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August 28, 2024

VIA ELECTRONIC FILING

The Honorable Debbie-Anne Reese, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: Docket No. ER09-1641-000
Idaho Power Company's 2024 Annual Informational Filing

Dear Secretary Reese:

Idaho Power Company ("Idaho Power" or "Company") hereby submits, pursuant to Section 1.1 of Attachment H to its Open Access Transmission Tariff ("OATT"), its Annual Informational Filing ("Annual Filing"). The Annual Filing shows the formula rate revenue requirements in effect under Schedules 7, 8, and 9 of the OATT for the period beginning October 1, 2024, and ending September 30, 2025. Idaho Power posted its draft Informational Filing on its public Open Access Same-Time Information System (OASIS) site on May 1, 2024, and held its annual customer meeting on May 16, 2024.

The Company received a number of data requests from a transmission customer during the information request process, resulting in the identification of two errors in the inputs to the Rate Calculation, reducing the transmission plant amounts and also increasing the system peak demand, reducing the transmission revenue requirement when compared to the draft Informational Filing, for an annual point-to-point rate of \$31.55/kW-year.

Under the express terms of Section 1.1.4 of Attachment H to the OATT, the Annual Filing does not constitute a rate change filing under Section 205 of the Federal Power Act and does not reopen the formula rate for review or challenge.

The Honorable Debbie-Anne Reese, Secretary

August 28, 2024

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Please direct any questions or communications to the following individuals:

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Respectfully submitted,



Lisa O'Hara, Corporate Counsel
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LO:cd
Attachment

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023**

FOR RATES EFFECTIVE OCTOBER 1, 2024 - SEPTEMBER 30, 2025

August 28, 2024

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

List of Worksheets

WORKSHEET	TITLE	OATT REFERENCE ATTACHMENT H
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List of Worksheets	List of Worksheets	
Tariff Sch 7, 8 and 9 Rates	Rates For OATT Schedules 7, 8 and 9	1.1.2 a ; 1.1.2 b
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Calc of NT Rev Req	Calculation of Annual Network Transmission Revenue Requirements	1.1.2 a ; 1.1.2 b
Revenue Credits	Transmission Revenue Credits	1.1.2 a ; 1.1.2 b
Rate Calculation	Rate Calculation	; 1.1.2 b
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Schedule 2	Allocated Expenses	; 1.1.2 b
Schedule 3	Allocators	; 1.1.2 b
Schedule 4	Transmission Revenue Credits	; 1.1.2 b
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Schedule 6	Rate of Return and Income Tax Expense	; 1.1.2 b
Schedule 7	GSU Investment and Accumulated Depreciation Reserve	1.1.2 d ; 1.1.2 b
Schedule 8		1.1.2 k ; 1.1.2 b
Schedule 9	Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual Reimbursable Prepayments For Network Upgrades and Interest Expense Reimbursed	1.1.2 l ; 1.1.2 b
Schedule 10	New Transmission Plant Installed with a Cost in Excess of \$250,000	1.1.2 n
Schedule 11	Substantive Charges to Accounting Policies, Practices and Procedures that could Affect Changes Under the Formula Rate	1.1.2 m
Schedule 12	Post Retirement Benefits Other than Pensions	2.2.1
Schedule 13	Changes to the Draft Informational Filing Based on Customer Comments	1.1.4
Workpapers Title Page	Workpapers	
Schedule 1 Workpaper, page 1	Accumulated Deferred Income Tax Adjustments	; 1.1.2 b
Schedule 1 Workpaper, page 2	FERC Order No. 864 Permanent Worksheet for Deficient and Excess Deferred Income Taxes	; 1.1.2 b
Schedule 1 Workpaper, page 3	FERC Order No. XXX Permanent Worksheet for Deficient and Excess Deferred Income Taxes	; 1.1.2 b
Schedule 2 Workpaper, page 1	GSU Operation and Maintenance Expense	1.1.2 d ; 1.1.2 b
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Schedule 2 Workpaper, page 3	Property Taxes Directly Assigned to Transmission and General Plant	1.1.2 e ; 1.1.2 b
Schedule 2 Workpaper, page 4	General Advertising Expense - Transmission Related	1.1.2 d
Schedule 4 Workpaper, page 1	Account 454 Rents From Electric Property By Category and Subaccount	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 2	Functionalization of Real Estate Rents Recorded in Account 454	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 3	Joint Use Rental Fees	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 4	Cogeneration O&M Charges Recorded in Account 454	1.1.2 f ; 1.1.2 b
Schedule 4 Workpaper, page 5	Account 415 Joint Use Revenues That are Included as Revenue Credits	; 1.1.2 b
Schedule 4 Workpaper, page 6	Non-firm and Short-term Firm Transmission Wheeling Revenues Reported in Account 456 Included as Revenue Credits	1.1.2 g ; 1.1.2 b
Schedule 4 Workpaper, page 7	Transmission Related Revenues Reported in Account 456 For Which Transactions are Included in the Rate Divisor	1.1.2 g ; 1.1.2 b
Schedule 5 Workpaper	Allocation Demand and Capacity Data - Reconciliation with Form 1	1.1.2 c ; 1.1.2 b
Schedule 6 Workpaper, Page 1	Effective Embedded Cost of Long Term Debt	1.1.2 h ; 1.1.2 b
Schedule 6 Workpaper, Page 2	Composite State Income Tax Rate	1.1.2 j ; 1.1.2 b
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Schedule 7 Workpaper	GSU Investment and Accumulated Depreciation Reserve	1.1.2 d ; 1.1.2 b
Schedule 8 Workpaper	Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual	1.1.2 k ; 1.1.2 b

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Rates For OATT Schedule 7, 8 and 9

For Firm Point-To-Point Transmission Service provided under Schedule 7:

The Formula Rate shall be	(\$163,660,125	-	\$25,788,191) /	4,370,333	=	\$31.55	per kW-year
For Monthly Service the rate shall be:								\$2.6292	per kW-month
For Weekly Service the rate shall be:								\$0.6067	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:								\$0.1011	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:								\$0.0867	per kW-day

For Non-Firm Point-To-Point Transmission Service provided under Schedule 8:

For Monthly Service the rate shall be:	\$2.6292	per kW-month
For Weekly Service the rate shall be:	\$0.6067	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.1011	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0867	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$6.44	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$3.60	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$163,660,125	-	\$25,788,191	+	\$4,285,053	=	\$142,156,987
The Monthly formula revenue requirement shall be:	\$11,846,416						

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Calculation of Point to Point Transmission Tariff Rate

<u>Transmission Revenue Requirement</u>	<u>Transmission Revenue Credits</u>	<u>Net PTP Transmission Revenue Requirement</u>	<u>Demand MW</u>	<u>Annual PTP Rate \$/kW-yr</u>
\$163,660,125	\$25,788,191	\$137,871,934	4,370	\$31.55
				Monthly Rate \$/kW per month 2.6292
				Weekly Rate \$/kW per week 0.6067
				Daily Rate \$/kW per day (Mon-Sat) 0.1011
				Daily Rate \$/kW per day (Sunday) 0.0867
				Hourly Rate \$/MW per hour (Peak) 6.44
				Hourly Rate \$/MW per hour (Off-Peak) 3.60

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Calculation of Annual Network Transmission Revenue Requirement

Transmission Revenue Requirement:	\$163,660,125
Transmission Revenue Credits:	\$25,788,191
Net PTP Transmission Revenue Requirement:	\$137,871,934
CBM Network Rate Adjustment 1/:	\$4,285,053
Network Transmission Revenue Requirement:	\$142,156,987

Source:

$$1/ = \frac{PTP * E * (Formula Rate \text{ pre } 890 - Formula Rate)}{(E - PTP)} \quad \text{OATT Schedule 9, Appendix A}$$

Where:

PTP =	1177	Spreadsheet, Schedule 5
E =	4040	Spreadsheet, Schedule 5
Formula Rate pre 890 =	\$34.13	Recalculated Rate Using "E"
Formula Rate =	\$31.55	Rate Calculation, In 49

$$= \frac{1177 \text{ MW} * 4040 \text{ MW} * (\$34.13 - \$ 31.55) * 1000}{4040 \text{ MW} - 1177 \text{ MW}}$$

$$= \$4,285,053$$

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Transmission Revenue Credits

<u>Rent From Electric Property Account 454</u>	<u>Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self</u>	<u>Total Revenue Credits</u>
\$4,392,404	\$21,395,787	\$25,788,191

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

Rate Calculation

	Source	Amount
TRANSMISSION RATE BASE		
1 Transmission Plant (excluding Asset Retirement Costs)	FF1 pp204-207 58(g) - 57(g)	\$ 1,390,965,513 (1)
2 Generator Step Up Facilities	Schedule 7	(40,995,726)
3 LGI's	Schedule 8	(3,811,357)
4 Account 252-Transmission (Net)	Schedule 9	-
5 General Plant (excluding Asset Retirement Costs)	Schedule 1	70,189,598
6 Intangible Plant	Schedule 1	15,119,454
7 Transmission Plant Held For Future Use	FF1 p214 2d + 3d+ 4d + 11d + 12d+ 17d+ 22d	3,225,054
8 General Plant Held For Future Use	Schedule 1	-
9 Transmission Depreciation Reserve (Acct 108) (excluding Asset Retirement Costs)	FF1 p219 25(b) less 108.100 = 0	(431,545,321)
10 Transmission Depreciation Reserve Generator Step-Ups	Schedule 7	16,304,106
11 Transmission Depreciation Reserve LGI's	Schedule 8	400,760
12 General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1	(19,028,353)
13 Amortization of Utility Plant	Schedule 1	(5,819,829)
14 ADIT Allocated to Trans	Schedule 1	(78,105,796)
15 ADIT Allocated to Gen & Intang	Schedule 1	(4,949,738)
16 Transmission Related Prepayments	Schedule 1	2,970,944
17 Transmission Materials & Supplies	Schedule 1	49,464,906
18 Transmission Cash Working Capital	Schedule 1	5,217,148
19 Unamortized RTO Development Costs	OATT Attach H, 3.1.1.11(f)	-
20 Transmission Rate Base	Sum (1) Thru (19)	969,601,361
21		
RETURN AND ASSOCIATED INCOME TAXES		
22 Overall Return	Schedule 6	0.07768
23 Composite Income Tax (Federal and State)	Schedule 6	0.01737
24 Return and Income Taxes	(20)*((23)+(24))	92,160,609
25		
26		
27		
EXPENSES		
28		
29 Deprec Expense: Transmission	Schedule 2	24,711,557
30 Deprec Expense: General Plant	Schedule 2	2,354,233
31 Amortization Expense: Intangible Plant	Schedule 2	810,288
32 Amort of ITC (Acct 411.4) and Excess ADIT (Acct 411.1)	Schedule 2	(3,184,218)
33 O&M Expense: Transmission	Schedule 2	34,852,596
34 Less Account 561 (Load Dispatching)	FF1 pp320-323 85b to 92b	(5,414,644)
35 Less: Account 565 (Transmission of Electricity By Others)	FF1 pp320-323 96b	(11,050,622)
36 O&M Expense: A&G	Schedule 2	23,349,854
37 Taxes Other than Income:	Schedule 2	5,070,472
38 Amortization of RTO Development Costs	OATT Attach H, 3.7	-
39 Interest Expense (Network Upgrade Prepayments)	Schedule 9	-
40 Transmission Expense	Sum (29) Thru (39)	71,499,516
41 Gross Transmission Revenue Requirement	(25) + (40))	163,660,125
42		
43 Transmission Revenue Credits	Schedule 4	(25,788,191)
44		
45 Net PTP Transmission Revenue Requirement		\$ 137,871,934
46		
47 System Peak Demand - MW	Schedule 5	4,370
48		
49 Annual Rate \$/kW per year	(45)/((47)*1000)	31.55
50 Monthly Rate \$/kW per month	(49) / 12	2.6292
51 Weekly Rate \$/kW per week	(49) / 52	0.6067
52 Daily Rate \$/kW per day (Mon-Sat)	(51) / 6	0.1011
53 Daily Rate \$/kW per day (Sunday)	(51) / 7	0.0867
54 Hourly Rate \$/MW per hour (Peak)	(49)*1000 / 4896	6.44
55 Hourly Rate \$/MW per hour (Off-Peak)	(49)*1000 / 8760	3.60

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 1
Allocated Investment

		Source	Amount
1	Accumulated Deferred Income Tax Allocated to Transmission		
2	ADIT (Account 281)		-
3	ADIT (Account 282)	Sched 1 Workpaper	391,683,448
4	ADIT (Account 283)	FF1 pp276-277 9k	195,518,422
5	ADIT (Account 190)	Sched 1 Workpaper	(166,343,342)
6	Sum of ADIT		420,858,528
7	Transmission Plant Allocator	Schedule 3	0.185586820
8	ADIT Allocated to Transmission	(7) * (8)	78,105,796
9			
10			
11	General Plant		
12	General Plant Investment (excluding Asset Retirement Costs)	FF1 pp204-207 99g - 98g	536,538,839
13	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
14	Trans Related General Plant	(14) * (15)	70,189,598
15			
16			
17	General Plant Depreciation Reserve		
18	General Plant Accum Depr (excluding Asset Retirement Costs)	FF1 p219 28c less 108.100 =0	145,455,322
19	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
20	Trans Related General Plant Depr	(21) * (22)	19,028,353
21			
22			
23	Intangible Plant		
24	Intangible Plant Investment	FF1 pp204-207 5g	115,575,162
25	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
26	Trans Related Intangible Plant	(28) * (29)	15,119,454
27			
28			
29	Amortization of Utility Plant		
30	Amortization of Utility Plant	FF1 pp200-201 21c	44,487,567
31	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
32	Trans Related Amortization of Utility Plant	(35) * (36)	5,819,829
33			
34			
35	ADIT Allocated to General & Intangible		
36	ADIT (Account 281)		-
37	ADIT (Account 282)	Sched 1 Workpaper	391,683,448
38	ADIT (Account 283)	FF1 pp276-277 9k	195,518,422
39	ADIT (Account 190)	Schedule 1 Workpaper	(166,343,342)
40	Sum of ADIT	Sum (42) Thru (45)	420,858,528
41	General & Intangible Plant Allocator	Schedule 3	1.176%
42	ADIT to General & Intangible	(46) * (47)	4,949,738
43			
44			
45	Cash Working Capital		
46	O&M Expense: Transmission	Schedule 2 less (Accounts 561 and 565 from Rate Calculation tab)	18,387,330
47	A&G O&M Expense	Schedule 2	23,349,854
48	Working Capital Allowance	((53) + (54)) * 12.5%	5,217,148
49			
50			
51	Prepayments		
52	Prepayments (Account 165)	FF1 pp110-111 57c	22,710,298
53	Less pre-paid Pension Expense		-
54	Net Prepayments	(60) - (61)	22,710,298
55	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
56	Transmission Related Prepayments	(62) * (63)	2,970,944
57			
58			
59	General Plant Held For Future Use		
60	General Plant Held For Future Use	FF1 p214	-
61	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
62	Transmission Related General Plant Held For Future Use	(67) * (68)	-
63			
64			
65	Transmission Materials and Supplies		
66	Account 154 - Transmission	FF1 p227 8c	48,400,412
67	Account 154 - General	FF1 p227 11c	1,768,276
68	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
69	Transmission Related Account 154 - General	(73) * (74)	231,325
70	Account 163 - Stores Expense Undistributed	FF1 p227 16c	4,221,832
71	Plant Allocator	Schedule 3	19.735%
72	Transmission Related Account 163	(76) * (77)	833,170
73	Total Transmission Materials and Supplies	(72) + (75) + (78)	49,464,906

