
Raft River	0	0	0	0	0			
SUBTOTAL	0	0	0	0	0			
Total Firm Energy Sales	1,372,758,056	0	1,372,758,056	(221,241,806)	1,151,516,250			
OPPORTUNITY SALES	145,798,279	0	145,798,279	(55,867,979)	89,930,300			
TOTAL SALES OF ELECTRICITY	1,518,556,336	0	1,518,556,336	(277,109,786)	1,241,446,550			

**IDAHO POWER COMPANY
OPERATING REVENUES
TWELVE MONTHS ENDED DECEMBER 31, 2022**

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	3,911,815	3,911,815	0	3,911,815
449 - OATT Tariff Refund	0	0	0	0	0
451 - Misc Service Revenue	4,936,204	0	4,936,204	0	4,936,204
454 - Rents from Electric Property					
Substation Equipment	3,215,758	0	3,215,758	0	3,215,758
Transformer Rentals	17,330	0	17,330	0	17,330
Line Rentals	0	0	0	0	0
Cogeneration	1,832,348	0	1,832,348	0	1,832,348
Dark Fiber Project	400,000	0	400,000	0	400,000
Pole Attachments	1,634,179	0	1,634,179	0	1,634,179
Facilities Charges	10,470,031	0	10,470,031	0	10,470,031
Other Rentals	1,072,002	0	1,072,002	0	1,072,002
Miscellaneous	185,425	0	185,425	0	185,425
Total Account 454	18,827,074	0	18,827,074	0	18,827,074
456 - Other Electric Revenues					
Transmission for Others - Network	10,337,634	0	10,337,634	0	10,337,634
Transmission - Network Dist Facilities	792,372	0	792,372	0	792,372
Transmission - Point-to-Point & Other	49,667,827	0	49,667,827	0	49,667,827
Photovoltaic Station Service	0	0	0	0	0
DSM Rider Funds	33,197,113	(33,197,113)	0	0	0
Standby Service Charge	759,997	0	759,997	0	759,997
Sierra Pacific Usage Charge	51,764	0	51,764	0	51,764
Antelope	0	0	0	0	0
Miscellaneous	1,663	0	1,663	0	1,663
Total Account 456	94,808,370	(33,197,113)	61,611,257	0	61,611,257
TOTAL OTHER OPERATING REVENUE	118,571,647	(29,285,298)	89,286,349	0	89,286,349
TOTAL OPERATING REVENUES	1,637,127,993	(29,285,298)	1,607,842,685	(277,109,786)	1,330,732,899

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL TYPE I ADJ	OREGON TYPE I ALLOCATION
TYPE I ADJUSTMENTS			
DSM Rider Funds	Direct Allocation	(\$33,197,113)	(\$1,523,563)
Other Revenue - Acct #415	Allocate over E10	\$3,911,815	\$171,364
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		(\$29,285,298)	(\$1,352,199) (B)

(A) Effect of Other Allocators

(B)	OREGON REVENUES BEFORE TYPE I	OREGON REVENUES AFTER TYPE I	DIFFERENCE
	\$71,425,334	\$70,073,134	(\$1,352,199)

**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	(\$221,241,806)	(\$7,852,559)
Normalizing/Annualizing Wholesale Revenues	Allocate over E10	\$0	\$0
Normalizing Opportunity Sales	Allocate over E10	(\$55,867,979)	(\$2,431,828)
Allocator Impacts		\$0	\$10,926
TOTAL TYPE II ADJUSTMENTS		(\$277,109,786)	(\$10,273,462) (B)

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

(B)	OREGON REVENUES BEFORE TYPE II	OREGON REVENUES AFTER TYPE II	DIFFERENCE
	\$70,073,134	\$59,799,673	(\$10,273,462)

OPERATING EXPENSES

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
STEAM POWER GENERATION					
OPERATION					
500 / SUPERVISION & ENGINEERING	632,248	(53,532)	578,716	9,055	587,771
501 / FUEL	105,551,917	0	105,551,917	9,356,083	114,908,000
502 / STEAM EXPENSES					
LABOR	0	0	0	0	0
OTHER	9,298,487	0	9,298,487	0	9,298,487
TOTAL ACCOUNT 502	9,298,487	0	9,298,487	0	9,298,487
505 / ELECTRIC EXPENSES					
LABOR	0	0	0	0	0
OTHER	1,128,466	0	1,128,466	0	1,128,466
TOTAL ACCOUNT 505	1,128,466	0	1,128,466	0	1,128,466
506 / MISCELLANEOUS EXPENSES	8,586,280	(337)	8,585,943	57	8,586,000
507 / RENT'S	229,461	0	229,461	0	229,461
TOTAL STEAM OPERATION EXPENSES	125,426,860	(53,869)	125,372,991	9,365,195	134,738,186
MAINTENANCE					
510 / SUPERVISION & ENGINEERING	(238,936)	0	(238,936)	0	(238,936)
511 / STRUCTURES	2,540,010	0	2,540,010	0	2,540,010
512 / BOILER PLANT					
LABOR	0	0	0	0	0
OTHER	8,774,081	0	8,774,081	0	8,774,081
TOTAL ACCOUNT 512	8,774,081	0	8,774,081	0	8,774,081
513 / ELECTRIC PLANT					
LABOR	0	0	0	0	0
OTHER	2,306,519	0	2,306,519	0	2,306,519
TOTAL ACCOUNT 513	2,306,519	0	2,306,519	0	2,306,519
514 / MISCELLANEOUS STEAM PLANT	9,592,111	0	9,592,111	0	9,592,111
TOTAL STEAM MAINTENANCE EXPENSES	22,973,785	0	22,973,785	0	22,973,785
TOTAL STEAM GENERATION EXPENSES	148,400,645	(53,869)	148,346,776	9,365,195	157,711,971

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
HYDRAULIC POWER GENERATION					
OPERATION					
535 / SUPERVISION & ENGINEERING	5,758,397	(560,427)	5,197,970	94,796	5,292,766
536 / WATER FOR POWER	(9,801)	0	(9,801)	0	(9,801)
WATER LEASE	6,637,301	(114,647)	6,522,654	19,392	6,542,046
OTHER	6,627,500	(114,647)	6,512,853	19,392	6,532,245
TOTAL ACCOUNT 536					
537 / HYDRAULIC EXPENSES	18,433,658	(828,639)	17,605,019	140,163	17,745,182
538 / ELECTRIC EXPENSES					
LABOR	1,510,454	(199,869)	1,310,585	33,808	1,344,393
OTHER	449,278	0	449,278	0	449,278
TOTAL ACCOUNT 538	1,959,732	(199,869)	1,759,863	33,808	1,793,671
539 / MISCELLANEOUS EXPENSES	5,131,195	(450,063)	4,681,132	76,128	4,757,260
540 / RENTS	303,402	0	303,402	0	303,402
TOTAL HYDRAULIC OPERATION EXPENSES	38,213,884	(2,153,645)	36,060,239	364,287	36,424,526
MAINTENANCE					
541 / SUPERVISION & ENGINEERING	110,982	(11,935)	99,048	2,019	101,067
542 / STRUCTURES	932,291	(76,439)	855,852	12,930	868,781
543 / RESERVOIRS, DAMS & WATERWAYS	454,092	(33,726)	420,366	5,705	426,071
544 / ELECTRIC PLANT					
LABOR	1,799,397	(238,104)	1,561,294	40,275	1,601,569
OTHER	812,446	0	812,446	0	812,446
TOTAL ACCOUNT 544	2,611,843	(238,104)	2,373,739	40,275	2,414,014
545 / MISCELLANEOUS HYDRAULIC PLANT	3,919,209	(286,298)	3,632,911	48,427	3,681,338
TOTAL HYDRAULIC MAINTENANCE EXPENSES	8,028,417	(646,501)	7,381,916	109,355	7,491,271
TOTAL HYDRAULIC GENERATION EXPENSES	46,242,301	(2,800,146)	43,442,155	473,642	43,915,797

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I		ADJUSTED		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I & II	
OTHER POWER GENERATION								
OPERATION								
546 / SUPERVISION & ENGINEERING	627,106	(68,375)	558,731	11,566			570,297	
547 / FUEL								
SALMON DIESEL	10,499	0	10,499	0			10,499	
OTHER	124,647,878	0	124,647,878	(73,821,078)			50,826,800	
TOTAL ACCOUNT 547	124,658,377	0	124,658,377	(73,821,078)			50,837,299	
548 / GENERATING EXPENSES								
LABOR	0	(428,060)	(428,060)	72,406			(355,654)	
OTHER	4,902,489	0	4,902,489	0			4,902,489	
TOTAL ACCOUNT 548	4,902,489	(428,060)	4,474,429	72,406			4,546,835	
549 / MISCELLANEOUS EXPENSES								
550 / RENTS	9,124	(49,040)	(39,916)	8,295			(31,621)	
	0	0	0	0			0	
TOTAL OTHER POWER OPER EXPENSES	130,197,096	(545,475)	129,651,621	(73,728,811)			55,922,810	
MAINTENANCE								
551 / SUPERVISION & ENGINEERING	0	0	0	0			0	
552 / STRUCTURES	159,030	(5,696)	153,334	963			154,297	
553 / GENERATING & ELECTRIC PLANT								
LABOR	56,825	(7,519)	49,305	1,272			50,577	
OTHER	870,985	0	870,985	0			870,985	
TOTAL ACCOUNT 553	927,810	(7,519)	920,291	1,272			921,563	
554 / MISCELLANEOUS EXPENSES								
555 / RENTS	6,730,628	(91,360)	6,639,268	15,453			6,654,721	
OTHER	7,817,468	(104,575)	7,712,893	17,688			7,730,581	
TOTAL OTHER POWER MAINT EXPENSES								
TOTAL OTHER POWER GENERATION EXP	138,014,564	(650,050)	137,364,514	(73,711,123)			63,653,391	

**IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	12/31/2022 ACTUAL	TYPE I		ADJUSTED		TYPE II		ADJUSTED TOTAL - TYPE I & II
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE II			
OTHER POWER SUPPLY EXPENSE								
555.0 / PURCHASED POWER								
PURCHASED POWER - TRANS LOSSES	3,025,958	0	3,025,958	0	3,025,958	0	3,025,958	
OTHER PURCHASED POWER	340,972,885	0	340,972,885	(244,042,185)	96,930,700		96,930,700	
TOTAL ACCOUNT 555.0	343,998,843	0	343,998,843	(244,042,185)	99,956,658		99,956,658	
555.1 / COGENERATION & SMALL POWER PROD								
CAPACITY RELATED	0	0	0	0	0	0	0	
ENERGY RELATED	189,033,362	7,246,092	196,279,454	34,551,107	230,830,561		230,830,561	
TOTAL COGEN & SMALL POWER PROD	189,033,362	7,246,092	196,279,454	34,551,107	230,830,561		230,830,561	
TOTAL ACCOUNT 555	533,032,205	7,246,092	540,278,297	(209,491,078)	330,787,219		330,787,219	
556 / LOAD CONTROL & DISPATCHING EXPENSES								
557 / OTHER EXPENSES	0	0	0	0	0	0	0	
IDAHO POWER COST-RELATED EXPENSES	(99,392,326)	116,900,313	17,507,987	(17,601,603)	(93,616)		(93,616)	
OREGON POWER COST-RELATED EXPENSES	(1,267,067)	1,078,755	(188,312)	188,312	0		0	
OTHER	6,143,689	(594,840)	5,548,849	100,617	5,649,466		5,649,466	
TOTAL ACCOUNT 557	(94,515,704)	117,384,228	22,868,524	(17,312,674)	5,555,850		5,555,850	
TOTAL OTHER POWER SUPPLY EXPENSES	438,516,501	124,630,319	563,146,820	(226,803,752)	336,343,069		336,343,069	
TOTAL PRODUCTION EXPENSES	771,174,011	121,126,254	892,300,265	(290,676,038)	601,624,227		601,624,227	

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
TRANSMISSION EXPENSES					
OPERATION					
560 / SUPERVISION & ENGINEERING	3,193,933	(315,016)	2,878,918	53,285	2,932,202
561 / LOAD DISPATCHING	5,375,576	(404,115)	4,971,461	68,356	5,039,817
562 / STATION EXPENSES	2,788,678	(249,248)	2,539,429	42,160	2,581,589
563 / OVERHEAD LINE EXPENSES	1,121,678	(56,688)	1,064,991	9,589	1,074,579
565 / TRANSMISSION OF ELECTRICITY BY OTHERS	11,322,964	0	11,322,964	0	11,322,964
566 / MISCELLANEOUS EXPENSES	8	0	8	0	8
567 / RENTS	4,855,402	0	4,855,402	0	4,855,402
TOTAL TRANSMISSION OPERATION	28,658,239	(1,025,067)	27,633,172	173,389	27,806,561
MAINTENANCE					
568 / SUPERVISION & ENGINEERING	206,814	(12,035)	194,779	2,036	196,815
569 / STRUCTURES	1,907,634	(190,814)	1,716,820	32,276	1,749,096
570 / STATION EQUIPMENT	2,611,391	(307,941)	2,303,451	52,088	2,355,538
571 / OVERHEAD LINES	2,274,243	(114,568)	2,159,676	19,379	2,179,055
573 / MISCELLANEOUS PLANT	5,113	(466)	4,647	79	4,726
575 / OPER TRANS MKT ADMIN - EIM	686,880	0	686,880	0	686,880
TOTAL TRANSMISSION MAINTENANCE	7,692,075	(625,822)	7,066,253	105,857	7,172,110
TOTAL TRANSMISSION EXPENSES	36,350,314	(1,650,889)	34,699,425	279,246	34,978,671
DISTRIBUTION EXPENSES					
OPERATION					
580 / SUPERVISION & ENGINEERING	5,911,141	(396,431)	5,514,710	67,056	5,581,766
581 / LOAD DISPATCHING	5,170,071	(551,382)	4,618,688	93,266	4,711,954
582 / STATION EXPENSES	1,862,473	(130,132)	1,732,342	22,012	1,754,353
583 / OVERHEAD LINE EXPENSES	5,421,238	(477,935)	4,943,303	80,842	5,024,146
584 / UNDERGROUND LINE EXPENSES	4,717,552	(181,635)	4,535,917	30,723	4,566,640
585 / STREET LIGHTING & SIGNAL SYSTEMS	44,756	(2,695)	42,061	456	42,517
586 / METER EXPENSES	5,719,569	(552,635)	5,166,934	93,478	5,260,412
587 / CUSTOMER INSTALLATIONS EXPENSE	1,095,297	(97,480)	997,817	16,489	1,014,305
588 / MISCELLANEOUS EXPENSES	4,687,904	(385,220)	4,302,684	65,160	4,367,843
589 / RENTS	741,341	0	741,341	0	741,341
TOTAL DISTRIBUTION OPERATION	35,371,341	(2,775,545)	32,595,796	469,481	33,065,277

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I ADJUSTMENTS	ADJUSTED TOTAL - TYPE I	TYPE II ADJUSTMENTS	ADJUSTED TOTAL - TYPE I & II
MAINTENANCE					
590 / SUPERVISION & ENGINEERING	11,968	(1,238)	10,731	209	10,940
591 / STRUCTURES	0	0	0	0	0
592 / STATION EQUIPMENT	4,120,742	(359,477)	3,761,265	60,805	3,822,070
593 / OVERHEAD LINES	21,931,803	(688,219)	21,243,585	116,411	21,359,996
594 / UNDERGROUND LINES	751,577	(40,332)	711,245	6,822	718,067
595 / LINE TRANSFORMERS	94,087	(3,413)	90,674	577	91,252
596 / STREET LIGHTING & SIGNAL SYSTEMS	204,924	(16,381)	188,543	2,771	191,314
597 / METERS	862,000	(89,731)	772,270	15,178	787,448
598 / MISCELLANEOUS PLANT	123,765	(10,581)	113,184	1,790	114,973
TOTAL DISTRIBUTION MAINTENANCE	28,100,867	(1,209,371)	26,891,496	204,564	27,096,059
TOTAL DISTRIBUTION EXPENSES	63,472,208	(3,984,917)	59,487,292	674,044	60,161,336
CUSTOMER ACCOUNTING EXPENSES					
901 / SUPERVISION	845,854	(93,291)	752,564	15,780	768,344
902 / METER READING	1,819,788	(167,772)	1,652,016	28,378	1,680,395
903 / CUSTOMER RECORDS & COLLECTIONS	15,041,848	(1,287,740)	13,754,108	217,820	13,971,928
904 / UNCOLLECTIBLE ACCOUNTS	3,069,311	0	3,069,311	(32,887)	3,036,424
905 / MISC EXPENSES	(3,031)	0	(3,031)	0	(3,031)
TOTAL CUSTOMER ACCOUNTING EXPENSES	20,773,771	(1,548,803)	19,224,968	229,091	19,454,059
CUSTOMER SERVICES & INFORMATION EXPENSES					
907 / SUPERVISION	1,009,780	(109,653)	900,127	18,548	918,675
908 / CUSTOMER ASSISTANCE	290,218	0	290,218	0	290,218
SYSTEM CONSERVATION	40,192,954	(33,816,301)	6,376,653	104,735	6,481,388
OTHER	40,483,172	(33,816,301)	6,666,871	104,735	6,771,606
TOTAL ACCOUNT 908	295,103	0	295,103	0	295,103
909 / INFORMATION & INSTRUCTIONAL	746,645	(40,862)	705,783	6,912	712,695
910 / MISCELLANEOUS EXPENSES	42,534,700	(33,966,816)	8,567,884	130,195	8,698,079
TOTAL CUST SERV & INFORMATN EXPENSES					

IDAHO POWER COMPANY
OPERATION & MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	12/31/2022 ACTUAL	TYPE I		ADJUSTED		TYPE II ADJUSTMENTS	ADJUSTED	
		ADJUSTMENTS	TOTAL - TYPE I	ADJUSTMENTS	TOTAL - TYPE I & II			
ADMINISTRATIVE & GENERAL EXPENSES								
920 / ADMINISTRATIVE & GENERAL SALARIES	95,790,672	(7,080,892)	88,709,780	1,197,725	89,907,506			
921 / OFFICE SUPPLIES	15,137,531	(30,288)	15,107,243	5,123	15,112,366			
922 / ADMIN & GENERAL EXPENSES TRANSFERRED-C	(35,131,943)	0	(35,131,943)	0	(35,131,943)			
923 / OUTSIDE SERVICES	8,733,229	0	8,733,229	0	8,733,229			
924 / PROPERTY INSURANCE								
PRODUCTION - STEAM	412,593	0	412,593	0	412,593			
ALL RISK & MISCELLANEOUS	3,513,015	(50,142)	3,462,873	8,481	3,471,354			
TOTAL ACCOUNT 924	3,925,608	(50,142)	3,875,466	8,481	3,883,947			
925 / INJURIES & DAMAGES	6,544,597	(17,514)	6,527,084	2,962	6,530,046			
926 / EMPLOYEE PENSIONS & BENEFITS	54,443,509	0	54,443,509	120,325	54,563,834			
927 / FRANCHISE REQUIREMENTS	0	0	0	0	0			
928 / REGULATORY COMMISSION EXPENSES								
FERC ADMIN ASSESS & SECURITIES								
CAPACITY RELATED	2,826,830	0	2,826,830	0	2,826,830			
ENERGY RELATED	963,911	0	963,911	0	963,911			
FERC RATE CASE	0	0	0	0	0			
FERC ORDER 472	963,867	0	963,867	0	963,867			
FERC OTHER	109,055	0	109,055	0	109,055			
FERC - OREGON HYDRO FEE	271,717	0	271,717	0	271,717			
SEC EXPENSES	0	0	0	0	0			
IDAHO PUC -RATE CASE	0	0	0	0	0			
-OTHER	36,197	0	36,197	0	36,197			
OREGON PUC -RATE CASE	0	0	0	0	0			
-OTHER	1,374,230	0	1,374,230	0	1,374,230			
TOTAL ACCOUNT 928	6,545,807	0	6,545,807	0	6,545,807			
929 / DUPLICATE CHARGES	0	0	0	0	0			
930.1 / GENERAL ADVERTISING	491,473	(491,473)	0	0	0			
930.2 / MISCELLANEOUS EXPENSES	4,378,924	(449,103)	3,929,820	4,807	3,934,627			
931 / RENTS	0	0	0	0	0			
TOTAL ADM & GEN OPERATION	160,859,407	(8,119,412)	152,739,995	1,339,424	154,079,419			
935 / GENERAL PLANT MAINTENANCE	7,877,237	(137,411)	7,739,826	23,243	7,763,069			
TOTAL ADMIN & GENERAL EXPENSES	168,736,644	(8,256,822)	160,479,822	1,362,667	161,842,488			
416 / MERCHANDISING EXPENSE	0	4,701,875	4,701,875	0	4,701,875			
TOTAL OPER & MAINT EXPENSES	1,103,041,648	76,419,881	1,179,461,529	(288,000,794)	891,460,735			

IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For the Twelve Months Ended December 31, 2022

No	Program	(1) Total
Other Revenues (Acct 415):		
1	Power Solutions	\$ (11,623)
2	Hydro Services	3,803
3	Water Management Services	641
4	QRE Reporting	6,600
5	Operating Agreements	3,295,495
6	Joint Use (Pole) - Idaho	606,267
7	Joint Use (Pole) - Oregon	<u>10,632</u>
8	Total	<u>\$ 3,911,815</u>
Other Expenses (Acct 416):		
9	Power Solutions	\$ 49,615
10	Hydro Services	11,599
11	Water Management Services	10,097
12	QRE Reporting	1,804
13	Operating Agreements	3,295,495
14	Joint Use - Idaho	1,333,265
15	Joint Use - Oregon	<u>-</u>
16	Total	<u>\$ 4,701,875</u>

IPCO POWER SUPPLY EXPENSES FOR 2022 NORMALIZED LOADS OVER 67 WATER YEAR CONDITIONS

AVERAGE

	January	February	March	April	May	June	July	August	September	October	November	December	Annual
Hydroelectric Generation (MWh)	865,034.7	853,383.1	909,127.1	952,169.3	965,920.1	944,801.2	789,497.0	631,896.7	614,785.0	489,038.8	428,215.6	615,787.9	9,039,316.3
Bridger Coal Energy (MWh)	304,741.1	374,081.1	254,888.8	201,156.6	151,920.4	237,764.6	431,890.8	470,841.8	465,097.8	447,374.4	434,580.6	439,894.2	4,214,222.52
Expense (\$ x 1000)	7812.46	9295.51	6883.89	5289.33	4162.73	6184.93	10789.51	11672.21	11509.39	11109.66	10788.51	10874.18	106,172.31
Valmy Energy (MWh)	-	3,612.4	15.9	30.0	527.6	16,778.0	10,033.5	82,503.5	70,363.7	8,976.4	1,171.5	21,317.9	195,330.3
Expense (\$ x 1000)	0	161.65	0.71	1.34	23.62	750.34	448.89	2795.01	3146.46	401.58	52.42	953.71	8,735.7
Langley Gulch Energy (MWh)	-	187,184.0	110,757.5	56,225.9	8,428.0	16,871.1	131,858.1	110,466.2	137,565.0	169,859.6	29,646.8	-	958,862.1
Expense (\$ x 1000)	0	5687.48	3008.13	1695.9	345.24	933.68	4583.75	5859.68	7267.65	5945.1	1135.06	0	36,642.7
Danakin Energy (MWh)	-	22,348.1	2,801.7	3,141.4	148.1	612.8	12,251.7	3,245.4	8,627.5	14,132.2	72.0	-	65,380.8
Expense (\$ x 1000)	0	1128.47	124.46	153.43	9.45	33.52	665.15	273.06	556.45	794.12	4.37	0	3,762.5
Bennett Mountain Energy (MWh)	-	15,086.4	384.3	912.5	10.8	110.2	7,889.7	884.8	2,809.1	7,244.2	-	0	35,132.0
Expense (\$ x 1000)	0	774.92	17.51	45.65	0.71	9.81	449.16	75.93	221.84	414.06	0	0	2,009.4
Fixed Capacity Charge - Gas Transportation (\$ x 1000)	\$ 712.55	\$ 644.71	\$ 712.55	\$ 689.93	\$ 712.55	\$ 689.93	\$ 712.55	\$ 712.55	\$ 689.93	\$ 712.55	\$ 689.93	\$ 712.55	\$ 8,392.3
Purchased Power (Excluding PURPA)	124,758.1	2,327.6	17,810.0	13,386.6	47,600.0	118,705.5	209,937.1	213,935.2	11,148.0	21,198.4	148,165.3	168,157.4	1,087,328.3
Market Energy (MWh)	28,202.9	22,827.1	26,342.8	26,409.5	26,749.3	19,047.8	28,916.2	19,377.3	14,086.7	14,086.7	20,488.7	32,591.2	294,730.2
Elkhorn Wind Energy (MWh)	20,877.8	23,186.4	30,213.1	33,038.6	34,532.0	30,825.6	27,537.2	20,927.2	12,544.4	11,249.1	15,781.0	15,781.0	270,662.6
Jacquot Solar Energy (MWh)	19,447.9	17,552.1	18,101.5	13,871.6	11,868.8	8,876.3	9,964.0	12,648.2	16,278.7	18,528.8	19,804.7	18,083.8	183,083.8
Neal Hot Springs Energy (MWh)	8,508.2	7,876.5	8,545.2	7,828.8	6,891.1	6,180.4	6,877.7	6,866.2	6,985.1	7,674.7	7,942.6	8,513.1	90,753.5
Rain River Geothermal Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Mesa Solar Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Black Mesa Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
80 MW Grid Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
11 MW Grid Battery Energy (MWh)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Energy Excl. PURPA (MWh)	201,794.7	79,769.7	101,012.7	97,068.8	129,644.0	188,628.1	282,144.8	275,383.2	62,703.1	69,208.6	212,374.5	244,827.4	1,936,559.4
Market Expense (\$ x 1000)	3353.01	59.21	387.76	299.07	1109.01	4182.05	8122.46	12134.94	637.08	589.18	5241.4	7885	44,000.2
Elkhorn Wind Expense (\$ x 1000)	1887.86	1536.11	1772.7	1777.18	1600.65	1281.79	1943.87	1594.22	1303.96	947.94	1782.91	2193.17	19,383.4
Jacquot Solar Expense (\$ x 1000)	454.09	504.3	657.14	718.59	751.07	670.46	598.93	435.17	212.84	216.85	244.67	342.8	5,888.9
Neal Hot Springs Expense (\$ x 1000)	2252.57	2029.83	2096.63	1892.76	1583.53	1374.72	1028.11	1194.09	1465	1685.5	2146.12	2293.9	21,205.9
Rain River Geothermal Expense (\$ x 1000)	562.91	521.11	565.35	522.19	455.92	408.9	455.03	454.27	462.14	507.76	525.49	563.23	6,004.3
Black Mesa Solar Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Black Mesa Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
80 MW Grid Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
11 MW Grid Battery Expense (\$ x 1000)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expense Excl. PURPA (\$ x 1000)	\$ 8,520.4	\$ 4,653.7	\$ 5,479.6	\$ 5,209.8	\$ 5,699.6	\$ 7,917.9	\$ 12,150.4	\$ 15,792.7	\$ 4,141.0	\$ 4,147.2	\$ 9,940.2	\$ 13,278.1	\$ 96,930.7
Surplus Sales Energy (MWh)	143,428.3	517,376.2	454,897.1	496,169.4	290,751.6	155,965.0	41,285.4	45,925.1	241,578.6	203,657.7	51,751.5	54,922.6	2,697,718.4
Revenue Including Transmission Expenses (\$ x 1000)	\$ 3,996.2	\$ 19,890.2	\$ 12,683.1	\$ 13,813.8	\$ 7,809.3	\$ 5,972.5	\$ 1,388.3	\$ 2,239.5	\$ 13,030.2	\$ 7,952.8	\$ 1,616.0	\$ 2,238.1	\$ 92,628.0
Transmission Expenses (\$ x 1000)	\$ 143.4	\$ 517.4	\$ 454.9	\$ 496.2	\$ 290.8	\$ 156.0	\$ 41.3	\$ 45.9	\$ 241.6	\$ 203.7	\$ 51.8	\$ 54.9	\$ 2,697.7
Revenue Excluding Transmission Expenses (\$ x 1000)	\$ 3,852.8	\$ 19,372.9	\$ 12,228.2	\$ 13,317.7	\$ 7,518.5	\$ 5,816.5	\$ 1,345.0	\$ 2,193.5	\$ 12,788.6	\$ 7,749.2	\$ 1,564.2	\$ 2,183.2	\$ 89,930.3
Net Power Supply Expenses (\$ x 1000)	\$ 13,049.2	\$ 2,656.2	\$ 3,344.7	\$ (728.5)	\$ 3,144.6	\$ 10,567.6	\$ 28,413.1	\$ 34,941.7	\$ 14,502.4	\$ 15,571.5	\$ 20,994.5	\$ 23,580.4	\$ 172,735.2

