

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION )  
OF IDAHO POWER COMPANY FOR ) CASE NO. IPC-E-24-07  
AUTHORITY TO INCREASE RATES FOR )  
ELECTRIC SERVICE TO RECOVER )  
COSTS ASSOCIATED WITH )  
INCREMENTAL CAPITAL INVESTMENTS )  
AND CERTAIN ONGOING OPERATIONS )  
AND MAINTENANCE EXPENSES. )

IDAHO POWER COMPANY

DIRECT TESTIMONY

OF

MATTHEW T. LARKIN

1 Q. Please state your name, business address, and  
2 present position with Idaho Power Company ("Idaho Power" or  
3 "Company").

4 A. My name is Matthew T. Larkin. My business  
5 address is 1221 West Idaho Street, Boise, Idaho 83702. I am  
6 employed by Idaho Power as the Revenue Requirement Senior  
7 Manager in the Regulatory Affairs Department.

8 Q. Please describe your educational background.

9 A. I received a Bachelor of Business  
10 Administration degree in Finance from the University of  
11 Oregon in 2007. In 2008, I earned a Master of Business  
12 Administration degree from the University of Oregon. I have  
13 also attended electric utility ratemaking courses,  
14 including the *Electric Rates Advanced Course*, offered by  
15 the Edison Electric Institute, and *Estimation of*  
16 *Electricity Marginal Costs and Application to Pricing*,  
17 presented by National Economic Research Associates, Inc.

18 Q. Please describe your work experience with  
19 Idaho Power.

20 A. I began my employment with Idaho Power as a  
21 Regulatory Analyst in January 2009. As a Regulatory  
22 Analyst, I provided support for the Company's regulatory  
23 activities, including compliance reporting, financial  
24 analysis, and the development of revenue forecasts for  
25 regulatory filings.



1 Section III of my testimony details each component of the  
2 Company's incremental revenue request related to the update  
3 of capital and labor-related operations and maintenance  
4 ("O&M") expense ("O&M Labor").

5 Q. Did you consult with Mr. Tatum regarding the  
6 development of the incremental revenue request?

7 A. Yes. The methodology utilized to develop the  
8 incremental revenue request as presented in my testimony is  
9 a direct result of numerous discussions with Mr. Tatum. I  
10 will discuss the resulting methodology in detail in Section  
11 III of my testimony.

12 Q. Did Mr. Tatum direct you to exclude any 2024  
13 capital projects from the Company's request in this case?

14 A. Yes. I was directed to exclude any expected  
15 2024 capital projects associated with the Jim Bridger Power  
16 Plant ("Bridger") and the North Valmy Generating Station  
17 ("Valmy") from the incremental 2024 revenue requirement.  
18 For each of these plants, Idaho Power currently has in  
19 place separate rate mechanisms that utilize balancing  
20 accounts and levelized revenue collection to smooth  
21 recovery over the assets' remaining lives. Because of the  
22 changing nature of operations at these facilities (i.e.,  
23 changing end-of-life assumptions and/or conversion to  
24 natural gas), Idaho Power intends to make a filing before  
25 the Idaho Public Utilities Commission ("Commission") in the

1 coming months to update the mechanisms for both Bridger and  
2 Valmy. Consequently, the Company has excluded 2024 Bridger  
3 and Valmy investments from this case.

4 **II. IDAHO RESULTS OF OPERATIONS**

5 Q. What is the purpose of the ROO?

6 A. As detailed in Mr. Tatum's testimony, the  
7 purpose of the ROO is to demonstrate that existing rates  
8 resulting from the settlement stipulation ("2023  
9 Stipulation") approved in the Company's most recently  
10 completed general rate case, Case No. IPC-E-23-11 ("2023  
11 GRC"), do not result in sufficient cost recovery given  
12 expectations for 2024. The ROO demonstrates that a rate  
13 adjustment is needed to appropriately capture increasing  
14 costs and ensure the Company remains financially healthy  
15 and able to continue providing safe, reliable electric  
16 service to customers.

17 Q. Please generally describe the methodology  
18 utilized to develop the ROO.

19 A. The starting point for the ROO is actual 2023  
20 year-end results. The Company then applied typical  
21 ratemaking adjustments, such as the normalization of  
22 revenues and the removal of non-rate case items such as  
23 Energy Efficiency Rider ("Rider") funded expenses and  
24 revenues, to develop adjusted year-end 2023 results  
25 ("Adjusted 2023 Results"). Then, to provide a consistent

1 comparison with the results of the 2023 GRC, Idaho Power  
2 applied certain ratemaking adjustments as contemplated in  
3 the 2023 Stipulation to align the ROO with the  
4 methodological results of that case. Finally, the Company  
5 layered on incremental capital and O&M Labor expectations  
6 for 2024 to determine the sufficiency of current rates.

7 Q. Are you sponsoring any exhibits to support  
8 your discussion of the ROO?

9 A. Yes. I am sponsoring two exhibits related to  
10 the development of the ROO. Exhibit No. 5 provides a list  
11 of adjustments made at each of the three steps utilized to  
12 develop the ROO: 1) Adjusted 2023 Results, 2) 2023  
13 Stipulation Adjustments, and 3) 2024 Incremental  
14 Adjustments. Exhibit No. 6 contains the Excel model used to  
15 calculate the ROO. Please note that Exhibit No. 6 contains  
16 the summary results from the jurisdictional separation  
17 study ("JSS") containing the results of this analysis; the  
18 complete Excel model and supporting schedules are provided  
19 as a comprehensive Excel file with formulas intact with my  
20 workpapers accompanying this filing.

21 **Adjusted 2023 Results**

22 Q. How were the Adjusted 2023 Results developed?

23 A. To develop the Adjusted 2023 Results, Idaho  
24 Power applied standard ratemaking adjustments to actual  
25 year-end 2023 results.

1 Q. What standard ratemaking adjustments were  
2 applied to rate base?

3 A. As further detailed in Exhibit No. 5, a number  
4 of adjustments were made to rate base to reflect standard  
5 Idaho ratemaking treatment. These adjustments include the  
6 removal of typically non-allowable items such as  
7 prepayments and non-land plant held for future use. In  
8 addition, rate base associated with Bridger coal-related  
9 investments and Valmy investments, including associated  
10 accumulated depreciation, was removed as previously  
11 discussed.

12 Q. What standard ratemaking adjustments were  
13 applied to operating revenues?

14 A. Retail revenues were adjusted to reflect  
15 weather normalized historical sales for 2023 including an  
16 adjustment for revenues subject to the Sales Based  
17 Adjustment. Federal Energy Regulatory Commission ("FERC")  
18 Account 447, Sales for Resale, was set at 2013 base net  
19 power supply expense ("NPSE") levels, as this was the  
20 amount reflected in the Company's base rates prior to the  
21 implementation of the 2023 Stipulation effective January 1,  
22 2024. Rider revenues were removed, and Account 415 revenues  
23 were added. Lastly, the Bridger and Valmy levelized revenue  
24 requirement amounts were removed from retail revenues to  
25 align with the corresponding removal of costs.

1           Q.       What standard ratemaking adjustments were  
2 applied to O&M?

3           A.       Standard expense adjustments were made that  
4 reflect items typically excluded from rate proceedings in  
5 Idaho, including image-related advertising, certain senior  
6 management expenses, and certain purchasing card  
7 transactions. In accordance with the previously described  
8 treatment for Bridger and Valmy, non-fuel O&M was removed  
9 for these plants. In the same manner as Account 447, NPSE  
10 accounts (501, 536, 547, 555, and 565) were all set to base  
11 levels embedded in rates prior to the January 1, 2024,  
12 tariff update resulting from the 2023 GRC. Rider-funded  
13 expenses were removed to align with the treatment of Rider  
14 revenues. Power cost deferrals were removed from Account  
15 557 as these are out-of-period adjustments not reflected in  
16 general rate filings. O&M payroll was annualized and short-  
17 term incentive was set to target levels for components  
18 previously allowed for recovery from customers.

19           Q.       What standard ratemaking adjustments were  
20 applied to depreciation?

21           A.       Depreciation expense was annualized for 2023  
22 in accordance with the Company's prior rate case practice.  
23 Depreciation expense for Bridger coal-related investments  
24 and Valmy investments was removed in accordance with the



1 treatment of other revenue requirement components related  
2 to these plants.

3 Q. Were the remaining components of revenue  
4 requirement adjusted in accordance with the other year-end  
5 2023 adjustments you just described?

6 A. Yes. The remaining components of revenue  
7 requirement, including Taxes Other Than Income Taxes and  
8 Current Income Taxes, were all adjusted accordingly.

9 **2023 Stipulation Adjustments**

10 Q. Why did Idaho Power apply 2023 Stipulation  
11 adjustments to the Adjusted 2023 Results?

12 A. As discussed previously, the intent of the ROO  
13 is to evaluate if revenue through existing rates is  
14 sufficient when taking into account growth in capital and  
15 O&M Labor relative to the stipulated results of the 2023  
16 GRC. To provide a consistent comparison between the outcome  
17 of the 2023 GRC and the Company's expectation for 2024,  
18 certain adjustments were necessary to reflect ratemaking  
19 treatment approved in the 2023 Stipulation.

20 Q. What items were adjusted to conform with the  
21 2023 Stipulation?

22 A. To align the results of the ROO with the 2023  
23 Stipulation, Idaho Power adjusted amounts related to  
24 wildfire mitigation ("WM"), base NPSE, pension, Board of  
25 Director ("BoD") costs, and retail revenues.

1 Q. How did Idaho Power apply the WM-related  
2 provisions of the 2023 Stipulation to the Adjusted 2023  
3 Results?

4 A. Idaho Power currently has in place a deferral  
5 related to WM. To align with the 2023 Stipulation, Idaho  
6 Power added to rate base the year-end 2023 WM deferral  
7 balance. Additionally, an adjustment was made to set WM O&M  
8 at the approved levels in the 2023 GRC. Lastly, the Company  
9 added the level of WM amortization expense approved through  
10 the 2023 Stipulation.

11 Q. How did Idaho Power adjust base NPSE to align  
12 with the 2023 Stipulation?

13 A. The 2023 Stipulation contained updated base  
14 NPSE amounts for Accounts 447, 501, 536, 547, 555, and 565.  
15 Idaho Power updated the Adjusted 2023 Results to reflect  
16 the new stipulated level of base NPSE.

