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August 26, 2022

VIA ELECTRONIC FILING

The Honorable Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Re: Docket No. ER09-1641-000
Idaho Power Company's 2022 Annual Informational Filing

Dear Secretary Bose:

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, 2022, and ending September 30, 2023. Idaho Power posted its draft Informational Filing on its public Open Access Same-Time Information System (OASIS) site on June 1, 2022, and held its annual customer meeting on June 23, 2022.

The Company received two questions from a transmission customer during the information request process but the transmission revenue requirement remains unchanged as compared to its draft Informational Filing, for an annual point-to-point rate of \$31.42/kW-year.

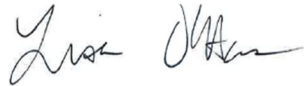
Under the express terms of Section 1.1.4 of Attachment H to the OATT, the Annual Filing does not constitute a rate change filing under Section 205 of the Federal Power Act and does not reopen the formula rate for review or challenge.

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:sg
Attachment

IDAHO POWER COMPANY

INFORMATIONAL FILING

**TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

FOR RATES EFFECTIVE OCTOBER 1, 2022 - SEPTEMBER 30, 2023

August 26, 2022

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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
Calc of PTP	Calculation of Point to Point Transmission Tariff Rate	1.1.2 a ; 1.1.2 b
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
Schedule 5	Allocation Demand and Capacity Data	1.1.2 c ; 1.1.2 b
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	Large Generator Interconnection Investment, Accumulated Depreciation Reserve and Annual Accrual	1.1.2 k ; 1.1.2 b
Schedule 9	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 Excess Deferred Income Taxes	
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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
Schedule 6 Workpaper, Page 3	Equity Portion of AFUDC in Depreciation Expense	1.1.2 i ; 1.1.2 b
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, 2021

Rates For OATT Schedule 7, 8 and 9

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

The Formula Rate shall be	(\$154,197,632 -	\$21,536,386) /	4,222,583 =	\$31.42	per kW-year
For Monthly Service the rate shall be:					\$2.6183	per kW-month
For Weekly Service the rate shall be:					\$0.6042	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:					\$0.1007	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:					\$0.0863	per kW-day

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

For Monthly Service the rate shall be:	\$2.6183	per kW-month
For Weekly Service the rate shall be:	\$0.6042	per kW-week
For Daily Service on Monday through Saturday, the rate shall be:	\$0.1007	per kW-day
For Daily Service on Sunday and WECC defined holidays, the rate shall be:	\$0.0863	per kW-day
For Hourly Service from 0700 to 2300 Prevailing Mountain Time Monday through Saturday (excluding WECC defined holidays) the rate shall be:	\$6.42	per MW-hour
For Hourly Service provided other hours the rate shall be:	\$3.59	per MW-hour

For Network Transmission Service provided under Schedule 9:

The Annual Formula Revenue Requirements shall be:	\$154,197,632 -	\$21,536,386 +	\$4,214,007 =	\$136,875,254
The Monthly formula revenue requirement shall be:	\$11,406,271			

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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>
\$154,197,632	\$21,536,386	\$132,661,246	4,223	\$31.42
				Monthly Rate \$/kW per month 2.6183
				Weekly Rate \$/kW per week 0.6042
				Daily Rate \$/kW per day (Mon-Sat) 0.1007
				Daily Rate \$/kW per day (Sunday) 0.0863
				Hourly Rate \$/MW per hour (Peak) 6.42
				Hourly Rate \$/MW per hour (Off-Peak) 3.59

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Calculation of Annual Network Transmission Revenue Requirement

Transmission Revenue Requirement:	\$154,197,632
Transmission Revenue Credits:	\$21,536,386
Net PTP Transmission Revenue Requirement:	\$132,661,246
CBM Network Rate Adjustment 1/:	\$4,214,007
Network Transmission Revenue Requirement:	\$136,875,254

Source:

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

Where:

PTP =	1126	Spreadsheet, Schedule 5
E =	3893	Spreadsheet, Schedule 5
Formula Rate pre 890 =	\$34.08	Recalculated Rate Using "E"
Formula Rate =	\$31.42	Rate Calculation, In 49

$$= \frac{1126 \text{ MW} * 3893 \text{ MW} * (\$34.08 - \$ 31.42) * 1000}{3893 \text{ MW} - 1126 \text{ MW}}$$

$$= \$4,214,007$$

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Transmission Revenue Credits

Rent From Electric Property Account 454	Revenues From Transmission For Others - Account 456 and Non-Firm and Short Term Firm Service For Self	Total Revenue Credits
\$4,231,948	\$17,304,438	\$21,536,386

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

Rate Calculation

	Source	Amount
TRANSMISSION RATE BASE		
1	Transmission Plant (excluding Asset Retirement Costs)	FF1 p207 58(g) - 57(g) \$ 1,309,143,007
2	Generator Step Up Facilities	Schedule 7 (35,385,654)
3	LGI's	Schedule 8 (1,041,147)
4	Account 252-Transmission (Net)	Schedule 9 -
5	General Plant (excluding Asset Retirement Costs)	Schedule 1 61,080,340
6	Intangible Plant	Schedule 1 10,942,980
7	Transmission Plant Held For Future Use	FF1 p214 2d + 5d + 8d + 11d + +12d + 13d+ 22d + 24d 2,399,607
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 (403,959,695)
10	Transmission Depreciation Reserve Generator Step-Ups	Schedule 7 13,994,693
11	Transmission Depreciation Reserve LGI's	Schedule 8 340,728
12	General Plant Depreciation Reserve (excluding Asset Retirement Costs)	Schedule 1 (17,146,663)
13	Amortization of Utility Plant	Schedule 1 (4,133,104)
14	ADIT Allocated to Trans	Schedule 1 (84,403,002)
15	ADIT Allocated to Gen & Intang	Schedule 1 (4,776,387)
16	Transmission Related Prepayments	Schedule 1 3,253,624
17	Transmission Materials & Supplies	Schedule 1 12,842,345
18	Transmission Cash Working Capital	Schedule 1 4,726,822
19	Unamortized RTO Development Costs	OATT Attach H, 3.1.1.11(f) -
20	Transmission Rate Base	Sum (1) Thru (19) 867,878,494
21		
RETURN AND ASSOCIATED INCOME TAXES		
22		
23	Overall Return	Schedule 6 0.07900
24	Composite Income Tax (Federal and State)	Schedule 6 0.01968
25	Return and Income Taxes	(20)*((23)+(24)) 85,642,250
26		
27		
EXPENSES		
28		
29	Deprec Expense: Transmission	Schedule 2 23,384,190
30	Deprec Expense: General Plant	Schedule 2 2,227,336
31	Amortization Expense: Intangible Plant	Schedule 2 1,157,828
32	Amort of ITC (Acct 411.4) and Excess ADIT (Acct 411.1)	Schedule 2 (2,452,748)
33	O&M Expense: Transmission	Schedule 2 28,320,231
34	Less Account 561 (Load Dispatching)	FF1 p321 85b to 92b (5,299,071)
35	Less: Account 565 (Transmission of Electricity By Others)	FF1 p321 96b (7,022,556)
36	O&M Expense: A&G	Schedule 2 21,815,974
37	Taxes Other than Income:	Schedule 2 6,424,197
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) 68,555,382
41	Gross Transmission Revenue Requirement	(25) + (40) 154,197,632
42		
43	Transmission Revenue Credits	Schedule 4 (21,536,386)
44		
45	Net PTP Transmission Revenue Requirement	\$ 132,661,246
46		
47	System Peak Demand - MW	Schedule 5 4,223
48		
49	Annual Rate \$/kW per year	(45)/((47)*1000) 31.42
50	Monthly Rate \$/kW per month	(49) / 12 2.6183
51	Weekly Rate \$/kW per week	(49) / 52 0.6042
52	Daily Rate \$/kW per day (Mon-Sat)	(51) / 6 0.1007
53	Daily Rate \$/kW per day (Sunday)	(51) / 7 0.0863
54	Hourly Rate \$/MW per hour (Peak)	(49)*1000 / 4896 6.42
55	Hourly Rate \$/MW per hour (Off-Peak)	(49)*1000 / 8760 3.59

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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	435,917,904
4 ADIT (Account 283)	FF1 pp276-277 9k	187,542,745
5 ADIT (Account 190)	Sched 1 Workpaper	(193,571,117)
6 Sum of ADIT		429,889,532
7 Transmission Plant Allocator	Schedule 3	0.196336490
8 ADIT Allocated to Transmission	(7) * (8)	84,403,002
9		
10		
11 General Plant		
12 General Plant Investment (excluding Asset Retirement Costs)	FF1 pp204-207 99g - 98g	461,020,058
13 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
14 Trans Related General Plant	(14) * (15)	61,080,340
15		
16		
17 General Plant Depreciation Reserve		
18 General Plant Accum Depr (excluding Asset Retirement Costs)	FF1 p219 28c less 108.100 =0	129,418,987
19 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
20 Trans Related General Plant Depr	(21) * (22)	17,146,663
21		
22		
23 Intangible Plant		
24 Intangible Plant Investment	FF1 pp204-207 5g	82,595,045
25 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
26 Trans Related Intangible Plant	(28) * (29)	10,942,980
27		
28		
29 Amortization of Utility Plant		
30 Amortization of Utility Plant	FF1 pp200-201 21c	31,195,699
31 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
32 Trans Related Amortization of Utility Plant	(35) * (36)	4,133,104
33		
34		
35 ADIT Allocated to General & Intangible		
36 ADIT (Account 281)		-
37 ADIT (Account 282)	Sched 1 Workpaper	435,917,904
38 ADIT (Account 283)	FF1 pp276-277 9k	187,542,745
39 ADIT (Account 190)	Schedule 1 Workpaper	(193,571,117)
40 Sum of ADIT	Sum (42) Thru (45)	429,889,532
41 General & Intangible Plant Allocator	Schedule 3	1.111%
42 ADIT to General & Intangible	(46) * (47)	4,776,387
43		
44		
45 Cash Working Capital		
46 O&M Expense: Transmission	Schedule 2 less (Accounts 561 and 565 from Rate Calculation tab)	15,998,604
47 A&G O&M Expense	Schedule 2	21,815,974
48 Working Capital Allowance	((53) + (54)) * 12.5%	4,726,822
49		
50		
51 Prepayments		
52 Prepayments (Account 165)	FF1 pp110-111 57c	24,557,592
53 Less pre-paid Pension Expense		-
54 Net Prepayments	(60) - (61)	24,557,592
55 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
56 Transmission Related Prepayments	(62) * (63)	3,253,624
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	13,249%
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	11,778,851
67 Account 154 - General	FF1 p227 11c	1,416,614
68 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
69 Transmission Related Account 154 - General	(73) * (74)	187,687
70 Account 163 - Stores Expense Undistributed	FF1 p227 16c	4,221,832
71 Plant Allocator	Schedule 3	20,745%
72 Transmission Related Account 163	(76) * (77)	875,807
73 Total Transmission Materials and Supplies	(72) + (75) + (78)	12,842,345

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE 2
Allocated Expenses

	Source	Amount
1 A&G Expense		
2 Total A&G Related O&M (Less EPRI dues and donations and memberships		
3 associated with corporate stewardship or civic organizations)	FF1 pp320-323 197 b - (\$79,625.50 for 2021)	161,962,852
4 Acct 924 (Property Insurance)	- FF1 pp320-323 185 b	(3,571,061)
5 Acct 928 (Regulatory Commission Expense)	- FF1 pp320-323 189 b	(6,675,237)
6 Account 930.1 (General Advertising Expense)	- FF1 pp320-323 191 b	(381,688)
7 Transmission Wages & Salaries Allocator	Schedule 3	13,249%
8 A&G to Transmission, excl Prop ins; Reg Comm Exp; Adv.	(Sum (3) Thru (6)) * (7)	20,050,288
9 Total Property Insurance	FF1 pp320-323 185 b	3,571,061
10 Plant Allocator	Schedule 3	20.745%
11 Property Insurance to Transmission	(10) * (11)	740,807
12		
13 Regulatory Commission Expenses - FERC	FF1 pp350-351 2h + 3h	4,884,146
14 Plant Allocator	Schedule 3	20.745%
15 Regulatory Commission Expenses to Transmission	(14) * (15)	1,013,203
16		
17 Regulatory Commission Expenses - Other Transmission Related	FF1 pp350-351	-
18		
19 General Advertising Expense - Transmission Related	Schedule 2 Workpaper, page 5	11,677
20		
21 Total A&G to Transmission	(8)+(12)+(16)+(18)+(20)	21,815,974
22		
23 General Plant Depreciation		
24 General Plant Depreciation	FF1 pp336-337 10f	16,811,412
25 Transmission Wages & Salaries Allocator	Schedule 3	13.249%
26 Trans Related General Plant	(26) * (27)	2,227,336
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)	8,957,899
31 Amortized ITC - Electric (Account 411.4)	FF1 pp266-267 8f	2,865,583
32 Plant Allocator	Schedule 3	20.745%
33 Allocated Income Tax Expense Credits	(-1)(32)+(33) * (34)	(2,452,748)
34 Total Income Tax Expense Credits	(35)	(2,452,748)
35		
36		
37 Taxes Other Than Income Taxes		
38 Property Taxes (ID,OR,MT,NV,WY,WA)	FF1 pp262-263 19l	26,173,803
39 Amount Direct Assigned to Transmission	Schedule 2 Workpaper, page 3	6,369,340
40 Less Amount Allocated to GSU's	Line 41 x GSU Allocator (Sch 3)	(172,161)
41 Less Amount Allocated to LGI's	Line 41 x LGI Allocator (Sch 3)	(5,065)
42 Amount Direct Assigned to General	Schedule 2 Workpaper, page 3	1,751,714
43 Transmission Wages & Salaries Allocator	Schedule 3	13.249%
44 Allocated Amount	Line 45 x Line 456	232,084
45 FOAB (Soc Sec) and Unemp Tax	FF1 pp262-263 3i, 4i,12i	17,208,978
46 Payroll Adjustment	FOAB & Unempl Tax	(17,208,978)
47 Transmission Wages & Salaries Allocator	Schedule 3	13.249%
48 Allocated Amount	((48) + (49)) * (50)	0
49		
50 Total Taxes Other Than Income Taxes	(42)+(43)+(44)+(47)+(51)	6,424,197
51		
52		
53 Transmission Related Amortization of Intangible Plant (Account 404)		
54 Transmission Related Amortization of Intangible Plant (Account 404)	FF1 p336 1f	8,739,017
55 Transmission Wages & Salaries Allocator	Schedule 3	13.249%
56 Transmission Related Amortization of Intangible Plant	(58) * (59)	1,157,828
57		
58		
59 Transmission Depreciation Expense		
60 Total Transmission Depreciation Expense	FF1 p336 7f	24,368,971
61 Less GSU Depreciation Expense	Schedule 7	(964,597)
62 Less LGI Depreciation Expense	Schedule 8	(20,184)
63 Transmission Depreciation Expense	Sum (63) Thru (65)	23,384,190
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 p321 112b - (0)	28,491,755
69 Less GSU O&M	Schedule 2 Workpaper page 1	(148,865)
70 Less LGI O&M	Schedule 2 Workpaper page 2	(22,659)
71 Transmission O&M Expense	Sum (69) Thru (71)	28,320,231