2022 Oregon Report NPSE Account Summary

Account 501, Coal	\$ 7,812.5	\$ 9,457.2	\$ 6,684.6	\$ 5,260.7	\$ 4,186.4	\$ 6,955.3	\$ 11,238.4	\$ 14,467.2	\$ 14,655.9	\$ 11,511.2	\$ 10,840.9	\$ 11,827.9	\$ 114,908.0
Account 547, Gas	\$ 712.5	\$ 8,455.6	\$ 3,863.6	\$ 2,584.9	\$ 1,067.9	\$ 6,410.6	\$ 6,921.2	\$ 8,735.7	\$ 7,865.8	\$ 1,829.4	\$ 1,829.4	\$ 712.5	\$ 50,826.8
Account 555, Non-PURPA Purchased Power	\$ 8,520.4	\$ 4,653.7	\$ 5,479.6	\$ 5,699.6	\$ 7,917.9	\$ 12,150.4	\$ 15,792.7	\$ 4,141.0	\$ 4,147.2	\$ 9,940.2	\$ 13,278.1	\$ 9,940.2	\$ 96,930.7
Account 447, Surplus Sales	\$ 3,852.8	\$ 19,372.9	\$ 12,228.2	\$ 13,317.7	\$ 7,518.5	\$ 5,816.5	\$ 1,345.0	\$ 2,193.5	\$ 12,788.6	\$ 7,749.2	\$ 1,564.2	\$ 2,183.2	\$ 89,930.3
Total NPSE	\$ 13,192.7	\$ 3,173.6	\$ 3,799.6	\$ (232.3)	\$ 3,435.3	\$ 10,723.6	\$ 28,454.4	\$ 34,987.6	\$ 14,743.9	\$ 15,775.1	\$ 21,046.2	\$ 23,635.3	\$ 172,735.2

Idaho Power Company
Cogeneration and Small Power Production

2022 Normalized Generation - Summary of Results

Normalized Generation (MWh)	2,987,900
Fixed Energy Payments	\$200,433,073
Variable Energy Payments	\$4,121,585
Total Energy Payments	<u>\$204,554,658</u>
Capacity Payments	<u>\$0</u>
Total Payments	\$204,554,658
<u>Oregon</u>	
Normalized Generation (MWh)	2,987,900
Total Payments	\$230,830,561
	Payment Energy

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

Line No	Acct No.	Description	Total
		Other operations and maintenance:	
1	557000	Other power supply	\$ 6,279,434
2	557007	Bridger GAAP Adjustment	(135,744)
3		Total other operations and maintenance	<u>6,143,689</u>
		PCA/EPC adjustments:	
4	557001	PCA deferral - Idaho	(116,900,313)
5	557002	PCA amortization - Idaho	17,601,603
6	557003	Excess Power Cost deferral - Oregon	(1,078,755)
7	557004	Excess Power Cost amortization - Oregon	(188,312)
8	557100	PCA Offset - EIM Accrual	<u>(93,616)</u>
9		Total PCA/EPC expense	<u>(100,659,395)</u>
10		Total other expenses	<u>\$ (94,515,705)</u>

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Uncollectible Accounts <u>#904</u>	Franchise Fees <u>#408</u>	OPUC Fee <u>#408</u>
Oregon Retail Revenues			
Normalized	52,356,686	52,356,686	52,356,686
Actual	60,578,417	60,578,417	60,578,417
Normalization Adj	(8,221,732)	(8,221,732)	(8,221,732)
 Recommended Ratio	 0.400%	 1.400%	 0.125%
 Revenue Sensitive Adjustment	 (32,887)	 (115,104)	 (10,277)

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2022

TOTAL DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSE:

<u>Line No</u>		<u>(1) Amount</u>
1	General advertising expense	\$ 491,473
2	Memberships and contributions	<u>420,686</u>
3	Total deductions	<u>\$ 912,159</u>

GENERAL ADVERTISING EXPENSE (ACCOUNT 930.1)

<u>Line No</u>	<u>Month</u>	<u>(1) Amount</u>
4	January 2022	\$ 700
5	February	31,810
6	March	34,484
7	April	36,260
8	May	10,192
9	June	10,970
10	July	5,874
11	August	19,303
12	September	25,449
13	October	7,511
14	November	13,562
15	December	<u>295,358</u>
16	Total	<u>\$ 491,473</u>

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2022

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual Memberships 33.33%	Memberships 100.00%	Total
1	537	Oregon Department of Agriculture.....		\$ 41		\$ 41
2	537	Southern Idaho Water Quality Coalition.....		333		333
3	539	American Concrete Institute.....		37		37
4	539	American Society of Civil Engineers.....		24		24
5	539	North American Weather Modification Council.....		166		166
6	545	Greater Pine Valley Rangeland Fire Protection Association.....		25		25
7	545	Weiser River Rangeland Fire Protection Association.....		83		83
8	562	Utilities Technology Council.....		1,446		1,446
9	570	Utilities Technology Council.....		482		482
10	588	The Electrical Apparatus Service Association.....		683		683
11	592	Utilities Technology Council.....		344		344
12	593	Donation.....	\$ 7,000			7,000
13	907	Chartwell.....		15,995		15,995
14	908	Donation.....	(468)			(468)
15	908	Forth.....		833		833
16	908	Kiwanis Club Capital City.....		240		240
17	908	Rotary Club Boise Metro.....		250		250
18	910	Chartwell.....		3,166		3,166
19	921	American Welding Society.....		85		85
20	921	Americas' SAP Users' Group.....		945		945
21	921	And Club.....			\$ 300	300
22	921	Chamber of Commerce Pocatello.....		1,000		1,000
23	921	Chamber of Commerce Boise Metro.....		650		650
24	921	Crane Creek.....			2,100	2,100
25	921	DirectEmployers Association.....		5,000		5,000
26	921	Donation.....	500			500
27	921	Hillcrest Country Club.....			600	600
28	921	Idaho Business for Education.....		1,667		1,667
29	921	Industrial Asset Management Council.....		583		583
30	921	Lions Club Twin Falls.....		133		133
31	921	Lions Twin Falls.....		42		42
32	921	National Association of Property Tax Representatives—Transportation Energy Communications.....			50	50
33	921	Northwest Public Power Association.....		504		504
34	921	Risk Management Society.....		255		255
35	921	Rotary Blue Lakes.....		68		68
36	921	Rotary Club Blue Lakes.....		206		206
37	921	Rotary Club Gooding.....		184		184
38	921	Rotary Club Jerome.....		225		225
39	921	Rotary Club Ketchum.....		177		177
40	921	Rotary Club Nampa.....		367		367
41	921	Rotary Club Twin Falls.....		73		73
42	921	Urban Land Institute.....		164		164
43	921	Western Energy Institute.....		533		533
44	921	Western States Association of Tax Representatives.....			50	50
45	930	Associated Taxpayers of Idaho.....			24,000	24,000
46	930	Association of Idaho Cities.....		833		833
47	930	Avian Power Line Interaction Committee.....		833		833
48	930	Bannock Development.....		2,667		2,667
49	930	Boise Valley Economic Partnership.....		5,833		5,833
50	930	BusinessPlus.....		1,667		1,667
51	930	Cambridge Commercial Club.....		13		13
52	930	Centre for Energy Advancement through Technological Innovation.....		19,717		19,717
53	930	Chamber of Commerce Baker City.....		359		359
54	930	Chamber of Commerce Blackfoot.....		-		-
55	930	Chamber of Commerce Boise Metro.....		9,521		9,521
56	930	Chamber of Commerce Buhl.....		208		208
57	930	Chamber of Commerce Caldwell.....		644		644
58	930	Chamber of Commerce Donnelly.....		17		17
59	930	Chamber of Commerce Eagle.....		158		158
60	930	Chamber of Commerce Emmett.....		167		167
61	930	Chamber of Commerce Fruitland.....		167		167
62	930	Chamber of Commerce Garden City.....		83		83
63	930	Chamber of Commerce Garden Valley.....		33		33
64	930	Chamber of Commerce Gooding.....		48		48
65	930	Chamber of Commerce Hagerman.....		65		65
66	930	Chamber of Commerce Halfway.....		27		27
67	930	Chamber of Commerce Heyburn.....		128		128
68	930	Chamber of Commerce Horseshoe Bend.....		67		67
69	930	Chamber of Commerce Jerome.....		200		200
70	930	Chamber of Commerce Kuna.....		333		333
71	930	Chamber of Commerce Meridian.....		333		333
72	930	Chamber of Commerce Mountain Home.....		183		183
73	930	Chamber of Commerce Nampa.....		1,483		1,483
74	930	Chamber of Commerce Nyssa.....		50		50
75	930	Chamber of Commerce Ontario.....		105		105
76	930	Chamber of Commerce Payette.....		92		92
77	930	Chamber of Commerce Pocatello.....		781		781
78	930	Chamber of Commerce Riggins.....		42		42

IDAHO POWER COMPANY
DEDUCTIONS FROM OPERATION AND MAINTENANCE EXPENSES
MEMBERSHIPS AND CONTRIBUTIONS
For the Twelve Months Ended December 31, 2022