17 Q. How did Idaho Power adjust pension  
18 amortization?

19 A. Idaho Power adjusted pension amortization to  
20 reflect the newly approved level contained in the 2023  
21 Stipulation.

22 Q. How did Idaho Power adjust O&M for BoD costs?

23 A. In the 2023 Stipulation, Idaho Power agreed to  
24 remove certain BoD-related compensation and expenses. The

1 Company removed the dollar amount associated with these  
2 adjustments from O&M.

3 Q. How did Idaho Power adjust retail revenues?

4 A. Retail rates reflecting the 2023 Stipulation  
5 went into effect on January 1, 2024. To appropriately  
6 reflect this change, Idaho Power applied the newly approved  
7 rates to normalized 2023 billing determinants.

8 **Incremental 2024 Adjustments**

9 Q. Why did Idaho Power layer on incremental 2024  
10 adjustments in the final step of the ROO?

11 A. The purpose of the ROO is to evaluate how well  
12 the Company's existing rates from the 2023 Stipulation  
13 support its financial health in light of incremental  
14 changes to capital and O&M Labor in 2024. Therefore, once  
15 the Company adjusted year-end 2023 results for standard  
16 ratemaking adjustments, then further modified these results  
17 to align with the ratemaking treatment contemplated in the  
18 2023 Stipulation, the final step in determining the  
19 sufficiency of existing rates is to layer on increased  
20 costs and revenues associated with capital and O&M Labor in  
21 2024.

22 Q. What general methodology did Idaho Power  
23 utilize to determine the incremental revenue requirement  
24 related to incremental 2024 capital?

1           A.       At a high level, Idaho Power estimated  
2 incremental plant by comparing estimated year-end 2024  
3 plant balances to amounts reflected in the 2023  
4 Stipulation. Incremental accumulated depreciation and  
5 amortization was set using a mid-year approach, and  
6 depreciation expense was calculated by determining 12  
7 months of expense based on year-end 2024 plant balances. I  
8 will describe in detail the derivation of incremental  
9 revenue requirement associated with 2024 capital  
10 expenditures later in my testimony when I discuss the  
11 calculation of the incremental revenue request in Section  
12 III.

13           Q.       What general methodology did Idaho Power  
14 utilize to determine the incremental revenue requirement  
15 related to incremental O&M Labor?

16           A.       At a high level, Idaho Power calculated  
17 incremental O&M Labor by comparing expected annualized O&M  
18 labor effective year-end 2024 to amounts reflected in the  
19 2023 Stipulation. I will describe in detail the derivation  
20 of incremental O&M Labor later in my testimony when I  
21 discuss the calculation of the incremental revenue request  
22 in Section III.

23           Q.       Was an adjustment to retail revenues necessary  
24 as well?

1           A.       Yes. In addition to cost growth in 2024, Idaho  
2 Power expects to experience growth in retail sales as well.  
3 Therefore, within the ROO an adjustment was made to reflect  
4 incremental revenue collection associated with capital and  
5 O&M Labor due to sales growth between the 2023 Stipulation  
6 results and year-end 2024. Similar to capital and O&M  
7 Labor, I will expand on my explanation of this adjustment  
8 later in my testimony.

9       **ROO Results**

10           Q.       What are the results of the ROO after applying  
11 the three sets of adjustments you just described?

12           A.       After adjusting for standard ratemaking  
13 treatment, aligning with the results of the 2023  
14 Stipulation, and applying incremental capital and O&M  
15 Labor, the results of the ROO indicate existing rates fall  
16 short of revenues required to maintain the financial health  
17 of Idaho Power. As shown in cell H47 of the "JSS - 2024  
18 Increment" tab of Exhibit No. 6, the ROO indicates an  
19 expected rate of return ("ROR") of 5.80 percent, which  
20 reflects a return on equity ("ROE") of 6.7 percent. These  
21 values are well below the Company's currently authorized  
22 ROR of 7.247 percent and currently authorized ROE of 9.6  
23 percent.

24           Q.       Based on these results, is it necessary to  
25 increase Idaho Power's retail rates?

1           A.       Yes. The 2024 incremental revenue request,  
2       which I will discuss in detail in the next section of my  
3       testimony, is justified and necessary given the results of  
4       the ROO. Absent a rate increase, the expected rates of  
5       return are insufficient to maintain the financial health of  
6       Idaho Power as it continues to make significant levels of  
7       investment in the electrical grid to ensure safe, reliable  
8       service to customers.

9       **III.    DEVELOPMENT OF INCREMENTAL REVENUE REQUIREMENT REQUEST**

10           Q.       Is the development of the incremental revenue  
11       requirement based on the analysis performed for the ROO?

12           A.       No. The intent of the ROO is different from  
13       the intent of the incremental revenue requirement  
14       calculation, and therefore the underlying methodologies are  
15       not the same. The intent of the ROO was to evaluate the  
16       sufficiency of current rates as applied to 2024  
17       expectations based on year-end 2023 results, while the  
18       intent of the incremental revenue requirement request is to  
19       determine the amount of incremental revenue necessary to  
20       account for increases to capital and O&M Labor between the  
21       results of the 2023 Stipulation and expectations for 2024.  
22       While the two analyses share some inputs, it is important  
23       to recognize that the determination of the incremental  
24       revenue requirement was performed as a standalone analysis.

1 Q. What was Idaho Power's general approach to  
2 developing the incremental revenue requirement in this  
3 case?

4 A. As discussed in Mr. Tatum's testimony, the  
5 Company's revenue request reflects the revenue requirement  
6 associated with incremental 2024 capital and O&M Labor  
7 relative to amounts approved for recovery in the 2023  
8 Stipulation. To determine the rate increase requested in  
9 this case, the Company computed the revenue requirement on  
10 these isolated components.

11 **Determination of Incremental 2024 Capital**

12 Q. How did Idaho Power determine incremental 2024  
13 capital?

14 A. The starting point for incremental 2024  
15 capital is year-end 2023 actual plant balances. The  
16 December 31, 2023, actual plant balances were adjusted to  
17 remove Bridger coal-related amounts, all Valmy plant and  
18 remaining plant from the Boardman power plant("Boardman").  
19 The Company then estimated 2024 capital closings utilizing  
20 the same general method applied in the 2023 GRC (i.e., by  
21 bifurcating expected plant closings into projects above and  
22 below \$8 million), then applying different methodologies to  
23 each category.

24 Q. How did Idaho Power determine 2024 plant  
25 closings for projects greater than \$8 million?

1           A.       Idaho Power estimates that eight projects over  
2 \$8 million will close in 2024. For each of these projects,  
3 the Company began with year-end 2023 construction work-in-  
4 process ("CWIP"), then developed a forecasted close amount  
5 and timing by project with the respective business unit  
6 managers. Each of these eight projects is discussed in  
7 detail throughout the Direct Testimonies of Company  
8 Witnesses Mr. Eric Hackett and Mr. Mitch Colburn.

9           Q.       How did Idaho Power determine 2024 plant  
10 closings for projects less than \$8 million?

11          A.       For projects less than \$8 million, Idaho Power  
12 first calculated a five-year average of the ratio between  
13 the previous year's CWIP balance and the percent of project  
14 closings in the subsequent year. This ratio was then  
15 applied to the year-end 2023 CWIP balance to determine  
16 estimated 2024 closings. These closings were then spread to  
17 FERC accounts based on a five-year history of plant  
18 closings from 2019 through 2023.

19          Q.       Do Idaho Power's estimated 2024 plant levels  
20 account for retirements?

21          A.       Yes. For the majority of FERC accounts, Idaho  
22 Power estimated 2024 retirements using a five-year average  
23 for the time period 2019 through 2023. Accounts 302, 303,  
24 391, 393, 394, 395, 397, and 398 have known retirement



1 dates and amounts based on vintage layers and therefore  
2 estimates were not necessary.

3 Q. How did Idaho Power calculate accumulated  
4 depreciation related to 2024 plant balances?

5 A. Accumulated depreciation was determined based  
6 on a mid-year convention. The 2024 forecast was developed  
7 by first determining the actual year-end 2023 balance and  
8 then building upon that to determine the 2024 monthly  
9 balances. The December 31, 2023, actual accumulated  
10 depreciation reserve balance was adjusted to remove Bridger  
11 coal-related accumulated depreciation, and all Valmy  
12 accumulated depreciation. Land does not depreciate so there  
13 was no adjustment for Boardman. The mid-year average was  
14 determined by adding the adjusted December 2023 balance and  
15 the forecasted December 2024 balance and dividing the total  
16 by two.

17 Q. How did Idaho Power calculate expected  
18 depreciation expense?

19 A. To determine expected depreciation expense,  
20 Idaho Power applied annual depreciation rates approved in  
21 Commission Order No. 35272<sup>1</sup> to expected plant balances at  
22 month-end December 2024 to determine a full year of  
23 depreciation expense.

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<sup>1</sup> *In the Matter of Idaho Power Company's Application for Authority to Increase its Rates Due to Revised Depreciation Rates for Electric Plant-In-Service*, Case No. IPC-E-21-18.

1 Q. How did the Company calculate incremental  
2 capital utilized in the revenue requirement computation  
3 once it had calculated expected 2024 values?

4 A. Once the Company determined expected 2024  
5 values, an account-by-account comparison was performed  
6 relative to approved capital components from the 2023  
7 Stipulation. Exhibit No. 7 presents this account-by-account  
8 comparison utilized to determine the incremental revenue  
9 requirement components related to 2024 plant.

10 Q. What are the results of the analysis as  
11 presented in Exhibit No. 7?

12 A. The analysis presented in Exhibit No. 7 shows  
13 the composition of the approximately \$860 million in  
14 incremental 2024 plant by FERC account. Column C contains  
15 plant amounts reflected in the 2023 Stipulation, while  
16 Column D provides expected 2024 plant levels calculated in  
17 accordance with the methodology I just described. A  
18 complete Excel file containing supporting schedules with  
19 formulas intact is included in my workpapers accompanying  
20 this filing.

21 **Determination of Incremental 2024 O&M Labor**

22 Q. What components of labor are reflected in the  
23 Company's incremental revenue request?

24 A. The incremental revenue request only includes  
25 O&M Labor related to wages and salaries, including

1 benefits, loadings, and short-term incentive for non-  
2 officers. All other components of labor and benefits are  
3 excluded from the determination of incremental labor costs  
4 in this case.