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE 3
Allocators

1	GSU Allocator		
2	GSU Plant	Schedule 7	35,385,654
3	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,309,143,007
4	GSU Allocator	(3) / (4)	2.703%
5			
6			
7	LGI Allocator		
8	LGI Plant	Schedule 8	1,041,147
9	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,309,143,007
10	LGI Allocator	(10) / (11)	0.080%
11			
12			
13	Transmission Wages and Salaries		
14	Transmission Wage Expense	FF1 pp354-355 21b	10,437,588
15	Less Wage Expense Allocated to GSU's	(5) * (17)	(282,124)
16	Less Wage Expense Allocated to LGI's	(12) * (17)	(8,301)
17	Transmission Wage Expense	Sum (17) Thru (19)	10,147,163
18	A&G Wage Expense	FF1 pp354-355 27b	77,141,877
19	Total Wage Expense	FF1 pp354-355 28b	153,730,277
20	Transmission Wages & Salaries Allocator	(20) / ((22) - (21))	13.249%
21			
22			
23	Plant Allocator		
24	Total Transmission Plant (excl. Asset Retirement Costs)	Rate Calculation	1,309,143,007
25	GSU Plant	Schedule 7	(35,385,654)
26	LGI Plant	Schedule 8	(1,041,147)
27	Transmission Plant Less GSU's & LGI's	Sum (29) Thru (31)	1,272,716,206
28	Allocated General & Intangible Plant	(49)	72,023,320
29	Total Electric Plant (excl. Asset Retirement Costs)	FF1 pp204-207 104g less 15g, 24g, 34g, 44g, 57g, 74g, 83g, 98g	6,482,321,389
30	Plant Allocator	((32) + (33)) / (34)	20.745%
31			
32			
33	Transmission Plant Allocator		
34	Transmission Plant Less GSU's & LGI's	Line 32	1,272,716,206
35	Total Electric Plant (excl. Asset Retirement Costs)	(34)	6,482,321,389
36	Transmission Plant Allocator	(40) / (41)	19.634%
37			
38			
39	General and Intangible Plant Allocator		
40	Transmission Related General Plant	Schedule 1	61,080,340
41	Transmission Related Intangible Plant	Schedule 1	10,942,980
42	Sum	(47) + (48)	72,023,320
43	Total Electric Plant (excl. Asset Retirement Costs)	(34)	6,482,321,389
44	General & Intangible Plant Allocator	(49) / (50)	1.111%

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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	\$271,464
4	Real Estate Rents	Schedule 4 Workpaper page 1	47,939
5	Cogeneration	Schedule 4 Workpaper page 1	675,567
6	US Department of Energy Special Contract	Schedule 4 Workpaper page 1	39,100
7	Hemmingway JOOA	Schedule 4 Workpaper page 1	<u>3,197,878</u>
8	Total		\$4,231,948
9			
10			
11	Revenues From Transmission For Others (Account 456)		
12	Transmission Pole Attachments	Schedule 4 Workpaper page 5	\$27,659
13	Milner Irrigation District	FF1 p 330 4n x 35%	6,243
14	OATT Short Term Firm and Non Firm	Schedule 4 Workpaper page 6	<u>17,270,536</u> (1)
15	Total		\$17,304,438
16			
17			
18	Total Transmission Revenue Credit		\$21,536,386

(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, 2021

SCHEDULE 5
Allocation Demand and Capacity Data

	Firm Network Service for		Long-Term Firm PTP Reservations		CBM	TOTAL
	Self (D)-(B)-(C)	Others Form 1,p400(f)	OASIS	Form 1,p400(b)		
January	2163	242	975	3380	330	3710
February	2151	244	975	3370	330	3700
March	2042	234	975	3251	330	3581
April	2109	272	1175	3556	330	3886
May	2520	314	1175	4009	330	4339
June	3719	389	1175	5283	330	5613
July	3253	374	1175	4902	330	5132
August	3195	374	1175	4744	330	5074
September	2787	310	1175	4272	330	4602
October	1717	170	1177	3064	330	3394
November	1927	195	1177	3299	330	3629
December	2260	244	1177	3681	330	4011
12 CP (Rounded)	2487	280	1126	3893	330	4223

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

	Firm Network Services For Others				Total Form 1
	Innaha	USBR	BPA, BPC	BPA, OTECC	
January	0.3124	4	176	62	242
February	0.3372	4	175	65	244
March	0.3454	4	170	60	234
April	0.1929	59	171	42	272
May	0.2552	66	196	52	314
June	0.4605	83	262	44	389
July	0.3650	72	240	62	374
August	0.3416	70	244	60	374
September	0.2586	62	215	33	310
October	0.2570	3	137	30	170
November	0.3496	3	150	42	195
December	0.3659	3	198	52	244
12 CP (Rounded)	0	36	194	50	280

	Long-Term Firm Transmission - OASIS Reservations																TOTAL	
	IPCM	IPCL	SCL	PAC	PAC	PAC	PAC	PAC	BPAP 81841610 (Retired - Billed to 78710967)	BPAP 81841623 (Retired - Billed to 80678257)	BPAP	BPAP	VTOL	PWX	PWX	VTOL		PWX
OASIS Ref:	89988212	90526553	85861887	87136803	871366778	88788941	89375962	89375972			91629500	91629850	92487896	92502052	92502053	92945096	92390250	
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	7/1/2016-7/1/2021	7/1/2016-7/1/2021	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	01/01/21-01/01/22	
POR/POD	IPCOGEN/LGBP	JEFF/PCO	LYPK/LGBP	KPRT/HJRR	BORALGBP	BORALGBP	BORAHJRR	BORALGBP	SMLK/KPRT	M500/KPRT	SMLK/KPRT	M500/KPRT	MDSK-M345	LOLO-BORA	LOLO-BORA	MDSK-M345	JEFF-BORA	
January	75	16	101	124	76	60	241	9	100	100	0	0	2	0	0	0	71	975
February	75	16	101	124	76	60	241	9	100	100	0	0	2	0	0	0	71	975
March	75	16	101	124	76	60	241	9	100	100	0	0	2	0	0	0	71	975
April	75	16	101	124	76	60	241	9	100	100	0	0	2	100	100	0	71	1175
May	75	16	101	124	76	60	241	9	100	100	0	0	2	100	100	0	71	1175
June	75	16	101	124	76	60	241	9	100	100	0	0	2	100	100	0	71	1175
July	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	0	71	1175
August	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	0	71	1175
September	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	0	71	1175
October	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	2	71	1177
November	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	2	71	1177
December	75	16	101	124	76	60	241	9	0	0	100	100	2	100	100	2	71	1177
12 CP (Rounded)	75	16	101	124	76	60	241	9	50	50	50	50	2	75	75	1	71	1126

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 6
Rate of Return and Income Tax Expense

1 **A OVERALL RATE OF RETURN**

	Source	Capitalization Structure		Effective Cost	
		Amount	Percent	Embedded	Weighted
6 Long Term Debt	Sched 6 Workpaper, p 1	\$ 1,970,460,000	44.432%	4.399%	1.955% (1) (2)
8 Preferred Stock	FF1 pp112-113 3c	\$ -	0.000%	0.000%	0.000%
10 Common Equity	FF1 pp112-113 16c	\$ 2,464,301,918	55.568%	10.700%	5.946%
12 Total Capitalization		\$ 4,434,761,918	100.000%		7.900%
				Rate of Return	7.900%

18 **B INCOME TAX EXPENSE**

19 Federal Tax Rate	21.00%		
20 Composite State Tax Rate	6.00%	Schedule 6 Workpaper, page 2	
22 Federal Tax Factor:			
23 $\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase]) * (FT)}{(1-FT)}$			1.509%
25 State Tax Factor:			
26 $\frac{((ROR-Wtd.LTD) + [(EqAFUDC + ITEC) / RateBase] + Federal Income Tax Rate) * (ST)}{(1-ST)}$			0.459%
28		Sum of Federal and State Tax Factors	1.968%

33 EQAFUDC =	\$ 112,884	Schedule 6 Workpaper, page 3
34 Income Tax Expense Credits (ITEC) =	\$ (2,452,748)	Schedule 2

36 (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.

37 (2) FF1 p112 18c

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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	591,285	12,764
American Falls Power Plant	353	2013	10	10,928	2,024	215
Brownlee Power Plant	353	1959	63	747,897	983,804	14,734
Brownlee Power Plant	353	1980	42	1,541,722	1,341,646	30,372
Brownlee Power Plant	353	2000	22	11,285	5,035	222
Brownlee Power Plant	353	2003	19	15,167	5,803	299
Brownlee Power Plant	353	2012	10	1,855,784	359,796	36,559
Brownlee Power Plant	353	2014	9	205,854	34,218	4,055
Brownlee Power Plant	353	2021	1	3,433,709	67,644	67,644
Bliss Power Plant Gooding	353	1950	72	316,404	476,576	6,233
Bliss Power Plant Gooding	353	1964	58	1,416	1,713	28
Cascade Power Plant	353	1983	39	257,772	207,926	5,078
Clear Lake Power Plant	353	1965	57	19,808	23,536	390
Danskin Power Plant	353	2001	21	259,219	110,175	5,107
Danskin Power Plant	353	2008	14	7,041	1,948	139
Danskin Power Plant	353	2009	13	3,800,179	973,059	74,864
Hells Canyon Power Plant	353	2015	8	3,632,749	534,835	71,565
Hells Canyon Power Plant	353	2016	7	1,846,818	236,810	36,382
Hells Canyon Power Plant	353	2019	3	14,745	871	290
Hells Canyon Power Plant	353	2020	2	31,469	1,240	620
Lower Malad Power Plant	353	1948	74	81,119	125,623	1,598
Lower Malad Power Plant	353	1958	64	1,551	2,073	31
Lower Salmon Power Plant Goodi	353	1949	73	303,512	463,593	5,979
Miner Power Plant	353	1992	30	664,294	409,089	13,087
Oxbow Power Plant Baker	353	1949	73	100,827	154,006	1,986
Oxbow Power Plant Baker	353	1951	71	43,216	64,177	851
Oxbow Power Plant Baker	353	1957	65	208,866	283,604	4,115
Oxbow Power Plant Baker	353	1979	43	2,964	2,642	58
Oxbow Power Plant Baker	353	1980	42	6,099	5,308	120
Oxbow Power Plant Baker	353	2000	22	94,927	42,359	1,870
Oxbow Power Plant Baker	353	2014	9	13,655	2,270	269
Oxbow Power Plant Baker	353	2017	6	1,815,286	198,276	35,761
Oxbow Power Plant Baker	353	2018	4	1,943,448	153,144	38,286
Shoshone Falls Power Plant Jer	353	1992	30	188,488	116,076	3,713
Shoshone Falls Power Plant Jer	353	2020	2	185,572	7,312	3,656
Strike C J Power Plant Owyhee	353	1952	70	344,947	504,942	6,795
Strike C J Power Plant Owyhee	353	1965	57	1,480	1,759	29
Strike C J Power Plant Owyhee	353	1972	50	610	634	12
Strike C J Power Plant Owyhee	353	1973	49	317	323	6
Strike C J Power Plant Owyhee	353	1982	40	32,437	26,853	639
Swan Falls Power Plant Ada	353	1994	28	432,055	247,751	8,511
Swan Falls Power Plant Ada	353	1999	23	3	1	0
Swan Falls Power Plant Ada	353	2018	4	39,009	3,074	768
Twin Falls Power Plant Twin Fa	353	1949	73	39,459	60,270	777
Twin Falls Power Plant (New)	353	1995	27	430,708	237,848	8,485
Thousand Springs Power Plant	353	1956	66	36,470	50,293	718
Upper Malad Power Plant	353	1948	74	31,129	48,208	613
Upper Malad Power Plant	353	1987	35	2,109	1,522	42
Upper Malad Power Plant	353	1988	34	279	195	5
Upper Salmon A Power Plant	353	1937	85	72,168	128,590	1,422
Upper Salmon A Power Plant	353	1954	68	418	594	8
Upper Salmon B Power Plant	353	1947	75	70,393	110,504	1,387
Jim Bridger	353	1976	46	268,996	256,898	5,299
Jim Bridger	353	1990	32	889,401	585,427	17,521
Jim Bridger	353	1995	27	27,259	15,053	537
Jim Bridger	353	1996	26	45,684	24,259	900
Jim Bridger	353	2000	22	951,792	424,714	18,750
Jim Bridger	353	2008	14	90,542	25,046	1,784
Jim Bridger	353	2011	11	404,250	86,703	7,964
Jim Bridger	353	2013	10	20,630	3,821	406
Jim Bridger	353	2013	10	1,564,945	289,869	30,829
Jim Bridger	353	2014	9	1,663,953	276,592	32,780
Jim Bridger	353	2015	8	6,785	999	134
Jim Bridger	353	2016	7	106,278	13,628	2,094
Jim Bridger	353	2018	4	145,616	11,475	2,869
Valmy #1 & Common Non-Steam	353	2008	14	2,223,479	1,670,086	274,155
Valmy #1 & Common Non-Steam	353	2011	11	63,402	43,682	7,817
Valmy Substation	353	2013	10	138,088	91,098	17,026
Valmy #2 Substation	352	1982	40	55,381	35,571	1,728
Valmy #2 Substation	353	1985	37	847,153	716,867	31,853
Valmy #2 Substation	353	1986	36	4,161	3,433	156
Valmy #2 Substation	353	1987	35	70	56	3
Valmy #2 Substation	353	2011	11	22,115	6,556	832
Total				35,385,654	13,994,693	964,597

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

	Location	Plant Account	Year	Plant Balance	Accumulated Depreciation	Annual Depreciation Accrual
1	Bennett Mountain Power Plant	352	2005	59,325	17,133	1,115
2	Bennett Mountain Power Plant	353	2005	49,372	16,798	973
3	Danskin Power Plant	352	2001	89,955	30,621	1,691
4	Danskin Power Plant	353	2001	433,104	184,080	8,532
5	Danskin Power Plant	352	2008	63,308	15,833	1,190
6	Danskin Power Plant	353	2008	126,618	35,026	2,494
7	Langley Gulch Power Plant	352	2012	150,492	27,865	2,829
8	Langley Gulch Power Plant	353	2012	68,974	13,372	1,359
9						
10	TOTAL			1,041,147	340,728	20,184

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

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 9
Reimbursable Payments For Network Upgrades
Transmission Projects Only

1 **I. Plant Balance and Depreciation**

				Year 1	Year 2	Total
Location	Plant Account	Year	Changes in Plant Balance	Depreciation Jan 1 - Dec 31	Depreciation Jan 1 - Dec 31	Accumulated Depreciation
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
				-	-	-
	Total		-	-	-	-

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

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

25 **III. Interest Expense Accrued**

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:**

36 0 To Rate Calculation

39 **V. Interest Expense Reimbursed**

Location	Year	Amount
	Total	-
	Total	-

47 - 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 JOINT ASSET: MPSN RECONFIG 345	2,492,614	27530615
2 FRMT160002-REPLACE 46 KV BREAK	1,012,590	27506105
3 HBRD180002 - NEW CDAL 230KV LI	542,494	27539116
4 CHUT180001 RPLC L&G RTU, FDR R	487,114	27523250
5 JOINT ASSET-MPSN 500 YD STRUCT	429,447	27467552
6 COMMON ASSET: MPSN RECONFIG 34	368,011	27530637
7 BOBN170007 - UPGRADE DFR TO CO	317,060	27516941
8 ONTO170001 - REPL 101A BREAKER	255,085	27537747
9 PAVE THE ACCESS ROAD TO THE KI	253,303	27587003
10 NEWX170001 CDAL-HBRD 230KV PHA	7,501,903	27538776
11 T447170001-MPSN SHSH 138KV	3,094,775	27491636
12 T950 WOOD STRUCTURE REPLACEMENT	2,999,699	27559782
13 T226170001 PHASE 2 REPAIR VALE	2,277,164	27543661
14 T435160001 - QUARTZ-JOHN DAY 1	1,088,576	27522643
15 NEWX170001 - PHASE 2 T438 CDAL	1,065,554	27565573
16 T703 BRADY-ANTELOPE 230KV 10 Y	873,423	27530233
17 T426 KING-DALE-HUNT-ADELAIDE-L	851,472	27554857
18 T203180001 CASCADE JCT-LAKE FO	662,649	27547760
19 T711180001 BOBN-CDWL 230KV 10	643,003	27540830
20 T204180001 EMMETT - ONTARIO 10	632,703	27545057
21 IDOT1902 - US-93, T172 46KV NO	622,372	27512854
22 T240 ONTARIO-MALHEUR BUTTE-VAL	462,165	27530238
23 PAC-SPONS JOOA: BLUE MTN 230KV	387,781	27558206
24 T923180001 T923 BORAH-BRADY #2	342,571	27528273
25 NEWX170001 CDAL-HBRD T438 LINE	287,582	27567577
26 T102 10-YEAR INSPECTION REPAIR	286,599	27528673
27 T438180001 MORA-DRY CREEK 10 Y	282,718	27541666
28 T212180001 - CALDWELL-PARMA-NY	252,228	27545069
29 SECURITY CAMERA AND USP LIFECY	373,677	27542861

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
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SCHEDULE 11
Disclosure of Any Material Accounting Changes That Could Affect
Charges Under the Formula Rate

Accounting Changes	2021
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.	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 TCJA 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. In 2021, Idaho Power began using the alternative method for the EDIT reversal pursuant to the interpretation of an IRS revenue procedure and series of related private letter rulings. The alternative method results in the ratable return of the EDIT to customers over the remaining regulatory lives of Idaho Power's plant assets. For fiscal years 2018-2020, the ARAM method was used to reverse the EDIT.
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