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2
Allocated Expenses

	Source	Amount
1 A&G Expense		
2 Total A&G Related O&M (Less EPRI dues and donations and memberships associated with corporate stewardship or civic organizations)	FF1 pp320-323 197 b - (\$115,733 for 2023)	174,623,272
3 Acct 924 (Property Insurance)	- FF1 pp320-323 185 b	(3,330,773)
4 Acct 928 (Regulatory Commission Expense)	- FF1 pp320-323 189 b	(6,154,682)
5 Account 930.1 (General Advertising Expense)	- FF1 pp320-323 191 b	(36,746)
6 Transmission Wages & Salaries Allocator	Schedule 3	13.082%
7 A&G to Transmission, excl Prop ins; Reg Comm Exp; Adv.	(Sum (3) Thru (6)) * (7)	21,598,395
8		
9 Total Property Insurance	FF1 pp320-323 185 b	3,330,773
10 Plant Allocator	Schedule 3	19.735%
11 Property Insurance to Transmission	(10) * (11)	657,321
12		
13 Regulatory Commission Expenses - FERC	FF1 pp350-351 2h + 3h	5,480,058
14 Plant Allocator	Schedule 3	19.735%
15 Regulatory Commission Expenses to Transmission	(14) * (15)	1,081,478
16		
17 Regulatory Commission Expenses - Other Transmission Related	FF1 pp350-351	-
18		
19 General Advertising Expense - Transmission Related	Schedule 2 Workpaper, page 5	12,660
20		
21 Total A&G to Transmission	(8)+(12)+(16)+(18)+(20)	23,349,854
22		
23 General Plant Depreciation		
24 General Plant Depreciation	FF1 pp336-337 10f	17,996,077
25 Transmission Wages & Salaries Allocator	Schedule 3	13.082%
26 Trans Related General Plant	(26) * (27)	2,354,233
27		
28		
29 Income Tax Expense Credits		
30 Amortized Excess ADIT (Account 411.1)	FF1 pp274-275 Footnote Data Excess Deferred Tax on Depreciation Credit (j)	10,684,156
31 Amortized ITC - Electric (Account 411.4)	FF1 pp266-267 8f	5,450,895
32 Plant Allocator	Schedule 3	19.735%
33 Allocated Income Tax Expense Credits	(-1)(32)+(33) * (34)	(3,184,218)
34 Total Income Tax Expense Credits	(35)	(3,184,218)
35		
36		
37 Taxes Other Than Income Taxes		
38 Property Taxes (ID,OR,MT,NV,WY,WA)	FF1 pp262-263 28l	19,554,299
39 Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3	5,094,471
40 Less Amount Allocated to GSU's	Line 41 x GSU Allocator (Sch 3)	(150,149)
41 Less Amount Allocated to LGI's	Line 41 x LGI Allocator (Sch 3)	(13,959)
42 Amount Direct Assigned to General	Schedule 2 Workpaper, page 3	1,071,005
43 Transmission Wages & Salaries Allocator	Schedule 3	13.082%
44 Allocated Amount	Line 45 x Line 45e	140,108
45 FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263 32i	20,385,033
46 Payroll Adjustment	FOAB & Unempl Tax	(20,385,033)
47 Transmission Wages & Salaries Allocator	Schedule 3	13.082%
48 Allocated Amount	((48) + (49)) * (50)	0
49		
50 Total Taxes Other Than Income Taxes	(42)+(43)+(44)+(47)+(51)	5,070,472
51		
52		
53 Transmission Related Amortization of Intangible Plant (Account 404)		
54 Transmission Related Amortization of Intangible Plant (Account 404)	FF1 p336 1f	6,193,955
55 Transmission Wages & Salaries Allocator	Schedule 3	13.082%
56 Transmission Related Amortization of Intangible Plant	(58) * (59)	810,288
57		
58		
59 Transmission Depreciation Expense		
60 Total Transmission Depreciation Expense	FF1 p336 7f	25,977,974
61 Less GSU Depreciation Expense	Schedule 7	(1,186,829)
62 Less LGI Depreciation Expense	Schedule 8	(79,589)
63 Transmission Depreciation Expense	Sum (63) Thru (65)	24,711,557
64		
65		
66 Transmission Operation and Maintenance Expense		
67 Total Transmission O&M less Retail Jurisdictional RTO Development Costs		
68 Amortized to Account 566	FF1 pp320-323 112b - (0)	35,159,222
69 Less GSU O&M	Schedule 2 Workpaper page 1	(210,287)
70 Less LGI O&M	Schedule 2 Workpaper page 2	(96,339)
71 Transmission O&M Expense	Sum (69) Thru (71)	34,852,596

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 3
Allocators

1	GSU Allocator		
2	GSU Plant	Schedule 7	40,995,726
3	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,390,965,513
4	GSU Allocator	(3) / (4)	2.947%
5			
6			
7	LGI Allocator		
8	LGI Plant	Schedule 8	3,811,357
9	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,390,965,513
10	LGI Allocator	(10) / (11)	0.274%
11			
12			
13	Transmission Wages and Salaries		
14	Transmission Wage Expense	FF1 pp354-355 21b	11,751,561
15	Less Wage Expense Allocated to GSU's	(5) * (17)	(346,352)
16	Less Wage Expense Allocated to LGI's	(12) * (17)	(32,200)
17	Transmission Wage Expense	Sum (17) Thru (19)	11,373,009
18	A&G Wage Expense	FF1 pp354-355 27b	91,306,764
19	Total Wage Expense	FF1 pp354-355 28b	178,243,593
20	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	13.082%
21			
22			
23	Plant Allocator		
24	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,390,965,513
25	GSU Plant	Schedule 7	(40,995,726)
26	LGI Plant	Schedule 8	(3,811,357)
27	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	1,346,158,430
28	Allocated General & Intangible Plant	(49)	85,309,051
29	Total Electric Plant (excl. Asset Retirement Costs)	FF1 pp204-207 104g less 15g, 24g, 34g, 44g, 57g, 74g, 83g, 98g	7,253,523,908
30	Plant Allocator	((32) + (33)) / (34)	19.735%
31			
32			
33	Transmission Plant Allocator		
34	Transmission Plant Less GSU's & LGI's	Line 32	1,346,158,430
35	Total Electric Plant (excl. Asset Retirement Costs)	(34)	7,253,523,908
36	Transmission Plant Allocator	(40) / (41)	18.559%
37			
38			
39	General and Intangible Plant Allocator		
40	Transmission Related General Plant	Schedule 1	70,189,598
41	Transmission Related Intangible Plant	Schedule 1	15,119,454
42	Sum	(47) + (48)	85,309,051
43	Total Electric Plant (excl. Asset Retirement Costs)	(34)	7,253,523,908
44	General & Intangible Plant Allocator	(49) / (50)	1.176%

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4
Transmission Revenue Credits

1	Rent From Electric Property (Account 454)		
2	The transmission related amount of Rent From Electric Property included in Account 454 is:		
3	Transmission Pole Attachments	Schedule 4 Workpaper page 1	\$334,531
4	Real Estate Rents	Schedule 4 Workpaper page 1	50,609
5	Cogeneration	Schedule 4 Workpaper page 1	734,486
6	US Department of Energy Special Contract	Schedule 4 Workpaper page 1	87,270
7	Hemmingway JOOA	Schedule 4 Workpaper page 1	3,185,508
8	Total		\$4,392,404
9			
10			
11	Revenues From Transmission For Others (Account 456)		
12	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$27,504
13	Milner Irrigation District	FF1 p330 4n x 35%	5,541
14	OATT Short Term Firm and Non Firm	Schedule 4 Workpaper page 6	21,362,741 (1)
15	Total		\$21,395,787
16			
17			
18	Total Transmission Revenue Credit		\$25,788,191

(1) The revenue credits associated with Idaho Power Company are not included in the Account 456 balance but are included in the OATT Short Term Firm and Non Firm revenues shown on this Schedule 4

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 5
Allocation Demand and Capacity Data

A	B	C	D	E	F	
Firm Network Service for Sell (D) - (B) - (C)	Firm Network Service for Others Form 1,p400(f)	Long-Term Firm FTP Reservations OASIS	TOTAL Form 1p400(b)	CBM	TOTAL	
January	2365	270	1177	3812	330	4142
February	2423	268	1177	3868	330	4198
March	2183	243	1177	3603	330	3933
April	2040	234	1177	3451	330	3781
May	2641	294	1177	4112	330	4442
June	3194	364	1177	4735	330	5065
July	3622	400	1177	5179	330	5509
August	3418	377	1177	4972	330	5302
September	2734	263	1177	4174	330	4504
October	1870	209	1177	3256	330	3586
November	2253	282	1177	3712	330	4042
December	2196	237	1177	3610	330	3940
12 CP (Rounded)	2577	287	1177	4040	330	4370

(1) Does not include Short Term Firm FTP Reservations reported on Column (i), page 400 of the Form 1.

	Firm Network Service For Others				Total
	Innaha	USBR	BPA - PF	BPA-OTEC	Form 1
January	0.4939	3	193	74	270
February	0.4096	3	199	66	268
March	0.3974	3	178	62	243
April	0.3957	3	170	61	234
May	0.2466	55	196	42	294
June	0.2812	84	230	50	364
July	0.3327	76	264	60	400
August	0.3704	69	247	61	377
September	0.2145	46	176	41	263
October	0.3268	3	151	55	209
November	0.4329	4	215	63	282
December	0.3804	3	179	55	237
12 CP (Rounded)	0	29	200	58	287

	Long-Term Firm Transmission - OASIS Reservations														TOTAL	
	IPCM	IPCL	SCL	PAC	PAC	PAC	PAC	BPAP	BPAP	AMPE	PWX	PWX	VTOL	PWX		
OASIS Ref:	89988212	90526553	85861887	87136803	871366778	88788941	89375962	89375972	91629500	91629850	98133380 (Full transfer of TSR 92487896)		92502052	92502053	92945096	93016533
Contract Term	1/1/2021-1/1/2026	01/01/2021-01/01/2026	1/1/2019-1/1/2024	7/1/2019-1/1/2024	7/1/2019-7/1/2024	5/01/2020-5/01/2025	7/01/2020-7/01/2025	7/01/2020-7/01/2025	7/1/2021-7/1/2026	7/1/2021-7/1/2026	01/01/2021-01/01/2026	04/01/2021-04/01/2024	04/01/2021-04/01/2024	10/01/2021-10/01/2026	04/01/2022-04/01/2024	
POR/POD	IPCQEN/LGBP	JEFF/IPCO	LYPK/LGBP	KPRT/HURR	BORALGBP	BORALGBP	BORA/HURR	BORALGBP	SMLK/KPRT	M500/KPRT	MDSK-M346	LOLO-BORA	LOLO-BORA	MDSK-M345	JEFF-BORA	
January	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
February	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
March	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
April	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
May	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
June	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
July	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
August	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
September	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
October	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
November	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
December	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177
12 CP (Rounded)	75	16	101	124	76	60	241	9	100	100	2	100	100	2	71	1177

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6
Rate of Return and Income Tax Expense

A OVERALL RATE OF RETURN

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
Long Term Debt	Sched 6 Workpaper, p 1	\$ 2,811,100,000	50.259%	4.866%	2.446% (1) (2)
Preferred Stock	FF1 pp112-113 3c	\$ -	0.000%	0.000%	0.000%
Common Equity	FF1 pp112-113 16c	\$ 2,782,171,830	49.741%	10.700%	5.322%
Total Capitalization		\$ 5,593,271,830	100.000%		7.768%
				Rate of Return	7.768%

B INCOME TAX EXPENSE

Federal Tax Rate	21.00%	
Composite State Tax Rate	6.00%	Schedule 6 Workpaper, page 2
Federal Tax Factor:		
$\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase] * (FT))}{(1-FT)}$		1.332%
State Tax Factor:		
$\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase] + Federal Income Tax Rate) * (ST)}{(1-ST)}$		0.405%
Sum of Federal and State Tax Factors		1.737%

EQAFUDC =	\$ 148,442	Schedule 6 Workpaper, page 3
Income Tax Expense Credits (ITEC) =	\$ (3,184,218)	Schedule 2

(1) Excludes Other Long-Term Debt. Other Long-Term Debt includes the American Falls Dam Bond and Milner Dam Note guarantees. These instruments are excluded in rate making calculations and therefore are omitted from this schedule.
 (2) FF1 p112 18c

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 7
GSU
Transformer Investment and Accumulated Depreciation
By Vintage Year

LOCATION	Account	Vintage Year	Years in Service	Cost	Accumulated Depreciation	Annual Depreciation Accrual
American Falls Power Plant	353	1978	44	647,894	619,533	14,124
American Falls Power Plant	353	2013	10	10,928	2,501	238
Brownlee Power Plant	353	1959	63	747,897	1,016,412	16,304
Brownlee Power Plant	353	1980	42	1,541,722	1,408,865	33,610
Brownlee Power Plant	353	2000	22	11,285	5,527	246
Brownlee Power Plant	353	2003	19	15,167	6,465	331
Brownlee Power Plant	353	2012	10	1,855,784	440,708	40,456
Brownlee Power Plant	353	2014	9	205,854	43,193	4,488
Brownlee Power Plant	353	2021	1	3,478,648	220,198	75,835
Brownlee Power Plant	353	2022	0	2,508,745	109,381	54,691
Brownlee Power Plant	353	2023	0	3,031,785	66,093	66,093
Bliss Power Plant Gooding	353	1950	72	316,404	490,371	6,898
Bliss Power Plant Gooding	353	1964	58	1,416	1,775	31
Cascade Power Plant	353	1983	39	257,772	219,165	5,619
Clear Lake Power Plant	353	1965	57	19,808	24,400	432
Danskin Power Plant	353	2001	21	259,219	121,477	5,651
Danskin Power Plant	353	2008	14	7,041	2,255	154
Danskin Power Plant	353	2009	13	3,800,179	1,138,747	82,844
Hells Canyon Power Plant	353	2015	8	3,632,749	693,223	79,194
Hells Canyon Power Plant	353	2016	7	1,846,818	317,331	40,261
Hells Canyon Power Plant	353	2019	3	14,745	1,514	321
Hells Canyon Power Plant	353	2020	2	31,469	2,612	686
Lower Malad Power Plant	353	1948	74	81,119	129,159	1,768
Lower Malad Power Plant	353	1958	64	1,551	2,141	34
Lower Salmon Power Plant Goodi	353	1949	73	303,512	476,826	6,617
Milner Power Plant	353	1992	30	664,294	438,053	14,482
Oxbow Power Plant Baker	353	1949	73	100,827	158,402	2,198
Oxbow Power Plant Baker	353	1951	71	43,216	66,061	942
Oxbow Power Plant Baker	353	1957	65	208,866	292,711	4,553
Oxbow Power Plant Baker	353	1979	43	2,964	2,771	65
Oxbow Power Plant Baker	353	1980	42	6,099	5,574	133
Oxbow Power Plant Baker	353	2000	22	94,927	46,498	2,069
Oxbow Power Plant Baker	353	2014	9	13,655	2,865	298
Oxbow Power Plant Baker	353	2017	6	1,815,286	277,423	39,573
Oxbow Power Plant Baker	353	2018	4	1,943,448	237,878	42,367
Shoshone Falls Power Plant Jer	353	1992	30	188,488	124,294	4,109
Shoshone Falls Power Plant Jer	353	2020	2	210,175	17,445	4,582
Strike C J Power Plant Owyhee	353	1952	70	344,947	519,982	7,520
Strike C J Power Plant Owyhee	353	1965	57	1,480	1,823	32
Strike C J Power Plant Owyhee	353	1972	50	610	661	13
Strike C J Power Plant Owyhee	353	1973	49	317	336	7
Strike C J Power Plant Owyhee	353	1982	40	32,437	28,267	707
Swan Falls Power Plant Ada	353	1994	28	432,055	266,589	9,419
Swan Falls Power Plant Ada	353	1999	23	3	2	0
Swan Falls Power Plant Ada	353	2018	4	39,009	4,775	850
Twin Falls Power Plant Twin Fa	353	1949	73	39,459	61,991	860
Twin Falls Power Plant (New)	353	1995	27	430,708	256,627	9,389
Thousand Springs Power Plant	353	1956	66	36,470	51,883	795
Upper Malad Power Plant	353	1948	74	31,129	49,565	679
Upper Malad Power Plant	353	1987	35	2,109	1,614	46
Upper Malad Power Plant	353	1988	34	279	208	6
Upper Salmon A Power Plant	353	1937	85	72,168	131,737	1,573
Upper Salmon A Power Plant	353	1954	68	418	612	9
Upper Salmon B Power Plant	353	1947	75	70,393	113,573	1,535
Jim Bridger	353	1976	46	268,996	282,581	12,841
Jim Bridger	353	1990	32	889,401	670,343	42,458
Jim Bridger	353	1995	27	27,259	17,656	1,301
Jim Bridger	353	1996	26	45,684	28,621	2,181
Jim Bridger	353	2000	22	951,792	515,588	45,437
Jim Bridger	353	2008	14	90,542	33,691	4,322
Jim Bridger	353	2011	11	404,250	125,299	19,298
Jim Bridger	353	2013	10	20,630	5,791	985
Jim Bridger	353	2013	10	1,564,945	439,283	74,707
Jim Bridger	353	2014	9	1,663,953	435,460	79,434
Jim Bridger	353	2015	8	6,785	1,647	324
Jim Bridger	353	2016	7	106,278	23,775	5,073
Jim Bridger	353	2018	4	145,616	25,377	6,951
Valmy #1 & Common Non-Steam	353	2008	14	2,223,479	1,984,041	156,978
Valmy #1 & Common Non-Steam	353	2011	11	63,402	52,634	4,476
Valmy Substation	353	2013	10	138,088	110,596	9,749
Valmy #2 Substation	352	1982	40	55,381	39,032	1,733
Valmy #2 Substation	353	1985	37	847,153	780,573	31,853
Valmy #2 Substation	353	1986	36	4,161	3,746	156
Valmy #2 Substation	353	1987	35	70	62	3
Valmy #2 Substation	353	2011	11	22,115	8,219	832
Total				40,995,726	16,304,106	1,186,829