5 Q. How did Idaho Power calculate expected 2024  
6 O&M Labor?

7 A. Expected 2024 O&M Labor was calculated  
8 utilizing the same general methodology applied in the  
9 Company's 2023 GRC. First, the Company developed a three-  
10 year history of the ratio between February year-to-date O&M  
11 Labor expenses and full year O&M Labor expenses. This ratio  
12 was then applied to month-end February 2024 year-to-date  
13 O&M Labor to determine the expectation of full year 2024  
14 O&M Labor expenses. An annualizing adjustment was then  
15 applied based on year-end 2023 levels, and a 2025 general  
16 wage adjustment ("GWA") of 3 percent was added.

17 Q. How was the 2024 expectation determined for  
18 short-term incentive?

19 A. In line with prior filings, Idaho Power  
20 adjusted the short-term incentive to reflect target levels  
21 for just the Customer Satisfaction and Reliability  
22 components for non-officers.

23 Q. How did Idaho Power determine the incremental  
24 labor request based on the expectation of 2024 O&M Labor?

1           A.       Expected 2024 O&M Labor amounts were compared  
2 to O&M Labor reflected in the 2023 Stipulation. To isolate  
3 wages and salaries, a number of adjustments were required  
4 to ensure that other components of labor expense were not  
5 included in the incremental revenue requirement developed  
6 in this case. This includes an adjustment to remove the  
7 impact of the mid-year 2022 GWA that was excluded from  
8 revenue requirement as part of the 2023 Stipulation.

9           Q.       Are you sponsoring an exhibit that details the  
10 comparison of 2024 O&M Labor to the stipulated results of  
11 the 2023 GRC?

12          A.       Yes. Exhibit No. 8 steps through the  
13 determination of incremental revenue requirement related to  
14 2024 O&M Labor.

15          Q.       What are the results of the analysis presented  
16 in Exhibit No. 8?

17          A.       Exhibit No. 8 details how the system  
18 incremental labor in the amount of \$19,557,535 was  
19 determined. This value can be found in cell E88 of Exhibit  
20 No. 8.

21                   **Determination of Incremental Revenue Requirement**

22          Q.       Once incremental capital and O&M Labor were  
23 determined, how did Idaho Power calculate the ultimate rate  
24 increase requested in this case?

1           A.       Once the incremental revenue requirement  
2 components were determined by FERC account, Idaho Power  
3 applied the jurisdictional allocation factors from the JSS  
4 from the 2023 Stipulation to determine the Idaho  
5 jurisdictional portion of each revenue requirement  
6 component.

7           Q.       Were any other adjustments required to  
8 calculate the appropriate revenue increase requested in  
9 this case?

10          A.       Yes. Because the rate increase requested in  
11 this case is intended to update the results of the 2023 GRC  
12 for two specific components of revenue requirement,  
13 increased revenue collection due to sales growth between  
14 the 2023 Stipulation and 2024 must be considered as well,  
15 serving as an offset to the increase in costs contemplated  
16 in this case.

17          Q.       How did Idaho Power determine the appropriate  
18 level of revenue growth to apply as an offset?

19          A.       Exhibit No. 9 walks through the calculation of  
20 the revenue growth offset applied in this case. First,  
21 Idaho Power determined an estimated cents-per-kilowatt-hour  
22 ("kWh") rate of cost recovery for capital-related items and  
23 O&M Labor that is currently embedded in retail rates as a  
24 result of the 2023 GRC. Then, the Company determined the  
25 estimated kWh sales growth between the stipulated results

1 of the 2023 GRC and 2024. The cents-per-kWh rate was  
2 applied to the kWh sales growth to determine the estimated  
3 increase in recovery related to capital and O&M Labor. As  
4 shown in cell A14, the revenue growth offset applied in  
5 this case is \$5.5 million.

6 Q. What is the Company's requested rate increase  
7 after taking into account incremental capital and O&M  
8 Labor, offset by incremental revenue collection?

9 A. Exhibit No. 10 details the results of the  
10 incremental revenue requirement quantification. The system  
11 incremental revenue requirement by FERC account is  
12 presented in Column F, while the Idaho-allocated portion is  
13 presented in Column G. The revenue growth offset of \$5.5  
14 million is applied in cell G45. As shown in cell G43, the  
15 Company's requested increase in this case is \$99.3 million,  
16 or 7.31 percent.

17 Q. In the 2023 Stipulation, the Commission  
18 authorized Idaho Power to utilize Investment Tax Credits  
19 ("ITC") to offset the revenue requirement associated with  
20 battery projects expected to come online in the 2023 GRC  
21 test year ("2023 Battery Projects"). Is Idaho Power  
22 proposing to modify that treatment in this case?

23 A. No. Embedded in Idaho Power's existing rates  
24 is a reduction equivalent to the revenue requirement of the  
25 2023 Battery Projects. The incremental revenue requirement

1 calculation in this case has no impact on this existing  
2 revenue requirement reduction. In other words, the proposed  
3 rates effective January 1, 2025, would maintain the  
4 stipulated offset to the 2023 Battery Projects revenue  
5 requirement that currently exists today.

6 **IV. CONCLUSION**

7 Q. Please summarize your testimony.

8 A. Idaho Power performed an ROO to determine the  
9 ability of existing rates to maintain the financial health  
10 of the Company as it continues to make significant  
11 investment in the safe, reliable operation of the  
12 electrical grid. This analysis began with year-end 2023  
13 results, then applied standard ratemaking adjustments,  
14 changes related to the 2023 Stipulation, and expected 2024  
15 costs, ultimately demonstrating that current rates are  
16 insufficient to support the Company's operations while  
17 maintaining its financial health.

18 Given the results of the ROO, the Company calculated  
19 an incremental rate increase based on expected capital  
20 expenditures and O&M Labor costs in 2024, updating the  
21 results of the 2023 Stipulation for these two revenue  
22 requirement components. The resulting analysis determined  
23 that an increase to current revenues of \$99.3 million, or  
24 7.31 percent, is necessary to ensure timely cost recovery

1 and provide the Company with the necessary financial  
2 stability.

3 Q. Would approval of the requested rate increase  
4 result in fair, just, and reasonable rates?

5 A. Yes. The Company's proposed methodology in  
6 this case would provide rate relief that is commensurate  
7 with the ongoing needs of the system, appropriately  
8 balancing affordability with the investment required to  
9 build, operate, and maintain a safe and reliable electrical  
10 grid.

11 Q. Does this conclude your direct testimony in  
12 this case?

13 A. Yes, it does.

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**DECLARATION OF MATTHEW T. LARKIN**

I, Matthew T. Larkin, declare under penalty of perjury under the laws of the state of Idaho:

1. My name is Matthew T. Larkin. I am employed by Idaho Power Company as the Revenue Requirement Senior Manager.

2. On behalf of Idaho Power, I present this pre-filed direct testimony and Exhibit Nos. 5 through 10 in this matter.

3. To the best of my knowledge, my pre-filed direct testimony and exhibits are true and accurate.

I hereby declare that the above statement is true to the best of my knowledge and belief, and that I understand it is made for use as evidence before the Idaho Public Utilities Commission and is subject to penalty for perjury.

SIGNED this 31st day of May 2024, at Boise, Idaho.

Signed:   
MATTHEW T. LARKIN

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 5**

## **Exhibit No. 5**

### **Results of Operations Adjustment Summary**

### **Idaho Power Company – IPC-E-24-07**

The following document summarizes adjustments made to year-end 2023 actuals to complete the Idaho Results of Operations (“ROO”) analysis. The adjustments are applied in three sequential steps:

- 1) 2023 Ratemaking Adjustments;
- 2) 2023 Stipulation Adjustments; and
- 3) 2024 Incremental Adjustments.

The adjustments in this document correspond to the analysis results presented in Exhibit No. 6: Results of Operations.xlsx. The complete Excel model and supporting schedules are provided as a comprehensive Excel file with formulas intact in Mr. Larkin’s workpapers accompanying this filing. The final results of the ROO as contained in Exhibit No. 6 can be found in the comprehensive workpaper model on the “JSS – 2024 Increment” tab.<sup>1</sup> For ease of reference, when possible, the adjustments are delineated by the corresponding table in the respective jurisdictional separation study (“JSS”) tabs (e.g., Table 1 – Electric Plant in Service).

#### **Step 1: 2023 Ratemaking Adjustments**

Standard ratemaking adjustments are applied to year-end 2023 results to capture typical regulatory treatment of revenue requirement components, including the normalization of revenues and the removal of non-rate case items such as Energy Efficiency Rider (“Rider”) expenses and revenues, to develop the Adjusted 2023 Results.

##### **General Adjustments**

- Removed Jim Bridger Power Plant (“Bridger”) and North Valmy Generating Station (“Valmy”) components from 2023 actuals. This flows through to each subsequent step in the analysis.
- Added construction work-in-process (“CWIP”) for Hells Canyon Complex (“HCC”) relicensing into the computation of the revenue deficiency to account for currently authorized collection of HCC allowance-for-funds-used-during-construction.
- Set Idaho Energy Resources Company (“IERCo”) operating income to the December 31, 2023 balance.
- Demand and energy jurisdictional allocations reflect normalized 2023 data.

##### **Table 1 – Electric Plant in Service (“EPIS”)**

- Removed Bridger Coal and Valmy Plant (13-month average).

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<sup>1</sup> Please note the “2023 Stipulation Adjustments” and the “2024 Incremental Adjustments” were applied within the same tab of the model, therefore there is not a separate tab that isolates the results of Step 2 prior to applying the 2024 Incremental Adjustments detailed in Step 3.

### Table 2 – Accumulated Depreciation and Amortization

- Removed Bridger Coal and Valmy 13-month average and associated annualizing adjustment.
- Applied annualizing adjustment that includes a reserve adjustment equal to one-half of the depreciation expense annualizing adjustment.

### Table 3 – Other Rate Base Items

- Account 282: Adjusted based on adjustments to plant, as well as an adjustment for Bridger and Valmy deferred tax to ensure the reduction flows through appropriately.
- Fuel Inventory: Adjusted to reflect required fuel inventory per general rate case (“GRC”) methodology.
- Removed prepayments.
- Adjusted Plant Held for Future Use to only reflect Land Held for Future Use.
- Added Accounts 114/115.