Line No	Acct No	Organization	(1)	(2)	(3)	(4)
			Contributions 100.00%	Actual 33.33%	Memberships 100.00%	Total
79	930	Chamber of Commerce Star		33		33
80	930	Chamber of Commerce Twin Falls		780		780
81	930	Chamber of Commerce Weiser		100		100
82	930	Chartwell		18,329		18,329
83	930	City Club Boise		183		183
84	930	E Source		6,409		6,409
85	930	Eastern Oregon Visitor Association		500		500
86	930	Edison Electric Institute		193,785		193,785
87	930	Electric Power Research Institute		6,667		6,667
88	930	Great Rift Business Development		750		750
89	930	Grid Forward		2,500		2,500
90	930	Idaho Association of Counties		1,000		1,000
91	930	Idaho Manufacturing Alliance		333		333
92	930	Jerome 20/20		1,666		1,666
93	930	National Hydropower Association		15,774		15,774
94	930	North American Energy Standards Board		2,667		2,667
95	930	Oregon State University Foundation		5,000		5,000
96	930	Pacific Northwest Utilities Conference Committee		18,058		18,058
97	930	Regional Economic Development Eastern Idaho		667		667
98	930	Rotary Club Twin Falls		146		146
99	930	S&P Global		10,000		10,000
100	930	Snake River Economic Development Alliance		1,000		1,000
101	930	Southern Idaho Economic Development		1,667		1,667
102	930	Southern Idaho Livestock Hall of Fame		100		100
103	930	Sun Valley Economic Development		833		833
104	930	Western Alliance for Economic Development		1,000		1,000
105	930	Western Energy Institute		10,335		10,335
106	930	Wyoming Taxpayers Association			1,600	1,600
107	935	Utilities Technology Council		826		826
108		Total.....	\$ 7,012	\$ 384,974	\$ 28,700	\$ 420,686

Idaho Power Company
Summary of December 2022 Annualizing Adjustments
to Operating Expenses
Prepared for the 2022 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Operation & Maintenance Expenses:			
1	A	Operating Payroll	\$ 3,281,131
2	A	Payroll Related Items	120,325
3	A	Incentive Adjustment	(19,397,881)
4		Total Operation & Maintenance Expenses	<u>(15,996,425)</u>
Other Operating Expenses:			
5	B	Depreciation	11,579,983
6		Total Other Operating Expenses	<u>11,579,983</u>
7		Total Annualizing Adjustments to Operating Expenses	<u>\$ (4,416,442)</u>

Idaho Power Company
Detail of December 2022 Annualizing Adjustments
to Operating Expenses
Prepared for the 2022 Oregon Report

Line No.	Source Page		Amount
Operation & Maintenance Expenses:			
1) Operating Payroll			
December 2022 Annualized:			
1	1	Last Pay Period December 2022 (Straight Time)	\$ 8,536,096
2		Times 26 pay periods	221,938,496
3	1	Less 2022 Actual	<u>216,281,374</u>
4		Gross Adjustment	<u>5,657,122</u>
5	1	Operating Percent	58%
6		Adjustment to Operating Expense	<u>\$ 3,281,131</u>
2) Annualizing Effect on Payroll Related Items:			
7	A	Annualized Gross Payroll Increase/-Decrease	\$ 5,657,122
8	A	2022 Actual Gross Payroll	216,281,374
9		Annualized Increase/-Decrease - Percent of 2022 Actual	2.62%
10	2	Employee Savings Plan - Employer Contribution	<u>7,918,199</u>
11		Annualized Increase % Times 2022 Employer Contribution	<u>207,457</u>
12	1	Operating Percent	58%
13		Net Adjustment to Operating Expense (926)	<u>120,325</u>
3) Incentive Accrual Adjustment			
14	3	2022 Non-Officer Incentive - Operating Portion	15,801,258
15		Non-Officer Incentive > 6% - Operating Portion	<u>(2,314,039)</u>
16		6% Target Non-Officer Incentive - Operating Portion	<u>13,487,219</u>
17		50% Allowed Non-Officer Incentive - Operating Portion	6,743,610
18		Not allowed Non-Officer Target Incentive - Operating Portion	<u>(6,743,609)</u>
19		Not allowed & > 6% Non-Officer Incentive - Operating Portion	(9,057,648)
20	3	Officer Incentive Accrual - Operating Portion	<u>(9,168,645)</u>
21		Net Incentive Reduction Before Taxes	<u>(18,226,293)</u>
22		Add: Payroll Taxes	(1,171,588)
23		Net Reduction to Operating Expense	<u>\$ (19,397,881)</u>

Idaho Power Company
Detail of December 2022 Annualizing Adjustments
to Operating Expenses
Prepared for the 2022 Oregon Report

<u>Line No.</u>	<u>Source Page</u>		<u>Amount</u>
Other Operating Expenses:			
		1) Depreciation (Acct. 403)	
		December 2022 Annualized	
1	4	December 2022 Actual	\$ 14,545,171
2		Times 12 Months	174,542,052
3	4	Less: Actual 12 Months Ended December, 2022	<u>162,962,069</u>
4		Annualizing Adjustment	<u><u>\$ 11,579,983</u></u>

Idaho Power Company
2022 Actual Payroll

Non Officer - Regular Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,22	8,019,614	8,040,253	0	-1,690	0	16,058,177
Feb,22	8,000,310	8,005,862	0	2,866	0	16,009,038
Mar,22	8,052,644	8,022,396	0	392	0	16,075,432
Apr,22	8,032,144	8,031,004	8,038,821	977	0	24,102,946
May,22	8,021,250	8,041,358	0	426	0	16,063,034
Jun,22	8,066,071	8,065,326	0	145	913	16,132,455
Jul,22	8,079,756	8,216,262	0	5,467	0	16,301,485
Aug,22	8,202,782	8,209,129	0	-4,195	266	16,407,982
Sep,22	8,209,218	8,239,965	8,238,827	-491	726	24,688,245
Oct,22	8,259,572	8,259,630	0	1,246	213	16,530,661
Nov,22	8,297,632	8,337,978	0	-612	0	16,634,998
Dec,22	8,317,917	8,360,758	0	2,306	0	16,680,981
						211,885,434

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

Total ST Payroll Excl 242

	Actual 2022 LE	Percent of Total
1 - O&M	107,023,968	57.94%
2 - Construction	64,472,769	34.91%
3 - Other	13,203,725	7.15%
Total	184,700,462	100.00%

From ProClarity Payroll Cube Source LE accounts excl 242 DCE 111

Overtime

	Actual 2022 LE
1 - O&M	6,531,413
2 - Construction	6,078,638
3 - Other	491,500
Grand Total	13,101,551

ProClarity - Source LE - DCE 112

Officer - Straight Time Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,22	181,115	181,115				362,230
Feb,22	181,115	195,165				376,280
Mar,22	175,338	175,338				350,676
Apr,22	175,338	175,338	175,338			526,014
May,22	175,338	175,338				350,676
Jun,22	175,338	175,338				350,676
Jul,22	175,338	175,338				350,676
Aug,22	175,338	175,338				350,676
Sep,22	175,338	175,338	175,338			526,014
Oct,22	175,338	175,338				350,676
Nov,22	175,338	175,338				350,676
Dec,22	175,338	175,338				350,676
						4,595,946

Total Straight Time Regular Employee Labor by Source and Voucher

	Source Voucher					Grand Total
	002 - PAYROLL	105 - PAYROLL II	107 - PAYROLL III	125 - LABOR ADJUST	214 - LABOR ENTRY SUSPENSE	
Jan,22	8,200,729	8,221,368		-1,690		16,420,406
Feb,22	8,181,425	8,201,027		2,866		16,385,318
Mar,22	8,227,982	8,197,734		392		16,426,107
Apr,22	8,207,482	8,206,342	8,214,159	977		24,628,959
May,22	8,196,588	8,216,696		426		16,413,710
Jun,22	8,241,409	8,240,664		145	913	16,483,131
Jul,22	8,255,094	8,391,600		5,467		16,652,161
Aug,22	8,378,120	8,384,467		-4,195	266	16,758,657
Sep,22	8,384,556	8,415,303	8,414,165	-491	726	25,214,259
Oct,22	8,434,910	8,444,969		1,246	213	16,881,337
Nov,22	8,472,970	8,513,316		-612		16,985,674
Dec,22	8,493,255	8,536,096		2,306		17,031,656
						216,281,374

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

2

FERC Account 926.141

Voucher 003, 106 & 108 - Employee Savings Plan

Jan-22	621,721
Feb-22	624,225
Mar-22	583,544
Apr-22	918,484
May-22	616,323
Jun-22	609,026
Jul-22	620,679
Aug-22	619,864
Sep-22	915,608
Oct-22	604,028
Nov-22	600,600
Dec-22	<u>584,096</u>

Total **7,918,199**

**Idaho Power Company
2022 Incentive Expense**

3

	1 - Operating	2 - Non-Operating	Grand Total
Non Executive Incentive			
Voucher 046 - Incentive Accrual	15,801,258.00	6,169.00	15,807,427
Total Before Payroll Tax	15,801,258	6,169	15,807,427
Percent	100.0%	0.0%	100.0%
Payroll Tax	1,019,675	243	1,019,918
Total Including Payroll Tax	16,820,933	6,412	16,827,345
Percent	100.0%	0.0%	100.0%
Executive Incentive			
Voucher 146 - Exec Incentive	9,168,645.00	245,273.00	9,413,918
Total Before Payroll Tax	9,168,645	245,273	9,413,918
Percent	97.4%	2.6%	100.0%
Payroll Tax	591,664	9,648	601,312
Total Including Payroll Tax	9,760,309	254,921	10,015,230
Percent	97.5%	2.5%	100.0%
Total Taxes	1,611,338	9,891	1,621,229
Grand Total	26,581,242	261,333	26,842,575
Percent	99.0%	1.0%	100.0%

Idaho Power Company
Depreciation Expense - Account 403

4

	<u>Total 2022</u>	<u>December 2022</u>
403001 Depr Exp Stm Gnr PI-Bridger	\$ 81,203,992	4,547,368.05
403003 Depr Exp Stm Gnr PI-Valmy	15,353,035	1,324,093.76
403200 Depr Exp	129,799,048.55	11,086,516.76
403210 DEPR EXP-Valmy ID Adj	4,129,843.80	344,153.65
403260 DEPR EXP-Bridger ID Adj	(37,722,674)	(1,622,509)
403261 DEPR EXP-BRIDGER GAAP ADJ	(29,363,459)	(1,082,760)
403290 DEPR EXP-WMP DEFERRAL	(141,418)	(27,000)
403400 Depr Exp-Disallowed Plant Amort	(296,299)	(24,692)
	\$ 162,962,069	\$ 14,545,171