IDAHO POWER COMPANY
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SCHEDULE 8
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year

	Plant			Accumulated	Annual	
Location	Account	Year	Plant Balance	Depreciation	Depreciation Accrual	
1	Bennett Mountain Power Plant	352	2005	59,325	19,387	1,127
2	Bennett Mountain Power Plant	353	2005	49,372	18,950	1,076
3	Danskin Power Plant	352	2001	89,955	34,039	1,709
4	Danskin Power Plant	353	2001	433,104	202,964	9,442
5	Danskin Power Plant	352	2008	63,308	18,239	1,203
6	Danskin Power Plant	353	2008	126,618	40,546	2,760
7	Langley Gulch Power Plant	352	2012	150,492	5,719	2,859
8	Langley Gulch Power Plant	353	2012	68,974	3,007	1,504
9	Hemingway 80 MW Energy Storage	352	2023	886,456	16,843	16,843
10	Hemingway 80 MW Energy Storage	353	2023	1,883,754	41,066	41,066
11						
12	TOTAL			\$ 3,811,357	\$ 400,760	\$ 79,589

Refer to Schedule 8, Workpaper for the calculation of Accumulated Depreciation and Annual Depreciation Accrual.

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 9
Reimbursable Payments For Network Upgrades
Transmission Projects Only

1 **I. Plant Balance and Depreciation**

2

				Year 1	Year 2	Total	
3	Location	Plant Account	Year	Changes in Plant Balance	Depreciation Jan 1 - Dec 31	Depreciation Jan 1 - Dec 31	Accumulated Depreciation
4				-	-	-	-
5				-	-	-	-
6				-	-	-	-
7				-	-	-	-
8				-	-	-	-
9				-	-	-	-
10				-	-	-	-
11				-	-	-	-
12				-	-	-	-
13				-	-	-	-
14		Total		-	-	-	-

17 **II. Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation**

18

	Year	Unreimbursed Prepayments	Accumulated Depreciation	Net of Accumulated Depreciation
20				
21	Total	0	0	0

25 **III. Interest Expense Accrued**

26

Location	Year	Amount
		0
	Total	0

33 **IV. Total Unreimbursed Portion of Network Upgrade Prepayments (Account 252) Net of Accumulated Depreciation and Interest Expense Accrued:**

34

35

36 0 To Rate Calculation

39 **V. Interest Expense Reimbursed**

40

Location	Year	Amount
		-
	Total	-
	Total	- To Rate Calculation

50 (1) Interest expense reimbursed is a component of FERC Account 431 - Other Interest Expense. Idaho Power queries Account 431 to determine interest amounts associated with network upgrade customer payments to be reported on Schedule 9.

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 10
New Transmission Plant Installed With A Cost in Excess of \$250,000

	DESCRIPTION	AMOUNT	WORK ORDER NUMBER
1	T328200003-10YR MAINT-PHASE 1, Capitalized maintenance on the Emmett to Warm lake Tap transmission line	5,527,230	27627557
2	WDR1170001 REPLACE KING LINE R Rebuild the Wood River Substation to a Ring Bus, upgrading control and protection equipment and improving operational resiliency	2,879,668	27501094
3	BOBN200005 - STATION PERIMETER Addition of high-security fence at Boise Bench Substation	2,838,385	27557544
4	HMWY 80MW ENERGY STORAGE PROJE Addition of new 34.5V terminal at Hemingway Substation to accommodate Generation Interconnect Agreement	2,770,210	27603400
5	T426 KING-DALE-HUNT-ADELAIDE-L Capitalized maintenance on the DALE-HUNT-ADEL-American Falls 138-kV transmission line	2,445,066	27530234
6	T236150001 CMBG-CNCL 69KV REBU Rebuild transmission line Cambridge to Council (multiple phase/work order project)	2,303,234	27543488
7	T426190001-MNCO TO HYBN LINE S Replacement of 138-kV line segment from Minco to Hayburn Substation	1,775,311	27577500
8	HGSN170001 REPLACE 054A, 053A, Replacement of multiple 46-kV breakers and associated protection equipment at Hagerman Substation	1,422,079	27586155
9	DALE220001 - BOVARIUS - IPC CO Addition of new transformer and 34.5-kV feeder bay at Dale substation	1,372,251	27589036
10	WELS180001 - REPAIR OR REPLACE Replacement of five switches and bus reconfiguration for operational resiliency at Wells Substation	1,233,600	27516985
11	GINT220573-300MW MOON CRATER S Addition of new 345-kV line terminal at BORA substation to accommodate Generation Interconnect Agreement	1,179,489	27589230
12	MTUR180001-RECONFIGURE MTUR SU Addition of breaker and associated protection equipment at Montour Substation	1,064,842	27588568
13	T60219001 LINE 602 DONN-GOSHE Capitalized maintenance on the DONN to Goshen 161-kV transmission line	1,037,460	27528254
14	ELMR -INSTALL 138KV-PCBS AT 10 Replacement of two manual switches with two 138-kV power circuit breakers and associated control and protection equipment at Elmore Substation	996,862	27557547
15	T226170001 TRANSMISSION LINE R Right of Way work associated with replacement of poles on section of the line between Vale-Juntura-Drewsy	984,529	27510629
16	T731210001 BOMT-HBRD 230KV EAS Purchase of easements for addition of 230-kV transmission line between BOMT and HBRD Substations	940,966	27622744
17	T118 10-YEAR INSPECTION REPAIR Capitalized maintenance on the Hagerman-Gooding-Shoshone transmission line	934,599	27594533
18	T163190001 - T163 BLACKFOOT-LA Capitalized maintenance on the Blackfoot to Lava transmission line	888,947	27562361
19	VARI190001 ETHERNET SWITCH REP Replacement of communications ethernet switch at Boise Bench Substation	862,832	27537441

(1)

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 11
Disclosure of Any Accounting Changes That Could Affect
Charges Under the Formula Rate

Accounting Changes	<u>2023</u>
1 The initial implementation of an accounting standard or policy.	None
2 The initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction.	None
3 Corrections of errors and prior period adjustments that impact the revenue requirement calculation.	None
4 The implementation of new estimation methods or policies that change prior estimates.	None
5 Changes to income tax elections.	None
6 Identify any errors in the FERC Form 1, formula rate template, or accounting data that impacts the formula rate in previous rate years.	None
Historic Cost Basis	
7 Identify items included in the formula rate at an amount other than on a historic cost basis.	None
Reorganization or Merger Transactions	
8 Explain any reorganization or merger transactions and the effect of the accounting for such transaction on inputs to the formula rate.	None
Direct Assignment of Costs between Idaho Power and its Affiliates	
9 Explain the methodologies used to allocate and directly assign costs between Idaho Power and its affiliates by service category or function, including any changes to such cost allocation methodologies, and the reasons and justification for those changes; and the magnitude of such costs that have been allocated or directly assigned between Idaho Power and each affiliate by service category or function for the applicable period.	N/A

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2023 formula rate as the base
- Substitute 2022 PBOPs for 2023 PBOPs in the 2023 formula rate
- Compute the rate impact

1	Post Retirement Benefits Other than Pensions		
2			
3	2023 Amount in Account 926		2,415,585
4	Less 2022 Amount in Account 926		(796,106)
5	Total Increase (Decrease) of PBOPs		1,619,479
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	13.082%
9	Change in O&M Expense: Transmission A&G	(5) * (8)	211,859
10			
11	<u>Impact on Rate Base:</u>		
12	Working Capital Allowance	Schedule 1	12.500%
13	Change in Transmission Rate Base	(9) * (12)	26,482
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	7.768%
17	Composite Income Tax (Federal and State)	Schedule 6	1.737%
18	Total Return and Income Tax	(16) + (17)	9.505%
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	2,517
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	214,376
23			
24			
25			
26	Rate Impact		
27			
28	<u>Using 2023 PBOP</u>		
29	Net PTP Transmission Revenue Requirement	Rate Calculation	137,871,934
30			
31	System Peak Demand - MW	Schedule 5	4,370
32			
33	Annual Rate \$/kW per year	(32)/((34)*1000)	31.55
34	Monthly Rate \$/kW per month	(36) / 12	2.6292
35			
36			
37	<u>Using 2022 PBOP</u>		
38	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	137,657,558
39			
40	System Peak Demand - MW	Schedule 5	4,370
41			
42	Annual Rate \$/kW per year	(41)/((43)*1000)	31.50
43	Monthly Rate \$/kW per month	(45) / 12	2.6250
44			
45			
46	2023 Monthly Rate minus 2023 Monthly Rate using 2022 PBOP	Line 37 - Line 46	0.0042
47	Section 205 filing required?		NO

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 13
Changes to the Draft Informational Filing Based on Customer Comments

The September 2023 BPA OTEC load listed on Line 43 of the Schedule 5 tab reported in the Draft Informational Filing was incorrect. The Company has revised the September 2023 BPA OTEC load
1 listed on Line 43 of the Schedule 5 tab to reflect the actual load of 41 MW.

The transmission plant amounts included on the Rate Calculation tab, Line 1, inadvertently included a project that was later reclassified to a distribution plant account. The project, which is also identified on
2 Schedule 10, has been removed from the transmission plant balance.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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WORKPAPERS

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 1 WORKPAPER 1
Accumulated Deferred Income Tax (ADIT) Adjustments

	Source	Amount
1 ADIT Allocated to Transmission		
2		
3 ADIT (Account 190)	FF1 p234 8c	\$280,974,751
4 Less Regulatory Asset for Deficient Deferred Income Taxes (DDIT)	FF1 p232	-
5 Less Regulatory Liability for Income Taxes	FF1 p234 Footnote Data Line 7	(108,640,557)
6 Less Minimum Pension Liability	FF1 p234 Footnote Data Line 7	(5,990,852)
7 Total ADIT (Account 190)		<u>\$166,343,342</u>
8		
9 ADIT (Account 282)	FF1 pp274-275 2k	\$221,989,674 (1)
10 Plus Regulatory Liability for Excess Deferred Income Tax (EDIT)	FF1 pp274-275 Footnote Data Line 2 Account 254967 balance	147,949,887
11 Less Account 107 Related Deferred Income Taxes	FF1 pp274-275 Footnote Data Line 2: 4013+4021+8059+8072	21,743,887
12 Total ADIT (Account 282)		<u>\$391,683,448</u>

(1) The Account 282 balance on line 8 includes an adjustment for the establishment of the EDIT regulatory liability pursuant to the change in the corporate tax rate as a result of the Tax Cuts and Jobs Act (TCJA). The regulatory liability was a result of the remeasurement of ADIT previously recorded in Account 282. As can be seen on Schedule 2, beginning in 2018 the EDIT balance began reversing as required by the Internal Revenue Code. The total Account 282 balance on line 12 properly reflects the rate base offset associated with the combined ADIT and EDIT balances.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 1 WORKPAPER 2
FERC Order No. 864 Permanent Worksheet for Excess Deferred Income Taxes

	12/31/2017 Amount	Change		Remeasurement Amount	Pre-Change Tax Rate
		Balance Sheet- related	Income Statement- related		
1 Summary of Accumulated Deferred Income Taxes (ADIT) (1)					
2 DDIT (Account 182.3)	\$ -	\$ -	\$ -	\$ -	
3 ADIT (Account 190)	\$ 232,220,820	\$ (32,862,133)	\$ (23,213,009)	\$ 176,145,678	39.1%
4 EDIT (Account 254)	\$ -	\$ (197,351,202)	\$ -	\$ (197,351,202)	
5 ADIT (Account 281)	\$ -	\$ -	\$ -	\$ -	
6 ADIT (Account 282)	\$ (500,912,182)	\$ 197,351,202	\$ 2,487,545	\$ (301,073,435)	35.3%
7 ADIT (Account 283)	\$ (183,529,674)	\$ 32,862,133	\$ 15,603,146	\$ (135,064,395)	39.1%
8 Total ADIT	\$ (452,221,036)	\$ -	\$ (5,122,318)	\$ (457,343,354)	

	Amount	Source
11 Summary of Deficient Deferred Income Taxes (DDIT) and Excess Deferred Income Taxes (EDIT)		
12 Other Regulatory Assets (for DDIT)	\$ -	FF1 p232
13 Other Regulatory Liabilities (for EDIT)	(147,949,888)	FF1 p278 22f
14 Income Tax Gross-Up (DDIT-related)	\$ -	FF1 p232
15 Income Tax Gross-Up (EDIT-related)	(51,282,387)	FF1 p278 23f
16 Net EDIT/DDIT-related Regulatory Asset (Liability)	\$ (199,232,275)	

19 DDIT Activity Analysis		Amortization	Amortization	Protected	Amortization	Amortization
20 Year		Period (4)	Account 410.1 (3)	Balance	Period (4)	Account 410.1 (3)
21	Beginning Balance			\$ -		
22	12/31/2018		\$ -	\$ -		\$ -
23	12/31/2019		\$ -	\$ -		\$ -
24	12/31/2020		\$ -	\$ -		\$ -
25	12/31/2021		\$ -	\$ -		\$ -

28 EDIT Activity Analysis		Amortization	Amortization	Protected	Amortization	Amortization
29 Year		Period (5)	Account 411.1 (3)	Balance	Period (5)	Account 411.1 (3)
30	Beginning Balance			\$ (197,351,202)		
31	12/31/2018	ARAM	\$ 7,288,861	\$ (190,062,341)		\$ -
32	12/31/2019	ARAM	\$ 6,180,764	\$ (183,881,577)		\$ -
33	12/31/2020	ARAM	\$ 4,885,001	\$ (178,996,576)		\$ -
34	12/31/2021	Alt Method	\$ 8,957,899	\$ (170,038,677)		\$ -
35	12/31/2022	Alt Method	\$ 11,404,633	\$ (158,634,044)		\$ -
36	12/31/2023	Alt Method	\$ 10,684,156	\$ (147,949,888)		\$ -

(1) Idaho Power's accumulated deferred income taxes (ADIT) accounts (190, 282, 283) and income tax-related regulatory assets and liability accounts (182.3 and 254) were adjusted of the federal corporate tax rate change enacted in 2017 as part of the Tax Cuts and Jobs Act (TCJA). ADIT accounts were remeasured by first recalculating deferred income tax balances applying the new 21% statutory corporate tax rate to existing temporary differences. The remeasured balances were then compared to the deferred income tax balances on Idaho Power prior to the TCJA. The difference in the balances resulted in EDIT (254 account) and no DDIT (182.3 account). This remeasurement process would be used for any future federal or state changes.

(2) All of Idaho Power's EDIT are protected. Unprotected temporary differences were primarily subject to Idaho Power's flow-through regulatory income tax accounting method which provides for the accrual of deferred income taxes and, therefore, would not generate DDIT or EDIT amounts.