### Table 4 – Operating Revenues

- Normalized 2023 retail revenues.
  - Removed levelized Bridger and Valmy revenue requirement.
  - Removed revenues subject to Sales Based Adjustment.
- Account 447 revenues set at 2013 base net power supply expense (“NPSE”) levels to match amounts reflected in 2023 retail rates / 2023 normalized revenues.
- Removed Account 456: Rider revenues.
- Added Account 415.

### Table 5 – Operations and Maintenance Expense (“O&M”)

- Typical GRC O&M deductions include general advertising expenses, certain memberships and contributions, senior management expenses, and miscellaneous other expenses as detailed below:
  - Advertising (Account 930.1)
  - Senior management expenses (Account 930.2)
  - Miscellaneous expenses (Purchasing Card charges) (Account 930.2)
  - Certain memberships and contributions (Account 930.2)
- Other adjustments to O&M:
  - Removed Account 908: Rider Funded Expenses.
  - Removed 2023 actual Bridger and Valmy O&M.
  - NPSE Accounts (501, 536, 547, 555 & 565): set at 2013 base levels to match amounts reflected in 2023 retail rates / 2023 normalized revenues.
  - Account 557: Removed Power Cost Adjustment deferrals.
  - Account 920: Adjusted short-term incentive to reflect target levels for Customer Satisfaction and Reliability.
  - Added GRC payroll annualizing adjustment.
  - Added Account 416.

#### Table 6 – Depreciation/Amortization Expense

- Annualized per typical GRC methodology.
- Removed Bridger coal and Valmy depreciation expense.
- Removed 411.8.

#### Table 7 – Taxes Other Than Income Taxes

- Removed Federal Insurance Contribution Act (“FICA”), Federal Unemployment Tax Act (“FUTA”), Payroll, and Unemployment taxes.
- Normalized Hydro Generation kilowatt-hour (“kWh”) tax.

#### Tables 9-12 – Current Income Taxes

- Adjustments calculated on a system basis to align with other adjustments detailed above.
- Adjusted taxes to reflect Bridger and Valmy removal.

### **Step 2: 2023 Stipulation Adjustments**

#### Table 3 – Other Rate Base Items

- Added Wildfire mitigation deferral year-end 2023 balance.

#### Table 4 – Operating Revenues

- Adjusted retail revenues to reflect January 1, 2024, rates applied to 2023 normalized billing determinants.
  - Removed levelized Bridger and Valmy revenue requirement.
- Account 447 revenues set at new 2023 base NPSE level approved in 2023 General Rate Case, IPC-E-23-11 (“2023 GRC”).

#### Table 5 – O&M

- Adjusted Board of Directors (“BoD”) costs to align with treatment from 2023 Stipulation.
- NPSE Accounts 501, 536, 547, 555, and 565 set at new base approved in 2023 GRC.
- Wildfire mitigation O&M set at new level approved in 2023 GRC.
- Idaho pension amortization set at new level approved in 2023 GRC.

#### Table 8 – Regulatory Debits and Credits

- Added wildfire mitigation amortization as approved in 2023 GRC.

## **Step 3: 2024 Incremental Adjustments**

### Table 1 – EPIS

- Added incremental 2024 plant.

### Table 2 – Accumulated Depreciation and Amortization

- Added mid-year incremental Depreciation and Amortization for incremental plant.

### Table 3 – Other Rate Base Items

- Account 282: Adjusted to reflect ending balance for incremental plant additions.

### Table 4 – Operating Revenues

- Added incremental revenue due to sales growth associated with plant and O&M labor embedded in rates approved in the 2023 GRC.

### Table 5 – O&M

- Added incremental labor expenses.

### Table 6 – Depreciation/Amortization Expense

- Annualized depreciation expense based on year-end 2024 balances.

### Tables 9-12 – Current Income Taxes

- Adjusted tax for incremental 2024 plant.

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**EXHIBIT NO. 6**

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
*** SUMMARY OF RESULTS ***				
DEVELOPMENT OF RATE BASE COMPONENTS				
ELECTRIC PLANT IN SERVICE		7,098,961,062	6,797,524,777	301,436,285
LESS: ACCUM PROVISION FOR DEPRECIATION		2,190,309,473	2,096,603,554	93,705,920
AMORT OF OTHER UTILITY PLANT		47,594,769	45,681,683	1,913,086
NET ELECTRIC PLANT IN SERVICE		4,861,056,819	4,655,239,540	205,817,279
LESS: CUSTOMER ADV FOR CONSTRUCTION		32,170,424	32,110,363	60,062
LESS: ACCUM DEFERRED INCOME TAXES		387,672,810	371,048,649	16,624,160
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		628,247	628,247	-
ADD : WORKING CAPITAL		139,484,205	133,445,511	6,038,694
ADD : CONSERVATION+OTHER DFRD PROG.		51,563,314	46,360,137	5,203,177
ADD : SUBSIDIARY RATE BASE		36,192,061	34,665,124	1,526,937
TOTAL COMBINED RATE BASE		4,669,081,412	4,467,179,547	201,901,865
RATE OF RETURN UNDER PRESENT RATES				
OPERATING REVENUES				
SALES REVENUES		1,312,879,048	1,257,826,285	55,052,763
OTHER OPERATING REVENUES		90,445,486	86,982,202	3,463,284
TOTAL OPERATING REVENUES		1,403,324,534	1,344,808,487	58,516,046
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		934,441,471	893,018,187	41,423,284
DEPRECIATION EXPENSE		174,034,269	166,800,152	7,234,117
AMORTIZATION OF LIMITED TERM PLANT		8,949,407	8,584,623	364,784
ACCRETION EXPENSE		12,995	12,485	509
TAXES OTHER THAN INCOME		25,554,161	23,444,410	2,109,751
REGULATORY DEBITS/CREDITS		5,657,329	5,339,621	317,709
PROVISION FOR DEFERRED INCOME TAXES		(15,424,032)	(14,807,844)	(616,189)
INVESTMENT TAX CREDIT ADJUSTMENT		124,171,136	118,895,080	5,276,056
FEDERAL INCOME TAXES		(101,137,048)	(97,803,208)	(3,333,840)
STATE INCOME TAXES		(10,554,538)	(10,146,359)	(408,178)
TOTAL OPERATING EXPENSES		1,145,705,150	1,093,337,148	52,368,003
OPERATING INCOME		257,619,383	251,471,339	6,148,044
ADD: IERCO OPERATING INCOME	E10	8,033,987	7,695,035	338,953
CONSOLIDATED OPERATING INCOME		265,653,371	259,166,374	6,486,997
RATE OF RETURN UNDER PRESENT RATES		5.69%	5.80%	3.21%



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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**TWELVE MONTHS ENDED 12/31/2024**

DESCRIPTION	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	OREGON OPUC
*** SUMMARY OF RESULTS ***				
RATE OF RETURN UNDER PRESENT RATES				
TOTAL COMBINED RATE BASE		4,669,081,412	4,467,179,547	201,901,865
SALES REVENUES				
SALES REVENUES		1,312,879,048	1,257,826,285	55,052,763
OTHER OPERATING REVENUES		90,445,486	86,982,202	3,463,284
TOTAL OPERATING REVENUES		1,403,324,534	1,344,808,487	58,516,046
OPERATING EXPENSES				
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STATE INCOME TAXES		(10,554,538)	(10,146,359)	(408,178)
TOTAL OPERATING EXPENSES		1,145,705,150	1,093,337,148	52,368,003
OPERATING INCOME		257,619,383	251,471,339	6,148,044
ADD: IERCO OPERATING INCOME		8,033,987	7,695,035	338,953
CONSOLIDATED OPERATING INCOME		265,653,371	259,166,374	6,486,997
RATE OF RETURN UNDER PRESENT RATES		5.69%	5.80%	3.21%
DEVELOPMENT OF REVENUE REQUIREMENTS				
RATE OF RETURN REQUIRED (BASED ON 10% ROE)		7.247%	7.247%	7.247%
RETURN AT CLAIMED RATE OF RETURN				
EARNINGS DEFICIENCY		338,368,330	323,736,502	14,631,828
ADD: CWIP (RELICENSING)		72,714,959	64,570,128	8,144,832
DEFICIENCY WITH CWIP		6,815,472	6,520,122	295,350
		79,530,431	71,090,250	8,440,182
NET-TO-GROSS TAX MULTIPLIER				
		1.347	1.347	1.347
REVENUE DEFICIENCY				
		107,127,491	95,758,566	11,368,925
FIRM JURISDICTIONAL REVENUES				
		1,283,843,868	1,230,016,095	53,827,773
PERCENT INCREASE REQUIRED				
		8.34%	7.79%	21.12%
SALES AND WHEELING REVENUES REQUIRED				
		1,390,971,359	1,325,774,661	65,196,698

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
90 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
91				
92 INTANGIBLE PLANT				
93 301 - ORGANIZATION	P101P	5,703	5,461	242
94 302 - FRANCHISES & CONSENTS	D10	67,301,183	64,641,493	2,659,690
95 303 - MISCELLANEOUS	P101P	77,770,770	74,466,275	3,304,495
96				
97 TOTAL INTANGIBLE PLANT		145,077,656	139,113,229	5,964,428
98				
99 PRODUCTION PLANT				
100 310-316 / STEAM PRODUCTION	D10	297,714,102	285,948,673	11,765,429
101 330-336 / HYDRAULIC PRODUCTION	D10	1,211,835,338	1,163,944,550	47,890,789
102 340-346 / OTHER PRODUCTION - LANGLEY	D10	415,522,763	399,101,627	16,421,136
103 340-346 / OTHER PRODUCTION - DANSKIN/BENNETT MTN	D10	202,289,103	194,294,795	7,994,308
104				
105 TOTAL PRODUCTION PLANT		2,127,361,308	2,043,289,646	84,071,662
106				
107 TRANSMISSION PLANT				
108 350 / LAND & LAND RIGHTS				
109 SYSTEM TRANSMISSION SERVICE	D11	45,123,558	43,340,310	1,783,248
110 DIRECT ASSIGNMENT	DA350	-	-	-
111 TOTAL ACCOUNT 350		45,123,558	43,340,310	1,783,248
112				
113 352 / STRUCTURES & IMPROVEMENTS				
114 SYSTEM TRANSMISSION SERVICE	D11	110,977,804	106,592,048	4,385,756
115 DIRECT ASSIGNMENT	DA352	658	-	658
116 TOTAL ACCOUNT 352		110,978,462	106,592,048	4,386,415
117				
118 353 / STATION EQUIPMENT				
119 SYSTEM TRANSMISSION SERVICE	D11	509,721,302	489,577,513	20,143,789
120 DIRECT ASSIGNMENT	DA353	111,594	75,100	36,494
121 TOTAL ACCOUNT 353		509,832,896	489,652,613	20,180,283