**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	117,979,068	1,078,755
REMOVAL OF DSM RIDER FUNDS			
Idaho DSM Rider Funds	Direct Assign	(31,673,550)	\$0
Oregon DSM Rider Funds	Direct Assign	(1,523,563)	(\$1,523,563)
CSPP AT OREGON RATES			
#555-CSPP	4.38%	\$7,246,092	\$317,428
REMOVAL OF ADVERTISING EXPENSES			
#930.1	4.28%	(491,473)	(\$21,039)
#930.2	4.28%	(420,686)	(\$18,008)
		(\$912,159)	(\$39,047)
EMPLOYEE INCENTIVE			
Labor Allocator	4.28%	(\$19,397,881)	(\$830,371)
OTHER OPERATING O&M EXP			
#416	4.38%	\$4,701,875	\$205,974
SUBTOTAL		\$76,419,882	(\$790,824)
ALLOCATOR IMPACTS		\$0	(\$155,695) (A)
TOTAL O&M TYPE I ADJUSTMENTS		\$76,419,882	(\$946,520) (B)

(A) Effect of Other Allocators

(B)	OREGON O&M BEFORE TYPE I ADJ	OREGON O&M AFTER TYPE I ADJ	DIFFERENCE
	\$52,998,513	\$52,051,993	(\$946,520)

**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	4.28%	\$3,281,131	\$140,456
ANNUALIZED PAYROLL RELATED ITEMS			
#926 ESP	4.28%	\$120,325	\$5,151
#926 EGLI	4.28%	\$0	\$0
POWER COST NORMALIZATION			
#501-Fuel	4.38%	\$9,356,083	\$409,860
#547-Fuel	4.38%	(\$73,821,078)	(\$3,233,863)
#555-PP	4.38%	(\$244,042,185)	(\$10,690,698)
#555-CSPP	4.38%	\$34,551,107	\$1,513,572
REMOVAL OF #557 AMORTIZATION EXPENSE			
#557 Idaho	Direct Assignment	(\$17,601,603)	\$0
#557 Oregon - EPC	Direct Assignment	\$188,312	\$188,312
REVENUE SENSITIVE ADJUSTMENT			
#904	Direct Allocation	(\$32,887)	(\$32,887)
SUBTOTAL		(\$288,000,795)	(\$11,700,097)
ALLOCATOR IMPACTS		\$0	\$150,995 (A)
TOTAL O&M TYPE II ADJUSTMENTS		(\$288,000,795)	(\$11,549,101) (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
	\$52,051,993	\$40,502,892	(\$11,549,101)

**IDAHO POWER COMPANY
DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

DESCRIPTION	DEPR EXP DEC 2022	ANNUALIZED DEPR EXPENSE	ACTUAL TOTAL DEPR EXPENSE DEPRECIATION 2022	ACCUM DEPR ANNUALIZING ADJUSTMENTS	ACCUM DEPR ANNUALIZING ADJUSTMENTS
PRODUCTION PLANT					
Steam Production - Accounts 310-316	3,453,006	41,436,072	32,883,837.91	8,552,234	4,276,117
Hydro Production - Accounts 330-336	2,062,412	24,748,947	23,889,745.78	859,201	429,601
Other Production - Accounts 340-346	<u>1,526,276</u>	<u>18,315,316</u>	<u>17,796,102.64</u>	<u>519,213</u>	<u>259,607</u>
*TOTAL PRODUCTION PLANT	7,041,695	84,500,335	74,569,686	9,930,649	4,965,324
TRANSMISSION PLANT					
Account 350	33,988	407,861	402,759.32	5,102	2,551
Account 352	158,248	1,898,982	1,774,141.50	124,840	62,420
Account 353	876,284	10,515,403	10,539,412.41	(24,009)	(12,005)
Account 354	231,994	2,783,925	2,779,736.10	4,189	2,094
Account 355	547,932	6,575,179	5,828,632.88	746,546	373,273
Account 356	332,977	3,995,728	3,898,386.22	97,342	48,671
Account 359	<u>224</u>	<u>2,693</u>	<u>2,692.84</u>	<u>0</u>	<u>0</u>
*TOTAL TRANSMISSION PLANT	2,181,648	26,179,771	25,225,761	954,010	477,005
DISTRIBUTION PLANT					
Account 360	2,424.22	29,091	29,090.09	1	0
Account 361	103,873.81	1,246,486	1,184,766.33	61,719	30,860
Account 362	509,291.83	6,111,502	5,922,823.87	188,678	94,339
Account 364	464,186.17	5,570,234	6,052,387.01	(482,153)	(241,076)
Account 365	318,551.76	3,822,621	3,444,811.45	377,810	188,905
Account 366	104,095.21	1,249,143	1,243,740.52	5,402	2,701
Account 367	608,468.66	7,301,624	7,181,014.71	120,609	60,305
Account 368	1,120,613.36	13,447,360	13,453,991.63	(6,631)	(3,316)
Account 369	92,772.04	1,113,264	1,123,542.81	(10,278)	(5,139)
Account 370	472,021.53	5,664,258	5,564,490.41	99,768	49,884
Account 371	15,980.11	191,761	206,196.40	(14,435)	(7,218)
Account 373	<u>16,741.05</u>	<u>200,893</u>	<u>188,573.84</u>	<u>12,319</u>	<u>6,159</u>
*TOTAL DISTRIBUTION PLANT	3,829,020	45,948,237	45,595,429	352,808	176,404
GENERAL PLANT					
Account 390	266,556.83	3,198,682	3,110,207.24	88,475	44,237
Account 391	588,370.96	7,060,452	6,842,285.83	218,166	109,083
Account 392	6,037.01	72,444	72,927.59	(483)	(242)
Account 393	16,197.01	194,364	187,310.52	7,054	3,527
Account 394	56,937.14	683,246	672,472.71	10,773	5,386
Account 395	64,925.43	779,105	775,043.60	4,062	2,031
Account 396	0.00	0	0.00	0	0
Account 397	452,390.36	5,428,684	5,434,341.00	(5,657)	(2,828)
Account 398	66,085.87	<u>793,030</u>	772,904.06	<u>20,126</u>	<u>10,063</u>
*TOTAL GENERAL PLANT	1,517,501	18,210,007	17,867,493	342,515	171,257
DEPR BEFORE DISALLOWED COSTS					
	14,569,863	174,838,350	163,258,369	11,579,981	5,789,990
Depr On Disallowed Accounts	(24,692)	(296,299)	(296,299)	0	0
Depr On Idaho ARO	0	0	0	0	0
***TOTAL DEPRECIATION	14,545,170.90	174,542,051	162,962,069.90	11,579,981	5,789,990

**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	4.20%	\$11,579,981	\$486,156
Allocator Impacts		\$0	(\$17,096) (C)
TOTAL TYPE II ADJUSTMENTS		\$11,579,981	\$469,061 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$6,867,552	\$6,867,552	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$6,867,552	\$7,336,613	\$469,061

IDAHO POWER COMPANY
 AMORTIZATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DESCRIPTION	AMORT EXP DEC 2022	ANNUALIZED AMORT EXPENSE	ACTUAL AMORTIZATION 2022	AMORT EXPENSE ADJUSTMENTS	ACCUM AMORT ANNUALIZING	AMORT ADJUSTMENTS
Account 404						
#302	118,721	1,424,655	1,271,927	152,728	76,364	
#303	336,493	4,037,917	3,979,986	57,932	28,966	
SUBTOTAL	455,214	5,462,572	5,251,912	210,660	105,330	
Account 406			15,018			
Account 411.6			0			
Account 411.7			0			
Account 411.8			-414,026	414,026		
SUBTOTAL			-399,008	414,026		
GRAND TOTAL	455,214	5,462,572	4,852,904	624,686		

**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	4.15%	\$414,026	\$17,197
Allocator Impacts		\$0	(\$569) (A)
TOTAL TYPE I ADJUSTMENTS		\$414,026	\$16,628 (B)
TYPE II ADJUSTMENTS			
Annualizing Adjustment	4.15%	\$210,660	\$8,750
Allocator Impacts		\$0	\$683 (C)
TOTAL TYPE II ADJUSTMENTS		\$210,660	\$9,433 (D)

(A) Effect of Other Allocators

(B)	OREGON AMORT EXP BEFORE TYPE I ADJ	OREGON AMORT EXP AFTER TYPE I ADJ	DIFFERENCE
	\$202,118	\$218,746	\$16,628

(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
	\$218,746	\$228,179	\$9,433

**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	3.92%	\$0	\$0
Allocator Impacts		\$0	\$0 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$0 (D)

(A) No Type I Adjustments

(B)	OREGON DEPR EXP BEFORE TYPE I ADJ	OREGON DEPR EXP AFTER TYPE I ADJ	DIFFERENCE
	\$1,064	\$1,064	\$0

(C) Effect of Other Allocators

(D)	OREGON DEPR EXP BEFORE TYPE II ADJ	OREGON DEPR EXP AFTER TYPE II ADJ	DIFFERENCE
	\$1,064	\$1,064	\$0

**IDAHO POWER COMPANY
NORMALIZED KWH TAX
2022**

Normalized annual Idaho hydro KWH	5,559,530,760	KWH
% Of Total KWH Bartered, Sold or Exchanged	94.6329%	TAXES
Adjusted Idaho Hydro KWH	5,261,142,905	2,630,571
Normalized KWH sold to Idaho Customers	14,663,012,027	
% of Total Adjusted Idaho Hydro to ID Customers	35.8804%	
LESS EXEMPTIONS:		
Normalized Irrigation Exemption	1,829,921,560	328,291
Normalized Industrial Use Exemption	2,298,577,628	412,369
TOTAL EXEMPTIONS minus % of total adj. ID hydro ID cus	1,481,320,766	
Net taxable Normalized KWH	3,779,822,139	
NORMALIZED TAX DUE, 1/2 MIL PER TAXABLE KWH	1,889,911	1,889,911
Portion refunded to irrigation customers	328,291	328,291
TOTAL TAX AND REFUND	2,218,202	2,218,202