(3) Income Tax Gross-Ups are not included in Idaho Power's rate base or amortization amounts.

(4) Idaho Power's ADIT remeasurement caused by the TCJA did not result in any material net protected DDIT or unprotected DDIT and EDIT. Accordingly, it was unnecessary for Idaho Power to establish amortization periods for these items. If and when future federal or state tax rate changes occur that require ADIT remeasurement, Idaho Power will determine the appropriate periods by taking into account applicable tax statutes, accounting principles, the underlying nature of the affected book-tax temporary differences, and any guidance or orders issued to regulators.

(5) Idaho Power's protected EDIT for depreciation-related temporary differences on its public utility property is subject to the normalization method of accounting. As provided in the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT. For fiscal years 2018-2019, the method was used to reverse the EDIT.

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 1 WORKPAPER, PAGE 3
FERC Order No. XXX Permanent Worksheet for Deficient and Excess Deferred Income Taxes

	Pre-Tax Rate Change Amount	Change		Remeasurement Amount	Pre-Change Tax Rate
		Balance Sheet- related	Income Statement- related		
1 Summary of Accumulated Deferred Income Taxes (ADIT) (1)					
2 DDIT (Account 182.3)	\$ -	\$ -	\$ -	\$ -	-
3 ADIT (Account 190)	\$ -	\$ -	\$ -	\$ -	-
4 EDIT (Account 254)	\$ -	\$ -	\$ -	\$ -	-
5 ADIT (Account 281)	\$ -	\$ -	\$ -	\$ -	-
6 ADIT (Account 282)	\$ -	\$ -	\$ -	\$ -	-
7 ADIT (Account 283)	\$ -	\$ -	\$ -	\$ -	-
8 Total ADIT	\$ -	\$ -	\$ -	\$ -	-

	Amount	Source
11 Summary of Deficient Deferred Income Taxes (DDIT) and Excess Deferred Income Taxes (EDIT)		
12 Other Regulatory Assets (for DDIT)		
13 Other Regulatory Liabilities (for EDIT)		
14 Income Tax Gross-Up (DDIT-related)		
15 Income Tax Gross-Up (EDIT-related)		
16 Net EDIT/DDIT-related Regulatory Asset (Liability)	\$ -	

DDIT Activity Analysis		Amortization Period (4)	Amortization Account 410.1 (3)	Protected Balance	Amortization Period (4)	Amortization Account 410.1 (3)
	Year					
21	Beginning Balance			\$ -		
22			\$ -	\$ -		\$ -
23			\$ -	\$ -		\$ -
24			\$ -	\$ -		\$ -
25			\$ -	\$ -		\$ -

EDIT Activity Analysis		Amortization Period (5)	Amortization Account 411.1 (3)	Protected Balance	Amortization Period (5)	Amortization Account 411.1 (3)
	Year					
30	Beginning Balance			\$ -		
31			\$ -	\$ -		\$ -
32			\$ -	\$ -		\$ -
33			\$ -	\$ -		\$ -
34			\$ -	\$ -		\$ -

(1) Idaho Power's ADIT accounts (190, 282, 283) are remeasured by first recalculating deferred income tax balances by applying the new XX% statutory corporate tax rate to existing differences. The remeasured balances are then compared to the deferred income tax balances on Idaho Power's books prior to the XXXX. The difference in the balances would result in EDIT (254 account) and/or DDIT (182.3 account). This remeasurement process would be used for any future federal or state tax rate changes.

(2) All of Idaho Power's EDIT from any future tax rate changes are likely to be protected. Unprotected temporary differences were primarily subject to Idaho Power's flow-through tax accounting method which does not provide for the accrual of deferred income taxes and, therefore, would not generate DDIT or EDIT amounts.

(3) Income Tax Gross-Ups are not included in Idaho Power's rate base or amortization amounts.

(4) If and when future federal or state tax rate changes occur that require ADIT remeasurement, Idaho Power will determine the appropriate amortization periods by taking into account tax statutes, accounting principles, the underlying nature of the affected book-tax temporary differences, and any guidance or orders issued by its regulators.

(5) Idaho Power's protected EDIT for depreciation-related temporary differences on its public utility property is subject to the normalization method of accounting. As provided in the statute, the normalization method requires the use of either the average rate assumption method (ARAM) or the alternative method for the reversal of the EDIT.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense

1	<u>Solely Owned Plants</u>		
2	27132459 - DNPR - PREVENTIVE MAINTENANCE	\$	6,454
3	27134450 - LMPR PREVENTIVE MAINTENANCE	\$	609
4	27136696 - BLPR PREVENTIVE MAINTENANCE	\$	-
5	27136835 - SKPR-PREVENTIVE MAINTENANCE	\$	-
6	27136838 - SWPO-PREVENTIVE MAINTENANCE	\$	1,510
7	27137842 - AFPR PREVENTIVE MAINTENANCE	\$	210
8	27137896 - HCPR PREVENTIVE MAINTENANCE	\$	829
9	27137905 - OBPR PREVENTIVE MAINTENANCE	\$	1,500
10	27137974 - CDPO PREVENTIVE MAINTENANCE	\$	5,056
11	27141465 - SFPR PREVENTIVE MAINTENANCE	\$	-
12	27141484 - LSPR PREVENTIVE MAINTENANCE	\$	2,901
13	27141523 - BSPO PREVENTIVE MAINTENANCE	\$	-
14	27141529 - US34 PREVENTIVE MAINTENANCE	\$	-
15	27141614 - UMPR PREVENTIVE MAINTENANCE	\$	-
16	27141617 - TSPO PREVENTIVE MAINTENANCE	\$	-
17	27141624 - TFPR PREVENTIVE MAINTENANCE	\$	217
18	27141637 - MLPR PREVENTIVE MAINTENANCE	\$	-
19	27143846 - CLPR PREVENTIVE MAINTENANCE	\$	328
20	27160282 - US12 PREVENTIVE MAINTENANCE	\$	-
21	27132460 - DNPR - CORRECTIVE MAINTENANCE	\$	2,640
22	27134451 - LMPR CORRECTIVE MAINTENANCE	\$	-
23	27136700 - BLPR CORRECTIVE MAINTENANCE	\$	2,895
24	27136837 - SKPR-CORRECTIVE MAINTENANCE	\$	1,023
25	27136839 - SWPO-CORRECTIVE MAINTENANCE	\$	2,072
26	27137850 - AFPR CORRECTIVE MAINTENANCE	\$	-
27	27137900 - HCPR CORRECTIVE MAINTENANCE	\$	-
28	27137910 - OBPR CORRECTIVE MAINTENANCE	\$	-
29	27137975 - CDPO CORRECTIVE MAINTENANCE	\$	-
30	27141469 - SFPR CORRECTIVE MAINTENANCE	\$	-
31	27141485 - LSPR CORRECTIVE MAINTENANCE	\$	149,078
32	27141524 - BSPO CORRECTIVE MAINTENANCE	\$	-
33	27141530 - US34 CORRENTIVE MAINTENANCE	\$	299
34	27141615 - UMPR CORRECTIVE MAINTENANCE	\$	-
35	27141618 - TSPO CORRECTIVE MAINTENANCE	\$	-
36	27141626 - TFPR CORRECTIVE MAINTENANCE	\$	-
37	27141638 - MLPR CORRECTIVE MAINTENANCE	\$	-
38	27143849 - CLPR CORRECTIVE MAINTENANCE	\$	-
39	27160285 - US12 CORRECTIVE MAINTENANCE	\$	1,386
40	27351266 - LGSY PREVENTIVE MAINTENANCE	\$	-
41	27351267 - LGSY CORRECTIVE MAINTENANCE	\$	-
42		Subtotal	\$ 179,005
43			
44	<u>Jointly Owned Plants (Idaho Power's Share 1/)</u>		
45	SIERRA-Valmy	\$	-
46	PAC-Bridger-Unit 1	\$	5,505
47	PAC-Bridger-Unit 2	\$	489
48	PAC-Bridger-Unit 3	\$	22,471
49	PAC-Bridger-Unit 4	\$	468
50	PAC-Bridger-Spare	\$	2,349
51		Subtotal	\$ 31,282
52			
53	TOTAL		\$ 210,287
54			
55	(1) Idaho Power Share of Valmy 50%		
56	Idaho Power Share of Bridger 33.33%		

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense

1 Total Transmission O&M	Schedule 2	\$ 35,159,222		
2 LGI Allocation Factor	Schedule 3	0.274%		
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	<table border="1"><tr><td>\$</td><td>96,339</td></tr></table>	\$	96,339
\$	96,339			

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2 WORKPAPER, PAGE 3
Property Taxes Directly Assigned to Transmission and General Plant

		Ad Valorem Tax Allocation					
	Total System	Idaho	Montana	Nevada	Oregon	Washington	Wyoming
1							
2							
3	Steam Electric Plants						
4	Jim Bridger	\$ 1,310,444	\$ -	\$ -	\$ -	\$ -	\$ 1,310,444
5	Valmy	279,802	-	-	279,802	-	-
6	Total Steam	\$1,590,246	\$ -	\$ -	\$ 279,802	\$ -	\$ 1,310,444
7							
8							
9	Other						
10	Production	\$ 5,023,123	\$ 3,728,551	\$ -	\$ -	\$ 1,294,572	\$ -
11	Transmission	5,094,471	2,814,754	396,112	6,224	1,760,043	3,455
12	Distribution	6,775,452	5,009,240			1,766,212	
13	General Plant	1,071,005	1,043,570			27,435	
14	Total Other	\$ 17,964,052	\$ 12,596,115	\$ 396,112	\$ 6,224	\$ 4,848,263	\$ 3,455
15							
16							
17	Total Ad Valorem Taxes	\$ 19,554,298	\$ 12,596,115	\$ 396,112	\$ 286,026	\$ 4,848,263	\$ 3,455
18							
19							
20	Property Taxes Directly Assigned						
21	Transmission	\$ 5,094,471					
22	General Plant	\$ 1,071,005					

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 2 WORKPAPER, PAGE 4
General Advertising Expense - Transmission Related

1	<u>Source</u>		
2	Overhead Line Safety Campaign		
3	Radio Ads	\$	35,000
4	Print Ads	\$	-
5	Total	<u>\$</u>	<u>35,000</u>
6			
7			
8	Plant Allocator		
9	Transmission	FF1 pp204-207 58g \$	1,390,965,513
10	Distribution	FF1 pp204-207 75g	<u>2,454,458,287</u>
11		<u>\$</u>	<u>3,845,423,800</u>
12			
13	Transmission %		36.172%
14			
15			
16	Total Advertising	\$	35,000
17	Trans Alloc %		<u>36.172%</u>
18	Trans Amount	<u>\$</u>	<u>12,660</u>

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 1
Account 454 Rents From Electric Property by Category and Subaccount

Subaccount and Category (Source of Rent) A	Total Amount B	Treatment: Amount Revenue Credited C	Nature of Each Source of Rent Comments D
454101, 454102			
Bureau of Indian Affairs	17,330	-	Distribution-related facilities charges
Real Estate Rents	303,120	50,609	See Schedule 4 Workpaper, page 2
Joint Pole Rents	1,756,476	334,531	See Schedule 4 Workpaper, page 3
Cogeneration	1,896,418	734,486	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	10,841,971	-	Distribution-related facilities charges under Sch 66- (optional distribution services) such as devices for off-site meter reading; Schedules 9, 19, Street Lighting, Dusk to Dawn, etc
Subtotal	\$ 14,815,315	\$ 1,119,626	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 464161, 454702			
Overnight Park Rents	943,019	-	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company
Water Lease	66,960	-	Water leases
Subtotal	\$ 1,009,979	\$ -	
454181, 454281			
Fiber Rents	66,667	-	Fiber Rents - Non-transmission as per settlement
Subtotal	\$ 66,667	\$ -	
454251, 454271			
Special Contract with United States Department of Energy effective April 1, 2020	87,270	87,270	Reimbursement for O&M charge under the Special Contract with the US DOE. To Schedule 4, line 7
Joint Ownership and Operating Agreement with PacifiCorp for the Asset Exchange dated October 30, 2015	3,185,508	3,185,508	Reimbursement for O&M charge under the asset exchange joint ownership and operating agreement with PacifiCorp. To Schedule 4, line 8
Subtotal	\$ 3,272,778	\$ 3,272,778	
TOTAL ACCOUNT 454	\$ 19,164,739	\$ 4,392,404	Source = the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$ 4,392,404	To Schedule 4, line 8

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 2
 Functionalization Of Real Estate Rents Recorded In Account 454

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
1	1/23/2023	454151	010157	Alex Russo	PP	42.92	Monthly Land Lease
2	1/23/2023	454151	010157	Colyer Cattle	PP	44.20	Monthly Land Lease
3	1/23/2023	454151	010157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
4	1/23/2023	454151	010157	Eastwind Community Church	D	41.67	Monthly Land Lease
5	1/23/2023	454151	010157	Idaho Public Television	G	179.17	Monthly Land Lease
6	1/23/2023	454151	010157	Jentzsch-Kearl - Paul Sub	D	51.24	Monthly Land Lease
7	1/23/2023	454151	010157	Kim Braun	G	41.67	Monthly Land Lease
8	1/23/2023	454151	010157	Kirk Adkins	PP	44.23	Monthly Land Lease
9	1/23/2023	454151	010157	Kirk Adkins	D	44.20	Monthly Land Lease
10	1/23/2023	454151	010157	Kittleson	PP	100.00	Annual Land Lease
11	1/23/2023	454151	010157	Lamar Outdoor Advertising	G	259.77	Monthly Land Lease
12	1/23/2023	454151	010157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
13	1/23/2023	454151	010157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
14	1/23/2023	454151	010157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
15	1/23/2023	454151	010157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
16	1/23/2023	454151	010157	Level 3 Communications	T	953.64	Monthly Land Lease
17	1/23/2023	454151	010157	Marlin Mussmann Hunt Sub Prj	D	68.62	Monthly Land Lease
18	1/23/2023	454151	010157	McFarland - Stella Jones	G	585.27	Monthly Land Lease
19	1/23/2023	454151	010157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
20	1/23/2023	454151	010157	Neil Nelson	T	83.33	Monthly Land Lease
21	1/23/2023	454151	010157	Northwest Pipeline	PP	226.07	Monthly Land Lease
22	1/23/2023	454151	010157	Oliver Schroeder	G	44.20	Monthly Land Lease
23	1/23/2023	454151	010157	Oneida Farms	PP	400.00	Annual Land Lease
24	1/23/2023	454151	010157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
25	1/23/2023	454151	010157	Salmon Falls Land & Livestock	PP	41.63	Monthly Land Lease
26	1/23/2023	454151	010157	Salmon Falls Land & Livestock	PP	66.63	Monthly Land Lease
27	1/23/2023	454151	010157	Snake River PCS	PP	223.99	Monthly Land Lease
28	1/23/2023	454151	010157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
29	1/23/2023	454151	010157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
30	1/23/2023	454151	010157	Stinker Stores, Inc.	PP	150.00	Monthly Land Lease
31	1/23/2023	454151	010157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
32	1/23/2023	454151	010157	Verizon Wireless	G	440.00	Monthly Land Lease
33	1/23/2023	454151	010157	WiiTel Comm - Prj T Lines (Level 3)	T	416.30	Monthly Land Lease
34	1/31/2023	454152	010157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
35	1/31/2023	454152	010157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
36	1/31/2023	454152	010157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
37	1/31/2023	454151	010157	Britny Damron	PP	493.00	Monthly Land Lease
38	1/31/2023	454151	010157	Cindy Fine	D	1,400.00	Monthly Land Lease
39	1/31/2023	454152	010157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
40	1/31/2023	454152	010157	Guthrie	PP	100.00	Annual Land Lease
41	1/31/2023	454151	010157	Lloyd Wilson	G	939.00	Monthly Land Lease
42	1/31/2023	454151	010157	Mark Turner	PP	877.00	Monthly Land Lease
43	1/31/2023	454151	010157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
44	1/31/2023	454152	010157	Oxbow Christian Fellowship	PP	300.00	Annual Land Lease
45	1/31/2023	454152	010157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
46	1/31/2023	454152	010157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
47	1/31/2023	454152	010157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
48	1/31/2023	454151	010157	State of Idaho	G	2,736.18	Monthly Land Lease
49	1/31/2023	454151	010157	Stephen Darcy	D	949.00	Monthly Land Lease
50	1/31/2023	454152	010157	Steven Sharp	PP	66.67	Monthly Land Lease
51	1/31/2023	454152	010157	Thomas McKim	PP	100.00	Annual Land Lease
52	1/31/2023	454151	010157	Tmobile	G	3,302.56	Monthly Land Lease
53	1/31/2023	454151	010157	Travis Derley	PP	1,033.00	Monthly Land Lease
54	1/31/2023	454152	010157	Vanderwalker	PP	100.00	Annual Land Lease
55	2/28/2023	454152	020157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
56	2/28/2023	454152	020157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
57	2/28/2023	454151	020157	Aaron & Diana Adams	PP	50.00	Annual Land Lease
58	2/28/2023	454151	020157	Alex Russo	PP	42.92	Monthly Land Lease
59	2/28/2023	454152	020157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
60	2/28/2023	454151	020157	Boise Fire Department	G	1,000.00	Monthly Land Lease
61	2/28/2023	454151	020157	Britny Damron	PP	493.00	Monthly Land Lease
62	2/28/2023	454151	020157	Cindy Fine	D	400.00	Monthly Land Lease
63	2/28/2023	454151	020157	Colyer Cattle	PP	44.20	Monthly Land Lease
64	2/28/2023	454152	020157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
65	2/28/2023	454151	020157	Diamond Livestock-Jay Faulkner	PP	41.66	Monthly Land Lease
66	2/28/2023	454151	020157	Eastwind Community Church	D	41.67	Monthly Land Lease
67	2/28/2023	454151	020157	Idaho Public Television	G	179.17	Monthly Land Lease
68	2/28/2023	454151	020157	Jentzsch-Kearl - Paul Sub	D	51.25	Monthly Land Lease
69	2/28/2023	454151	020157	Kim Braun	G	41.67	Monthly Land Lease