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**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
122 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
123				
124 354 / TOWERS & FIXTURES				
125		249,756,890	239,886,692	9,870,198
126	D11 DA354	-	-	-
127		249,756,890	239,886,692	9,870,198
128				
129 355 / POLES & FIXTURES				
130		271,451,233	260,723,692	10,727,541
131	D11 DA355	33,842	-	33,842
132		271,485,075	260,723,692	10,761,383
133				
134 356 / OVERHEAD CONDUCTORS & DEVICES				
135		290,260,290	278,789,429	11,470,861
136	D11 DA356	26,495	1,189	25,306
137		290,286,785	278,790,618	11,496,167
138				
139 359 / ROADS & TRAILS				
140		406,231	390,177	16,054
141	D11 DA359	-	-	-
142		406,231	390,177	16,054
143				
144		1,477,869,896	1,419,376,150	58,493,747

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**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
145 *** TABLE 1 - ELECTRIC PLANT IN SERVICE ***				
146				
147 DISTRIBUTION PLANT				
148				
149 360 / LAND & LAND RIGHTS	ACCT360	9,815,237	9,399,050	416,188
150 361 / STRUCTURES & IMPROVEMENTS	ACCT361	73,809,666	70,595,724	3,213,942
151 362 / STATION EQUIPMENT	ACCT362	361,390,672	346,674,746	14,715,926
152 363 / BATTERY STORAGE	D10	307,577,615	295,422,387	12,155,228
153 364 / POLES, TOWERS & FIXTURES	DA364	366,804,146	338,067,715	28,736,431
154 365 / OVERHEAD CONDUCTORS & DEVICES	DA365	172,940,993	163,251,293	9,689,700
155 366 / UNDERGROUND CONDUIT	DA366	62,328,189	61,327,088	1,001,101
156 367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	385,071,509	379,263,738	5,807,772
157 368 / LINE TRANSFORMERS	ACCT368	824,478,027	779,265,187	45,212,840
158 369 / SERVICES	DA369	74,883,706	71,799,683	3,084,023
159 370 / METERS	ACCT370	124,776,385	120,955,838	3,820,547
160 371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	6,504,019	6,077,640	426,379
161 373 / STREET LIGHTING SYSTEMS	DA373	7,620,938	7,241,643	379,296
162				
163 TOTAL DISTRIBUTION PLANT		2,778,001,103	2,649,341,730	128,659,372
164				
165 GENERAL PLANT				
166 389 / LAND & LAND RIGHTS	PTD	21,145,439	20,246,965	898,474
167 390 / STRUCTURES & IMPROVEMENTS	PTD	178,056,002	170,490,368	7,565,634
168 391 / OFFICE FURNITURE & EQUIPMENT	PTD	46,142,473	44,181,870	1,960,603
169 392 / TRANSPORTATION EQUIPMENT	PTD	149,671,758	143,312,176	6,359,582
170 393 / STORES EQUIPMENT	PTD	9,276,437	8,882,279	394,158
171 394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	16,531,852	15,829,411	702,442
172 395 / LABORATORY EQUIPMENT	PTD	17,688,809	16,937,208	751,601
173 396 / POWER OPERATED EQUIPMENT	PTD	32,527,731	31,145,621	1,382,110
174 397 / COMMUNICATIONS EQUIPMENT	PTD	88,540,127	84,778,040	3,762,087
175 398 / MISCELLANEOUS EQUIPMENT	PTD	11,070,472	10,600,085	470,386
176				
177 TOTAL GENERAL PLANT		570,651,099	546,404,023	24,247,076
178				
179 TOTAL ELECTRIC PLANT IN SERVICE		7,098,961,062	6,797,524,777	301,436,285
180				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
181 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
182				
183 PRODUCTION PLANT				
184 310-316 / STEAM PRODUCTION	L 100	192,595,403	184,984,183	7,611,220
185 330-336 / HYDRAULIC PRODUCTION	L 101	536,257,268	515,064,799	21,192,470
186 340-346 / OTHER PRODUCTION - LANGLEY	L 102	86,016,347	82,617,048	3,399,299
187 340-346 / OTHER PRODUCTION - DANSKIN/BENNETT MTN	L 103	64,781,409	62,221,298	2,560,111
188 TOTAL PRODUCTION PLANT		879,650,427	844,887,327	34,763,100
189				
190 TRANSMISSION PLANT				
191 350 / LAND & LAND RIGHTS	L 111	10,640,184	10,219,692	420,492
192 352 / STRUCTURES & IMPROVEMENTS	L 116	35,178,162	33,787,748	1,390,414
193 353 / STATION EQUIPMENT	L 121	125,602,861	120,631,230	4,971,631
194 354 / TOWERS & FIXTURES	L 127	82,555,492	79,292,963	3,262,529
195 355 / POLES & FIXTURES	L 132	81,819,694	78,576,448	3,243,247
196 356 / OVERHEAD CONDUCTORS & DEVICES	L 137	89,515,586	85,970,519	3,545,067
197 359 / ROADS & TRAILS	L 142	300,145	288,284	11,861
198 TOTAL TRANSMISSION PLANT		425,612,124	408,766,883	16,845,241
199				
200 DISTRIBUTION PLANT				
201 360 / LAND & LAND RIGHTS	L 149	267,036	255,713	11,323
202 361 / STRUCTURES & IMPROVEMENTS	L 150	17,597,451	16,831,194	766,257
203 362 / STATION EQUIPMENT	L 151	76,945,502	73,812,260	3,133,242
204 363 / BATTERY STORAGE	L 152	7,339,093	7,049,058	290,035
205 364 / POLES, TOWERS & FIXTURES	L 153	148,616,411	136,973,399	11,643,013
206 365 / OVERHEAD CONDUCTORS & DEVICES	L 154	59,437,082	56,106,885	3,330,196
207 366 / UNDERGROUND CONDUIT	L 155	19,957,781	19,637,224	320,557
208 367 / UNDERGROUND CONDUCTORS & DEVICES	L 156	109,843,417	108,186,724	1,656,694
209 368 / LINE TRANSFORMERS	L 157	206,097,998	194,795,968	11,302,031
210 369 / SERVICES	L 158	46,522,754	44,606,753	1,916,001
211 370 / METERS	L 159	40,491,460	39,251,646	1,239,814
212 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 160	1,018,383	951,621	66,761
213 373 / STREET LIGHTING SYSTEMS	L 161	1,852,662	1,760,454	92,207
214 TOTAL DISTRIBUTION PLANT		735,987,029	700,218,898	35,768,131
215				

**IDAHO POWER COMPANY**  
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**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
216 *** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***				
217				
218 GENERAL PLANT				
219 389 / LAND & LAND RIGHTS	L 166	-	-	-
220 390 / STRUCTURES & IMPROVEMENTS	L 167	37,467,073	35,875,090	1,591,983
221 391 / OFFICE FURNITURE & EQUIPMENT	L 168	19,565,369	18,734,033	831,336
222 392 / TRANSPORTATION EQUIPMENT	L 169	27,046,555	25,897,341	1,149,213
223 393 / STORES EQUIPMENT	L 170	1,688,739	1,616,985	71,755
224 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 171	5,388,701	5,159,734	228,967
225 395 / LABORATORY EQUIPMENT	L 172	7,306,941	6,996,467	310,473
226 396 / POWER OPERATED EQUIPMENT	L 173	6,817,185	6,527,521	289,664
227 397 / COMMUNICATIONS EQUIPMENT	L 174	36,291,244	34,749,222	1,542,022
228 398 / MISCELLANEOUS EQUIPMENT	L 175	4,486,993	4,296,340	190,653
229 TOTAL GENERAL PLANT		146,058,799	139,852,732	6,206,067
230				
231 UNDER- /OVERALLOCATED SALVAGE	L 97	-	-	-
232 TOTAL DEPR BEFORE FAS 143 / OTHER		2,187,308,379	2,093,725,841	93,582,539
233				
234 FAS 143 ADJ &/OR DISALLOWED COSTS	L 97	3,001,094	2,877,713	123,381
235 TOTAL ACCUM PROVISION DEPRECIATION		2,190,309,473	2,096,603,554	93,705,920
236				
237 AMORTIZATION OF OTHER UTILITY PLANT				
238 INTANGIBLE PLANT	L 97	20,202,730	19,372,156	830,574
239 HYDRAULIC PRODUCTION	L 101	27,392,039	26,309,527	1,082,512
240				
241 TOTAL AMORT OF OTHER UTILITY PLANT		47,594,769	45,681,683	1,913,086
242				
243 TOTAL ACCUM PROVISION FOR DEPR				
244 & AMORTIZATION OF OTHER UTILITY PLANT		2,237,904,242	2,142,285,237	95,619,006
245				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
246 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
247				
248 NET ELECTRIC PLANT IN SERVICE		4,861,056,819	4,655,239,540	205,817,279
249 LESS:				
250 252 CUSTOMER ADVANCES FOR CONSTRUCTION				
251 POWER SUPPLY	D10	-	-	-
252 OTHER	DA252	32,170,424	32,110,363	60,062
253 TOTAL CUSTOMER ADV FOR CONSTRUCTION		32,170,424	32,110,363	60,062
254				
255 ACCUMULATED DEFERRED INCOME TAXES				
256 190 / ACCUMULATED DEFERRED INCOME TAXES				
257 CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	(3,854,109)	(3,846,913)	(7,196)
258 OTHER	LABOR	(13,759,745)	(13,170,392)	(589,353)
259 TOTAL ACCOUNT 190		(17,613,854)	(17,017,305)	(596,549)
260 281 / ACCELERATED AMORTIZATION	P101P	-	-	-
261 282 / OTHER PROPERTY	P101P	395,105,792	378,317,670	16,788,122
262 283 / OTHER	P101P	10,180,872	9,748,285	432,587
263 TOTAL ACCUM DEFERRED INCOME TAXES		387,672,810	371,048,649	16,624,160
264				
265 NET ELECTRIC PLANT IN SERVICE		4,441,213,585	4,252,080,528	189,133,057
266 ADD:				
267 WORKING CAPITAL				
268 151 / FUEL INVENTORY	E10	19,716,209	18,884,385	831,824
269 154 / PLANT MATERIALS & SUPPLIES				
270 PRODUCTION - GENERAL	L 105	14,733,716	14,151,451	582,265
271 TRANSMISSION - GENERAL	L 143	32,918,344	31,615,444	1,302,900
272 DISTRIBUTION - GENERAL	L 163	67,378,274	64,257,741	3,120,534
273 OTHER - UNCLASSIFIED	L 179	4,737,661	4,536,490	201,171
274 TOTAL ACCOUNT 154		119,767,996	114,561,126	5,206,870
275 165 / PREPAID ITEMS				
276 AD VALOREM TAXES	L 707	-	-	-
277 OTHER PROD-RELATED PREPAYMENTS	D10	-	-	-
278 INSURANCE	L 105	-	-	-
279 PENSION-RELATED PREPAYMENTS	L 1002	-	-	-
280 SOFTWARE CONTRACTS	L 95	-	-	-
281 MISCELLANEOUS PREPAYMENTS	P101P	-	-	-
282 TOTAL ACCOUNT 165		-	-	-
283 WORKING CASH ALLOWANCE	L 623	-	-	-
284				
285 TOTAL WORKING CAPITAL		139,484,205	133,445,511	6,038,694
286				
287 NET ELECTRIC PLANT IN SERVICE		4,580,697,790	4,385,526,039	195,171,751