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SCHEDULE 12
Post Retirement Benefits Other than Pensions

Methodology:

- Use 2021 formula rate as the base
- Substitute 2020 PBOPs for 2021 PBOPs in the 2021 formula rate
- Compute the rate impact

1	Post Retirement Benefits Other than Pensions		
2			
3	2021 Amount in Account 926		774,555
4	Less 2020 Amount in Account 926		(1,164,783)
5	Total Increase (Decrease) of PBOPs		(390,228)
6			
7	<u>Impact on Expenses:</u>		
8	Transmission Wages & Salaries Allocator	Schedule 3	13.249%
9	Change in O&M Expense: Transmission A&G	(5) * (8)	(51,701)
10			
11	<u>Impact on Rate Base:</u>		
12	Working Capital Allowance	Schedule 1	12.500%
13	Change in Transmission Rate Base	(9) * (12)	(6,463)
14			
15	<u>Impact on Return and Income Taxes:</u>		
16	Overall Return	Schedule 6	7.900%
17	Composite Income Tax (Federal and State)	Schedule 6	1.968%
18	Total Return and Income Tax	(16) + (17)	9.868%
19			
20	Change in Transmission Return and Income Taxes	(13) * (18)	(638)
21			
22	Total Impact on Transmission Revenue Requirement	(9) + (20)	(52,339)
23			
24			
25			
26	Rate Impact		
27			
28	<u>Using 2021 PBOP</u>		
29	Net PTP Transmission Revenue Requirement	Rate Calculation	132,661,246
30			
31	System Peak Demand - MW	Schedule 5	4,223
32			
33	Annual Rate \$/kW per year	(32)/((34)*1000)	31.42
34	Monthly Rate \$/kW per month	(36) / 12	2.6183
35			
36			
37	<u>Using 2020 PBOP</u>		
38	Net PTP Transmission Revenue Requirement	Rate Calculation - (22)	132,713,585
39			
40	System Peak Demand - MW	Schedule 5	4,223
41			
42	Annual Rate \$/kW per year	(41)/((43)*1000)	31.43
43	Monthly Rate \$/kW per month	(45) / 12	2.6192
44			
45			
46	2021 Monthly Rate minus 2021 Monthly Rate using 2020 PBOP	Line 37 - Line 46	-0.0009
47	Section 205 filing required?		NO

IDAHO POWER COMPANY
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SCHEDULE 13
Changes to the Draft Informational Filing Based on Customer Comments

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, 2021

SCHEDULE 1 WORKPAPER 1
Accumulated Deferred Income Tax Adjustments

		Source	Amount
1	ADIT Allocated to Transmission		
2			
3	ADIT (Account 190)	FF1 p234 8c	\$304,363,819
4	Less Regulatory Liability for Income Taxes	FF1 p234 Footnote Data Line 7	(96,879,711)
5	Less Minimum Pension Liability	FF1 p234 Footnote Data Line 7	<u>(13,912,991)</u>
6	Total ADIT (Account 190)		\$193,571,117
7			
8	ADIT (Account 282)	FF1 pp274-275 2k	\$268,007,852 (1)
9	Plus Regulatory Liability for Excess Deferred Income Tax	FF1 pp274-275 Footnote Data Line 2 Account 254967 balance	170,038,677
10	Less Account 107 Related Deferred Income Taxes	FF1 pp274-275 Footnote Data Line 2: 4013+4021+8059+8072	<u>(2,128,625)</u>
11	Total ADIT (Account 282)		\$435,917,904

(1) The Account 282 balance on line 8 includes an adjustment for the establishment of the Excess Deferred Income Tax (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 Accumulated Deferred Income Taxes (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 11 properly reflects the rate base offset associated with the combined ADIT and EDIT balances.

IDAHO POWER COMPANY
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SCHEDULE 1 WORKPAPER 2
FERC Order No. 864 Permanent Worksheet for Excess Deferred Income Taxes

		Source	Amount
1	Summary of Accumulated Deferred Income Taxes (ADIT) (1)		
2	ADIT (Account 190)	FF1 pp110-111 82c	\$ 324,688,128
3	ADIT (Account 281)	FF1 pp112-113 62c	-
4	ADIT (Account 282)	FF1 pp112-113 63c	(993,806,435)
5	ADIT (Account 283)	FF1 pp112-113 64c	(187,701,809)
6	Total ADIT		(856,820,116)
7			
8			
9	Summary of Excess Deferred Income Taxes (EDIT) (1) (2)		
10	Other Regulatory Assets	FF1 p232	-
11	Other Regulatory Liabilities	FF1 p278 26f	(170,038,677)
12			
13	Income Tax Gross-Up	FF1 p278 27f	(58,938,803)
14	EDIT Regulatory Liability		\$ (228,977,480)
15			
16			
17			
18			
19	EDIT Activity Analysis		

	Year	Amortization Period (4)	Amortization (3)	Balance	
20	Beginning Balance			\$ (197,351,202)	
21	12/31/2018	ARAM	\$ 7,288,861	(190,062,341)	
22	12/31/2019	ARAM	\$ 6,180,764	(183,881,577)	
23	12/31/2020	ARAM	\$ 4,885,001	(178,996,576)	
24	12/31/2021	Alt Method	\$ 8,957,899	(170,038,677)	

(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 for the impact 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 by 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's books prior to the TCJA. The difference in the balances resulted in excess ADIT (254 account) and no deficient ADIT.

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

(3) The amortization of the EDIT is recorded in account 411.1.

(4) 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 TCJA 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. In 2021, Idaho Power began using the alternative method for the EDIT reversal pursuant to the interpretation of an IRS revenue procedure and series of related private letter rulings. The alternative method results in the ratable return of the EDIT to customers over the remaining regulatory lives of Idaho Power's plant assets. For fiscal years 2018-2020, the ARAM method was used to reverse the EDIT.

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE 2 WORKPAPER, PAGE 1
GSU Operation and Maintenance Expense

1	<u>Solely Owned Plants</u>		
2	27132459 - DNPR - PREVENTIVE MAINTENANCE	\$	-
3	27134450 - LMPR PREVENTIVE MAINTENANCE	\$	-
4	27136696 - BLPR PREVENTIVE MAINTENANCE	\$	966
5	27136835 - SKPR-PREVENTIVE MAINTENANCE	\$	14,045
6	27136838 - SWPO-PREVENTIVE MAINTENANCE	\$	-
7	27137842 - AFPR PREVENTIVE MAINTENANCE	\$	371
8	27137896 - HCPR PREVENTIVE MAINTENANCE	\$	7,578
9	27137905 - OBPR PREVENTIVE MAINTENANCE	\$	769
10	27137974 - CDPO PREVENTIVE MAINTENANCE	\$	-
11	27141465 - SFPR PREVENTIVE MAINTENANCE	\$	-
12	27141484 - LSPR PREVENTIVE MAINTENANCE	\$	-
13	27141523 - BSPO PREVENTIVE MAINTENANCE	\$	-
14	27141529 - US34 PREVENTIVE MAINTENANCE	\$	3,034
15	27141614 - UMPR PREVENTIVE MAINTENANCE	\$	-
16	27141617 - TSPO PREVENTIVE MAINTENANCE	\$	-
17	27141624 - TFPR PREVENTIVE MAINTENANCE	\$	-
18	27141637 - MLPR PREVENTIVE MAINTENANCE	\$	3,006
19	27143846 - CLPR PREVENTIVE MAINTENANCE	\$	558
20	27160282 - US12 PREVENTIVE MAINTENANCE	\$	6,469
21	27132460 - DNPR - CORRECTIVE MAINTENANCE	\$	381
22	27134451 - LMPR CORRECTIVE MAINTENANCE	\$	-
23	27136700 - BLPR CORRECTIVE MAINTENANCE	\$	7,467
24	27136837 - SKPR-CORRECTIVE MAINTENANCE	\$	6,003
25	27136839 - SWPO-CORRECTIVE MAINTENANCE	\$	721
26	27137850 - AFPR CORRECTIVE MAINTENANCE	\$	2,797
27	27137900 - HCPR CORRECTIVE MAINTENANCE	\$	673
28	27137910 - OBPR CORRECTIVE MAINTENANCE	\$	1,957
29	27137975 - CDPO CORRECTIVE MAINTENANCE	\$	-
30	27141469 - SFPR CORRECTIVE MAINTENANCE	\$	196
31	27141485 - LSPR CORRECTIVE MAINTENANCE	\$	-
32	27141524 - BSPO CORRECTIVE MAINTENANCE	\$	-
33	27141530 - US34 CORRECTIVE MAINTENANCE	\$	499
34	27141615 - UMPR CORRECTIVE MAINTENANCE	\$	-
35	27141618 - TSPO CORRECTIVE MAINTENANCE	\$	-
36	27141626 - TFPR CORRECTIVE MAINTENANCE	\$	-
37	27141638 - MLPR CORRECTIVE MAINTENANCE	\$	2,768
38	27143849 - CLPR CORRECTIVE MAINTENANCE	\$	1,148
39	27160285 - US12 CORRECTIVE MAINTENANCE	\$	669
40	27351266 - LGSY PREVENTIVE MAINTENANCE	\$	-
41	27351267 - LGSY CORRECTIVE MAINTENANCE	\$	1,416
42		Subtotal	\$ 63,489
43			
44	<u>Jointly Owned Plants (Idaho Power's Share 1/)</u>		
45	SIERRA-Valmy	\$	-
46	PGE-Boardman	\$	-
47	PAC-Bridger-Unit 1	\$	3,363
48	PAC-Bridger-Unit 2	\$	1,052
49	PAC-Bridger-Unit 3	\$	3,183
50	PAC-Bridger-Unit 4	\$	76,488
51	PAC-Bridger-Spare	\$	1,290
52		Subtotal	\$ 85,376
53			
54	TOTAL		\$ 148,865
55			
56	(1) Idaho Power Share of Valmy 50%		
57	Idaho Power Share of Boardman 10%		
58	Idaho Power Share of Bridger 33.33%		

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE 2 WORKPAPER, PAGE 2
LGI Operation and Maintenance Expense

1 Total Transmission O&M	Schedule 2	\$28,491,755		
2 LGI Allocation Factor	Schedule 3	0.080%		
3 Transmission O&M Allocated to LGI	Line 1 x Line 2	<table border="1"><tr><td>\$</td><td>22,659</td></tr></table>	\$	22,659
\$	22,659			

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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

1		Ad Valorem Tax Allocation					
2	<u>Total System</u>	<u>Idaho</u>	<u>Montana</u>	<u>Nevada</u>	<u>Oregon</u>	<u>Washington</u>	<u>Wyoming</u>
3 Steam Electric Plants							
4 Jim Bridger	\$1,212,781	-	-	-	-	-	\$1,212,781
5 Valmy	432,973	-	-	432,973	-	-	-
6 Boardman	<u>38,510</u>	-	-	-	<u>38,510</u>	-	-
7 Total Steam	\$1,684,265	\$0	\$0	\$432,973	\$38,510	\$0	\$1,212,781
8							
9							
10 Other							
11 Production	\$7,267,288	\$6,241,471	-	-	\$1,025,817	\$0	-
12 Transmission	6,369,340	4,009,975	443,263	9,939	1,796,815	5,378	103,969
13 Distribution	9,101,197	7,563,155	-	-	1,538,042	-	-
14 General Plant	<u>1,751,714</u>	<u>1,724,189</u>	-	-	<u>27,525</u>	-	-
15 Total Other	\$24,489,539	\$19,538,790	\$443,263	\$9,939	\$4,388,199	\$5,378	\$103,969
16							
17							
18 Total Ad Valorem Taxes	26,173,804	19,538,790	443,263	442,913	4,426,709	5,378	1,316,750
19							
20							
21 Property Taxes Directly Assigned							
22 Transmission		\$6,369,340					
23 General Plant		\$1,751,714					

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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

1	<u>Source</u>		
2	Overhead Line Safety Campaign		
3	Radio Ads	\$	30,040
4	Print Ads	\$	-
5	Total	<u>\$</u>	<u>30,040</u>
6			
7			
8	Plant Allocator		
9	Transmission	FF1 pp204-207 58g \$	1,309,143,007
10	Distribution	FF1 pp204-207 75g	2,058,818,808
11		<u>\$</u>	<u>3,367,961,815</u>
12			
13	Transmission %		38.870%
14			
15			
16	Total Advertising	\$	30,040
17	Trans Alloc %		38.870%
18	Trans Amount	<u>\$</u>	<u>11,677</u>

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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	310,408	47,939	See Schedule 4 Workpaper, page 2
Joint Pole Rents	1,702,971	271,464	See Schedule 4 Workpaper, page 3
Cogeneration	1,759,236	675,567	See Schedule 4 Workpaper, page 4
General Business Facilities Charges	10,122,952	-	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	\$13,912,897	\$994,970	To Schedule 4, lines 4, 5 and 6
454001, 454003, 454004, 464161, 454702			
Overnight Park Rents	810,478	-	Power Supply-related. These fees are for the usage of recreational parks located at hydroelectric power plants owned by the Company
Water Lease	63,369	-	Water leases
Subtotal	\$873,847	\$0	
454181, 454281			
Fiber Rents	400,000	-	Fiber Rents - Non-transmission as per settlement
Subtotal	\$400,000	\$0	
454251, 454271			
Special Contract with United States Department of Energy effective April 1, 2020	39,100	39,100	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	3,158,778	3,158,778	Reimbursement for O&M charge under the asset exchange joint ownership and operating agreement with PacifiCorp. To Schedule 4, line 8
Subtotal	3,197,878	3,197,878	
TOTAL ACCOUNT 454	\$18,384,622	\$4,192,848	Source = the Form 1, page 300
TOTAL AMOUNT REVENUE CREDITED		\$4,192,848	To Schedule 4, line 8

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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

	DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
1	1/31/2021	454152	010157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
2	1/31/2021	454151	010157	Aaron & Diana Adams	PP	(50.00)	Annual land lease
3	1/31/2021	454152	010157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
4	1/31/2021	454151	010157	Charles Hoop	PP	(473.00)	Monthly land lease
5	1/31/2021	454151	010157	Cindy Fine	D	(400.00)	Monthly land lease
6	1/31/2021	454151	010157	Cynthia Durbin	PP	(868.00)	Monthly land lease
7	1/31/2021	454151	010157	Dale Meeks (Mayfield Sub)	D	(41.66)	Monthly land lease
8	1/31/2021	454152	010157	Dan Forsea (Upper/Lower Pastures)	PP	(75.00)	Monthly land lease
9	1/31/2021	454151	010157	Diamond Livestock-Jay Faulkner	PP	(41.66)	Monthly land lease
10	1/31/2021	454151	010157	Eastwind Community Church	D	(41.67)	Monthly land lease
11	1/31/2021	454152	010157	Guthrie	PP	(100.00)	Annual land lease
12	1/31/2021	454151	010157	Idaho First Bank	G	(1,575.00)	Monthly land lease
13	1/31/2021	454151	010157	Idaho Public Television	G	(179.17)	Monthly land lease
14	1/31/2021	454151	010157	Idaho Street Medical Clinic	G	(612.00)	Monthly land lease
15	1/31/2021	454151	010157	Jentzsch-Kearl - Paul Sub	D	(48.31)	Monthly land lease
16	1/31/2021	454151	010157	Kim Braun	G	(41.67)	Monthly land lease
17	1/31/2021	454151	010157	Kirk Adkins	D	(41.65)	Monthly land lease
18	1/31/2021	454151	010157	Kirk Adkins	PP	(41.66)	Monthly land lease
19	1/31/2021	454151	010157	Kittleson	PP	(100.00)	Annual land lease
20	1/31/2021	454151	010157	Lamar Outdoor Advertising	G	(244.87)	Monthly land lease
21	1/31/2021	454151	010157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
22	1/31/2021	454151	010157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
23	1/31/2021	454151	010157	Lamb Weston Inc	D	(2,181.60)	Monthly land lease
24	1/31/2021	454151	010157	Mark Turner	PP	(621.00)	Monthly land lease
25	1/31/2021	454151	010157	Marlin Mussmann Hunt Sub Prj	D	(64.68)	Monthly land lease
26	1/31/2021	454151	010157	McFarland - Stella Jones	G	(551.67)	Monthly land lease
27	1/31/2021	454151	010157	Meadow Outdoor Advertising	G	(2,856.19)	Monthly land lease
28	1/31/2021	454151	010157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
29	1/31/2021	454151	010157	Nicole & Adam Mapp	PP	(868.00)	Monthly land lease
30	1/31/2021	454151	010157	Northwest Pipeline	PP	(213.09)	Monthly land lease
31	1/31/2021	454152	010157	Oxbow Christian Fellowship	PP	(300.00)	Annual land lease
32	1/31/2021	454152	010157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
33	1/31/2021	454151	010157	PUCAH	T	(53.05)	Monthly land lease
34	1/31/2021	454151	010157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
35	1/31/2021	454151	010157	Salmon Falls Land & Livestock	PP	(41.63)	Monthly land lease
36	1/31/2021	454151	010157	Salmon Falls Land & Livestock	PP	(66.63)	Monthly land lease
37	1/31/2021	454152	010157	Snake River PCS	PP	(211.13)	Monthly land lease
38	1/31/2021	454152	010157	Snake River PCS	PP	(367.51)	Monthly land lease
39	1/31/2021	454152	010157	Snake River PCS	PP	(43.80)	Monthly land lease
40	1/31/2021	454151	010157	Snake River PCS	PP	(145.82)	Monthly land lease
41	1/31/2021	454151	010157	Sprint	G	(3,820.97)	Monthly land lease
42	1/31/2021	454151	010157	State of Idaho	G	(2,579.12)	Monthly land lease
43	1/31/2021	454151	010157	State of Idaho - AF Repeater	G	(134.39)	Monthly land lease
44	1/31/2021	454151	010157	Stephen Darcy	D	(1,100.00)	Monthly land lease
45	1/31/2021	454151	010157	Steve Guthrie	PP	(1,139.15)	Monthly land lease
46	1/31/2021	454152	010157	Thomas McKim	PP	(100.00)	Annual land lease
47	1/31/2021	454151	010157	T-Mobile	G	(3,056.24)	Monthly land lease
48	1/31/2021	454151	010157	T-Mobile Crown Castle	T	(650.23)	Monthly land lease
49	1/31/2021	454152	010157	Vanderwalker	PP	(100.00)	Annual land lease
50	1/31/2021	454151	010157	WilTel Comm - Prj T Lines (Level 3)	T	(416.31)	Monthly land lease
51	1/31/2021	454151	010157	Wylee Aquiso	PP	(100.00)	Annual land lease
52	2/28/2021	454152	020157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
53	2/28/2021	454152	020157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
54	2/28/2021	454151	020157	Charles Hoop	PP	(473.00)	Monthly land lease
55	2/28/2021	454151	020157	Cindy Fine	D	(400.00)	Monthly land lease
56	2/28/2021	454151	020034	Courtney & Cody Jennings	G	(13.37)	Lease adjustment
57	2/28/2021	454151	020157	Cynthia Durbin	PP	(868.00)	Monthly land lease
58	2/28/2021	454151	020157	Dale Meeks (Mayfield Sub)	D	(41.66)	Monthly land lease
59	2/28/2021	454152	020157	Dan Forsea (Upper/Lower Pastures)	PP	(75.00)	Monthly land lease
60	2/28/2021	454151	020157	Diamond Livestock-Jay Faulkner	PP	(41.66)	Monthly land lease
61	2/28/2021	454151	020157	Eastwind Community Church	D	(41.67)	Monthly land lease
62	2/28/2021	454151	020157	Idaho First Bank	G	(1,575.00)	Monthly land lease
63	2/28/2021	454151	020157	Idaho Public Television	G	(179.17)	Monthly land lease
64	2/28/2021	454151	020157	Idaho Street Medical Clinic	G	(612.00)	Monthly land lease
65	2/28/2021	454151	020034	Isaiah & Lacy Simpson	G	(15.82)	Lease adjustment
66	2/28/2021	454151	020157	Jentzsch-Kearl - Paul Sub	D	(48.31)	Monthly land lease
67	2/28/2021	454151	020157	Justin Christopherson	G	(1,139.15)	Monthly land lease
68	2/28/2021	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	
69	2/28/2021	454151	020157	Kirk Adkins	D	(41.65)	Monthly land lease
70	2/28/2021	454151	020157	Kirk Adkins	PP	(41.66)	Monthly land lease
71	2/28/2021	454151	020157	Lamar Outdoor Advertising	G	(244.87)	Monthly land lease
72	2/28/2021	454151	020157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
73	2/28/2021	454151	020157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
74	2/28/2021	454151	020157	Lamb Weston Inc	D	(2,181.60)	Monthly land lease
75	2/28/2021	454151	020157	Lloyd Wilson	G	(280.00)	Monthly land lease
76	2/28/2021	454151	020157	Mark Turner	PP	(621.00)	Monthly land lease
77	2/28/2021	454151	020157	Marlin Mussmann Hunt Sub Prj	D	(64.68)	Monthly land lease
78	2/28/2021	454151	020157	McFarland - Stella Jones	G	(551.67)	Monthly land lease
79	2/28/2021	454151	020157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
80	2/28/2021	454151	020034	Miscellaneous Receipts	G	(8.52)	Lease adjustment
81	2/28/2021	454151	020157	Nicole & Adam Mapp	PP	(868.00)	Monthly land lease
82	2/28/2021	454151	020157	Northwest Pipeline	PP	(213.09)	Monthly land lease
83	2/28/2021	454152	020157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
84	2/28/2021	454151	020157	PUCAH	T	(53.05)	Monthly land lease
85	2/28/2021	454151	020157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
86	2/28/2021	454151	020157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
87	2/28/2021	454151	020157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
88	2/28/2021	454152	020157	Snake River PCS	PP	(211.13)	Monthly land lease
89	2/28/2021	454152	020157	Snake River PCS	PP	(367.51)	Monthly land lease
90	2/28/2021	454152	020157	Snake River PCS	PP	(43.80)	Monthly land lease
91	2/28/2021	454151	020157	Snake River PCS	PP	(145.82)	Monthly land lease
92	2/28/2021	454151	020157	Sprint	G	(3,935.60)	Monthly land lease
93	2/28/2021	454151	020157	State of Idaho	G	(2,579.12)	Monthly land lease
94	2/28/2021	454151	020157	State of Idaho - AF Repeater	G	(134.39)	Monthly land lease
95	2/28/2021	454151	020157	Stephen Darcy	D	(1,100.00)	Monthly land lease
96	2/28/2021	454151	020157	T-Mobile	G	(3,123.48)	Monthly land lease
97	2/28/2021	454151	020157	T-Mobile Crown Castle	T	(650.23)	Monthly land lease
98	2/28/2021	454151	020157	WilTel Comm - Prj T Lines (Level 3)	T	(416.31)	Monthly land lease
99	3/31/2021	454152	030157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
100	3/31/2021	454152	030157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
101	3/31/2021	454152	030157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
102	3/31/2021	454151	030157	Charles Hoop	PP	(473.00)	Monthly land lease
103	3/31/2021	454151	030157	Cindy Fine	D	(400.00)	Monthly land lease
104	3/31/2021	454151	030157	Colyer Cattle	PP	(42.91)	Monthly land lease
105	3/31/2021	454151	030157	Colyer Cattle	PP	(42.92)	Monthly land lease
106	3/31/2021	454151	030157	Colyer Cattle	PP	(42.92)	Monthly land lease
107	3/31/2021	454151	030157	Cynthia Durbin	PP	(868.00)	Monthly land lease
108	3/31/2021	454151	030157	Dale Meeks (Mayfield Sub)	D	(41.65)	Monthly land lease
109	3/31/2021	454152	030157	Dan Forsea (Upper/Lower Pastures)	PP	(75.00)	Monthly land lease
110	3/31/2021	454151	030157	Diamond Livestock-Jay Faulkner	PP	(41.66)	Monthly land lease
111	3/31/2021	454151	030157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
112	3/31/2021	454151	030157	Eastwind Community Church	D	(41.67)	Monthly land lease
113	3/31/2021	454151	030157	Idaho First Bank	G	(1,575.00)	Monthly land lease
114	3/31/2021	454151	030157	Idaho Public Television	G	(179.17)	Monthly land lease
115	3/31/2021	454151	030157	Idaho Street Medical Clinic	G	(612.00)	Monthly land lease
116	3/31/2021	454151	030157	Jentsch-Kearl - Paul Sub	D	(48.31)	Monthly land lease
117	3/31/2021	454151	030157	Jentsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
118	3/31/2021	454151	030157	Justin Christopherson	G	(1,139.15)	Monthly land lease
119	3/31/2021	454151	030157	Kim Braun	G	(41.67)	Monthly land lease
120	3/31/2021	454151	030157	Kirk Adkins	D	(41.66)	Monthly land lease
121	3/31/2021	454151	030157	Kirk Adkins	PP	(42.92)	Monthly land lease
122	3/31/2021	454151	030157	Lamar Outdoor Advertising	G	(244.86)	Monthly land lease
123	3/31/2021	454151	030157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
124	3/31/2021	454151	030157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
125	3/31/2021	454151	030157	Lamb Weston Inc	D	(1,912.82)	Monthly land lease
126	3/31/2021	454151	030157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
127	3/31/2021	454151	030157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
128	3/31/2021	454151	030157	Lamb Weston Inc	D	4,363.20	Lease adjustment
129	3/31/2021	454151	030157	Lloyd Wilson	G	(600.00)	Monthly land lease
130	3/31/2021	454151	030157	Mark Turner	PP	(621.00)	Monthly land lease
131	3/31/2021	454151	030157	Marlin Mussmann Hunt Sub Prj	D	(64.68)	Monthly land lease
132	3/31/2021	454151	030157	McFarland - Stella Jones	G	(551.67)	Monthly land lease
133	3/31/2021	454151	030157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
134	3/31/2021	454151	030157	Nicole & Adam Mapp	PP	(868.00)	Monthly land lease
135	3/31/2021	454151	030157	Northwest Pipeline	PP	(213.09)	Monthly land lease
136	3/31/2021	454151	030157	Oliver Schroeder	G	(42.92)	Monthly land lease
137	3/31/2021	454152	030157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
138	3/31/2021	454151	030157	PUCAH	T	(53.05)	Monthly land lease
139	3/31/2021	454151	030157	PUCAH	T	0.20	Lease adjustment
140	3/31/2021	454151	030157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
141	3/31/2021	454151	030157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
142	3/31/2021	454151	030157	Salmon Falls Land & Livestock	PP	(66.67) Monthly land lease
143	3/31/2021	454151	030157	Sam Rosti	G	(552.50) Monthly land lease
144	3/31/2021	454152	030157	Snake River PCS	PP	(211.13) Monthly land lease
145	3/31/2021	454152	030157	Snake River PCS	PP	(367.51) Monthly land lease
146	3/31/2021	454152	030157	Snake River PCS	PP	(43.80) Monthly land lease
147	3/31/2021	454151	030157	Snake River PCS	PP	(145.82) Monthly land lease
148	3/31/2021	454151	030157	Sprint	G	61.40 Lease adjustment
149	3/31/2021	454151	030157	Sprint	G	(3,935.60) Monthly land lease
150	3/31/2021	454151	030157	State of Idaho	G	75.12 Lease adjustment
151	3/31/2021	454151	030157	State of Idaho	G	(2,579.12) Monthly land lease
152	3/31/2021	454151	030157	State of Idaho - AF Repeater	G	(134.39) Monthly land lease
153	3/31/2021	454151	030157	Stephen Darcy	D	(1,100.00) Monthly land lease
154	3/31/2021	454151	030157	Steve Landers	PP	100.00 Lease adjustment
155	3/31/2021	454152	030157	Steven Sharp	PP	(66.67) Monthly land lease
156	3/31/2021	454151	030157	T-Mobile	G	54.91 Lease adjustment
157	3/31/2021	454151	030157	T-Mobile	G	(3,123.48) Monthly land lease
158	3/31/2021	454151	030157	T-Mobile Crown Castle	T	(650.23) Monthly land lease
159	3/31/2021	454151	030157	WilTel Comm - Prj T Lines (Level 3)	T	(416.31) Monthly land lease
160	4/30/2021	454152	040157	44 Cattle/Deven Thompson	PP	(50.00) Monthly land lease
161	4/30/2021	454152	040157	44 Cattle/Deven Thompson	PP	(100.00) Monthly land lease
162	4/30/2021	454152	040157	Barrett & Clay Walker	PP	(62.50) Monthly land lease
163	4/30/2021	454151	040157	Britny Damron	PP	(245.37) Monthly land lease
164	4/30/2021	454151	040157	Britny Damron	PP	(433.00) Monthly land lease
165	4/30/2021	454151	040157	Britny Damron	PP	(433.00) Monthly land lease
166	4/30/2021	454151	040157	Charles Hoop	PP	(473.00) Monthly land lease
167	4/30/2021	454151	040157	Cindy Fine	D	(400.00) Monthly land lease
168	4/30/2021	454151	040157	Colyer Cattle	PP	(42.92) Monthly land lease
169	4/30/2021	454151	040157	Cynthia Durbin	PP	(868.00) Monthly land lease
170	4/30/2021	454151	040157	Dale Meeks (Mayfield Sub)	D	(41.67) Monthly land lease
171	4/30/2021	454152	040157	Dan Forsea (Upper/Lower Pastures)	PP	(75.00) Monthly land lease
172	4/30/2021	454151	040157	Diamond Livestock-Jay Faulkner	PP	(41.67) Monthly land lease
173	4/30/2021	454151	040157	Eastwind Community Church	D	(41.67) Monthly land lease
174	4/30/2021	454151	040157	Idaho First Bank	G	(1,575.00) Monthly land lease
175	4/30/2021	454151	040157	Idaho Public Television	G	(179.17) Monthly land lease
176	4/30/2021	454151	040157	Idaho Street Medical Clinic	G	(612.00) Monthly land lease
177	4/30/2021	454151	040157	Jentzsch-Kearl - Paul Sub	D	(49.75) Monthly land lease
178	4/30/2021	454151	040157	Kim Braun	G	(41.67) Monthly land lease
179	4/30/2021	454151	040157	Kirk Adkins	D	(41.67) Monthly land lease
180	4/30/2021	454151	040157	Kirk Adkins	PP	(42.92) Monthly land lease
181	4/30/2021	454151	040157	Lamar Outdoor Advertising	G	(150.00) Monthly land lease
182	4/30/2021	454151	040157	Lamar Outdoor Advertising	G	(150.29) Monthly land lease
183	4/30/2021	454151	040157	Lamar Outdoor Advertising	G	(252.21) Monthly land lease
184	4/30/2021	454151	040157	Lamb Weston Inc	D	(1,912.83) Monthly land lease
185	4/30/2021	454151	040157	Level 3 Communications	T	(914.83) Monthly land lease
186	4/30/2021	454151	040157	Level 3 Communications	T	(914.83) Monthly land lease
187	4/30/2021	454151	040157	Level 3 Communications	T	(914.83) Monthly land lease
188	4/30/2021	454151	040157	Level 3 Communications	T	(914.83) Monthly land lease
189	4/30/2021	454151	040157	Lloyd Wilson	G	(600.00) Monthly land lease
190	4/30/2021	454151	040157	Mark Turner	PP	(621.00) Monthly land lease
191	4/30/2021	454151	040157	Marlin Mussmann Hunt Sub Prj	D	(64.66) Monthly land lease
192	4/30/2021	454151	040157	McFarland - Stella Jones	G	(551.65) Monthly land lease
193	4/30/2021	454151	040157	Meadow Outdoor Advertising	G	(777.80) Monthly land lease
194	4/30/2021	454151	040157	Nicole & Adam Mapp	PP	(868.00) Monthly land lease
195	4/30/2021	454151	040157	Northwest Pipeline	PP	(213.09) Monthly land lease
196	4/30/2021	454151	040157	Oliver Schroeder	G	(42.92) Monthly land lease
197	4/30/2021	454152	040157	Oxbow -USPS Western Facilities	PP	(50.00) Monthly land lease
198	4/30/2021	454151	040157	PUCAH	T	(53.05) Monthly land lease
199	4/30/2021	454151	040157	Rock Creek Celebration Center	G	(41.67) Monthly land lease
200	4/30/2021	454151	040157	Salmon Falls Land & Livestock	PP	(41.67) Monthly land lease
201	4/30/2021	454151	040157	Salmon Falls Land & Livestock	PP	(66.67) Monthly land lease
202	4/30/2021	454151	040157	Sam Rosti	G	(184.17) Monthly land lease
203	4/30/2021	454152	040157	Snake River PCS	PP	(367.51) Monthly land lease
204	4/30/2021	454152	040157	Snake River PCS	PP	(43.80) Monthly land lease
205	4/30/2021	454151	040157	Snake River PCS	PP	(145.82) Monthly land lease
206	4/30/2021	454151	040157	Snake River PCS	PP	(217.46) Monthly land lease
207	4/30/2021	454151	040157	Sprint	G	(3,935.60) Monthly land lease
208	4/30/2021	454151	040157	State of Idaho	G	(2,579.12) Monthly land lease
209	4/30/2021	454151	040157	State of Idaho - AF Repeater	G	(134.39) Monthly land lease
210	4/30/2021	454151	040157	Stephen Darcy	D	(1,100.00) Monthly land lease
211	4/30/2021	454151	040157	Steve Landers	PP	(200.00) Annual land lease
212	4/30/2021	454152	040157	Steven Sharp	PP	(66.67) Monthly land lease
213	4/30/2021	454151	040157	T-Mobile	G	(3,123.48) Monthly land lease
214	4/30/2021	454151	040157	T-Mobile Crown Castle	T	(650.23) Monthly land lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
215 4/30/2021	454151	040157	Travis Derley	PP	(789.00)	Monthly land lease
216 4/30/2021	454151	040157	Travis Derley	PP	(710.10)	Monthly land lease