SCHEDULE 4 WORKPAPER, PAGE 2
 Functionalization Of Real Estate Rents Recorded In Account 454

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
70	2/28/2023	454151	020157	Kirk Adkins	PP	44.22	Monthly Land Lease
71	2/28/2023	454151	020157	Kirk Adkins	D	44.20	Monthly Land Lease
72	2/28/2023	454151	020157	Lamar Outdoor Advertising	G	259.77	Monthly Land Lease
73	2/28/2023	454151	020157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
74	2/28/2023	454151	020157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
75	2/28/2023	454151	020157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
76	2/28/2023	454151	020157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
77	2/28/2023	454151	020157	Level 3 Communications	T	953.64	Monthly Land Lease
78	2/28/2023	454151	020157	Lloyd Wilson	G	939.00	Monthly Land Lease
79	2/28/2023	454151	020157	Mark Turner	PP	877.00	Monthly Land Lease
80	2/28/2023	454151	020157	Marlin Mussmann Hunt Sub Prj	D	68.62	Monthly Land Lease
81	2/28/2023	454151	020157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
82	2/28/2023	454151	020157	McFarland - Stella Jones	G	585.27	Monthly Land Lease
83	2/28/2023	454151	020157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
84	2/28/2023	454151	020157	Neil Nelson	T	83.33	Monthly Land Lease
85	2/28/2023	454151	020157	Northwest Pipeline	PP	226.07	Monthly Land Lease
86	2/28/2023	454151	020157	Oliver Schroeder	G	44.21	Monthly Land Lease
87	2/28/2023	454152	020157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
88	2/28/2023	454151	020157	Reed Markham	PP	100.00	Annual Land Lease
89	2/28/2023	454151	020157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
90	2/28/2023	454151	020157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
91	2/28/2023	454151	020157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
92	2/28/2023	454151	020157	Snake River PCS	PP	223.99	Monthly Land Lease
93	2/28/2023	454152	020157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
94	2/28/2023	454151	020157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
95	2/28/2023	454152	020157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
96	2/28/2023	454151	020157	State of Idaho	G	2,736.18	Monthly Land Lease
97	2/28/2023	454151	020157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
98	2/28/2023	454151	020157	Stephen Darcy	D	949.00	Monthly Land Lease
99	2/28/2023	454152	020157	Steven Sharp	PP	66.67	Monthly Land Lease
100	2/28/2023	454151	020157	Stinker Stores, Inc.	PP	150.00	Monthly Land Lease
101	2/28/2023	454151	020157	Tmobile	G	3,317.71	Monthly Land Lease
102	2/28/2023	454151	020157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
103	2/28/2023	454151	020157	Travis Derley	PP	1,033.00	Monthly Land Lease
104	2/28/2023	454151	020157	Verizon Wireless	G	440.00	Monthly Land Lease
105	2/28/2023	454151	020157	WilTel Comm - Prj T Lines (Level 3)	T	416.30	Monthly Land Lease
106	2/28/2023	454151	020157	Wylee Aquiso	PP	100.00	Annual Land Lease
107	3/31/2023	454152	030157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
108	3/31/2023	454152	030157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
109	3/31/2023	454151	030157	Alex Russo	PP	42.92	Monthly Land Lease
110	3/31/2023	454152	030157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
111	3/31/2023	454152	030157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
112	3/31/2023	454151	030157	Boise Fire Department	G	1,000.00	Monthly Land Lease
113	3/31/2023	454151	030157	Britny Damron	PP	493.00	Monthly Land Lease
114	3/31/2023	454151	030157	Cindy Fine	D	400.00	Monthly Land Lease
115	3/31/2023	454151	030157	Colyer Cattle	PP	44.21	Monthly Land Lease
116	3/31/2023	454152	030157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
117	3/31/2023	454151	030157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
118	3/31/2023	454151	030157	Eastwind Community Church	D	41.67	Monthly Land Lease
119	3/31/2023	454151	030157	Idaho Public Television	G	179.17	Monthly Land Lease
120	3/31/2023	454151	030157	Jentsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
121	3/31/2023	454151	030157	Kim Braun	G	41.67	Monthly Land Lease
122	3/31/2023	454151	030157	Kirk Adkins	D	44.20	Monthly Land Lease
123	3/31/2023	454151	030157	Kirk Adkins	PP	45.53	Monthly Land Lease
124	3/31/2023	454151	030157	Lamar Outdoor Advertising	G	259.78	Monthly Land Lease
125	3/31/2023	454151	030157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
126	3/31/2023	454151	030157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
127	3/31/2023	454151	030157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
128	3/31/2023	454151	030157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
129	3/31/2023	454151	030157	Level 3 Communications	T	953.64	Monthly Land Lease
130	3/31/2023	454151	030157	Lloyd Wilson	G	939.00	Monthly Land Lease
131	3/31/2023	454151	030157	Mark Turner	PP	877.00	Monthly Land Lease
132	3/31/2023	454151	030157	Marlin Mussmann Hunt Sub Prj	D	68.62	Monthly Land Lease
133	3/31/2023	454151	030157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
134	3/31/2023	454151	030157	McFarland - Stella Jones	G	585.27	Monthly Land Lease
135	3/31/2023	454151	030157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
136	3/31/2023	454151	030157	Neil Nelson	T	83.33	Monthly Land Lease
137	3/31/2023	454151	030157	Northwest Pipeline	PP	226.07	Monthly Land Lease
138	3/31/2023	454151	030157	Oliver Schroeder	G	45.53	Monthly Land Lease
139	3/31/2023	454152	030157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
140	3/31/2023	454151	030157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
141	3/31/2023	454151	030157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
142	3/31/2023	454151	030157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease

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Functionalization Of Real Estate Rents Recorded In Account 454