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
288 *** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***				
289				
290 NET ELECTRIC PLANT IN SERVICE		4,580,697,790	4,385,526,039	195,171,751
291 ADD:				
292 105 / PLANT HELD FOR FUTURE USE				
293 HYDRAULIC PRODUCTION	L 101	-	-	-
294 TRANS LAND & LAND RIGHTS	L 111	-	-	-
295 TRANS STRUCTURES & IMPROVEMENTS	L 116	-	-	-
296 TRANS STATION EQUIPMENT	L 121	-	-	-
297 DIST LAND & LAND RIGHTS	L 149	-	-	-
298 DIST STRUCTURES & IMPROVEMENTS	L 150	-	-	-
299 GEN LAND & LAND RIGHTS	L 166	-	-	-
300 GEN STRUCTURES & IMPROVEMENTS	L 167	-	-	-
301 TOTAL PLANT HELD FOR FUTURE USE		-	-	-
302				
303 ELECTRIC PLANT ACQUISITION ADJ.-114/5	CIDA	628,247	628,247	-
304				
305 DEFERRED PROGRAMS:				
306 182 / CONSERVATION PROGRAMS				
307 IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	-	-	-
308 OREGON DEFERRED CONSERVATION PROGRAMS	CODA	-	-	-
309 TOTAL CONSERVATION PROGRAMS		-	-	-
310 182 / MISC. OTHER REGULATORY ASSETS				
311 CUB FUND INTEREST - OPUC ORDER 15-399	CODA	59,702	-	59,702
312 AM. FALLS BOND REFINANCE	D10	72,977	70,093	2,884
313 SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	7,096,835	-	7,096,835
314 CLOUD COMPUTING - IPUC ORDER 34707	CIDA	1,250,083	1,250,083	-
315 WILDFIRE MITIGATION - IPUC ORDER 35077	CIDA	24,651,249	24,651,249	-
316 SIEMENS LTP DEFERRED RATE BASE - IPUC ORDER 33420	CIDA	8,181,006	8,181,006	-
317 SIEMENS LTP RATE BASE - IPUC ORDER 33420	CIDA	12,207,705	12,207,705	-
318 SIEMENS LTP DEFERRED RATE BASE - OPUC ORDER 15-387	CODA	343,307	-	343,307
319 SIEMENS LTP RATE BASE - OPUC ORDER 15-387	CODA	471,789	-	471,789
320 TOTAL OTHER REGULATORY ASSETS		54,334,654	46,360,137	7,974,517
321 186 / MISC. OTHER DEFERRED PROGRAMS	E10	-	-	-
322 254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	(2,753,872)	-	(2,753,872)
323 RECONNECT FEES - OPUC ADV 16-09	CODA	(17,468)	-	(17,468)
324 TOTAL DEFERRED PROGRAMS		51,563,314	46,360,137	5,203,177
325				
326 DEVELOPMENT OF IERCO RATE BASE				
327 INVESTMENT IN IERCO	E10	18,375,460	17,600,202	775,258
328 PREPAID COAL ROYALTIES	E10	606,862	581,259	25,603
329 NOTES RECEIVABLE FROM SUBSIDIARY	E10	17,209,739	16,483,663	726,076
330 TOTAL SUBSIDIARY RATE BASE		36,192,061	34,665,124	1,526,937
331				
332 TOTAL COMBINED RATE BASE		4,669,081,412	4,467,179,547	201,901,865



**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
333 *** TABLE 4 - OPERATING REVENUES ***				
334 OPERATING REVENUES				
335 FIRM ENERGY SALES				
336 440-448 / RETAIL	RETREV	1,283,843,868	1,230,016,095	53,827,773
337 447/ FIRM SALES FOR RESALE	E10	-	-	-
338 447/ SYSTEM OPPORTUNITY SALES	E10	29,035,180	27,810,191	1,224,989
339 TOTAL SALES OF ELECTRICITY		1,312,879,048	1,257,826,285	55,052,763
340				
341 OTHER OPERATING REVENUES				
342 415 / MERCHANDISING REVENUES	D60	4,655,894	4,483,811	172,083
343				
344 449 / OATT TARIFF REFUND				
345 NETWORK	D11	-	-	-
346 POINT-TO-POINT	D11	-	-	-
347 TOTAL ACCOUNT 449		-	-	-
348				
349 451 / MISCELLANEOUS SERVICE REVENUES	DA451	5,220,513	5,158,858	61,655
350				
351 454 / RENTS FROM ELECTRIC PROPERTY				
352 SUBSTATION EQUIPMENT	L 121	3,272,778	3,143,234	129,544
353 TRANSFORMER RENTALS	D11	17,330	16,645	685
354 LINE RENTALS	D11	-	-	-
355 COGENERATION	L 490	1,896,418	1,816,408	80,010
356 DARK FIBER PROJECT	CIDA	66,667	66,667	-
357 POLE ATTACHMENTS	L 153	1,756,476	1,618,869	137,607
358 FACILITIES CHARGES	DA454	10,841,971	10,407,743	434,228
359 OTHER RENTALS	L 101	1,246,139	1,196,893	49,246
360 WATER LEASE	E10	66,960	64,135	2,825
361 TOTAL ACCOUNT 454		19,164,738	18,330,593	834,145
362				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
456 / OTHER ELECTRIC REVENUES				
TRANSMISSION - NETWORK SERVICES	D11	10,740,800	10,316,332	424,468
TRANSMISSION - NETWORK SERVICES - DIST FACILITIES	D60	765,132	736,853	28,279
TRANSMISSION - POINT-TO-POINT	D11	49,148,205	47,205,906	1,942,299
ALTERNATE TRANSMISSION SERV. CHG.	L 144	-	-	-
PHOTOVOLTAIC STATION SERVICE	L 163	-	-	-
DSM RIDER FUNDS	DARIDER	-	-	-
STANDBY SERVICE CHARGE	CIDA	741,858	741,858	-
SIERRA PACIFIC USAGE CHARGE	E10	-	-	-
BPA - OTHER REVENUE	D10	-	-	-
ANTELOPE	L 515	-	-	-
MISCELLANEOUS	PTD	8,346	7,991	355
TOTAL ACCOUNT 456		61,404,340	59,008,940	2,395,401
TOTAL OTHER OPERATING REVENUES		90,445,486	86,982,202	3,463,284
TOTAL OPERATING REVENUES		1,403,324,534	1,344,808,487	58,516,046

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
380 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
381				
382 STEAM POWER GENERATION				
383 OPERATION				
384 500 / SUPERVISION & ENGINEERING	D10	(147,309)	(141,488)	(5,822)
385 501 / FUEL	E10	65,523,000	62,758,595	2,764,405
386				
387 502 / STEAM EXPENSES				
388 LABOR	D10	-	-	-
389 OTHER	E10	(2,000)	(1,916)	(84)
390 TOTAL ACCOUNT 502		(2,000)	(1,916)	(84)
391 505 / ELECTRIC EXPENSES				
392 LABOR	D10	-	-	-
393 OTHER	E10	(0)	(0)	(0)
394 TOTAL ACCOUNT 505		(0)	(0)	(0)
395 506 / MISCELLANEOUS EXPENSES				
396 507 / RENTS	L 100	-	-	-
397 TOTAL STEAM OPERATION EXPENSES		65,373,631	62,615,135	2,758,496
398				
399 MAINTENANCE				
400 510 / SUPERVISION & ENGINEERING	D10	(282,132)	(270,982)	(11,150)
401 511 / STRUCTURES	D10	(0)	(0)	(0)
402 512 / BOILER PLANT				
403 LABOR	D10	-	-	-
404 OTHER	E10	0	0	0
405 TOTAL ACCOUNT 512		0	0	0
406 513 / ELECTRIC PLANT				
407 LABOR	D10	-	-	-
408 OTHER	E10	-	-	-
409 TOTAL ACCOUNT 513		-	-	-
410 514 / MISCELLANEOUS STEAM PLANT	D10	0	0	0
411 TOTAL STEAM MAINTENANCE EXPENSES		(282,131)	(270,982)	(11,150)
412				
413 TOTAL STEAM GENERATION EXPENSES		65,091,500	62,344,153	2,747,347
414				