217 4/30/2021	454151	040157	Tyler Magnelli	PP	(473.00)	Monthly land lease
218 4/30/2021	454151	040157	Tyler Magnelli	PP	(473.00)	Monthly land lease
219 4/30/2021	454151	040157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
220 5/30/2021	454151	050157	Britny Damron	PP	(433.00)	Monthly land lease
221 5/30/2021	454151	050157	Charles Hoop	PP	(473.00)	Monthly land lease
222 5/30/2021	454151	050157	Cindy Fine	D	(400.00)	Monthly land lease
223 5/30/2021	454151	050157	Colyer Cattle	PP	(42.92)	Monthly land lease
224 5/30/2021	454151	050157	Cynthia Durbin	PP	(868.00)	Monthly land lease
225 5/30/2021	454151	050157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
226 5/30/2021	454151	050157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
227 5/30/2021	454151	050157	Eastwind Community Church	D	(41.67)	Monthly land lease
228 5/30/2021	454151	050157	Idaho First Bank	G	(1,575.00)	Monthly land lease
229 5/30/2021	454151	050157	Idaho Public Television	G	(179.17)	Monthly land lease
230 5/30/2021	454151	050157	Idaho Street Medical Clinic	G	(612.00)	Monthly land lease
231 5/30/2021	454151	050157	Jacob Kunsy	PP	(109.27)	Annual land lease
232 5/30/2021	454151	050157	Jentszsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
233 5/30/2021	454151	050157	Kim Braun	G	(41.67)	Monthly land lease
234 5/30/2021	454151	050157	Kirk Adkins	PP	(42.92)	Monthly land lease
235 5/30/2021	454151	050157	Kirk Adkins	D	(42.92)	Monthly land lease
236 5/30/2021	454151	050157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
237 5/30/2021	454151	050157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
238 5/30/2021	454151	050157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
239 5/30/2021	454151	050157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
240 5/30/2021	454151	050157	Level 3 Communications	T	(914.84)	Monthly land lease
241 5/30/2021	454151	050157	Lloyd Wilson	G	(600.00)	Monthly land lease
242 5/30/2021	454151	050157	Mark Turner	PP	(621.00)	Monthly land lease
243 5/30/2021	454151	050157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
244 5/30/2021	454151	050157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
245 5/30/2021	454151	050157	Nicole & Adam Mapp	PP	(868.00)	Monthly land lease
246 5/30/2021	454151	050157	Northwest Pipeline	PP	(213.09)	Monthly land lease
247 5/30/2021	454151	050157	Oliver Schroeder	G	(42.92)	Monthly land lease
248 5/30/2021	454151	050157	PUCAH	T	(53.05)	Monthly land lease
249 5/30/2021	454151	050157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
250 5/30/2021	454151	050157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
251 5/30/2021	454151	050157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
252 5/30/2021	454151	050157	Sam Rosti	G	(184.17)	Monthly land lease
253 5/30/2021	454151	050157	Snake River PCS	PP	(145.81)	Monthly land lease
254 5/30/2021	454151	050157	Snake River PCS	PP	(217.46)	Monthly land lease
255 5/30/2021	454151	050157	Sprint	G	(3,935.60)	Monthly land lease
256 5/30/2021	454151	050157	State of Idaho	G	(2,579.12)	Monthly land lease
257 5/30/2021	454151	050157	State of Idaho - AF Repeater	G	(134.39)	Monthly land lease
258 5/30/2021	454151	050157	Stephen Darcy	D	(1,100.00)	Monthly land lease
259 5/30/2021	454151	050157	T-Mobile	G	(3,123.48)	Monthly land lease
260 5/30/2021	454151	050157	T-Mobile Crown Castle	T	(650.23)	Monthly land lease
261 5/30/2021	454151	050157	Tom Baxter	PP	(60.00)	Annual land lease
262 5/30/2021	454151	050157	Travis Derley	PP	(789.00)	Monthly land lease
263 5/30/2021	454151	050157	Tyler Magnelli	PP	(473.00)	Monthly land lease
264 5/30/2021	454151	050157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
265 5/31/2021	454152	050157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
266 5/31/2021	454152	050157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
267 5/31/2021	454152	050157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
268 5/31/2021	454152	050157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
269 5/31/2021	454152	050157	Dan Forsea (Upper/Lower Pastures)	PP	(300.00)	Monthly land lease
270 5/31/2021	454152	050157	Mike & Sarita Raney	PP	(100.00)	Monthly land lease
271 5/31/2021	454152	050157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
272 5/31/2021	454152	050157	Snake River PCS	PP	(367.51)	Monthly land lease
273 5/31/2021	454152	050157	Snake River PCS	PP	(43.80)	Monthly land lease
274 5/31/2021	454152	050157	Steven Sharp	PP	(66.67)	Monthly land lease
275 6/30/2021	454152	060157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
276 6/30/2021	454152	060157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
277 6/30/2021	454152	060157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
278 6/30/2021	454151	060157	Britny Damron	PP	(433.00)	Monthly land lease
279 6/30/2021	454152	060157	Carl Bond	PP	(100.00)	Annual land lease
280 6/30/2021	454151	060157	Charles Hoop	PP	(473.00)	Monthly land lease
281 6/30/2021	454151	060157	Cindy Fine	D	(400.00)	Monthly land lease
282 6/30/2021	454151	060157	Colyer Cattle	PP	(42.92)	Monthly land lease
283 6/30/2021	454151	060157	Cynthia Durbin	PP	(868.00)	Monthly land lease
284 6/30/2021	454151	060157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
285 6/30/2021	454152	060157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
286 6/30/2021	454151	060157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
287 6/30/2021	454151	060157	Eastwind Community Church	D	(41.67)	Monthly land lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
288 6/30/2021	454151	060157	Idaho First Bank	G	(1,575.00)	Monthly land lease
289 6/30/2021	454151	060157	Idaho Public Television	G	(179.17)	Monthly land lease
290 6/30/2021	454151	060157	Idaho Street Medical Clinic	G	(612.00)	Monthly land lease
291 6/30/2021	454151	060157	Jentzsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
292 6/30/2021	454151	060157	Kim Braun	G	(41.67)	Monthly land lease
293 6/30/2021	454151	060157	Kirk Adkins	PP	(42.92)	Monthly land lease
294 6/30/2021	454151	060157	Kirk Adkins	D	(42.92)	Monthly land lease
295 6/30/2021	454151	060157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
296 6/30/2021	454151	060157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
297 6/30/2021	454151	060157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
298 6/30/2021	454151	060157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
299 6/30/2021	454151	060157	Level 3 Communications	T	(914.84)	Monthly land lease
300 6/30/2021	454151	060157	Lloyd & Darlene Stockton	D	(218.55)	Annual land lease
301 6/30/2021	454151	060157	Lloyd Wilson	G	(600.00)	Monthly land lease
302 6/30/2021	454151	060157	Mark Turner	PP	(621.00)	Monthly land lease
303 6/30/2021	454151	060157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
304 6/30/2021	454151	060157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
305 6/30/2021	454151	060157	Nicole & Adam Mapp	PP	(868.00)	Monthly land lease
306 6/30/2021	454151	060157	Northwest Pipeline	PP	(213.09)	Monthly land lease
307 6/30/2021	454151	060157	Oliver Schroeder	G	(42.92)	Monthly land lease
308 6/30/2021	454152	060157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
309 6/30/2021	454151	060157	PUCAH	T	(53.05)	Monthly land lease
310 6/30/2021	454151	060157	Rick Wagstaff	PP	(707.00)	Monthly land lease
311 6/30/2021	454151	060157	Rick Wagstaff	PP	(707.00)	Monthly land lease
312 6/30/2021	454151	060157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
313 6/30/2021	454151	060157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
314 6/30/2021	454151	060157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
315 6/30/2021	454151	060157	Sam Rosti	G	(184.17)	Monthly land lease
316 6/30/2021	454151	060157	Snake River PCS	PP	(217.46)	Monthly land lease
317 6/30/2021	454152	060157	Snake River PCS - Hells Canyon	PP	(203.99)	Annual land lease
318 6/30/2021	454152	060157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease
319 6/30/2021	454151	060157	Snake River PCS - Lynes Point	PP	(149.02)	Monthly land lease
320 6/30/2021	454152	060157	Snake River PCS - Oxbow	PP	(43.80)	Monthly land lease
321 6/30/2021	454151	060157	Sprint	G	(3,935.60)	Monthly land lease
322 6/30/2021	454151	060157	State of Idaho	G	(2,579.12)	Monthly land lease
323 6/30/2021	454151	060157	State of Idaho - AF Repeater	G	(134.41)	Monthly land lease
324 6/30/2021	454151	060157	Stephen Darcy	D	(1,100.00)	Monthly land lease
325 6/30/2021	454152	060157	Steven Sharp	PP	(66.67)	Monthly land lease
326 6/30/2021	454151	060157	T-Mobile	G	94.44	Lease adjustment
327 6/30/2021	454151	060157	T-Mobile	G	(3,123.48)	Monthly land lease
328 6/30/2021	454151	060157	T-Mobile Crown Castle	T	(650.23)	Monthly land lease
329 6/30/2021	454151	060157	Travis Derley	PP	(789.00)	Monthly land lease
330 6/30/2021	454151	060157	Tyler Magnelli	PP	(473.00)	Monthly land lease
331 6/30/2021	454151	060157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
332 7/30/2021	454152	070157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
333 7/30/2021	454152	070157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
334 7/30/2021	454152	070157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
335 7/30/2021	454151	070157	Britny Damron	PP	(433.00)	Monthly land lease
336 7/30/2021	454151	070157	Cindy Fine	D	(400.00)	Monthly land lease
337 7/30/2021	454151	070157	Colyer Cattle	PP	(42.92)	Monthly land lease
338 7/30/2021	454151	070157	Cynthia Durbin	PP	(868.00)	Monthly land lease
339 7/30/2021	454151	070157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
340 7/30/2021	454152	070157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
341 7/30/2021	454151	070157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
342 7/30/2021	454151	070157	Eastwind Community Church	D	(41.67)	Monthly land lease
343 7/30/2021	454151	070157	Idaho Public Television	G	(179.17)	Monthly land lease
344 7/30/2021	454151	070157	Idaho Street Medical Clinic	G	(624.00)	Monthly land lease
345 7/30/2021	454151	070157	Jentzsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
346 7/30/2021	454151	070157	Kim Braun	G	(41.67)	Monthly land lease
347 7/30/2021	454151	070157	Kirk Adkins	PP	(42.92)	Monthly land lease
348 7/30/2021	454151	070157	Kirk Adkins	D	(42.92)	Monthly land lease
349 7/30/2021	454151	070157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
350 7/30/2021	454151	070157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
351 7/30/2021	454151	070157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
352 7/30/2021	454151	070157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
353 7/30/2021	454151	070157	Level 3 Communications	T	(914.84)	Monthly land lease
354 7/30/2021	454151	070157	Lloyd Wilson	G	(600.00)	Monthly land lease
355 7/30/2021	454151	070157	Mark Turner	PP	(621.00)	Monthly land lease
356 7/30/2021	454151	070157	Marlin Mussmann Hunt Sub Prj	D	(66.62)	Monthly land lease
357 7/30/2021	454151	070157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
358 7/30/2021	454151	070157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
359 7/30/2021	454151	070157	Nicole & Adam Mapp	PP	202.53	Lease adjustment
360 7/30/2021	454151	070157	Nicole & Adam Mapp	PP	(868.00)	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
361 7/30/2021	454151	070157	Northwest Pipeline	PP	(213.12)	Monthly land lease
362 7/30/2021	454151	070157	Oliver Schroeder	G	(42.92)	Monthly land lease
363 7/30/2021	454152	070157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
364 7/30/2021	454151	070157	PUCAH	T	(53.05)	Monthly land lease
365 7/30/2021	454151	070157	Rick Wagstaff	PP	(707.00)	Monthly land lease
366 7/30/2021	454151	070157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
367 7/30/2021	454151	070157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
368 7/30/2021	454151	070157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
369 7/30/2021	454151	070157	Sam Rosti	G	(184.17)	Monthly land lease
370 7/30/2021	454151	070157	Snake River PCS	PP	(217.46)	Monthly land lease
371 7/30/2021	454152	070157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease
372 7/30/2021	454151	070157	Snake River PCS - Lynes Point	PP	(149.02)	Monthly land lease
373 7/30/2021	454152	070157	Snake River PCS - Oxbow	PP	(43.80)	Monthly land lease
374 7/30/2021	454151	070157	Sprint	G	(3,935.60)	Monthly land lease
375 7/30/2021	454151	070157	State of Idaho	G	(2,579.12)	Monthly land lease
376 7/30/2021	454151	070157	State of Idaho - AF Repeater	G	(138.42)	Monthly land lease
377 7/30/2021	454151	070157	Stephen Darcy	D	(1,100.00)	Monthly land lease
378 7/30/2021	454152	070157	Steven Sharp	PP	(66.67)	Monthly land lease
379 7/30/2021	454151	070157	T-Mobile	G	(3,123.48)	Monthly land lease
380 7/30/2021	454151	070157	T-Mobile	G	31.48	Lease adjustment
381 7/30/2021	454151	070157	T-Mobile Crown Castle	T	(650.22)	Monthly land lease
382 7/30/2021	454151	070157	Travis Derley	PP	(789.00)	Monthly land lease
383 7/30/2021	454151	070157	Tyler Magnelli	PP	(473.00)	Monthly land lease
384 7/30/2021	454151	070157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
385 8/30/2021	454151	080157	Britny Damron	PP	(433.00)	Monthly land lease
386 8/30/2021	454151	080157	Cindy Fine	D	(400.00)	Monthly land lease
387 8/30/2021	454151	080157	Colyer Cattle	PP	(42.92)	Monthly land lease
388 8/30/2021	454151	080157	Cynthia Durbin	PP	868.00	Lease adjustment
389 8/30/2021	454151	080157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
390 8/30/2021	454151	080157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
391 8/30/2021	454151	080157	Eastwind Community Church	D	(41.67)	Monthly land lease
392 8/30/2021	454151	080157	Idaho Public Television	G	(179.17)	Monthly land lease
393 8/30/2021	454151	080157	Idaho Street Medical Clinic	G	(12.00)	Lease adjustment
394 8/30/2021	454151	080157	Idaho Street Medical Clinic	G	(624.00)	Monthly land lease
395 8/30/2021	454151	080157	Jentzsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
396 8/30/2021	454151	080157	Kim Braun	G	(41.67)	Monthly land lease
397 8/30/2021	454151	080157	Kirk Adkins	PP	(42.92)	Monthly land lease
398 8/30/2021	454151	080157	Kirk Adkins	D	(42.92)	Monthly land lease
399 8/30/2021	454151	080157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
400 8/30/2021	454151	080157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
401 8/30/2021	454151	080157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
402 8/30/2021	454151	080157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
403 8/30/2021	454151	080157	Level 3 Communications	T	(914.84)	Monthly land lease
404 8/30/2021	454151	080157	Lloyd Wilson	G	(600.00)	Monthly land lease
405 8/30/2021	454151	080157	Mark Turner	PP	(621.00)	Monthly land lease
406 8/30/2021	454151	080157	Marlin Mussmann Hunt Sub Prj	D	(66.62)	Monthly land lease
407 8/30/2021	454151	080157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
408 8/30/2021	454151	080157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
409 8/30/2021	454151	080157	Northwest Pipeline	PP	(219.49)	Monthly land lease
410 8/30/2021	454151	080157	Oliver Schroeder	G	(42.92)	Monthly land lease
411 8/30/2021	454151	080157	PUCAH	T	(53.05)	Monthly land lease
412 8/30/2021	454151	080157	Rick Wagstaff	PP	(707.00)	Monthly land lease
413 8/30/2021	454151	080157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
414 8/30/2021	454151	080157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
415 8/30/2021	454151	080157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
416 8/30/2021	454151	080157	Sam Rosti	G	(184.17)	Monthly land lease
417 8/30/2021	454151	080157	Snake River PCS	PP	(217.46)	Monthly land lease
418 8/30/2021	454151	080157	Snake River PCS - Lynes Point	PP	(149.02)	Monthly land lease
419 8/30/2021	454151	080157	Sprint	G	(3,935.60)	Monthly land lease
420 8/30/2021	454151	080157	State of Idaho	G	(2,579.12)	Monthly land lease
421 8/30/2021	454151	080157	State of Idaho - AF Repeater	G	(138.42)	Monthly land lease
422 8/30/2021	454151	080157	Stephen Darcy	D	(1,100.00)	Monthly land lease
423 8/30/2021	454151	080157	T-Mobile	G	(3,092.00)	Monthly land lease
424 8/30/2021	454151	080157	T-Mobile Crown Castle	T	(747.76)	Monthly land lease
425 8/30/2021	454151	080157	Travis Derley	PP	(789.00)	Monthly land lease
426 8/30/2021	454151	080157	Tyler Magnelli	PP	(473.00)	Monthly land lease
427 8/30/2021	454151	080157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
428 8/31/2021	454152	080157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
429 8/31/2021	454152	080157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
430 8/31/2021	454152	080157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
431 8/31/2021	454152	080157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
432 8/31/2021	454152	080157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
433 8/31/2021	454152	080157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease

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DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
434 8/31/2021	454152	080157	Snake River PCS - Oxbow	PP	(43.80)	Monthly land lease
435 8/31/2021	454152	080157	Steven Sharp	PP	(66.67)	Monthly land lease
436 8/31/2021	454152	080157	Tamarack Investment Group	PP	(100.00)	Annual land lease
437 9/30/2021	454152	090157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
438 9/30/2021	454152	090157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
439 9/30/2021	454152	090157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
440 9/30/2021	454151	090157	Britny Damron	PP	(433.00)	Monthly land lease
441 9/30/2021	454151	090157	Cindy Fine	D	(400.00)	Monthly land lease
442 9/30/2021	454151	090157	Colyer Cattle	PP	(42.92)	Monthly land lease
443 9/30/2021	454151	090157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
444 9/30/2021	454152	090157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
445 9/30/2021	454151	090157	Dana Rasmussen	D	(100.00)	Annual land lease
446 9/30/2021	454151	090157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
447 9/30/2021	454151	090157	Eastwind Community Church	D	(41.63)	Monthly land lease
448 9/30/2021	454151	090157	Idaho Public Television	G	(179.17)	Monthly land lease
449 9/30/2021	454151	090157	Idaho Street Medical Clinic	G	(624.00)	Monthly land lease
450 9/30/2021	454151	090157	Jentsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
451 9/30/2021	454151	090157	Kim Braun	G	(41.67)	Monthly land lease
452 9/30/2021	454151	090157	Kirk Adkins	PP	(42.92)	Monthly land lease
453 9/30/2021	454151	090157	Kirk Adkins	D	(42.92)	Monthly land lease
454 9/30/2021	454151	090157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
455 9/30/2021	454151	090157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
456 9/30/2021	454151	090157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
457 9/30/2021	454151	090157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
458 9/30/2021	454151	090157	Level 3 Communications	T	(914.84)	Monthly land lease
459 9/30/2021	454151	090157	Lloyd Wilson	G	(600.00)	Monthly land lease
460 9/30/2021	454151	090157	Mark Turner	PP	(621.00)	Monthly land lease
461 9/30/2021	454151	090157	Marlin Mussmann Hunt Sub Prj	D	(66.62)	Monthly land lease
462 9/30/2021	454151	090157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
463 9/30/2021	454151	090157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
464 9/30/2021	454151	090157	Northwest Pipeline	PP	(219.49)	Monthly land lease
465 9/30/2021	454151	090157	Oliver Schroeder	G	(42.92)	Monthly land lease
466 9/30/2021	454152	090157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
467 9/30/2021	454151	090157	PUCAH	T	(53.05)	Monthly land lease
468 9/30/2021	454151	090157	Rick Wagstaff	PP	(707.00)	Monthly land lease
469 9/30/2021	454151	090157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
470 9/30/2021	454151	090157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
471 9/30/2021	454151	090157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
472 9/30/2021	454151	090157	Sam Rosti	G	(184.17)	Monthly land lease
473 9/30/2021	454151	090157	Snake River PCS	PP	(217.46)	Monthly land lease
474 9/30/2021	454152	090157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease
475 9/30/2021	454151	090157	Snake River PCS - Lynes Point	PP	(149.02)	Monthly land lease
476 9/30/2021	454152	090157	Snake River PCS - Oxbow	PP	(43.80)	Monthly land lease
477 9/30/2021	454151	090157	Sprint	G	(3,935.60)	Monthly land lease
478 9/30/2021	454151	090157	State of Idaho	G	(2,579.12)	Monthly land lease
479 9/30/2021	454151	090157	State of Idaho - AF Repeater	G	(138.42)	Monthly land lease
480 9/30/2021	454151	090157	Stephen Darcy	D	(1,100.00)	Monthly land lease
481 9/30/2021	454152	090157	Steven Sharp	PP	(66.67)	Monthly land lease
482 9/30/2021	454151	090157	T-Mobile	G	(3,092.00)	Monthly land lease
483 9/30/2021	454151	090157	T-Mobile Crown Castle	T	(747.76)	Monthly land lease
484 9/30/2021	454151	090157	Travis Derley	PP	(789.00)	Monthly land lease
485 9/30/2021	454151	090157	Tyler Magnelli	PP	(473.00)	Monthly land lease
486 9/30/2021	454151	090157	Tyler Magnelli	PP	(50.00)	Lease adjustment
487 9/30/2021	454151	090157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
488 10/30/2021	454151	100157	Alex Russo	PP	(100.00)	Annual land lease
489 10/30/2021	454151	100157	Britny Damron	PP	(433.00)	Monthly land lease
490 10/30/2021	454151	100157	Cindy Fine	D	(400.00)	Monthly land lease
491 10/30/2021	454151	100157	Colyer Cattle	PP	(42.92)	Monthly land lease
492 10/30/2021	454151	100157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
493 10/30/2021	454151	100157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
494 10/30/2021	454151	100157	Eastwind Community Church	D	(41.67)	Monthly land lease
495 10/30/2021	454151	100157	Idaho Public Television	G	(179.17)	Monthly land lease
496 10/30/2021	454151	100157	Idaho Street Medical Clinic	G	(624.00)	Monthly land lease
497 10/30/2021	454151	100157	Jeanne Warnock	PP	(100.00)	Annual land lease
498 10/30/2021	454151	100157	Jentsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
499 10/30/2021	454151	100157	Kim Braun	G	(41.67)	Monthly land lease
500 10/30/2021	454151	100157	Kirk Adkins	PP	(42.92)	Monthly land lease
501 10/30/2021	454151	100157	Kirk Adkins	D	(42.92)	Monthly land lease
502 10/30/2021	454151	100157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
503 10/30/2021	454151	100157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
504 10/30/2021	454151	100157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
505 10/30/2021	454151	100157	Lamar Outdoor Advertising	D	(166.67)	Monthly land lease
506 10/30/2021	454151	100157	Lamb Weston Inc	D	(1,912.83)	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	
463	10/30/2021	454151	100157	Level 3 Communications	T	(914.84)	Monthly land lease
464	10/30/2021	454151	100157	Lloyd Wilson	G	(600.00)	Monthly land lease
465	10/30/2021	454151	100157	Mark Turner	PP	(621.00)	Monthly land lease
466	10/30/2021	454151	100157	Marlin Mussmann Hunt Sub Prj	D	(66.62)	Monthly land lease
467	10/30/2021	454151	100157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
468	10/30/2021	454151	100157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
469	10/30/2021	454151	100157	Northwest Pipeline	PP	(219.49)	Monthly land lease
470	10/30/2021	454151	100157	Oliver Schroeder	G	(42.92)	Monthly land lease
471	10/30/2021	454151	100157	PUCAH	T	(53.05)	Monthly land lease
472	10/30/2021	454151	100157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
473	10/30/2021	454151	100157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
474	10/30/2021	454151	100157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
475	10/30/2021	454151	100157	Sam Rosti	G	(184.17)	Monthly land lease
476	10/30/2021	454151	100157	Snake River PCS	PP	(217.46)	Monthly land lease
477	10/30/2021	454151	100157	Snake River PCS - Lynes Point	PP	(149.02)	Monthly land lease
478	10/30/2021	454151	100157	Sprint	G	(3,935.60)	Monthly land lease
479	10/30/2021	454151	100157	State of Idaho	G	(2,579.12)	Monthly land lease
480	10/30/2021	454151	100157	State of Idaho - AF Repeater	G	(138.42)	Monthly land lease
481	10/30/2021	454151	100157	Stephen Darcy	D	(1,100.00)	Monthly land lease
482	10/30/2021	454151	100157	T-Mobile	G	(3,092.00)	Monthly land lease
483	10/30/2021	454151	100157	T-Mobile Crown Castle	T	(747.76)	Monthly land lease
484	10/30/2021	454151	100157	Travis Derley	PP	(789.00)	Monthly land lease
485	10/30/2021	454151	100157	Tyler Magnelli	PP	(473.00)	Monthly land lease
486	10/30/2021	454151	100157	US Air Force	PP	(140.72)	Annual land lease
487	10/30/2021	454151	100157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30)	Monthly land lease
488	10/31/2021	454152	100157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
489	10/31/2021	454152	100157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
490	10/31/2021	454152	100157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
491	10/31/2021	454152	100157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
492	10/31/2021	454152	100157	Dan Forsea (Upper/Lower Pastures)	PP	(400.00)	Annual land lease
493	10/31/2021	454152	100157	Lanny Fujishin	G	(100.00)	Annual land lease
494	10/31/2021	454152	100157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
495	10/31/2021	454152	100157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease
496	10/31/2021	454152	100157	Snake River PCS - Oxbow	PP	(43.80)	Monthly land lease
497	10/31/2021	454152	100157	Steven Sharp	PP	(66.67)	Monthly land lease
498	11/30/2021	454152	110157	44 Cattle/Deven Thompson	PP	(50.00)	Monthly land lease
499	11/30/2021	454152	110157	44 Cattle/Deven Thompson	PP	(100.00)	Monthly land lease
500	11/30/2021	454152	110157	Barrett & Clay Walker	PP	(62.50)	Monthly land lease
501	11/30/2021	454151	110157	Britny Damron	PP	(433.00)	Monthly land lease
502	11/30/2021	454151	110157	Cindy Fine	D	(400.00)	Monthly land lease
503	11/30/2021	454151	110157	Colyer Cattle	PP	(42.92)	Monthly land lease
504	11/30/2021	454151	110157	Dale Meeks (Mayfield Sub)	D	(41.67)	Monthly land lease
505	11/30/2021	454152	110157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00)	Monthly land lease
506	11/30/2021	454151	110157	Diamond Livestock-Jay Faulkner	PP	(41.67)	Monthly land lease
507	11/30/2021	454151	110157	Eastwind Community Church	D	(41.67)	Monthly land lease
508	11/30/2021	454151	110157	Idaho Public Television	G	(179.13)	Monthly land lease
509	11/30/2021	454151	110157	Idaho Street Medical Clinic	G	(624.00)	Monthly land lease
510	11/30/2021	454151	110157	Jentzsch-Kearl - Paul Sub	D	(49.75)	Monthly land lease
511	11/30/2021	454151	110157	Kim Braun	G	(41.67)	Monthly land lease
512	11/30/2021	454151	110157	Kirk Adkins	PP	(42.92)	Monthly land lease
513	11/30/2021	454151	110157	Kirk Adkins	D	(42.92)	Monthly land lease
514	11/30/2021	454151	110157	Lamar Outdoor Advertising	G	(150.29)	Monthly land lease
515	11/30/2021	454151	110157	Lamar Outdoor Advertising	G	(252.21)	Monthly land lease
516	11/30/2021	454151	110157	Lamar Outdoor Advertising	D	(166.67)	Monthly land lease
517	11/30/2021	454151	110157	Lamar Outdoor Advertising	G	(150.00)	Monthly land lease
518	11/30/2021	454151	110157	Lamb Weston Inc	D	(1,912.83)	Monthly land lease
519	11/30/2021	454151	110157	Level 3 Communications	T	(914.84)	Monthly land lease
520	11/30/2021	454151	110157	Lloyd Wilson	G	(600.00)	Monthly land lease
521	11/30/2021	454151	110157	Mark Turner	PP	(621.00)	Monthly land lease
522	11/30/2021	454151	110157	Marlin Mussmann Hunt Sub Prj	D	(66.62)	Monthly land lease
523	11/30/2021	454151	110157	McFarland - Stella Jones	G	(568.22)	Monthly land lease
524	11/30/2021	454151	110157	Meadow Outdoor Advertising	G	(777.80)	Monthly land lease
516	11/30/2021	454151	110157	Northwest Pipeline	PP	(219.49)	Monthly land lease
517	11/30/2021	454151	110157	Oliver Schroeder	G	(42.92)	Monthly land lease
518	11/30/2021	454152	110157	Oxbow -USPS Western Facilities	PP	(50.00)	Monthly land lease
519	11/30/2021	454151	110157	PUCAH	T	(53.05)	Monthly land lease
520	11/30/2021	454151	110157	Rock Creek Celebration Center	G	(41.67)	Monthly land lease
521	11/30/2021	454151	110157	Salmon Falls Land & Livestock	PP	(41.67)	Monthly land lease
522	11/30/2021	454151	110157	Salmon Falls Land & Livestock	PP	(66.67)	Monthly land lease
523	11/30/2021	454151	110157	Sam Rosti	G	(184.17)	Monthly land lease
524	11/30/2021	454151	110157	Snake River PCS	PP	(217.46)	Monthly land lease
525	11/30/2021	454152	110157	Snake River PCS - Ladd Canyon	PP	(367.51)	Monthly land lease
526	11/30/2021	454151	110157	Snake River PCS - Lynes Point	PP	(149.02)	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
527	11/30/2021	454152	110157	Snake River PCS - Oxbow	PP	(43.80) Monthly land lease
528	11/30/2021	454151	110157	Sprint	G	(3,935.60) Monthly land lease
529	11/30/2021	454151	110157	State of Idaho	G	(2,579.12) Monthly land lease
530	11/30/2021	454151	110157	State of Idaho - AF Repeater	G	(138.42) Monthly land lease
531	11/30/2021	454151	110157	Stephen Darcy	D	(1,100.00) Monthly land lease
532	11/30/2021	454152	110157	Steven Sharp	PP	(66.67) Monthly land lease
533	11/30/2021	454151	110157	T-Mobile	G	(3,092.00) Monthly land lease
534	11/30/2021	454151	110157	T-Mobile Crown Castle	T	(747.76) Monthly land lease
535	11/30/2021	454151	110157	Travis Derley	PP	(789.00) Monthly land lease
536	11/30/2021	454152	110157	Treasure Valley Honey & Bees Corp	D	(212.18) Annual land lease
537	11/30/2021	454151	110157	Tyler Magnelli	PP	(473.00) Monthly land lease
538	11/30/2021	454152	110157	Whitman Natl Forest	PP	(275.00) Annual land lease
539	11/30/2021	454151	110157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30) Monthly land lease
540	12/31/2021	454152	120157	44 Cattle/Deven Thompson	PP	(50.00) Monthly land lease
541	12/31/2021	454152	120157	44 Cattle/Deven Thompson	PP	(100.00) Monthly land lease
542	12/31/2021	454152	120157	Barrett & Clay Walker	PP	(62.50) Monthly land lease
543	12/31/2021	454151	120157	Britny Damron	PP	(433.00) Monthly land lease
544	12/31/2021	454151	120157	Cindy Fine	D	(400.00) Monthly land lease
545	12/31/2021	454151	120157	Colyer Cattle	PP	(42.92) Monthly land lease
546	12/31/2021	454151	120157	Dale Meeks (Mayfield Sub)	D	(41.67) Monthly land lease
547	12/31/2021	454152	120157	Dan Forsea (Upper/Lower Pastures)	PP	(225.00) Monthly land lease
548	12/31/2021	454151	120157	Diamond Livestock-Jay Faulkner	PP	(41.67) Monthly land lease
549	12/31/2021	454151	120157	Eastwind Community Church	D	(41.67) Monthly land lease
550	12/31/2021	454151	120157	Idaho Public Television	G	(179.17) Monthly land lease
551	12/31/2021	454151	120157	Idaho Street Medical Clinic	G	(624.00) Monthly land lease
552	12/31/2021	454151	120157	Jentzsch-Kearl - Paul Sub	D	(49.75) Monthly land lease
553	12/31/2021	454151	110157	JR Pallesen	D	(200.00) Annual land lease
554	12/31/2021	454151	120157	Kim Braun	G	(41.63) Monthly land lease
555	12/31/2021	454151	120157	Kirk Adkins	PP	(42.92) Monthly land lease
556	12/31/2021	454151	120157	Kirk Adkins	D	(42.92) Monthly land lease
	12/31/2021	454151	120157	Lamar Outdoor Advertising	G	(150.24) Monthly land lease
	12/31/2021	454151	120157	Lamar Outdoor Advertising	G	(252.21) Monthly land lease
	12/31/2021	454151	120157	Lamar Outdoor Advertising	D	(166.67) Monthly land lease
	12/31/2021	454151	120157	Lamar Outdoor Advertising	G	(150.00) Monthly land lease
	12/31/2021	454151	120157	Lamb Weston Inc	D	(1,912.83) Monthly land lease
	12/31/2021	454151	120157	Level 3 Communications	T	(914.84) Monthly land lease
	12/31/2021	454151	120157	Lloyd Wilson	G	(600.00) Monthly land lease
	12/31/2021	454151	120157	Mark Turner	PP	(621.00) Monthly land lease
	12/31/2021	454151	120157	Marlin Mussmann Hunt Sub Prj	D	(66.62) Monthly land lease
	12/31/2021	454151	120157	McFarland - Stella Jones	G	(568.22) Monthly land lease
	12/31/2021	454151	120157	Meadow Outdoor Advertising	G	(1,036.13) Monthly land lease
	12/31/2021	454151	120157	Miscellaneous Adjustments	G	(77.37) Lease adjustment
	12/31/2021	454151	120157	Northwest Pipeline	PP	(219.49) Monthly land lease
	12/31/2021	454151	120157	Oliver Schroeder	G	(42.92) Monthly land lease
	12/31/2021	454152	120157	Oxbow -USPS Western Facilities	PP	(50.00) Monthly land lease
	12/31/2021	454151	120157	PUCAH	T	(52.99) Monthly land lease
	12/31/2021	454151	120157	Rock Creek Celebration Center	G	(41.63) Monthly land lease
	12/31/2021	454151	120157	Salmon Falls Land & Livestock	PP	(41.67) Monthly land lease
	12/31/2021	454151	120157	Salmon Falls Land & Livestock	PP	(66.67) Monthly land lease
	12/31/2021	454151	120157	Sam Rosti	G	(184.17) Monthly land lease
	12/31/2021	454151	120157	Snake River PCS	PP	(217.46) Monthly land lease
	12/31/2021	454152	120157	Snake River PCS - Ladd Canyon	PP	(367.51) Monthly land lease
	12/31/2021	454151	120157	Snake River PCS - Lynes Point	PP	(149.02) Monthly land lease
	12/31/2021	454152	120157	Snake River PCS - Oxbow	PP	(43.80) Monthly land lease
	12/31/2021	454151	120157	Sprint	G	(3,935.60) Monthly land lease
	12/31/2021	454151	120157	State of Idaho	G	(2,579.12) Monthly land lease
	12/31/2021	454151	120157	State of Idaho - AF Repeater	G	(138.42) Monthly land lease
	12/31/2021	454151	120157	Stephen Darcy	D	(1,100.00) Monthly land lease
	12/31/2021	454152	120157	Steven Sharp	PP	(66.67) Monthly land lease
	12/31/2021	454151	120157	T-Mobile	G	(3,092.00) Monthly land lease
	12/31/2021	454151	120157	T-Mobile Crown Castle	T	(747.76) Monthly land lease
	12/31/2021	454151	120157	Travis Derley	PP	(789.00) Monthly land lease
	12/31/2021	454151	120157	Tyler Magnelli	PP	(473.00) Monthly land lease
	12/31/2021	454151	120157	WilTel Comm - Prj T Lines (Level 3)	T	(416.30) Monthly land lease
				TOTAL		<u>(310,408.07)</u>