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
143	3/31/2023	454151	030157	Snake River PCS	PP	223.98	Monthly Land Lease
144	3/31/2023	454152	030157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
145	3/31/2023	454151	030157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
146	3/31/2023	454152	030157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
147	3/31/2023	454151	030157	State of Idaho	G	2,736.18	Monthly Land Lease
148	3/31/2023	454151	030157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
149	3/31/2023	454151	030157	Stephen Darcy	D	949.00	Monthly Land Lease
150	3/31/2023	454152	030157	Steven Sharp	PP	66.67	Monthly Land Lease
151	3/31/2023	454151	030157	Stinker Stores, Inc.	PP	75.00	Monthly Land Lease
152	3/31/2023	454151	030157	Stinker Stores, Inc.	PP	76.50	Monthly Land Lease
153	3/31/2023	454151	030157	Tmobile	G	3,537.38	Monthly Land Lease
154	3/31/2023	454151	030157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
155	3/31/2023	454151	030157	Travis Derley	PP	1,033.00	Monthly Land Lease
156	3/31/2023	454151	030157	Verizon Wireless	G	440.00	Monthly Land Lease
157	3/31/2023	454151	030157	WiiTel Comm - Prj T Lines (Level 3)	T	416.30	Monthly Land Lease
158	4/30/2023	454152	040157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
159	4/30/2023	454152	040157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
160	4/30/2023	454151	040157	Alex Russo	PP	42.92	Monthly Land Lease
161	4/30/2023	454152	040157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
162	4/30/2023	454152	040157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
163	4/30/2023	454151	040157	Boise Fire Department	G	1,000.00	Monthly Land Lease
164	4/30/2023	454151	040157	Britny Damron	PP	493.00	Monthly Land Lease
165	4/30/2023	454151	040157	Cindy Fine	D	1,002.00	Monthly Land Lease
166	4/30/2023	454151	040157	Colyer Cattle	PP	45.53	Monthly Land Lease
167	4/30/2023	454152	040157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
168	4/30/2023	454151	040157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
169	4/30/2023	454151	040157	Eastwind Community Church	D	41.67	Monthly Land Lease
170	4/30/2023	454151	040157	Idaho Public Television	G	179.17	Monthly Land Lease
171	4/30/2023	454151	040157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
172	4/30/2023	454151	040157	Kim Braun	G	41.67	Monthly Land Lease
173	4/30/2023	454151	040157	Kirk Adkins	D	44.22	Monthly Land Lease
174	4/30/2023	454151	040157	Kirk Adkins	PP	45.53	Monthly Land Lease
175	4/30/2023	454151	040157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
176	4/30/2023	454151	040157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
177	4/30/2023	454151	040157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
178	4/30/2023	454151	040157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
179	4/30/2023	454151	040157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
180	4/30/2023	454151	040157	Level 3 Communications	T	953.64	Monthly Land Lease
181	4/30/2023	454151	040157	Lloyd Wilson	G	939.00	Monthly Land Lease
182	4/30/2023	454151	040157	Mark Turner	PP	877.00	Monthly Land Lease
183	4/30/2023	454151	040157	Marlin Mussmann Hunt Sub Prj	D	68.62	Monthly Land Lease
184	4/30/2023	454151	040157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
185	4/30/2023	454151	040157	McFarland - Stella Jones	G	585.25	Monthly Land Lease
186	4/30/2023	454151	040157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
187	4/30/2023	454151	040157	Neil Nelson	T	83.33	Monthly Land Lease
188	4/30/2023	454151	040157	Northwest Pipeline	PP	226.07	Monthly Land Lease
189	4/30/2023	454151	040157	Oliver Schroeder	G	45.53	Monthly Land Lease
190	4/30/2023	454152	040157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
191	4/30/2023	454151	040157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
192	4/30/2023	454151	040157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
193	4/30/2023	454151	040157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
194	4/30/2023	454151	040157	Snake River PCS	PP	228.47	Monthly Land Lease
195	4/30/2023	454152	040157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
196	4/30/2023	454151	040157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
197	4/30/2023	454152	040157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
198	4/30/2023	454151	040157	State of Idaho	G	2,736.18	Monthly Land Lease
199	4/30/2023	454151	040157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
200	4/30/2023	454151	040157	Stephen Darcy	D	949.00	Monthly Land Lease
201	4/30/2023	454151	040157	Steve Landers	PP	200.00	Annual Land Lease
202	4/30/2023	454152	040157	Steven Sharp	PP	66.66	Monthly Land Lease
203	4/30/2023	454151	040157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
204	4/30/2023	454151	040157	Tmobile	G	3,537.38	Monthly Land Lease
205	4/30/2023	454151	040157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
206	4/30/2023	454151	040157	Travis Derley	PP	1,033.00	Monthly Land Lease
207	4/30/2023	454151	040157	Verizon Wireless	G	440.00	Monthly Land Lease
208	4/30/2023	454151	040157	WiiTel Comm - Prj T Lines (Level 3)	T	416.31	Monthly Land Lease
209	5/31/2023	454152	050157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
210	5/31/2023	454152	050157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
211	5/31/2023	454151	050157	Alex Russo	PP	42.92	Monthly Land Lease
212	5/31/2023	454152	050157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
213	5/31/2023	454152	050157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
214	5/31/2023	454151	050157	Boise Fire Department	G	1,000.00	Monthly Land Lease
215	5/31/2023	454151	050157	Brig Steele	T	833.35	Monthly Land Lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
216	5/31/2023	454151	050157	Britny Damron	PP	493.00	Monthly Land Lease
217	5/31/2023	454151	050157	Cindy Fine	D	1,002.00	Monthly Land Lease
218	5/31/2023	454151	050157	Colyer Cattle	PP	45.53	Monthly Land Lease
219	5/31/2023	454152	050157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
220	5/31/2023	454152	050157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
221	5/31/2023	454152	050157	Dan Forsea (Upper/Lower Pastures)	PP	300.00	Annual Land Lease
222	5/31/2023	454151	050157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
223	5/31/2023	454151	050157	Eastwind Community Church	D	41.67	Monthly Land Lease
224	5/31/2023	454151	050157	Idaho Public Television	G	179.17	Monthly Land Lease
225	5/31/2023	454151	050157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
226	5/31/2023	454151	050157	Kim Braun	G	41.67	Monthly Land Lease
227	5/31/2023	454151	050157	Kirk Adkins	PP	45.53	Monthly Land Lease
228	5/31/2023	454151	050157	Kirk Adkins	D	45.53	Monthly Land Lease
229	5/31/2023	454151	050157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
230	5/31/2023	454151	050157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
231	5/31/2023	454151	050157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
232	5/31/2023	454151	050157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
233	5/31/2023	454151	050157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
234	5/31/2023	454151	050157	Level 3 Communications	T	953.64	Monthly Land Lease
235	5/31/2023	454151	050157	Lloyd Wilson	G	939.00	Monthly Land Lease
236	5/31/2023	454151	050157	Mark Turner	PP	877.00	Monthly Land Lease
237	5/31/2023	454151	050157	Marlin Mussmann Hunt Sub Prj	D	68.62	Monthly Land Lease
238	5/31/2023	454151	050157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
239	5/31/2023	454151	050157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
240	5/31/2023	454151	050157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
241	5/31/2023	454152	050157	Mike & Sarita Raney	PP	100.00	Annual Land Lease
242	5/31/2023	454151	050157	Neil Nelson	T	83.33	Monthly Land Lease
243	5/31/2023	454151	050157	Northwest Pipeline	PP	226.07	Monthly Land Lease
244	5/31/2023	454151	050157	Oliver Schroeder	G	45.53	Monthly Land Lease
245	5/31/2023	454152	050157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
246	5/31/2023	454152	050157	Rena Simpson	PP	200.00	Annual Land Lease
247	5/31/2023	454151	050157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
248	5/31/2023	454151	050157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
249	5/31/2023	454151	050157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
250	5/31/2023	454151	050157	Snake River PCS	PP	228.47	Monthly Land Lease
251	5/31/2023	454152	050157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
252	5/31/2023	454151	050157	Snake River PCS - Lynes Point	PP	145.83	Monthly Land Lease
253	5/31/2023	454152	050157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
254	5/31/2023	454151	050157	State of Idaho	G	2,736.18	Monthly Land Lease
255	5/31/2023	454151	050157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
256	5/31/2023	454151	050157	Stephen Darcy	D	949.00	Monthly Land Lease
257	5/31/2023	454152	050157	Steven Sharp	PP	66.67	Monthly Land Lease
258	5/31/2023	454151	050157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
259	5/31/2023	454151	050157	Tmobile	G	3,537.38	Monthly Land Lease
260	5/31/2023	454151	050157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
261	5/31/2023	454151	050157	Travis Derley	PP	1,033.00	Monthly Land Lease
262	5/31/2023	454151	050157	Verizon Wireless	G	440.00	Monthly Land Lease
263	5/31/2023	454151	050157	WiiTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
264	6/30/2023	454152	060157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
265	6/30/2023	454152	060157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
266	6/30/2023	454152	060157	A. Ross	PP	100.00	Annual Land Lease
267	6/30/2023	454151	060157	Alex Russo	PP	42.92	Monthly Land Lease
268	6/30/2023	454152	060157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
269	6/30/2023	454152	060157	Barrett & Clay Walker	PP	62.50	Monthly Land Lease
270	6/30/2023	454151	060157	Boise Fire Department	G	1,000.00	Monthly Land Lease
271	6/30/2023	454151	060157	Brig Steele	T	166.67	Monthly Land Lease
272	6/30/2023	454151	060157	Britny Damron	PP	493.00	Monthly Land Lease
273	6/30/2023	454152	060157	Carl Bond	PP	100.00	Annual Land Lease
274	6/30/2023	454151	060157	Cindy Fine	D	1,002.00	Monthly Land Lease
275	6/30/2023	454151	060157	Colyer Cattle	PP	45.53	Monthly Land Lease
276	6/30/2023	454152	060157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
277	6/30/2023	454152	060157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
278	6/30/2023	454151	060157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
279	6/30/2023	454151	060157	Eastwind Community Church	D	41.67	Monthly Land Lease
280	6/30/2023	454151	060157	Idaho Public Television	G	179.17	Monthly Land Lease
281	6/30/2023	454151	060157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
282	6/30/2023	454151	060157	Kim Braun	G	41.67	Monthly Land Lease
283	6/30/2023	454151	060157	Kirk Adkins	PP	45.53	Monthly Land Lease
284	6/30/2023	454151	060157	Kirk Adkins	D	45.53	Monthly Land Lease
285	6/30/2023	454151	060157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
286	6/30/2023	454151	060157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
287	6/30/2023	454151	060157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
288	6/30/2023	454151	060157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
289 6/30/2023	454151	060157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
290 6/30/2023	454151	060157	Level 3 Communications	T	953.64	Monthly Land Lease
291 6/30/2023	454151	060157	Lloyd & Darlene Stockton	D	231.86	Annual Land Lease
292 6/30/2023	454151	060157	Lloyd Wilson	G	939.00	Monthly Land Lease
293 6/30/2023	454151	060157	Mark Turner	PP	877.00	Monthly Land Lease
294 6/30/2023	454151	060157	Marlin Mussmann Hunt Sub Prj	D	68.61	Monthly Land Lease
295 6/30/2023	454151	060157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
296 6/30/2023	454151	060157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
297 6/30/2023	454151	060157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
298 6/30/2023	454151	060157	Neil Nelson	T	83.33	Monthly Land Lease
299 6/30/2023	454151	060157	Northwest Pipeline	PP	226.07	Monthly Land Lease
300 6/30/2023	454151	060157	Oliver Schroeder	G	45.53	Monthly Land Lease
301 6/30/2023	454152	060157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
302 6/30/2023	454151	060157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
303 6/30/2023	454151	060157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
304 6/30/2023	454151	060157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
305 6/30/2023	454151	060157	Snake River PCS	PP	228.47	Monthly Land Lease
306 6/30/2023	454152	060157	Snake River PCS - Hells Canyon	PP	203.99	Annual Land Lease
307 6/30/2023	454151	060157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
308 6/30/2023	454152	060157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
309 6/30/2023	454151	060157	State of Idaho	G	2,736.18	Monthly Land Lease
310 6/30/2023	454151	060157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
311 6/30/2023	454152	060157	Steven Sharp	PP	66.67	Monthly Land Lease
312 6/30/2023	454151	060157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
313 6/30/2023	454151	060157	Tmobile	G	3,537.38	Monthly Land Lease
314 6/30/2023	454151	060157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
315 6/30/2023	454151	060157	Travis Derley	PP	1,033.00	Monthly Land Lease
316 6/30/2023	454151	060157	Verizon Wireless	G	440.00	Monthly Land Lease
317 6/30/2023	454151	060157	WiiTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
318 7/31/2023	454152	070157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
319 7/31/2023	454152	070157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
320 7/31/2023	454151	070157	Alex Russo	PP	42.92	Monthly Land Lease
321 7/31/2023	454152	070157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
322 7/31/2023	454152	070157	Barrett & Clay Walker	PP	625.00	Monthly Land Lease
323 7/31/2023	454152	070157	Barrett & Clay Walker	PP	(750.00)	Annual Land Lease-Adj
324 7/31/2023	454151	070157	Boise Fire Department	G	1,000.00	Monthly Land Lease
325 7/31/2023	454151	070157	Brie Steele	T	166.67	Monthly Land Lease
326 7/31/2023	454151	070157	Britny Damron	PP	493.00	Monthly Land Lease
327 7/31/2023	454151	070157	Cindy Fine	D	1,002.00	Monthly Land Lease
328 7/31/2023	454151	070157	Colyer Cattle	PP	45.53	Monthly Land Lease
329 7/31/2023	454152	070157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
330 7/31/2023	454151	070157	Dan and Sheryl Blankenship	PP	100.00	Annual Land Lease
331 7/31/2023	454152	070157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
332 7/31/2023	454151	070157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
333 7/31/2023	454151	070157	Eastwind Community Church	D	41.67	Monthly Land Lease
334 7/31/2023	454151	070157	Idaho Public Television	G	179.17	Monthly Land Lease
335 7/31/2023	454151	070157	Jentszsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
336 7/31/2023	454151	070157	Kim Braun	G	41.67	Monthly Land Lease
337 7/31/2023	454151	070157	Kirk Adkins	PP	45.53	Monthly Land Lease
338 7/31/2023	454151	070157	Kirk Adkins	D	45.53	Monthly Land Lease
339 7/31/2023	454151	070157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
340 7/31/2023	454151	070157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
341 7/31/2023	454151	070157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
342 7/31/2023	454151	070157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
343 7/31/2023	454151	070157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
344 7/31/2023	454151	070157	Level 3 Communications	T	953.64	Monthly Land Lease
345 7/31/2023	454151	070157	Lloyd Wilson	G	939.00	Monthly Land Lease
346 7/31/2023	454151	070157	Mark Turner	PP	877.00	Monthly Land Lease
347 7/31/2023	454151	070157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
348 7/31/2023	454151	070157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
349 7/31/2023	454151	070157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
350 7/31/2023	454151	070157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
351 7/31/2023	454151	070157	Neil Nelson	T	83.33	Monthly Land Lease
352 7/31/2023	454151	070157	Northwest Pipeline	PP	226.09	Monthly Land Lease
353 7/31/2023	454151	070157	Oliver Schroeder	G	45.53	Monthly Land Lease
354 7/31/2023	454152	070157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
355 7/31/2023	454151	070157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
356 7/31/2023	454151	070157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
357 7/31/2023	454151	070157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
358 7/31/2023	454151	070157	Snake River PCS	PP	228.47	Monthly Land Lease
359 7/31/2023	454151	070157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
360 7/31/2023	454152	070157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
361 7/31/2023	454151	070157	State of Idaho	G	2,736.18	Monthly Land Lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
362 7/31/2023	454151	070157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
363 7/31/2023	454152	070157	Steven Sharp	PP	66.67	Monthly Land Lease
364 7/31/2023	454151	070157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
365 7/31/2023	454151	070157	Tmobile	G	3,537.38	Monthly Land Lease
366 7/31/2023	454151	070157	T-Mobile Crown Castle	T	747.78	Monthly Land Lease
367 7/31/2023	454151	070157	Travis Derley	PP	1,033.00	Monthly Land Lease
368 7/31/2023	454151	070157	Verizon Wireless	G	440.00	Monthly Land Lease
369 7/31/2023	454151	070157	WiiTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
370 8/31/2023	454152	080157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
371 8/31/2023	454152	080157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
372 8/31/2023	454151	080157	Alex Russo	PP	42.92	Monthly Land Lease
373 8/31/2023	454152	080157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
374 8/31/2023	454151	080157	Boise Fire Department	G	1,000.00	Monthly Land Lease
375 8/31/2023	454151	080157	Brig Steele	T	166.67	Monthly Land Lease
376 8/31/2023	454151	080157	Britny Damron	PP	493.00	Monthly Land Lease
377 8/31/2023	454151	080157	Cindy Fine	D	1,002.00	Monthly Land Lease
378 8/31/2023	454151	080157	Colyer Cattle	PP	45.53	Monthly Land Lease
379 8/31/2023	454152	080157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
380 8/31/2023	454152	080157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
381 8/31/2023	454151	080157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
382 8/31/2023	454151	080157	Eastwind Community Church	D	41.67	Monthly Land Lease
383 8/31/2023	454151	080157	Idaho Public Television	G	179.17	Monthly Land Lease
384 8/31/2023	454151	080157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
385 8/31/2023	454151	080157	Kim Braun	G	41.67	Monthly Land Lease
386 8/31/2023	454151	080157	Kirk Adkins	PP	45.53	Monthly Land Lease
387 8/31/2023	454151	080157	Kirk Adkins	D	45.53	Monthly Land Lease
388 8/31/2023	454151	080157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
389 8/31/2023	454151	080157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
390 8/31/2023	454151	080157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
391 8/31/2023	454151	080157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
392 8/31/2023	454151	080157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
393 8/31/2023	454151	080157	Level 3 Communications	T	953.64	Monthly Land Lease
394 8/31/2023	454151	080157	Lloyd Wilson	G	939.00	Monthly Land Lease
395 8/31/2023	454151	080157	Mark Turner	PP	877.00	Monthly Land Lease
396 8/31/2023	454151	080157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
397 8/31/2023	454151	080157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
398 8/31/2023	454151	080157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
399 8/31/2023	454151	080157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
400 8/31/2023	454151	080157	Motive Power	D	300.00	Annual Land Lease
401 8/31/2023	454151	080157	Neil Nelson	T	83.33	Monthly Land Lease
402 8/31/2023	454151	080157	Northwest Pipeline	PP	232.86	Monthly Land Lease
403 8/31/2023	454151	080157	Oliver Schroeder	G	45.53	Monthly Land Lease
404 8/31/2023	454152	080157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
405 8/31/2023	454151	080157	Paul & Harriet Calverley	G	1.00	Annual Land Lease
406 8/31/2023	454151	080157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
407 8/31/2023	454151	080157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
408 8/31/2023	454151	080157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
409 8/31/2023	454151	080157	Snake River PCS	PP	228.47	Monthly Land Lease
410 8/31/2023	454151	080157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
411 8/31/2023	454152	080157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
412 8/31/2023	454151	080157	State of Idaho	G	2,736.18	Monthly Land Lease
413 8/31/2023	454151	080157	State of Idaho - AF Repeater	G	141.19	Monthly Land Lease
414 8/31/2023	454152	080157	Steven Sharp	PP	66.67	Monthly Land Lease
415 8/31/2023	454151	080157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
416 8/31/2023	454152	080157	Tamarack Investment Group	PP	100.00	Annual Land Lease
417 8/31/2023	454151	080157	Tmobile	G	3,537.38	Monthly Land Lease
418 8/31/2023	454151	080157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
419 8/31/2023	454151	080157	Travis Derley	PP	1,033.00	Monthly Land Lease
420 8/31/2023	454151	080157	Verizon Wireless	G	440.00	Monthly Land Lease
421 8/31/2023	454151	080157	WiiTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
422 9/30/2023	454152	090157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
423 9/30/2023	454152	090157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
424 9/30/2023	454151	090157	Alex Russo	PP	42.92	Monthly Land Lease
425 9/30/2023	454152	090157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
426 9/30/2023	454151	090157	Boise Fire Department	G	1,000.00	Monthly Land Lease
427 9/30/2023	454151	090157	Brig Steele	T	166.67	Monthly Land Lease
428 9/30/2023	454151	090157	Britny Damron	PP	493.00	Monthly Land Lease
429 9/30/2023	454151	090157	Cindy Fine	D	1,002.00	Monthly Land Lease
430 9/30/2023	454151	090157	Colyer Cattle	PP	45.53	Monthly Land Lease
431 9/30/2023	454152	090157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
432 9/30/2023	454152	090157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
433 9/30/2023	454151	090157	Dana Rasmussen	D	100.00	Annual Land Lease
434 9/30/2023	454151	090157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
435	9/30/2023	454151	090157	Eastwind Community Church	D	41.64	Monthly Land Lease
436	9/30/2023	454151	090157	Idaho Public Television	G	179.17	Monthly Land Lease
437	9/30/2023	454151	090157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
438	9/30/2023	454151	090157	Kim Braun	G	41.67	Monthly Land Lease
439	9/30/2023	454151	090157	Kirk Adkins	PP	45.53	Monthly Land Lease
440	9/30/2023	454151	090157	Kirk Adkins	D	45.53	Monthly Land Lease
441	9/30/2023	454151	090157	Lamar Outdoor Advertising	D	166.64	Monthly Land Lease
442	9/30/2023	454151	090157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
443	9/30/2023	454151	090157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
444	9/30/2023	454151	090157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
445	9/30/2023	454151	090157	Lamar Outdoor Advertising	G	165.00	Monthly Land Lease
446	9/30/2023	454151	090157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
447	9/30/2023	454151	090157	Level 3 Communications	T	953.64	Monthly Land Lease
448	9/30/2023	454151	090157	Lloyd Wilson	G	939.00	Monthly Land Lease
449	9/30/2023	454151	090157	Mark Turner	PP	877.00	Monthly Land Lease
450	9/30/2023	454151	090157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
451	9/30/2023	454151	090157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
452	9/30/2023	454151	090157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
453	9/30/2023	454151	090157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
454	9/30/2023	454151	090157	Neil Nelson	T	83.33	Monthly Land Lease
455	9/30/2023	454151	090157	Northwest Pipeline	PP	232.86	Monthly Land Lease
456	9/30/2023	454151	090157	Oliver Schroeder	G	45.53	Monthly Land Lease
457	9/30/2023	454152	090157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
458	9/30/2023	454151	090157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
459	9/30/2023	454151	090157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
460	9/30/2023	454151	090157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
461	9/30/2023	454151	090157	Snake River PCS	PP	228.47	Monthly Land Lease
462	9/30/2023	454151	090157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
463	9/30/2023	454152	090157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
464	9/30/2023	454151	090157	State of Idaho	G	2,736.18	Monthly Land Lease
465	9/30/2023	454151	090157	State of Idaho - AF Repeater	G	141.21	Monthly Land Lease
466	9/30/2023	454152	090157	Steven Sharp	PP	66.67	Monthly Land Lease
467	9/30/2023	454151	090157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
468	9/30/2023	454151	090157	Tmobile	G	3,537.38	Monthly Land Lease
469	9/30/2023	454151	090157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
470	9/30/2023	454151	090157	Travis Derley	PP	1,033.00	Monthly Land Lease
471	9/30/2023	454151	090157	Verizon Wireless	G	440.00	Monthly Land Lease
472	9/30/2023	454151	090157	WiiTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
473	10/31/2023	454152	100157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
474	10/31/2023	454152	100157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
475	10/31/2023	454151	100157	Alex Russo	PP	42.88	Monthly Land Lease
476	10/31/2023	454152	100157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
477	10/31/2023	454151	100157	Boise Fire Department	G	1,000.00	Monthly Land Lease
478	10/31/2023	454151	100157	Brig Steele	T	166.67	Monthly Land Lease
479	10/31/2023	454151	100157	Britny Damron	PP	493.00	Monthly Land Lease
480	10/31/2023	454151	100157	Cindy Fine	D	1,002.00	Monthly Land Lease
481	10/31/2023	454151	100157	Colyer Cattle	PP	45.53	Monthly Land Lease
482	10/31/2023	454152	100157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
483	10/31/2023	454152	100157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
484	10/31/2023	454152	100157	Dan Forsea (Upper/Lower Pastures)	PP	400.00	Annual Land Lease
485	10/31/2023	454151	100157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
486	10/31/2023	454151	100157	Eastwind Community Church	D	41.67	Monthly Land Lease
487	10/31/2023	454151	100157	Idaho Public Television	G	179.17	Monthly Land Lease
488	10/31/2023	454151	100157	Jeanne Warnock	PP	100.00	Annual Land Lease
489	10/31/2023	454151	100157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
490	10/31/2023	454151	100157	Kim Braun	G	41.67	Monthly Land Lease
491	10/31/2023	454151	100157	Kirk Adkins	PP	45.53	Monthly Land Lease
492	10/31/2023	454151	100157	Kirk Adkins	D	45.53	Monthly Land Lease
493	10/31/2023	454151	100157	Lamar Outdoor Advertising	G	150.00	Monthly Land Lease
494	10/31/2023	454151	100157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
495	10/31/2023	454151	100157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
496	10/31/2023	454151	100157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
497	10/31/2023	454151	100157	Lamar Outdoor Advertising	G	15.00	Monthly Land Lease
498	10/31/2023	454151	100157	Lamar Outdoor Advertising	G	791.67	Monthly Land Lease
499	10/31/2023	454151	100157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
500	10/31/2023	454152	100157	Lanny Fujishin	G	100.00	Annual Land Lease
501	10/31/2023	454151	100157	Level 3 Communications	T	953.64	Monthly Land Lease
502	10/31/2023	454151	100157	Lloyd Wilson	G	939.00	Monthly Land Lease
503	10/31/2023	454151	100157	Mark Turner	PP	877.00	Monthly Land Lease
504	10/31/2023	454151	100157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
505	10/31/2023	454151	100157	Matt Murphy	G	1,370.00	Monthly Land Lease
506	10/31/2023	454151	100157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
507	10/31/2023	454151	100157	McFarland - Stella Jones	G	602.82	Monthly Land Lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
508	10/31/2023	454151	100157	Meadow Outdoor Advertising	G	809.22	Monthly Land Lease
509	10/31/2023	454151	100157	Neil Nelson	T	83.33	Monthly Land Lease
510	10/31/2023	454151	100157	Northwest Pipeline	PP	232.86	Monthly Land Lease
511	10/31/2023	454151	100157	Oliver Schroeder	G	45.53	Monthly Land Lease
512	10/31/2023	454152	100157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
513	10/31/2023	454151	100157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
514	10/31/2023	454151	100157	Sagen Howard	G	1,370.00	Monthly Land Lease
515	10/31/2023	454151	100157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
516	10/31/2023	454151	100157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
517	10/31/2023	454151	100157	Snake River PCS	PP	228.47	Monthly Land Lease
518	10/31/2023	454151	100157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
519	10/31/2023	454152	100157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
520	10/31/2023	454151	100157	State of Idaho	G	2,736.18	Monthly Land Lease
521	10/31/2023	454151	100157	State of Idaho - AF Repeater	G	144.02	Monthly Land Lease
522	10/31/2023	454152	100157	Steven Sharp	PP	66.67	Monthly Land Lease
523	10/31/2023	454151	100157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
524	10/31/2023	454151	100157	Tmobile	G	3,537.38	Monthly Land Lease
525	10/31/2023	454151	100157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
526	10/31/2023	454151	100157	Travis Derley	PP	1,033.00	Monthly Land Lease
527	10/31/2023	454151	100157	US Air Force	PP	140.72	Annual Land Lease
528	10/31/2023	454151	100157	Verizon Wireless	G	440.00	Monthly Land Lease
529	10/31/2023	454151	100157	WilTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
530	11/30/2023	454152	110157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
531	11/30/2023	454152	110157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
532	11/30/2023	454151	110157	Alex Russo	PP	44.20	Monthly Land Lease
533	11/30/2023	454152	110157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
534	11/30/2023	454151	110157	Boise Fire Department	G	1,000.00	Monthly Land Lease
535	11/30/2023	454151	110157	Brig Steele	T	166.67	Monthly Land Lease
536	11/30/2023	454151	110157	Britny Damron	PP	493.00	Monthly Land Lease
537	11/30/2023	454151	110157	Cindy Fine	D	1,002.00	Monthly Land Lease
538	11/30/2023	454151	110157	Colyer Cattle	PP	45.53	Monthly Land Lease
539	11/30/2023	454152	110157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
540	11/30/2023	454152	110157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
541	11/30/2023	454151	110157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
542	11/30/2023	454151	110157	Eastwind Community Church	D	41.67	Monthly Land Lease
543	11/30/2023	454151	110157	Idaho Public Television	G	179.13	Monthly Land Lease
544	11/30/2023	454151	110157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
545	11/30/2023	454151	110157	JR Pallesen	D	200.00	Annual Land Lease
546	11/30/2023	454151	110157	Kim Braun	G	41.67	Monthly Land Lease
547	11/30/2023	454151	110157	Kirk Adkins	PP	45.53	Monthly Land Lease
548	11/30/2023	454151	110157	Kirk Adkins	D	45.53	Monthly Land Lease
549	11/30/2023	454151	110157	Lamar Outdoor Advertising	G	154.79	Monthly Land Lease
550	11/30/2023	454151	110157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
551	11/30/2023	454151	110157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
552	11/30/2023	454151	110157	Lamar Outdoor Advertising	G	791.67	Monthly Land Lease
553	11/30/2023	454151	110157	Lamar Outdoor Advertising	G	165.00	Monthly Land Lease
554	11/30/2023	454151	110157	Lamb Weston Inc	D	1,990.11	Monthly Land Lease
555	11/30/2023	454151	110157	Level 3 Communications	T	953.64	Monthly Land Lease
556	11/30/2023	454151	110157	Lloyd & Darlene Stockton	D	(73.98)	Monthly Land Lease-Adj
557	11/30/2023	454151	110157	Lloyd Wilson	G	939.00	Monthly Land Lease
558	11/30/2023	454151	110157	Mark Turner	PP	877.00	Monthly Land Lease
559	11/30/2023	454151	110157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
560	11/30/2023	454151	110157	Matt Murphy	G	1,370.00	Monthly Land Lease
561	11/30/2023	454151	110157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
562	11/30/2023	454151	110157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
563	11/30/2023	454151	110157	Meadow Outdoor Advertising	G	809.26	Monthly Land Lease
564	11/30/2023	454151	110157	Neil Nelson	T	83.37	Monthly Land Lease
565	11/30/2023	454151	110157	Northwest Pipeline	PP	232.86	Monthly Land Lease
566	11/30/2023	454151	110157	Oliver Schroeder	G	45.53	Monthly Land Lease
567	11/30/2023	454152	110157	Oxbow -USPS Western Facilities	PP	58.33	Monthly Land Lease
568	11/30/2023	454151	110157	Rock Creek Celebration Center	G	41.67	Monthly Land Lease
569	11/30/2023	454151	110157	Sagen Howard	G	1,370.00	Monthly Land Lease
570	11/30/2023	454151	110157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
571	11/30/2023	454151	110157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
572	11/30/2023	454151	110157	Shawpatin AgCap, LLC	D	220.00	Annual Land Lease
573	11/30/2023	454151	110157	Snake River PCS	PP	228.47	Monthly Land Lease
574	11/30/2023	454152	110157	Snake River PCS - Ladd Canyon	PP	2,249.10	Monthly Land Lease
575	11/30/2023	454151	110157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
576	11/30/2023	454152	110157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
577	11/30/2023	454151	110157	State of Idaho	G	2,736.18	Monthly Land Lease
578	11/30/2023	454151	110157	State of Idaho - AF Repeater	G	144.02	Monthly Land Lease
579	11/30/2023	454152	110157	Steven Sharp	PP	66.67	Monthly Land Lease
580	11/30/2023	454151	110157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr	
581	11/30/2023	454151	110157	Tmobile	G	3,537.38	Monthly Land Lease
582	11/30/2023	454151	110157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
583	11/30/2023	454151	110157	Travis Derley	PP	1,033.00	Monthly Land Lease
584	11/30/2023	454152	110157	Treasure Valley Honey & Bees Corp	D	225.10	Annual Land Lease
585	11/30/2023	454152	110157	USDA Wallowa Whitman Forest	PP	275.00	Annual Land Lease
586	11/30/2023	454151	110157	Verizon Wireless	G	440.00	Monthly Land Lease
587	11/30/2023	454151	110157	WilTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
588	12/31/2023	454152	120157	44 Cattle/Deven Thompson	PP	100.00	Monthly Land Lease
589	12/31/2023	454152	120157	44 Cattle/Deven Thompson	PP	50.00	Monthly Land Lease
590	12/31/2023	454151	120157	Alex Russo	PP	44.20	Monthly Land Lease
591	12/31/2023	454152	120157	Arriola Farms, LLC	PP	583.33	Monthly Land Lease
592	12/31/2023	454151	120157	Boise Fire Department	G	1,000.00	Monthly Land Lease
593	12/31/2023	454151	120157	Brig Steele	T	166.63	Monthly Land Lease
594	12/31/2023	454151	120157	Britny Damron	PP	493.00	Monthly Land Lease
595	12/31/2023	454151	120157	Cindy Fine	D	1,002.00	Monthly Land Lease
596	12/31/2023	454151	120157	Colyer Cattle	PP	45.53	Monthly Land Lease
597	12/31/2023	454152	120157	Corning Ranch, LLC	PP	62.50	Monthly Land Lease
598	12/31/2023	454152	120157	Dan Forsea (Upper/Lower Pastures)	PP	75.00	Monthly Land Lease
599	12/31/2023	454151	120157	Diamond Livestock-Jay Faulkner	PP	41.67	Monthly Land Lease
600	12/31/2023	454151	120157	Eastwind Community Church	D	41.67	Monthly Land Lease
601	12/31/2023	454151	120157	Idaho Public Television	G	179.17	Monthly Land Lease
602	12/31/2023	454151	120157	Jentzsch-Kearl - Paul Sub	D	52.78	Monthly Land Lease
603	12/31/2023	454151	120157	Kim Braun	G	41.63	Monthly Land Lease
604	12/31/2023	454151	120157	Kirk Adkins	PP	45.53	Monthly Land Lease
605	12/31/2023	454151	120157	Kirk Adkins	D	45.53	Monthly Land Lease
606	12/31/2023	454151	120157	Lamar Outdoor Advertising	G	154.84	Monthly Land Lease
607	12/31/2023	454151	120157	Lamar Outdoor Advertising	G	267.57	Monthly Land Lease
608	12/31/2023	454151	120157	Lamar Outdoor Advertising	D	166.67	Monthly Land Lease
609	12/31/2023	454151	120157	Lamar Outdoor Advertising	G	791.67	Monthly Land Lease
610	12/31/2023	454151	120157	Lamar Outdoor Advertising	G	165.00	Monthly Land Lease
611	12/31/2023	454151	120157	Lamb Weston Inc	D	1,990.06	Monthly Land Lease
612	12/31/2023	454151	120157	Level 3 Communications	T	953.66	Monthly Land Lease
613	12/31/2023	454151	120157	Lloyd Wilson	G	939.00	Monthly Land Lease
614	12/31/2023	454151	120157	Mark Turner	PP	877.00	Monthly Land Lease
615	12/31/2023	454151	120157	Marlin Mussmann Hunt Sub Prj	D	70.68	Monthly Land Lease
616	12/31/2023	454151	120157	Matt Murphy	G	1,370.00	Monthly Land Lease
617	12/31/2023	454151	120157	Mcalvain Companies	G	2,100.00	Monthly Land Lease
618	12/31/2023	454151	120157	McFarland - Stella Jones	G	602.82	Monthly Land Lease
619	12/31/2023	454151	120157	Meadow Outdoor Advertising	G	825.41	Monthly Land Lease
620	12/31/2023	454151	120157	Neil Nelson	T	83.33	Monthly Land Lease
621	12/31/2023	454151	120157	Northwest Pipeline	PP	232.86	Monthly Land Lease
622	12/31/2023	454151	120157	Oliver Schroeder	G	45.53	Monthly Land Lease
623	12/31/2023	454152	120157	Oxbow -USPS Western Facilities	PP	58.37	Monthly Land Lease
624	12/31/2023	454151	120157	Phillips Brothers Cattle Co.	PP	500.00	Annual Land Lease
625	12/31/2023	454151	120157	Rock Creek Celebration Center	G	41.63	Monthly Land Lease
626	12/31/2023	454151	120157	Sagen Howard	G	1,370.00	Monthly Land Lease
627	12/31/2023	454151	120157	Salmon Falls Land & Livestock	PP	41.67	Monthly Land Lease
628	12/31/2023	454151	120157	Salmon Falls Land & Livestock	PP	66.67	Monthly Land Lease
629	12/31/2023	454151	120157	Snake River PCS	PP	228.47	Monthly Land Lease
630	12/31/2023	454152	120157	Snake River PCS - Ladd Canyon	PP	374.85	Monthly Land Lease
631	12/31/2023	454151	120157	Snake River PCS - Lynes Point	PP	145.81	Monthly Land Lease
632	12/31/2023	454152	120157	Snake River PCS - Oxbow	PP	43.80	Monthly Land Lease
633	12/31/2023	454151	120157	State of Idaho	G	2,736.18	Monthly Land Lease
634	12/31/2023	454151	120157	State of Idaho - AF Repeater	G	144.02	Monthly Land Lease
635	12/31/2023	454152	120157	Steven Sharp	PP	66.67	Monthly Land Lease
636	12/31/2023	454151	120157	Stinker Stores, Inc.	PP	153.00	Monthly Land Lease
637	12/31/2023	454151	120157	Tmobile	G	3,537.38	Monthly Land Lease
638	12/31/2023	454151	120157	T-Mobile Crown Castle	T	747.76	Monthly Land Lease
639	12/31/2023	454151	120157	Travis Derley	PP	1,033.00	Monthly Land Lease
640	12/31/2023	454151	120157	Verizon Wireless	G	440.00	Monthly Land Lease
641	12/31/2023	454151	120157	WilTel Comm - Prj T Lines (Level 3)	T	450.00	Monthly Land Lease
TOTAL						<u>\$ 303,120.47</u>	