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	6 <u>TOTAL SYSTEM</u>	5 <u>IDAHO IPUC</u>	4 <u>OREGON OPUC</u>
415 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
416				
417 HYDRAULIC POWER GENERATION				
418 535 / SUPERVISION & ENGINEERING	L 879	5,490,907	5,272,917	217,990
419 536 / WATER FOR POWER				
420 WATER LEASE	D10	-	-	-
421 OTHER	D10	3,312,731	3,181,814	130,917
422 TOTAL ACCOUNT 536		3,312,731	3,181,814	130,917
423				
424 537 / HYDRAULIC EXPENSES	D10	19,552,157	18,779,471	772,686
425 538 / ELECTRIC EXPENSES				
426 LABOR	D10	1,915,562	1,839,861	75,702
427 OTHER	E10	513,003	491,360	21,644
428 TOTAL ACCOUNT 538		2,428,565	2,331,220	97,345
429				
430 539 / MISCELLANEOUS EXPENSES	D10	6,049,766	5,810,684	239,082
431 540 / RENTS	D10	311,854	299,530	12,324
432				
433 TOTAL HYDRAULIC OPERATION EXPENSES		37,145,981	35,675,637	1,470,344
434				
435 MAINTENANCE				
436 541 / SUPERVISION & ENGINEERING	L 885	298,844	287,034	11,810
437 542 / STRUCTURES	D10	937,125	900,090	37,034
438 543 / RESERVOIRS, DAMS & WATERWAYS	D10	2,361,075	2,267,768	93,308
439 544 / ELECTRIC PLANT				
440 LABOR	D10	1,725,010	1,656,839	68,171
441 OTHER	E10	697,230	667,814	29,416
442 TOTAL ACCOUNT 544		2,422,240	2,324,653	97,587
443				
444 545 / MISCELLANEOUS HYDRAULIC PLANT	L 101	3,701,651	3,555,365	146,286
445				
446 TOTAL HYDRAULIC MAINTENANCE EXPENSES		9,720,935	9,334,909	386,026
447				
448 TOTAL HYDRAULIC GENERATION EXPENSES		46,866,916	45,010,546	1,856,370

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
449 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
450 OTHER POWER GENERATION				
451 OPERATION				
452 546 / SUPERVISION & ENGINEERING	L 892	759,844	729,816	30,028
453 547 / FUEL				
454 SALMON DIESEL	E10	16,517	15,820	697
455 OTHER	E10	119,653,675	114,605,506	5,048,169
456 TOTAL ACCOUNT 547		119,670,192	114,621,327	5,048,866
457				
458 548 / GENERATING EXPENSES				
459 LABOR	D10	470,542	451,946	18,595
460 OTHER	E10	5,285,971	5,062,957	223,014
461 TOTAL ACCOUNT 548		5,756,513	5,514,903	241,610
462				
463 549 / MISCELLANEOUS EXPENSES				
464 550 / RENTS	D10	-	-	-
465				
466 TOTAL OTHER POWER OPER EXPENSES		127,119,567	121,762,191	5,357,376
467				
468 MAINTENANCE				
469 551 / SUPERVISION & ENGINEERING	L 898	-	-	-
470 552 / STRUCTURES	D10	148,767	142,887	5,879
471 553 / GENERATING & ELECTRIC PLANT				
472 LABOR	D10	71,469	68,645	2,824
473 OTHER	E10	(91,258)	(87,407)	(3,850)
474 TOTAL ACCOUNT 553		(19,788)	(18,763)	(1,026)
475				
476 554 / MISCELLANEOUS EXPENSES	L 103	5,257,613	5,049,837	207,777
477 TOTAL OTHER POWER MAINT EXPENSES		5,386,592	5,173,962	212,630
478				
479 TOTAL OTHER POWER GENERATION EXP		132,506,159	126,936,153	5,570,006
480				

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
481 OTHER POWER SUPPLY EXPENSE				
482 555.0 / PURCHASED POWER				
483 PURCHASED POWER - TRANS LOSSES	E10	1,096,106	1,049,861	46,245
484 DEMAND RESPONSE INCENTIVES	CIDA	10,240,003	10,240,003	-
485 OTHER PURCHASED POWER	E10	99,465,021	95,268,608	4,196,413
486 TOTAL ACCOUNT 555.0		110,801,130	106,558,473	4,242,657
487 555.1 / COGENERATION & SMALL POWER PROD				
488 CAPACITY RELATED	D10	-	-	-
489 ENERGY RELATED	E10	214,448,755	205,401,197	9,047,558
490 TOTAL COGEN & SMALL POWER PROD		214,448,755	205,401,197	9,047,558
491				
492 TOTAL ACCOUNT 555		325,249,885	311,959,670	13,290,215
493				
494 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	-	-	-
495 557 / OTHER EXPENSES				
496 IDAHO POWER COST-RELATED EXPENSES	CIDA	11,089,392	11,089,392	-
497 OREGON POWER COST-RELATED EXPENSES	CODA	2,742,786	-	2,742,786
498 OTHER	D10	2,238,194	2,149,742	88,452
499 TOTAL ACCOUNT 557		16,070,371	13,239,134	2,831,237
500				
501 TOTAL OTHER POWER SUPPLY EXPENSES		341,320,256	325,198,804	16,121,452
502				
503 TOTAL PRODUCTION EXPENSES		585,784,831	559,489,656	26,295,175

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
504 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
505				
506 TRANSMISSION EXPENSES				
507				
508 OPERATION				
509 560 / SUPERVISION & ENGINEERING	L 144	3,095,555	2,973,034	122,521
510 561 / LOAD DISPATCHING	D12	5,982,841	5,746,404	236,437
511 562 / STATION EXPENSES	L 121	2,827,336	2,715,424	111,912
512 563 / OVERHEAD LINE EXPENSES	L 127+132+137	1,307,218	1,255,466	51,752
513 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	10,263,139	9,830,139	433,000
514 566 / MISCELLANEOUS EXPENSES	L 144	-	-	-
515 567 / RENTS	L 144	5,051,708	4,851,762	199,945
516				
517 TOTAL TRANSMISSION OPERATION		28,527,797	27,372,229	1,155,568
518				
519 MAINTENANCE				
520 568 / SUPERVISION & ENGINEERING	L 144	381,737	366,628	15,109
521 569 / STRUCTURES	L 116	1,905,784	1,830,458	75,326
522 570 / STATION EQUIPMENT	L 121	3,687,126	3,541,182	145,944
523 571 / OVERHEAD LINES	L 127+132+137	1,498,786	1,439,450	59,336
524 573 / MISCELLANEOUS PLANT	L 143	(78)	(75)	(3)
525 575 / OPER TRANS MKT ADMIN - EIM	L 144	703,023	675,198	27,825
526				
527 TOTAL TRANSMISSION MAINTENANCE		8,176,378	7,852,840	323,537
528				
529 TOTAL TRANSMISSION EXPENSES		36,704,175	35,225,070	1,479,105

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
530 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
531				
532 DISTRIBUTION EXPENSES				
533				
534 OPERATION				
535 580 / SUPERVISION & ENGINEERING	L 163	4,883,505	4,657,332	226,173
536 581 / LOAD DISPATCHING	D60	6,701,081	6,453,408	247,673
537 582 / STATION EXPENSES	L 151	1,905,068	1,827,493	77,575
538 583 / OVERHEAD LINE EXPENSES	L 153+154	5,856,482	5,439,541	416,941
539 584 / UNDERGROUND LINE EXPENSES	L 155+156	5,744,802	5,657,373	87,429
540 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 161	(17,461)	(16,592)	(869)
541 586 / METER EXPENSES	L 159	7,459,560	7,231,155	228,405
542 587 / CUSTOMER INSTALLATIONS EXPENSE	L 160	1,444,874	1,350,153	94,721
543 588 / MISCELLANEOUS EXPENSES	L 163	4,637,720	4,422,930	214,790
544 589 / RENTS	L 163	639,456	609,840	29,616
545 TOTAL DISTRIBUTION OPERATION		39,255,088	37,632,635	1,622,453
546				
547 MAINTENANCE				
548 590 / SUPERVISION & ENGINEERING	L 163	5,684	5,421	263
549 591 / STRUCTURES	L 150	-	-	-
550 592 / STATION EQUIPMENT	L 151	5,931,659	5,690,120	241,539
551 593 / OVERHEAD LINES	L 153+154	34,078,337	31,652,194	2,426,143
552 594 / UNDERGROUND LINES	L 155+156	725,137	714,102	11,036
553 595 / LINE TRANSFORMERS	L 157	65,073	61,504	3,568
554 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 161	149,941	142,478	7,463
555 597 / METERS	L 159	1,130,731	1,096,109	34,622
556 598 / MISCELLANEOUS PLANT	L 163	185,410	176,823	8,587
557 TOTAL DISTRIBUTION MAINTENANCE		42,271,971	39,538,751	2,733,220
558				
559 TOTAL DISTRIBUTION EXPENSES		81,527,059	77,171,386	4,355,674
560				



**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
561 CUSTOMER ACCOUNTING EXPENSES				
562 901 / SUPERVISION	L 959	1,020,032	975,561	44,472
563 902 / METER READING	CW902	2,160,189	1,868,578	291,611
564 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	17,401,772	16,832,566	569,206
565 904 / UNCOLLECTIBLE ACCOUNTS	CW904	3,830,484	3,458,798	371,686
566 905 / MISC EXPENSES	L 563+564+565	(358)	(339)	(19)
567 TOTAL CUSTOMER ACCOUNTING EXPENSES		24,412,119	23,135,163	1,276,955
568 CUSTOMER SERVICES & INFORMATION EXPENSES				
569 907 / SUPERVISION	L 966	1,076,445	1,034,603	41,841
570 908 / CUSTOMER ASSISTANCE				
571 SYSTEM CONSERVATION	E100	312,791	299,594	13,197
572 OTHER	DA908	8,884,565	8,540,260	344,305
573 TOTAL ACCOUNT 908		9,197,356	8,839,855	357,501
574 909 / INFORMATION & INSTRUCTIONAL	DA909	282,865	273,844	9,021
575 910 / MISCELLANEOUS EXPENSES	L 573+574	889,938	855,532	34,407
576 TOTAL CUST SERV & INFORMATN EXPENSES		11,446,605	11,003,834	442,770