PP = Power Production
G = General
T = Transmission
D = Distribution

PP Subtotal (66,624.53)
G Subtotal (173,887.68)
T Subtotal (24,900.41)
D Subtotal (44,995.45)

Total (310,408.07)

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

DATE	Account	Voucher	DISTDESC	FUNCTIONAL ASSIGNMENT	Sum TOTAMT	Descr
			Transmission		\$ 24,900	
			General, Allocated to Transmission	13.249%	\$ <u>23,038</u>	
			Total Transmission Related		\$ 47,939	To Schedule 4 Workpaper, page 1

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

SCHEDULE 4 WORKPAPER, PAGE 3
Functionalization of Joint Use Rental Fees Recorded in Account 454

Customer	Type	Transmission Poles	Transmission Power Boxes	Transmission ROW	Transmission App. Fees	Distribution App. Fees	Distribution Poles	Distribution Power Boxes	Conduit	Antenna Building Attachment	Other
1 Albion Telephone	Tele										
2 Century Link-Idaho(Capital)	Tele	\$31,949			\$2,672	\$32,518	\$388,800				
3 Century Link-Oregon(Malhuer)	Tele	\$431			\$15	\$255	\$7,093				
4 Century Link-Gem State & Lemhi	Tele	\$8					\$1,730				
5 Custer Telephone	Tele	\$618	\$34		\$35	\$485	\$8,627	\$321			
6 Farmer Mutual	Tele										
7 Filer	Tele	\$223			\$74	\$1,113	\$3,379				
8 Zply (formerly Frontier)	Tele	\$6,119			\$100	\$900	\$54,778				
9 Midvale	Tele	\$571					\$484				
10 Oregon Idaho Utilities	Tele	\$70			\$75	\$910	\$850				
11 Oregon Telephone Corp	Tele					\$418	\$25				
12 Project Mutual	Tele	\$16			\$5	\$1,236	\$3,760				
13 Snake River	Tele	\$2,430									
14 Verizon (Small Cell)	Tele					\$23,408			\$2,326		
15											
16 American Red Cross	Misc.	\$16					\$16				
17 Barger Mattson	Misc.						\$8				
18 Bureau of Indian Affairs	Misc.						\$125				
19 City of American Falls	Misc.						\$250				
20 City of Kuna	Misc.						\$117				
21 City of Nampa	Misc.	\$165					\$320				
22 Inermountain Gas	Misc.					\$418	\$585				
23 JR. Simplot	Misc.						\$484	\$29			
24 Mobilite	Misc.					\$418	\$312				
25 St. Lukes	Misc.						\$156				
26 Sorance Bean	Misc.						\$31				
27 United Water Idaho	Misc.						\$23				
28 Vale School District	Misc.						\$99				
29											
30 Cambridge	CATV	\$16			\$12	\$2,248	\$3,034	\$29			
31 Cox	CATV	\$989	\$109		\$168	\$2,489	\$14,641	\$731			
32 Direct Communications	CATV	\$355			\$10	\$110	\$3,845	\$102			
33 Rural Telephone	CATV	\$16					\$3,206	\$44			
34 Sparklight-Blackfoot	CATV	\$3,247	\$73				\$33,119	\$599			
35 Sparklight-Boise	CATV	\$17,551	\$980		\$1,566	\$11,676	\$130,845	\$2,803			
36 Sparklight-Pocastello	CATV	\$7,548	\$617		\$430	\$3,576	\$62,689	\$1,416			
37 Sparklight-Twin Falls	CATV	\$15,145	\$145		\$394	\$2,627	\$101,080	\$102			
38 Sparklight-West Valley	CATV	\$36,622	\$181		\$6,231	\$44,795	\$263,289	\$1,689			
39 State of ID Public Broadcasting	CATV								\$1,365		
40 TDS Metrocom	CATV					\$19,553	\$484				
41 Zito Media	CATV	\$5,092					\$16,825	\$29			
42											
43 Fatbeam	CLEC	\$3,164			\$5,931	\$17,736	\$9,461				
44 Involta	CLEC	\$2,818				\$120	\$3,377		\$13,787		
45 Level III	CLEC			\$100,012					\$22,986	\$17,000	
46 LS Networks	CLEC	\$1,300			\$958	\$1,659	\$2,253				
47 Syringa	CLEC	\$13,711			\$6,004	\$16,151	\$36,886	\$77,057		\$812	
48 Unite Private Networks	CLEC						\$523				
49 Windwave	CLEC						\$529				
50 Wtechlink	CLEC						\$30				
51 Zayo	CLEC	\$18,408			\$2,978	\$10,232	\$63,242		\$18,292		
52											
53 City of Weiser	POWER	\$11					\$38				
54 Kinross Delamar	POWER	\$247									
55 Oregon Trail Electric	POWER	\$104									
56 Raft River	POWER						\$31				
57 United Electric Co-Op	POWER	\$170	\$181								
58											
59 AT&T (Cricket)	PCS									\$4,010	
60 T-Mobile	PCS									\$8,089	
61 Verizon	PCS					\$1,000					
62											
63											
64											
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79											

Totals **\$169,133** **\$2,319** **\$100,012** **\$27,659** **\$196,050** **\$1,221,506** **\$7,895** **\$135,813** **\$29,911** **\$0**

Transmission **To Sch 4 Workpaper, p 1:** **\$271,464** **16.289%** = Ratio of Transmission to Total

66	Total Fees for 2021			\$1,890,298
67		Less: non-454 revenue		
68		Loss on grounding shield wire in Account 456101	\$0	
69		Application fees recorded in Accounts 415101 & 415102	\$223,709	
70		Total Account 454	\$1,666,589	
71		454111 & 454112 - G/L balance 12/31/21	\$1,702,971	
72		Difference	\$36,382	
73		Pole attachment write-offs/Adjustments	-\$36,382	
74		Misc. difference	\$0	
75				
76		Application fees:		
77		Total invoiced:	\$223,709	
78		Recorded to 454 revenue in error:	\$0	
79		Application fees recorded in Accounts 415101 & 415102	\$223,709	

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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	\$87,022	\$55,342	\$1,192	\$143,557
February	87,315	55,502	1,192	144,010
March	87,610	55,789	1,192	144,592
April	87,817	55,834	1,192	144,844
May	88,096	55,913	1,192	145,201
June	88,240	56,127	1,192	145,559
July	88,351	56,381	1,192	145,925
August	88,446	56,649	1,192	146,288
September	99,321	56,689	1,192	157,202
October	86,234	56,841	1,192	144,267
November	90,154	56,982	1,192	148,328
December	90,754	57,518	1,192	149,464
Total	\$1,069,362	\$675,567	\$14,307	\$1,759,236

IDAHO POWER COMPANY
 TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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
415101 & 415102:			
Application Fees - Joint Use Rentals	\$223,709	\$27,659	Joint Use Pole Attachment Application Fees (1)
Fiber Optic Attachment	0	0	Reimbursement for losses on grounded shield wire
TOTAL AMOUNT REVENUE CREDITED	\$223,709	\$27,659	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, 2021

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		\$ 13,151		\$ 13,151
2		\$ 5,664		\$ 5,664
3		\$ 5,664		\$ 5,664
4		\$ 5,568		\$ 5,568
5		\$ 7,775		\$ 7,775
6		\$ 7,775		\$ 7,775
7		\$ 64,069		\$ 64,069
8		\$ 13,115		\$ 13,115
9		\$ 2,871		\$ 2,871
10		\$ 5,541		\$ 5,541
11	\$ 20,784	\$ 201,877		\$ 222,660
12	\$ 10,286	\$ 2,295		\$ 12,581
13		\$ 192		\$ 192
14		\$ 6,258		\$ 6,258
15		\$ 2,871		\$ 2,871
16	\$ 148,168	\$ 369,737		\$ 517,904
17	\$ 171,609	\$ 33,416		\$ 205,025
18	\$ 36,025	\$ 28,945		\$ 64,970
19		\$ 153		\$ 153
20	\$ 42,945	\$ 211,549		\$ 254,494
21		\$ 2,599		\$ 2,599
22		\$ 5,568		\$ 5,568
23		\$ 2,871		\$ 2,871
24		\$ 100		\$ 100
25	\$ 209,708	\$ 22,528		\$ 232,235
26		\$ 7,652		\$ 7,652
27	\$ 196,000	\$ 691,783		\$ 887,783
28	\$ 1,385,676	\$ 1,663,028		\$ 3,048,704
29		\$ 8,299		\$ 8,299
30		\$ 275		\$ 275
31		\$ 96		\$ 96
32	\$ 323,509	\$ 735,242		\$ 1,058,752
33	\$ 313,788	\$ 86,586		\$ 400,374
34	\$ 1,466,881	\$ 973,210		\$ 2,440,091
35		\$ 2,871		\$ 2,871
36	\$ 20,123	\$ 253,576		\$ 273,699
37		\$ 6,343		\$ 6,343
38	\$ 192,422	\$ 1,743,190		\$ 1,935,612
39		\$ 576		\$ 576
40		\$ 2,517		\$ 2,517
41	\$ 213,180	\$ 25,687		\$ 238,867
42	\$ 928	\$ 317,051		\$ 317,979
43		\$ 42,946		\$ 42,946
44		\$ 361,710		\$ 361,710
45		\$ 28,150		\$ 28,150
46	\$ 1,046	\$ 2,871		\$ 3,917
47				\$ -
48	\$ 2,824,776	\$ 1,716,874		\$ 4,541,650 (1)
49				
50	\$ 7,577,854	\$ 9,692,682	\$ -	
51				
52	Total Short Term Firm, Non Firm and Out of Period Adjustments:			\$ 17,270,536

(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, 2021

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>2021</u>
1 Pacificorp - Imnaha NITSA	\$10,325
2 Pacificorp, Inc.	15,459,498
3 Bonneville Power Administration	6,051,960
4 Macquarie Energy, LLC	2,148,446
5 Morgan Stanley Capital Group, Inc.	3,056,240
6 Powerex Corporation	4,554,480
7 Vitol Inc.	76,115
8 BPA-USBR NITSA	935,677
9 BPA-PF NITSA	6,156,822
10 BPA-OTEC NITSA	<u>1,712,390</u>
11	
12 Total	\$40,161,953

IDAHO POWER COMPANY
TRANSMISSION COST OF SERVICE RATE DEVELOPMENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021

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 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	1746	242	975	417	3380
February	1896	244	975	255	3370
March	1726	234	975	316	3251
April	2045	272	1175	64	3556
May	2220	314	1175	300	4009
June	3193	389	1175	526	5283
July	2863	374	1175	390	4802
August	2062	374	1175	1133	4744
September	2613	310	1175	174	4272
October	1328	170	1177	389	3064
November	1808	195	1177	119	3299
December	1809	244	1177	451	3681
12 CP (Rounded)	2109	280	1126	378	3893

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	2163	242	975	3380	330	3710
February	2151	244	975	3370	330	3700
March	2042	234	975	3251	330	3581
April	2109	272	1175	3556	330	3886
May	2520	314	1175	4009	330	4339
June	3719	389	1175	5283	330	5613
July	3253	374	1175	4802	330	5132
August	3195	374	1175	4744	330	5074
September	2787	310	1175	4272	330	4602
October	1717	170	1177	3064	330	3394
November	1927	195	1177	3299	330	3629
December	2260	244	1177	3681	330	4011
12 CP	2487	280	1126	3893	330	4223

(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, 2021

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)	(9)	(10)	(11)	(12)	(13)	(14)
					Issued	Outstanding		(Premium)/ Discount	Underwriter Commission	Expense of Issue	Net Proceeds Received	Yield	[(2) * (6)] Annual Interest Requirements	[(13)/(11)] Effective Cost
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	2.50% Series due 2023....	2.500%	04/08/13	04/01/23	75,000	75,000	99.501	374.2	468.8	179.2	73,977.8	2.656%	1,875.0	2.535
11	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
12	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
13	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
14	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
15	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
16	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
	Total First Mortgage Bonds				1,800,000	1,800,000		(25,033.2)	13,326.3	55,097.9	1,756,608.1		81,436.3	4.636%
Pollution Control Revenue Bonds:														
17	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
18	Port of Morrow Series 2000, due 2027...	0.093%	05/17/00	02/01/27	4,360	4,360	100.000	0.0	50.0	120.3	4,189.7	0.244%	4.0	0.096
19	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
20	Total Pollution Control Revenue Bonds				170,460	170,460		0.0	1,378.8	13,086.2	155,995.0		2,703.2	1.733
21	TOTAL DEBT CAPITAL				\$1,970,460	\$1,970,460		(\$25,033.2)	\$14,705.1	\$68,184.1	\$1,912,604.1		\$84,139.5	4.399%

(1) - This is the average rate for 2021.