**IDAHO POWER COMPANY
REVENUE SENSITIVE FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022**

	Uncollectible Accounts #904	Franchise Fees #408	OPUC Fee #408
Oregon Retail Revenues			
Normalized	52,356,686	52,356,686	52,356,686
Actual	60,578,417	60,578,417	60,578,417
Normalization Adj	(8,221,732)	(8,221,732)	(8,221,732)
Recommended Ratio	0.400%	1.400%	0.125%
Revenue Sensitive Adjustment	(32,887)	(115,104)	(10,277)

**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)	\$2,239,871	\$2,239,871	\$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	4.38%	\$907,246	\$39,744
Normalization of Irrigation PIC	Direct Allocation	\$148,058	\$0
Revenue Sensitive Adjustments			
Commission Fees	Direct Allocation	(\$10,277)	(\$10,277)
Franchise Taxes	Direct Allocation	(\$115,104)	(\$115,104)
Allocator Impacts		\$0	\$2,662 (A)
TOTAL TYPE II ADJUSTMENTS		\$929,924	(\$82,976) (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
	\$2,239,871	\$2,156,895	(\$82,976)

IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For the Twelve Months Ended December 31, 2022

No	Program	(1) Total
Regulatory Debits and Credits:		
Idaho		
1	Siemens LTP Amort - Idaho	\$ 1,075,354
2	Cloud computing	374,905
	Subtotal Idaho	<u>\$ 1,450,259</u>
Oregon		
3	Deferred Pension - Oregon	219,697
4	Siemens LTP Amort - Oregon	83,362
5	Langley Gulch Amort/Accrual - Oregon	-
6	Subtotal Oregon	<u>303,059</u>
7	Total	<u><u>\$ 1,753,318</u></u>

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENTS	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$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
	\$303,059	\$303,059	\$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
	\$303,059	\$303,059	\$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	7.87%	(\$17,568,590)	(\$1,382,288)
Allocator Impacts		\$0	\$1,030,303 (A)
TOTAL TYPE I ADJUSTMENTS		(\$17,568,590)	(\$351,985) (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.24%	(\$2,503,978)	(\$106,162)
Allocator Impacts		\$0	(\$10,509) (C)
TOTAL TYPE II ADJUSTMENTS		(\$2,503,978)	(\$116,670) (D)

(A) Effect of Other Allocators

(B)	ORE DEFERRED I/T BEFORE TYPE I ADJ	ORE DEFERRED I/T AFTER TYPE I ADJ	DIFFERENCE
	(\$851,964)	(\$1,203,950)	(\$351,985)

(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
	(\$1,203,950)	(\$1,320,620)	(\$116,670)

**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	4.27%	\$0	\$0
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Cumulative Impact of Various Adjustments	4.27%	\$0	\$0
Allocator Impacts		\$0	\$580 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$580 (D)

(A) Effect of Other Allocators

(B)	OREGON ITC ADJ BEFORE TYPE I ADJ	OREGON ITC ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$249,017	\$249,017	\$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
	\$249,017	\$249,598	\$580

**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	37.30%	\$79,000,911	\$29,470,270
Allocator Impacts		\$0	(\$28,064,923) (A)
TOTAL TYPE I ADJUSTMENTS		\$79,000,911	\$1,405,346 (B)
TYPE II ADJUSTMENTS			
Cumulative Adjustment	4.16%	\$11,790,641	\$489,963
Other Allocator Impacts		\$0	\$90,651 (C)
TOTAL TYPE II ADJUSTMENTS		\$11,790,641	\$580,614 (D)

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

(B)	OREGON SCH M ADJ BEFORE TYPE I ADJ	OREGON SCH M ADJ AFTER TYPE I ADJ	DIFFERENCE
	\$2,112,931	\$3,518,277	\$1,405,346

(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
	\$3,518,277	\$4,098,891	\$580,614

IDAHO POWER COMPANY
Interest Synchronization
For the Historical Year Ended December 31, 2022

LINE NO.	<u>DESCRIPTION</u>	<u>ADJUSTED - TYPE I</u>	<u>ADJUSTED - TYPE I & II</u>
1	Total Company Rate Base	3,865,723,755	3,849,055,617
	Adjustments to Rate Base:		
2	Construction Work-in-Progress	725,722,308	725,722,308
3	Adjusted Rate Base	4,591,446,063	4,574,777,925
4	Company Weighted Cost of Debt	2.137%	2.137%
5	Synchronized Interest Expense	98,119,202	97,763,004

**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	4.38%	\$10,860,459	\$475,524
Allocator Impacts		\$0	(\$5,534) (A)
TOTAL TYPE I ADJUSTMENTS		\$10,860,459	\$469,990 (B)
TYPE II ADJUSTMENTS			
Long-Term Interest Synchronization	4.37%	(\$356,198)	(\$15,579)
Allocator Impacts		\$0	\$12,588 (C)
TOTAL TYPE II ADJUSTMENTS		(\$356,198)	(\$2,991) (D)

(A) Effect of Rate Base Allocator

(B)	OR INTEREST BEFORE TYPE I ADJ	OR INTEREST AFTER TYPE I ADJ	DIFFERENCE
	\$4,507,886	\$4,977,877	\$469,990

(C) Effect of Rate Base Allocator

(D)	OR INTEREST BEFORE TYPE II ADJ	OR INTEREST AFTER TYPE II ADJ	DIFFERENCE
	\$4,977,877	\$4,974,886	(\$2,991)

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

	OREGON ALLOCATION BEFORE ADJ	TOTAL COMPANY ADJUSTMENT	OREGON ALLOCATION
TYPE I ADJUSTMENTS			
Allocator Impacts		\$0	\$0 (A)
TOTAL TYPE I ADJUSTMENTS		\$0	\$0 (B)
TYPE II ADJUSTMENTS			
Allocator Impacts		\$0	\$1,520 (C)
TOTAL TYPE II ADJUSTMENTS		\$0	\$1,520 (D)

(A) No Type I Adjustments

(B)	OREGON IERCO INCOME BEFORE TYPE I ADJ	OREGON IERCO INCOME AFTER TYPE I ADJ	DIFFERENCE
	\$384,713	\$384,713	\$0

(C) Effect of Normalized Energy Allocator

(D)	OREGON IERCO INCOME BEFORE TYPE II ADJ	OREGON IERCO INCOME AFTER TYPE II ADJ	DIFFERENCE
	\$384,713	\$386,233	\$1,520

**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	(\$1,352,199)	(\$478,588)	(\$85,189)
	OPERATING EXPENSES			
2	O&M	(\$946,520)	(\$335,005)	(\$59,631)
3	Depreciation	\$0	\$0	\$0
4	Amortization	\$16,628	\$5,885	\$1,048
6	Taxes Other Than I/T	\$0	\$0	\$0
7	Interest Expense	\$469,990	\$166,345	\$29,609
8	AFUDC & Federal Sch M Adj (Neg)	(\$1,405,346)	(\$497,399)	(\$88,537)
9	Total Operating Exp	(\$1,865,248)	(\$660,173)	(\$117,511)
10	NET OPERATING INCOME	\$513,049	\$181,585	\$32,322
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$25,536		\$1,609
12	Add: IERCO Inc * 6.300%	(\$0)		(\$0)
13	Taxable Income *6.300%	\$487,513 (L.9 - L.10 + L.11)		\$30,713
14	Less: State Investment Tax Credits			\$382,355
15	Subtotal			(\$351,642)
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			\$42,763 \$1,982
17	Total State Tax			(\$306,897)
	FEDERAL:			
18	Less: State Tax (L.15)	(\$351,642)		
19	Taxable Income * 21%	\$864,691 (L.9 - L.18)	\$181,585	
20	PLUS: FIN 48 Tax Adjustment		(\$936)	
21	Prior Year's Tax Adj		\$177,129	
22	Federal Income Taxes		\$357,778	

**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	(\$10,273,462)	(\$2,029,178)	(\$647,228)
	OPERATING EXPENSES			
2	O&M	(\$11,549,101)	(\$2,281,138)	(\$727,593)
3	Depreciation	\$469,061	\$92,647	\$29,551
4	Amortization	\$9,433	\$1,863	\$594
5	Accretion	\$0	\$0	\$0
6	Taxes Other Than I/T	(\$82,976)	(\$16,389)	(\$5,227)
7	Interest Expense	(\$2,991)	(\$591)	(\$188)
8	AFUDC & Federal Sch M Adj (Neg)	(\$580,614)	(\$114,681)	(\$36,579)
9	Total Operating Exp	(\$11,737,189)	(\$2,318,288)	(\$739,443)
10	NET OPERATING INCOME	\$1,463,727	\$289,110	\$92,215
	STATE			
11	Less: Sch M & Other Adj * 6.300%	\$69,730		\$4,393
12	Add: IERCO Inc * 6.300%	\$1,288		\$81
13	Taxable Income * 6.300%	\$1,395,285 (L.9 - L.10 + L.11)		\$87,903
14	Less: State Investment Tax Credits			\$891
15	Subtotal			\$87,012
16	Add: State Prior Years' Tax Adjustment FIN 48 Tax Adjustment			(\$44,538) \$1,312
17	Total State Tax			\$43,786
	FEDERAL:			
18	Less: State Tax (L.15)	\$87,012		
19	Taxable Income * 21%	\$1,376,716 (L.9 - L.18)	\$289,110	
20	PLUS: FIN 48 Tax Adjustment		(\$23,094)	
21	Prior Year's Tax Adj		(\$7)	
22	Federal Income Taxes		\$266,009	