SCHEDULE 4 WORKPAPER, PAGE 2
Functionalization Of Real Estate Rents Recorded In Account 454

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
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PP = Power Production
 G = General
 T = Transmission
 D = Distribution

PP Subtotal 61,269.80
 G Subtotal 167,614.21
 T Subtotal 28,682.05
 D Subtotal 45,554.41

Total \$ 303,120.47

Transmission		\$ 28,682	
General, Allocated to Transmission	13.082%	\$ 21,927	
Total Transmission Related		\$ 50,609	To Schedule 4 Workpaper, page 1

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 4
Cogeneration O&M Charges Under Idaho Power's
Retail Schedule 72 Recorded in Account 454

	<u>Distribution</u>	<u>Transmission</u>	<u>Telemetry</u>	<u>Total</u>
January	\$ 94,140	\$ 60,257	\$ 1,192	\$ 155,588
February	94,432	60,417	1,192	156,041
March	94,739	60,704	1,192	156,635
April	95,014	60,749	1,192	156,955
May	95,343	60,890	1,192	157,425
June	95,511	61,152	1,192	157,855
July	95,649	61,353	1,192	158,194
August	95,756	61,511	1,192	158,459
September	95,951	61,531	1,192	158,674
October	96,180	61,683	1,192	159,055
November	97,183	61,836	1,192	160,211
December	97,728	62,405	1,192	161,326
Total	\$ 1,147,625	\$ 734,486	\$ 14,307	\$ 1,896,418

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 5
Account 415 Joint Use Revenues that are included as Revenue Credits

	Subaccount and Category A	Total Amount B	Amount Revenue Credited C	Comments D
1	415101 & 415102:			
2	Application Fees - Joint Use Rentals	\$ 138,329	\$ 27,504	Joint Use Pole Attachment Application Fees (1)
3	Fiber Optic Attachment	0	0	Reimbursement for losses on grounded shield wire
4	TOTAL AMOUNT REVENUE CREDITED	\$ 138,329	\$ 27,504	To Schedule 4, line 11

(1) Joint Use Application Fees are recorded in accounts 415101 and 415102

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 6
OATT Non-Firm and Short Term Firm Transmission Wheeling Revenues
Recorded in Account 456 that are included as Revenue Credits