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, 2021

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, 2021

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	<u>5,972,719</u>
107000 Total		<u><u>\$ 5,972,719</u></u>

The annual composite depreciation rate for transmission plant accounts (350 - 359) is 1.89%

$$\$ 5,972,719 \quad \times \quad 1.89\% \quad = \quad \boxed{\$ 112,884}$$

SCHEDULE 7 WORKPAPER

Transformer Investment and Accumulated Depreciation
By Vintage Year

Location	Descr	Vin	Category	Year	Pre August 1, 2008 Rates				August 1, 2008 - May 31, 2012 Rates				June 1, 2012 - May 31, 2017 Rates				Post May 31, 2017 Rates		Total Accumulated	Annual Accrual
					Depreciation		Accumulated		Depreciation		Accumulated		Depreciation		Accumulated		Depreciation	Accumulated		
					Rate	Service	Rate	Service	Rate	Service	Rate	Service	Rate	Service						
GPAPR01	American Falls Power Plant	353	1978	647,838.37	2.12%	2.12%	30.58	420,077.33	2.06%	3.84	51,201.04	1.90%	5.00	61,548.97	1.97%	4.58	58,456.92	991,285.20	96,609.11	12,703.52
GPAPR02	American Falls Power Plant	353	2013	10,020.33	2.12%	0.00	0.00	0.00	2.06%	0.00	0.00	1.90%	5.00	1,028.19	1.97%	4.58	968.02	2,029.21	8,904.42	2,115.29
GPBLPR01	Brownlee Power Plant	353	1959	747,897.47	2.12%	49.58	788,112.04	2.06%	3.84	59,161.68	1.90%	5.00	71,050.26	1.97%	4.58	67,479.80	983,800.78	(235,906.31)	14,733.58	
GPBLPR02	Brownlee Power Plant	353	1980	1,541,721.69	2.12%	28.58	994,123.61	2.06%	3.84	121,556.35	1.90%	5.00	146,463.56	1.97%	4.58	139,163.38	1,341,646.30	200,075.39	30,371.82	
GPBLPR03	Brownlee Power Plant	353	2000	1,128,455.25	2.12%	8.58	2,052.61	2.06%	3.84	892.65	1.90%	5.00	1,072.03	1.97%	4.58	1,018.16	5,035.45	6,249.10	2,221.31	
GPBLPR04	Brownlee Power Plant	353	2003	15,167.15	2.12%	5.58	1,794.21	2.06%	3.84	1,159.78	1.90%	5.00	1,460.88	1.97%	4.58	1,368.47	8,803.34	9,363.81	238.79	
GPBLPR05	Brownlee Power Plant	353	2012	1,825,783.69	2.12%	0.00	0.00	2.06%	0.42	16,059.24	1.90%	5.00	176,289.44	1.97%	4.58	167,439.93	356,959.53	1,456,987.88	36,568.84	
GPBLPR06	Brownlee Power Plant	353	2014	205,853.84	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	4.00	15,644.88	1.97%	4.58	18,573.35	34,218.23	171,635.41	4,055.32
GPBSP001	Brownlee Power Plant	353	2021	3,423,708.52	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	1.00	67,644.06	67,644.06	3,388,064.46	67,644.06
GPBSP002	Brownlee Power Plant	353	2008	316,403.89	2.12%	68.58	392,940.73	2.06%	3.84	25,028.81	1.90%	5.00	30,058.37	1.97%	4.58	28,547.86	476,575.77	(160,171.88)	6,233.10	
GPBSP003	Brownlee Power Plant	353	1984	1,418,211.21	2.12%	44.28	1,338.45	2.06%	3.84	11,223.30	1.90%	5.00	138.54	1.97%	4.58	127.78	9,712.80	236.59	27.90	
GPCP001	Cascade Power Plant	353	1983	207,772.45	2.12%	25.58	139,788.97	2.06%	3.84	20,283.63	1.90%	5.00	24,488.38	1.97%	4.58	23,227.78	207,625.96	49,946.49	5,078.12	
GPCR001	Clear Lake Power Plant	353	1965	19,807.67	2.12%	43.58	18,300.23	2.06%	3.84	1,568.87	1.90%	5.00	1,881.73	1.97%	4.58	1,787.17	23,538.00	(3,728.33)	390.21	
GDNPR1	Danskin Power Plant	353	2001	259,239.44	2.12%	7.58	41,655.53	2.06%	3.84	20,505.29	1.90%	5.00	24,623.85	1.97%	4.58	23,388.33	110,170.00	149,044.44	5,106.62	
GDNPR2	Danskin Power Plant	353	2008	7,041.17	2.12%	0.58	86.58	2.06%	3.84	556.98	1.90%	5.00	668.91	1.97%	4.58	635.30	1,947.77	4,098.40	138.71	
GDNPR3	Danskin Power Plant	353	2009	3,800,179.28	2.12%	0.00	0.00	2.06%	3.84	300,609.38	1.90%	5.00	361,071.03	1.97%	4.58	311,422.29	973,058.70	2,827,120.58	74,863.53	
GHPCR03	Hells Canyon Power Plant	353	2015	3,632,748.75	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	3.00	207,066.68	1.97%	4.58	327,708.39	526,835.97	3,097,913.68	71,566.15
GHPCR02	Hells Canyon Power Plant	353	2016	1,848,817.64	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	2.00	70,179.07	1.97%	4.58	166,630.97	236,810.04	1,610,007.60	36,382.31
GHPCR03	Hells Canyon Power Plant	353	2019	14,744.70	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	3.00	871.41	871.41	13,873.29	290.47
GHPCR04	Hells Canyon Power Plant	353	2020	31,468.78	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	2.00	1,239.87	1,239.87	30,228.89	619.93
GLMRR01	Lower Malad Power Plant	353	1948	811,873.75	2.12%	60.58	104,180.49	2.06%	3.84	6,416.82	1.90%	5.00	7,706.28	1.97%	4.58	7,319.02	125,622.81	(44,203.88)	1,988.64	
GLMRR02	Lower Malad Power Plant	353	1958	1,581,105.25	2.12%	60.58	1,663.18	2.06%	3.84	3,222.69	1.90%	5.00	147.35	1.97%	4.58	139.85	2,075.17	5,222.12	30.60	
GLR001	Lower Salmon Power Plant Good	353	1949	303,512.29	2.12%	59.58	383,365.16	2.06%	3.84	24,009.04	1.90%	5.00	28,833.67	1.97%	4.58	27,384.70	463,592.57	(160,000.29)	5,979.19	
GLR002	Lower Salmon Power Plant Good	353	1952	664,203.88	2.12%	16.58	233,486.64	2.06%	3.84	52,548.30	1.90%	5.00	63,107.92	1.97%	4.58	59,038.58	420,088.44	255,204.44	13,086.59	
GDPRR02	Obow Power Plant Baker	353	1949	100,827.22	2.12%	8.98	127,354.46	2.06%	3.84	7,975.84	1.90%	5.00	9,578.59	1.97%	4.58	9,097.24	154,006.13	(53,178.91)	1,986.30	
GDPRR02	Obow Power Plant Baker	353	1951	43,216.23	2.12%	57.58	52,753.88	2.06%	3.84	3,418.58	1.90%	5.00	4,105.54	1.97%	4.58	3,899.23	84,177.23	(20,961.00)	801.86	
GDPRR02	Obow Power Plant Baker	353	1957	208,866.20	2.12%	51.58	228,394.52	2.06%	3.84	18,522.15	1.90%	5.00	19,842.29	1.97%	4.58	18,845.16	283,650.95	(74,737.05)	4,114.66	
GDPRR02	Obow Power Plant Baker	353	1979	2,963.82	2.12%	29.58	1,858.60	2.06%	3.84	234.45	1.90%	5.00	291.56	1.97%	4.58	267.41	2,442.02	321.80	58.39	
GDPRR02	Obow Power Plant Baker	353	1980	6,009.17	2.12%	28.58	3,855.46	2.06%	3.84	482.47	1.90%	5.00	579.42	1.97%	4.58	550.30	5,307.65	791.52	120.15	
GDPRR02	Obow Power Plant Baker	353	2000	94,626.75	2.12%	8.58	17,286.80	2.06%	3.84	7,509.09	1.90%	5.00	9,018.04	1.97%	4.58	8,564.86	42,358.79	52,567.96	1,870.06	
GDPRR02	Obow Power Plant Baker	353	2014	1,365.57	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	4.00	1,037.81	1.97%	4.58	1,222.07	1,365.57	11,385.49	269.01
GDPRR02	Obow Power Plant Baker	353	2017	1,815,265.64	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	1.00	34,456.43	1.97%	4.58	163,785.96	198,276.39	1,617,009.25	35,761.13
GDPRR02	Obow Power Plant Baker	353	2018	1,943,448.10	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	4.00	153,143.71	153,143.71	1,790,304.39	38,285.93
GPSPR01	Shoshone Falls Power Plant Jer	353	1952	188,458.53	2.12%	16.58	66,252.61	2.06%	3.84	14,910.12	1.90%	5.00	17,806.32	1.97%	4.58	17,008.48	116,075.53	72,412.00	3,713.30	
GPSPR01	Shoshone Falls Power Plant Jer	353	2020	185,571.85	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	2.00	7,311.53	7,311.53	178,260.32	3,655.77
GPSPR02	Strike C J Power Plant Owyhee	353	1952	344,848.87	2.12%	56.58	413,762.39	2.06%	3.84	27,286.68	1.90%	5.00	32,769.90	1.97%	4.58	31,123.18	504,942.20	(159,995.33)	6,705.45	
GPSPR02	Strike C J Power Plant Owyhee	353	1965	1,489.22	2.12%	43.58	1,367.58	2.06%	3.84	117.09	1.90%	5.00	140.82	1.97%	4.58	133.56	1,756.85	6.24	2.16	
GPSPR02	Strike C J Power Plant Owyhee	353	1972	2,609.84	2.12%	35.58	472.93	2.06%	3.84	48.24	1.90%	5.00	57.93	1.97%	4.58	55.02	634.12	(24.28)	120.61	
GPSPR02	Strike C J Power Plant Owyhee	353	1973	316.68	2.12%	35.58	238.87	2.06%	3.84	29.05	1.90%	5.00	38.08	1.97%	4.58	32.57	322.57	(5.88)	6.34	
GPSPR02	Strike C J Power Plant Owyhee	353	1982	32,437.37	2.12%	26.58	18,278.33	2.06%	3.84	2,565.93	1.90%	5.00	3,081.55	1.97%	4.58	2,926.69	26,852.50	55,967.69	639.02	
GPSPR02	Strike C J Power Plant Owyhee	353	1994	432,054.70	2.12%	14.58	135,546.38	2.06%	3.84	34,177.25	1.90%	5.00	41,045.20	1.97%	4.58	38,962.57	247,751.40	184,303.30	8,511.48	
GPSPR01	Swan Falls Power Plant Ada	353	1959	3.84	2.12%	9.58	0.82	2.06%	3.84	0.24	1.90%	5.00	0.29	1.97%	4.58	0.27	1.42	1.62	0.00	
GPSPR01	Swan Falls Power Plant Ada	353	2018	39,009.31	2.12%	0.00	0.00	2.06%	0.00	0.00	0.00	1.90%	0.00	0.00	1.97%	4.00	3,073.93	3,073.93	35,935.38	788.48
GPSPR01	Swan Falls Power Plant Ada	353	1949	394,638.78	2.12%	59.58	49,840.23	2.06%	3.84	3,121.35	1.90%	5.00	3,748.58	1.97%	4.58	3,560.21	63,270.37	(20,811.59)	777.34	
GPSPR03	Twin Falls Power Plant (New)	353	1995	430,798.27	2.12%	13.58	123,999.19	2.06%	3.84	34,070.75	1.90%	5.00	40,917.29	1.97%	4.58	38,861.08	237,848.31	152,859.96	8,484.95	
GPSPR01	Thousand Springs Power Plant	353	1956	36,470.01	2.12%	52.58	40,602.97	2.06%	3.84	2,884.92	1.90%	5.00	3,484.69	1.97%	4.58	3,250.54	50,253.08	(13,523.07)	718.46	
GRMUR01	Upper Malad Power Plant	353	1948	311,291.21	2.12%	60.58	39,979.12	2.06%	3.84	2,462.45	1.90%	5.00	2,957.27	1.97%	4.58	2,868.66	48,207.50	(17,078.20)	613.25	
GRMUR01	Upper Malad Power Plant	353	1987	2,109.16	2.12%	21.58	964.93	2.06%	3.84	168.84	1.90%	5.00	200.37	1.97%	4.58	190.30	1,522.44	686.72	41.55	
GRMUR01	Upper Malad Power Plant	353	1988	278.93	2.12%	20.58	121.70	2.06%	3.84	22.96	1.90%	5.00	26.50	1.97%	4.58	25.17</				

SCHEDULE 6 WORKPAPER
Large Generator Interconnections
Investment, Accumulated Depreciation Reserve and Annual Accrual
By Plant and By Vintage Year

Location	Plant Account	Vintage Year	Pre August 1, 2008 Rates			August 1, 2008 - May 31, 2012 Rates			June 1, 2012 - May 31, 2017 Rates			Post May 31, 2017 Rates			Total Accumulated Depreciation	Net Plant	Annual Accrual	
			Investment	Depreciation Rate	Years in Service	Accumulated Depreciation	Depreciation Rate	Years in Service	Accumulated Depreciation	Depreciation Rate	Years in Service	Accumulated Depreciation	Depreciation Rate	Years in Service				Accumulated Depreciation
Bennett Mountain Power Plant	352	2005	59,325	1.29%	3.58	2,740	1.68%	3.84	3,827	1.84%	5.00	5,458	1.88%	4.58	5,108	17,133	42,192	1,115
Bennett Mountain Power Plant	353	2005	49,372	2.12%	3.58	3,747	2.06%	3.84	3,906	1.90%	5.00	4,690	1.97%	4.58	4,455	16,798	32,574	973
Danskin Power Plant	352	2001	89,955	1.29%	7.58	6,796	1.68%	3.84	5,803	1.84%	5.00	8,276	1.88%	4.58	7,746	30,621	59,335	1,691
Danskin Power Plant	353	2001	433,104	2.12%	7.58	66,998	2.06%	3.84	34,260	1.90%	5.00	41,145	1.97%	4.58	39,077	164,080	249,023	8,532
Danskin Power Plant	352	2008	63,308	1.29%	0.58	474	1.68%	3.84	4,084	1.84%	5.00	5,824	1.88%	4.58	5,451	15,833	47,475	1,190
Danskin Power Plant	353	2008	126,618	2.12%	0.58	1,557	2.06%	3.84	10,016	1.90%	5.00	12,029	1.97%	4.58	11,424	35,026	91,592	2,494
Langley Gulch Power Plant	352	2012	150,492	-	-	-	1.68%	0.42	1,052	1.84%	5.00	13,845	1.88%	4.58	12,958	27,865	122,627	2,929
Langley Gulch Power Plant	353	2012	68,974	-	-	-	2.06%	0.42	597	1.90%	5.00	6,552	1.97%	4.58	6,223	13,372	55,601	1,359
Total			1,041,147			86,912			63,555			97,820			92,442	340,728	700,419	20,184