ALLOCATION FACTORS

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2022

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Power production expenses:			
Steam power generation -			
Operation -			
1	500	Oper and supv engineerir	\$ 404,551
2	501	Fuel	-
3	502	Steam expenses	-
4	505	Electric expenses	-
5	506	Misc steam power expen:	2,543
6	507	Rents	-
7		Total operation	<u>407,095</u>
Maintenance -			
8	510	Main supv and engineerir	-
9	511	Main of structures	-
10	512	Main of boiler plant	-
11	513	Main of electric plant	-
12	514	Main of misc steam plant	-
13		Total maintenance	<u>-</u>
14		Total steam power generation	<u>407,095</u>
Hydraulic power generation -			
Operation -			
15	535	Oper supv and engineerir	4,235,258
16	536	Water for power	866,414
17	537	Hydraulic expenses	6,262,192
18	538	Electric expenses	1,510,454
19	539	Misc hydro pwr gen exp	3,401,219
20	540	Rents	-
21		Total operation	<u>16,275,537</u>
Maintenance -			
22	541	Main supv and engineerir	90,192
23	542	Main of structures	577,669
24	543	Main of res,dams,waterw:	254,872
25	544	Main of electric plant	1,799,397
26	545	Main of misc hydro plant	<u>2,163,612</u>
27		Total maintenance	<u>4,885,742</u>
28		Total hydraulic power generation	<u>21,161,279</u>
Other power generation -			
Operation -			
29	546	Oper supv and engineerir	516,722
30	547	Fuel	-
31	548	Generation expenses	3,234,939
32	549	Misc other pwr gen exp	<u>370,607</u>
33		Total operation	<u>4,122,267</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2022

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Other power generation - (continued)			
Maintenance -			
1	551	Main supv and engineerir	-
2	552	Main of structures	43,046
3	553	Main of gen and elec plt	56,825
4	554	Main misc oth pwr gen pll	<u>690,424</u>
5		Total maintenance	<u>790,295</u>
6		Total other power generation	<u>4,912,562</u>
Other power supply expenses -			
7	555	Purchased power	-
8	556	System cont and load dis	-
9	557	Other expenses	<u>4,495,330</u>
10		Total other power supply expenses	<u>4,495,330</u>
11		Total power production expenses	<u>30,976,266</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2022

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Transmission expenses:			
Operation -			
1	560	Oper supv and engineerir	2,380,639
2	561	Load dispatching	3,053,979
3	562	Station expenses	1,883,621
4	563	Overhead line expenses	428,401
5	564	Underground line expens	-
6	565	Trans of elec by others	-
7	566	Misc trans expenses	-
8	567	Rents	-
9		Total operation	<u>7,746,639</u>
Maintenance -			
10	568	Main supv and engineerir	90,949
11	569	Main of structures	1,442,019
12	570	Main of station equip	2,327,169
13	571	Main of overhead lines	865,811
14	573	Main of misc trans plant	<u>3,520</u>
15		Total maintenance	<u>4,729,468</u>
16		Total transmission expenses	<u>12,476,107</u>
Distribution expenses:			
Operation -			
17	580	Oper supv and engineerir	2,995,909
18	581	Load dispatching	4,166,909
19	582	Station expenses	983,432
20	583	Overhead line expenses	3,611,849
21	584	Underground line expens	1,372,655
22	585	St light and sgnl sys exp	20,365
23	586	Meter expenses	4,176,379
24	587	Customer install expense	736,676
25	588	Misc distribution exp	2,911,186
26	589	Rents	-
27		Total operation	<u>20,975,360</u>
Maintenance -			
28	590	Main supv and engineerir	9,353
29	591	Main of structures	-
30	592	Main of station equip	2,716,642
31	593	Main of overhead lines	5,201,009
32	594	Main of underground line:	304,799
33	595	Main of line transformers	25,793
34	596	Main of st lght-sgnl sys	123,794
35	597	Main of meters	678,112
36	598	Main of misc dist plant	<u>79,964</u>
37		Total maintenance	<u>9,139,466</u>
38		Total distribution expenses	<u>30,114,827</u>

IDAHO POWER COMPANY
Wages and Salaries
(Includes Loadings and Excludes Incentives and Thermals)
For the Twelve Months Ended December 31, 2022

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	(1) TOTAL (Excluding Incentives & Thermals)
Customer accounts expenses:			
Operation -			
1	901	Supervision	705,017
2	902	Meter reading expenses	1,267,888
3	903	Cust recrds - collect exp	9,731,713
4	904	Uncollectible accounts	-
5	905	Misc customer accts exp	-
6		Total customer accounts expenses	<u>11,704,618</u>
Customer service and informational expenses:			
Operation -			
7	907	Supervision	828,671
8	908	Customer assistance exp	4,679,331
9	909	Info and instruct adv exp	-
10	910	Misc cust svc and inf exp	308,799
11	912	Demo and selling exp	-
12		Total customer service and informational expenses	<u>5,816,801</u>
Administrative and general expenses:			
Operation -			
13	920	Admin and gen salaries	53,511,744
14	921	Office supplies and exp	228,890
15	922	Admin exp transf - cr	-
16	923	Outside services employe	-
17	924	Property insurance	378,934
18	925	Injuries and damages	132,355
19	926	Emp pensions and benefi	-
20	927	Franchise requirements	-
21	928	Reg commission expense	-
22	929	Duplicate charges - cr	-
23	930.1	General advertising exp	-
24	930.2	Misc general expenses	214,755
25	931	Rents	-
26		Total operation	<u>54,466,679</u>
Maintenance -			
27	935	Main of general plant	<u>1,038,440</u>
28		Total maintenance	<u>1,038,440</u>
29		Total administrative and general expenses	<u>55,505,119</u>
30		Total electric operation and maintenance expenses	<u>\$ 146,593,738</u>

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
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	234,843	3.4%	242,828	242,828	
Distribution Station	13.2 kV	751,829	4.0%	781,902	781,902	
Distribution Primary	12.4-34.5	2,887,594	6.1%	3,063,737	3,063,737	
All Other Service		11,221,553	9.6%	12,298,823	12,298,823	
Total Idaho Retail		15,095,819		16,387,290	16,387,290	15,095,819
State of Oregon						
Transmission Level	138 kV	113,444	3.4%	117,301	117,301	
Distribution Primary	12.4-34.5	178,157	6.1%	189,025	189,025	
All Other Service		405,508	9.6%	444,437	444,437	
Total Oregon Retail		697,109		750,763	750,763	697,109
Total Retail Jurisdictions		15,792,929		17,138,052	17,138,052	15,792,929

IDAHO POWER COMPANY
DEVELOPMENT OF ENERGY-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2021
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	234,843	3.4%	242,828	242,828	
Distribution Station	13.2 KV	751,829	4.0%	781,902	781,902	
Distribution Primary	12.4-34.5	2,887,594	6.1%	3,063,737	3,063,737	
All Other Service		10,803,583	9.6%	11,840,727	11,840,727	
Total Idaho Retail		<u>14,677,849</u>		<u>15,929,195</u>	<u>15,929,195</u>	14,677,849
State of Oregon						
Transmission Level	138 KV	113,444	3.4%	117,301	117,301	
Distribution Primary	12.4-34.5	178,157	6.1%	189,025	189,025	
All Other Service		389,112	9.6%	426,467	426,467	
Total Oregon Retail		<u>680,713</u>		<u>732,792</u>	<u>732,792</u>	680,713
Total Retail Jurisdictions		15,358,562		16,661,987	16,661,987	15,358,562

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
ACTUAL

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-KW	SCDKwGen LOSS FACTORS	SCDKwGen GENERATION LEVEL-KW	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 kV	29,826	3.6%	30,900				
Distribution Station	13.2kV	87,137	4.2%	90,797				
Distribution Primary	12.4-34.5kV	375,300	7.0%	401,571				
All Other Service		1,847,162	9.7%	2,026,337				
Total Idaho Retail		<u>2,339,426</u>		<u>2,549,605</u>	2,549,605	2,549,605	2,549,605	2,427,908
State of Oregon								
Transmission Level	138 kV	12,755	3.6%	13,214				
Distribution Primary	12.4-34.5kV	22,239	7.0%	23,796				
All Other Service		63,508	9.7%	69,668				
Total Oregon Retail		<u>98,502</u>		<u>106,678</u>	106,678	106,678	106,678	93,464
Total Retail Jurisdictions		2,437,927		2,656,283	2,656,283	2,656,283	2,656,283	2,521,372

IDAHO POWER COMPANY
DEVELOPMENT OF DEMAND-RELATED ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022
NORMALIZED

DESCRIPTION	DELIVERY VOLTAGE	CUSTOMER LEVEL-Kw	SCDKwGen LOSS FACTORS	SCDKwGen GENERATION LEVEL-Kw	PRODUCTION D10	TRANSMISSION D11	RETAIL TRANS D12	DISTRIBUTION D60
I. RETAIL JURISDICTIONS (1):								
State of Idaho								
Transmission Level	138 KV	29,826	3.6%	30,900				
Distribution Station	13.2KV	87,137	4.2%	90,797				
Distribution Primary	12.4-34.5KV	375,300	7.0%	401,571				
All Other Service		1,776,707	9.7%	1,949,048				
Total Idaho Retail		2,268,970		2,472,315	2,472,315	2,472,315	2,472,315	2,350,618
State of Oregon								
Transmission Level	138 KV	12,755	3.6%	13,214				
Distribution Primary	12.4-34.5KV	22,239	7.0%	23,796				
All Other Service		60,934	9.7%	66,845				
Total Oregon Retail		95,928		103,855	103,855	103,855	103,855	90,641
Total Retail Jurisdictions		2,364,898		2,576,170	2,576,170	2,576,170	2,576,170	2,441,259