	Short Term Firm	Non-Firm	Out-of-Period Adjustments	Total
1		\$ 36		\$ 36
2		\$ 1,309		\$ 1,309
3		\$ 1,309		\$ 1,309
4		\$ 104,444		\$ 104,444
5		\$ 13,557		\$ 13,557
6	\$ 9	\$ 19,048		\$ 19,057
7		\$ 4,843		\$ 4,843
8	\$ 6,834	\$ 117,346		\$ 124,180
9		\$ 2,506		\$ 2,506
10	\$ 944	\$ 7,418		\$ 8,362
11	\$ 4,400	\$ 33,098		\$ 37,498
12		\$ 13,970		\$ 13,970
13	\$ 3,019	\$ 1,200		\$ 4,219
14		\$ 4,843		\$ 4,843
15	\$ 980,369	\$ 1,401,518		\$ 2,381,887
16		\$ 161		\$ 161
17	\$ 487,207	\$ 30,401		\$ 517,608
18		\$ 101		\$ 101
19	\$ 374,302	\$ 198,385		\$ 572,687
20		\$ 5,199		\$ 5,199
21		\$ 5,199		\$ 5,199
22		\$ 5,199		\$ 5,199
23		\$ 5,199		\$ 5,199
24		\$ 5,199		\$ 5,199
25		\$ 5,199		\$ 5,199
26		\$ 4,843		\$ 4,843
27		\$ 2,662		\$ 2,662
28	\$ 1,230,340	\$ 164,574		\$ 1,394,913
29		\$ 320,147		\$ 320,147
30		\$ 528,694		\$ 528,694
31		\$ 2,618		\$ 2,618
32	\$ 1,073,600	\$ 1,040,212		\$ 2,113,812
33	\$ 366,941	\$ 343,151		\$ 710,092
34	\$ 998,185	\$ 25,750		\$ 1,023,935
35		\$ 186,106		\$ 186,106
36	\$ 547,381	\$ 779,008		\$ 1,326,388
37		\$ 4,843		\$ 4,843
38		\$ 5,776		\$ 5,776
39	\$ 403,338	\$ 764,709		\$ 1,168,047
40		\$ 3,936		\$ 3,936
41		\$ 10,473		\$ 10,473
42	\$ 75,398	\$ 49,385		\$ 124,784
43		\$ 6		\$ 6
44		\$ 5,537		\$ 5,537
45		\$ 3,547		\$ 3,547
46		\$ 5,758		\$ 5,758
47	\$ 3,524	\$ 6,297		\$ 9,822
48	\$ 421,637	\$ 782,408		\$ 1,204,045
49		\$ 2,719		\$ 2,719
50	\$ 31,563	\$ 779,444		\$ 811,006
51	\$ 198,216	\$ 1,792		\$ 200,008
52		\$ 5,601		\$ 5,601
53		\$ 4,843		\$ 4,843
54	\$ 4,906,882	\$ 1,427,130		\$ 6,334,012 (1)
55				
56	Total	\$ 12,114,089	\$ 9,248,652	\$ -
57				
58	Total Short Term Firm, Non Firm and Out of Period Adjustments:			\$ 21,362,741

(1) The revenue credits associated with Idaho Power Company short term firm and non firm are not included in the Account 456 balance but are included on this Schedule 4 Workpaper, page 6, on line 28 and in the totals on lines 30 and 32.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 4 WORKPAPER, PAGE 7
Transmission-Related Revenues Reported in Account 456 for which
Transactions are included in the Rate Divisor (Demand-Only Revenue)
Retail Schedule 72 Recorded in Account 454

	<u>2023</u>
1 Pacificorp - Imnaha NITSA	\$ 12,123
2 Pacificorp, Inc.	15,937,398
3 Bonneville Power Administration	6,249,960
4 AmpRenew Offtake I LLC	62,500
5 Shell Energy North America (US), L.P.	3,156,230
6 Powerex Corporation	8,468,696
7 Vitol Inc.	62,500
8 BPA-USBR NITSA	891,764
9 BPA-PF NITSA	6,851,280
10 BPA-OTEC NITSA	<u>1,872,492</u>
11	
12 Total	\$ 43,564,942

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 5 WORKPAPER
Reconciliation of Form 1 with Data Used in the Rate Calculation

Form 1 (Page 400)					
	Firm Network Service for Self FORM 1,p400(e)	Firm Network Service for Others (1) FORM 1,p400(f)	Long-Term Firm PTP Reservations FORM 1,p400(g)	Short-Term Firm Transmission FORM 1,p400(i)	Monthly Peak MW Total FORM 1,p400(b)
January	1944	270	1177	421	3812
February	2010	268	1177	413	3868
March	1660	243	1177	523	3603
April	1686	234	1177	354	3451
May	2128	294	1177	513	4112
June	2854	364	1177	340	4735
July	3295	400	1177	307	5179
August	2739	377	1177	679	4972
September	2362	263	1177	372	4174
October	1291	209	1177	579	3256
November	1891	282	1177	362	3712
December	1746	237	1177	450	3610
12 CP (Rounded)	2134	287	1177	443	4040

(1) The September 2023 Firm Network Service for Others reported in the FERC Form 1 was incorrect. This amount reflects that actual Sept 2023 Firm Network Service for Others amount.

SCHEDULE 5						
	Firm Network Service for Self (1) Schedule 5 (A)	Firm Network Service for Others Schedule 5 (B)	Long-Term Firm PTP Reservations Schedule 5 (C)	TOTAL Schedule 5 (D)	CBM Schedule 5 (F)	TOTAL Schedule 5 (G)
January	2365	270	1177	3812	330	4142
February	2423	268	1177	3868	330	4198
March	2183	243	1177	3603	330	3933
April	2040	234	1177	3451	330	3781
May	2641	294	1177	4112	330	4442
June	3194	364	1177	4735	330	5065
July	3602	400	1177	5179	330	5509
August	3418	377	1177	4972	330	5302
September	2734	263	1177	4174	330	4504
October	1870	209	1177	3256	330	3586
November	2253	282	1177	3712	330	4042
December	2196	237	1177	3610	330	3940
12 CP	2577	287	1177	4040	330	4370

(1) Firm Network Service For Self reported in the Form 1, page 400, column (e) is computed as column (b) minus (f) minus (g) minus (i). In the Form 1, column (b) excludes Short Term Firm Point to Point Reservations (column I in the Form 1). For purposes of computing the load divisor for the OATT, Firm Network Service For Self is the Total Schedule 5 (D) minus Firm Network Service For Others minus Long Term Firm PTP Reservations.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER PAGE 1
Cost of Long-Term Debt
000's

Line No	(1) Class and Series	(2) Coupon Rate	(3) Settlement Date	(4) Maturity Date	(5) Principal Amount		(7) Price	(8) (Premium)/ Discount	(9) Underwriter Commission	(10) Expense of Issue	(11) Net Proceeds Received	(12) Yield	(13) [(2) * (6)] Annual Interest Requirements	(14) [(13)/(11)] Effective Cost
					Issued	Outstanding								
First Mortgage Bonds:														
1	6.00% Series, due 2032	6.000%	11/15/02	11/15/32	100,000	100,000	99.456	544.0	750.0	441.2	98,264.8	6.127%	6,000.0	6.106
2	5.5% Series, due 2033	5.500%	05/13/03	04/01/33	70,000	70,000	99.948	36.4	525.0	3,810.2	65,628.4	5.949%	3,850.0	5.866
3	5.5% Series, due 2034	5.500%	03/26/04	03/15/34	50,000	50,000	99.233	383.5	375.0	149.4	49,092.1	5.626%	2,750.0	5.602
4	5.875% Series, due 2034....	5.875%	08/16/04	08/15/34	55,000	55,000	98.640	748.0	412.5	173.3	53,666.2	6.051%	3,231.3	6.021
5	5.30% Series, due 2035....	5.300%	08/26/05	08/15/35	60,000	60,000	99.319	408.6	450.0	3,399.7	55,741.7	5.802%	3,180.0	5.705
6	6.30% Series, due 2037...	6.300%	06/22/07	06/15/37	140,000	140,000	99.801	278.6	1,050.0	450.0	138,221.4	6.396%	8,820.0	6.381
7	6.25% Series, due 2037...	6.250%	10/18/07	10/15/37	100,000	100,000	99.732	268.0	750.0	477.5	98,504.5	6.362%	6,250.0	6.345
8	4.85% Series due 2040....	4.850%	08/30/10	08/15/40	100,000	100,000	99.830	170.0	750.0	534.9	98,545.1	4.943%	4,850.0	4.922
9	4.30% Series due 2042....	4.300%	04/13/12	04/01/42	75,000	75,000	99.934	49.5	562.5	1,397.8	72,990.2	4.463%	3,225.0	4.418
10	4.00% Series due 2043...	4.000%	04/08/13	04/01/43	75,000	75,000	99.741	194.3	562.5	179.2	74,064.0	4.072%	3,000.0	4.051
11	3.65% Series due 2045...	3.650%	03/06/15	03/01/45	250,000	250,000	99.314	1,715.0	1,875.0	19,137.5	227,272.5	4.185%	9,125.0	4.015
12	4.05% Series due 2046...	4.050%	03/10/16	03/01/46	120,000	120,000	99.742	309.6	900.0	14,689.4	104,101.0	4.898%	4,860.0	4.669
13	4.20% Series due 2048...	4.200%	03/16/18	03/01/48	220,000	220,000	99.630	814.0	1,650.0	5,532.0	212,004.0	4.420%	9,240.0	4.358
14	4.20% Series due 2048...	4.200%	04/03/20	03/01/48	230,000	230,000	113.763	(31,654.9)	1,725.0	621.1	259,308.8	3.482%	9,660.0	3.725
15	1.90% Series due 2048...	1.900%	06/22/20	07/15/30	80,000	80,000	99.590	328.0	520.0	3,925.3	75,226.7	2.577%	1,520.0	2.021
16	4.99% Series due 2032....	4.990%	12/22/22	12/22/32	23,000	23,000	100.000	0.0	115.3	53.9	22,830.8	5.085%	1,147.7	5.027
17	5.06% Series due 2042....	5.060%	12/22/22	12/22/42	25,000	25,000	100.000	0.0	125.3	58.5	24,816.2	5.119%	1,265.0	5.097
18	5.06% Series due 2043....	5.060%	03/08/23	03/08/43	60,000	60,000	100.000	0.0	300.7	140.5	59,558.8	5.119%	3,036.0	5.097
19	5.20% Series due 2053....	5.200%	03/08/23	03/08/53	62,000	62,000	100.000	0.0	310.7	145.2	61,544.1	5.249%	3,224.0	5.239
20	5.50% Series due 2053....	5.500%	03/14/23	03/15/53	400,000	400,000	99.057	3,772.0	3,500.0	881.2	391,846.8	5.642%	22,000.0	5.614
21	5.80% Series due 2054....	5.800%	09/11/23	04/01/54	350,000	350,000	99.076	3,234.0	3,062.5	707.1	342,996.4	5.942%	20,300.0	5.918
	Total First Mortgage Bonds				2,645,000	2,645,000		(18,401)	20,272	56,905	2,586,224		130,534	5.047%
Pollution Control Revenue Bonds:														
22	Sweetwater Series 2006, due 2026	1.700%	08/21/19	07/15/26	116,300	116,300	100.000	0.0	930.4	8,612.9	106,756.7	3.027%	1,977.1	1.852
23	Humboldt Series 2003, due 2024	1.450%	08/21/19	12/01/24	49,800	49,800	100.000	0.0	398.4	4,352.9	45,048.7	3.442%	722.1	1.603
24	Total Pollution Control Revenue Bonds				166,100	166,100		0.0	1,328.8	12,965.8	151,805.4		2,699.2	1.778
25	TOTAL DEBT CAPITAL				\$2,811,100	\$2,811,100		(\$18,401)	\$21,601	\$69,871	\$2,738,030		\$133,233	4.866%

NOTE: American Falls Dam Bond and Milner Dam Note are guarantees. These instruments are excluded in rate making calculations and therefore are omitted from this schedule.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER, Page 2
Composite State Income Tax Rate

	<u>Idaho</u>	<u>Oregon</u>	<u>Other</u>	<u>Composite</u>
State Composite Rate (Accrued)	5.60%	0.30%	0.10%	6.00%

Notes:

The tax rate for Idaho and Oregon is the statutory corporate tax rate for those jurisdictions multiplied by Idaho Power's state apportionment factor for each.

Due to the immaterial amount of tax normally due the other states, the rate is simply an estimate based on history.

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2023

SCHEDULE 6 WORKPAPER, Page 3
Equity Portion of AFUDC in Depreciation Expense
Equity AFUDC Charged to CWIP
Transmission Work Order Types

Account		Amount
107000	451	7,812,735
107000 Total		\$ 7,812,735

The annual composite depreciation rate for transmission plant accounts (350 - 359) is 1.90%

$$\$ 7,812,735 \quad \times \quad 1.90\% \quad = \quad \boxed{\$ 148,442}$$

SCHEDULE 7 WORKPAPER
Transformer Investment and Accumulated Depreciation
By Vintage Year

Table with columns for Location, Descr, Category, Vin, Sum Cost, and various depreciation rates (Pro August 1, 2001 Rates, August 1, 2008 Rates, June 1, 2012 Rates, June 1, 2017 - Dec 31, 2021 Rates, Post Dec 31, 2021 Rates). Rows list various power plants like American Falls, Brownlee, and others.

(1) With Order No. 34349, the Idaho Public Utilities Commission approved an accelerated end-of-life of 2025 for Valmy Unit 2. To ensure Valmy Unit 2 investments are fully depreciated by December 31, 2025, the Company evaluates the depreciation rates associated with Valmy every 6 months and adjusts as necessary. For Account 352, the Valmy Unit 2 depreciation rate changed from 3.12% in 2022 to 3.13% in 2023. Therefore the Accumulated Depreciation calculation in column T was adjusted to reflect the differing depreciation rates between the years.

SCHEDULE 8 WORKPAPER
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year

Location	Plant Account	Vintage Year	Investment	Pre August 1, 2008 Rates	August 1, 2008 - May 31, 2012 Rates	June 1, 2012 - May 31, 2017 Rates	June 1, 2017 - Dec 31, 2021 Rates	Post Dec 31, 2021 Rates					
				Accumulated Depreciation	Accumulated Depreciation	Accumulated Depreciation	Accumulated Depreciation	Depreciation Rate	Years in Service	Accumulated Depreciation	Total Accumulated Depreciation	Net Plant	Annual Accrual
Bennett Mountain Power Plant	352	2005	59,325	2,740	3,827	5,458	5,108	1.90%	2.00	2,254	19,387	39,938	1,127
Bennett Mountain Power Plant	353	2005	49,372	3,747	3,906	4,690	4,455	2.18%	2.00	2,153	18,950	30,422	1,076
Danskin Power Plant	352	2001	89,955	8,796	5,803	8,276	7,746	1.90%	2.00	3,418	34,039	55,916	1,709
Danskin Power Plant	353	2001	433,104	69,598	34,260	41,145	39,077	2.18%	2.00	18,883	202,964	230,140	9,442
Danskin Power Plant	352	2008	63,308	474	4,084	5,824	5,451	1.90%	2.00	2,406	18,239	45,069	1,203
Danskin Power Plant	353	2008	126,618	1,557	10,016	12,029	11,424	2.18%	2.00	5,521	40,546	86,072	2,760
Langley Gulch Power Plant	352	2012	150,492	-	-	-	-	1.90%	2.00	5,719	5,719	144,773	2,859
Langley Gulch Power Plant	353	2012	68,974	-	-	-	-	2.18%	2.00	3,007	3,007	65,966	1,504
Hemingway 80 MW Energy Storage	352	2023	886,456	-	-	-	-	1.90%	1.00	16,843	16,843	869,613	16,843
Hemingway 80 MW Energy Storage	353	2023	1,883,754	-	-	-	-	2.18%	1.00	41,066	41,066	1,842,688	41,066
Total			\$ 3,811,357	\$ 86,912	\$ 61,896	\$ 77,422	\$ 73,261			\$ 101,269	\$ 400,760	\$ 3,410,597	\$ 79,589

Document Content(s)

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