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
577 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***				
578 SALES EXPENSES				
579 912 / DEMO & SELLING EXPENSES	E10	-	-	-
580 TOTAL ACCOUNT 924		-	-	-
581				
582 ADMINISTRATIVE & GENERAL EXPENSES				
583 920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	92,786,842	88,812,625	3,974,217
584 921 / OFFICE SUPPLIES	LABOR	16,584,609	15,874,262	710,347
585 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(51,999,902)	(49,772,659)	(2,227,243)
586 923 / OUTSIDE SERVICES	LABOR	10,180,054	9,744,026	436,029
587 924 / PROPERTY INSURANCE				
588 PRODUCTION - STEAM	D10	465,139	446,757	18,382
589 ALL RISK & MISCELLANEOUS	P110P	2,935,891	2,817,492	118,398
590 TOTAL ACCOUNT 924		3,401,030	3,264,249	136,780
591				
592 925 / INJURIES & DAMAGES	LABOR	12,296,837	11,770,143	526,694
593 926 / EMPLOYEE PENSIONS & BENEFITS				
594 EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	514,677	-	514,677
595 EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	35,182,378	35,182,378	-
596 EMPLOYEE PENSIONS & BENEFITS - FERC	D11	-	-	-
597 927 / FRANCHISE REQUIREMENTS	CIDA	-	-	-
598 928 / REGULATORY COMMISSION EXPENSES				
599 FERC ADMIN ASSESS & SECURITIES				
600 CAPACITY RELATED	D10	3,043,871	2,923,580	120,291
601 ENERGY RELATED	E10	1,044,908	1,000,824	44,084
602 FERC RATE CASE	D11	-	-	-
603 FERC ORDER 472	E99	1,108,266	1,061,278	46,988
604 FERC OTHER	D11	283,013	271,828	11,184
605 FERC - OREGON HYDRO FEE	D11	271,717	260,979	10,738
606 SEC EXPENSES	L 179	-	-	-
607 IDAHO PUC -RATE CASE	CIDA	-	-	-
608 -OTHER	CIDA	48,457	48,457	-
609 OREGON PUC -RATE CASE	CODA	-	-	-
610 -OTHER	CODA	329,733	-	329,733
611 TOTAL ACCOUNT 928		6,129,965	5,566,945	563,019
612				

**IDAHO POWER COMPANY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
613 929 / DUPLICATE CHARGES	LABOR	-	-	-
614 930.1 / GENERAL ADVERTISING	LABOR	-	-	-
615 930.2 / MISCELLANEOUS EXPENSES	LABOR	3,387,272	3,242,190	145,083
616 931 / RENTS	L 177	-	-	-
617 TOTAL ADM & GEN OPERATION		180,414,987	173,410,225	7,004,761
618				
619 935 / GENERAL PLANT MAINTENANCE	L 177	8,280,911	7,929,054	351,858
620 TOTAL ADMIN & GENERAL EXPENSES		188,695,898	181,339,279	7,356,619
621				
622 416 / MERCHANDISING EXPENSE	D60	5,870,784	5,653,799	216,985
623 TOTAL OPER & MAINT EXPENSES		934,441,471	893,018,187	41,423,284
624				

**IDAHO POWER COMPANY**  
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<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
625 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
626				
627 DEPRECIATION EXPENSE				
628 310-316 / STEAM PRODUCTION	L 100	10,246,819	9,841,873	404,946
629 330-336 / HYDRAULIC PRODUCTION	L 101	29,099,413	27,949,427	1,149,986
630 340-346 / OTHER PRODUCTION - LANGLEY	L 102	12,559,576	12,063,232	496,345
631 340-346 / OTHER PRODUCTION - DANSKIN/BENNETT MTN	L 103	6,483,109	6,226,902	256,207
632 TOTAL PRODUCTION PLANT		58,388,917	56,081,433	2,307,485
633				
634 TRANSMISSION PLANT				
635 350 / LAND & LAND RIGHTS	L 111	477,848	458,964	18,884
636 352 / STRUCTURES & IMPROVEMENTS	L 116	2,161,701	2,076,260	85,441
637 353 / STATION EQUIPMENT	L 121	11,225,973	10,781,625	444,348
638 354 / TOWERS & FIXTURES	L 127	2,950,779	2,834,166	116,612
639 355 / POLES & FIXTURES	L 132	7,018,607	6,740,397	278,210
640 356 / OVERHEAD CONDUCTORS & DEVICES	L 137	4,276,282	4,106,929	169,353
641 359 / ROADS & TRAILS	L 142	2,796	2,685	110
642 TOTAL TRANSMISSION PLANT		28,113,987	27,001,027	1,112,959
643				
644 DISTRIBUTION PLANT				
645 360 / LAND & LAND RIGHTS	L 149	27,253	26,097	1,156
646 361 / STRUCTURES & IMPROVEMENTS	L 150	1,582,324	1,513,424	68,900
647 362 / STATION EQUIPMENT	L 151	6,685,998	6,413,742	272,256
648 363 / BATTERY STORAGE	L 152	15,080,023	14,484,072	595,951
649 364 / POLES, TOWERS & FIXTURES	L 153	6,807,143	6,273,853	533,290
650 365 / OVERHEAD CONDUCTORS & DEVICES	L 154	3,769,855	3,558,634	211,221
651 366 / UNDERGROUND CONDUIT	L 155	1,424,328	1,401,450	22,877
652 367 / UNDERGROUND CONDUCTORS & DEVICES	L 156	8,603,139	8,473,384	129,755
653 368 / LINE TRANSFORMERS	L 157	15,695,524	14,834,810	860,713
654 369 / SERVICES	L 158	1,249,138	1,197,693	51,445
655 370 / METERS	L 159	6,169,537	5,980,631	188,906
656 371 / INSTALLATIONS ON CUSTOMER PREMISES	L 160	291,294	272,198	19,096
657 373 / STREET LIGHTING SYSTEMS	L 161	251,969	239,428	12,541
658 TOTAL DISTRIBUTION PLANT		67,637,523	64,669,417	2,968,106

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
659 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***				
660				
661 GENERAL PLANT				
662 389 / LAND & LAND RIGHTS	L 166	-	-	-
663 390 / STRUCTURES & IMPROVEMENTS	L 167	4,140,032	3,964,122	175,911
664 391 / OFFICE FURNITURE & EQUIPMENT	L 168	7,279,581	6,970,270	309,311
665 392 / TRANSPORTATION EQUIPMENT	L 169	6,037	5,781	257
666 393 / STORES EQUIPMENT	L 170	360,037	344,739	15,298
667 394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 171	863,151	826,476	36,675
668 395 / LABORATORY EQUIPMENT	L 172	935,849	896,085	39,764
669 396 / POWER OPERATED EQUIPMENT	L 173	-	-	-
670 397 / COMMUNICATIONS EQUIPMENT	L 174	5,859,096	5,610,142	248,954
671 398 / MISCELLANEOUS EQUIPMENT	L 175	746,357	714,644	31,713
672 TOTAL GENERAL PLANT		20,190,141	19,332,258	857,883
673				
674 403/ BOARDMAN ARO DEPRECIATION EXP	DAARO	-	-	-
675 DEPR EXP BEFORE DISALLOWED COSTS		174,330,569	167,084,135	7,246,433
676				
677 DEPRECIATION ON DISALLOWED COSTS	L 675	(296,299)	(283,983)	(12,316)
678 TOTAL DEPRECIATION EXPENSE		174,034,269	166,800,152	7,234,117
679				
680 AMORTIZATION EXPENSE				
681 INTANGIBLE PLANT	L 97	6,975,364	6,688,593	286,771
682 HYDRAULIC PRODUCTION	L 101	1,959,025	1,881,606	77,419
683 ADJUSTMENTS, GAINS & LOSSES	L 97	15,018	14,424	593
684 TOTAL AMORTIZATION EXPENSE		8,949,407	8,584,623	364,784
685				
686 TOTAL DEPRECIATION & AMORTIZATION EXP		182,983,676	175,384,775	7,598,900
687				
688 411.093/4 / ARO ACCRETION EXPENSE	DAACCRETION	12,995	12,485	509
689				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
690 *** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***				
691				
692 TAXES OTHER THAN INCOME				
693 FEDERAL TAXES				
694 FICA	LABOR	-	-	-
695 FUTA	LABOR	-	-	-
696 LESS PAYROLL DEDUCTION	LABOR	-	-	-
697				
698 STATE TAXES				
699 AD VALOREM TAXES				
700 JIM BRIDGER STATION	L 100	1,310,444	1,258,656	51,788
701 VALMY	L 100	279,802	268,744	11,058
702 BOARDMAN	L 100	-	-	-
703 OTHER-PRODUCTION PLANT	L 105	5,023,123	4,824,613	198,510
704 OTHER-TRANSMISSION PLANT	L 143	5,094,471	4,892,833	201,638
705 OTHER-DISTRIBUTION PLANT	L 163	6,775,452	6,461,656	313,796
706 OTHER-GENERAL PLANT	L 177	1,071,005	1,025,498	45,507
707 SUB-TOTAL		19,554,298	18,732,002	822,296
708				
709 LICENSES - HYDRO PROJECTS	L 101	4,376	4,203	173
710				
711 REGULATORY COMMISSION FEES				
712 STATE OF IDAHO	CIDA	2,837,473	2,837,473	-
713 STATE OF OREGON	CODA	260,575	-	260,575
714				
715 FRANCHISE TAXES				
716 STATE OF OREGON	CODA	944,305	-	944,305
717				
718 OTHER STATE TAXES				
719 UNEMPLOYMENT TAXES	LABOR	-	-	-
720 HYDRO GENERATION KWH TAX	E10	1,659,564	1,589,547	70,017
721 IRRIGATION-PIC	E10	293,571	281,185	12,386
722				
723 CANADA GST TAXES	E10	-	-	-
724				
725 TOTAL TAXES OTHER THAN INCOME		25,554,161	23,444,410	2,109,751
726				
727				

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
728 *** TABLE 8 - REGULATORY DEBITS/CREDITS ***				
729 REGULATORY DEBITS/CREDITS				
730 STATE OF IDAHO	CIDA	5,339,621	5,339,621	-
731 STATE OF OREGON	CODA	317,709	-	317,709
732				
733 TOTAL REGULATORY DEBITS/CREDITS		5,657,329	5,339,621	317,709
734				
735				
736 *** TABLE 9 - INCOME TAXES ***				
737				
738 410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
739 ACCOUNT #282 - RELATED	P101P	(12,766,841)	(12,224,375)	(542,466)
740 ACCOUNTS #190 & #283 - RELATED	L 769	(2,657,192)	(2,583,469)	(73,723)
741 TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		(15,424,032)	(14,807,844)	(616,189)
742				
743 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	124,171,136	118,895,080	5,276,056
744				
745 SUMMARY OF INCOME TAXES				
746				
747 TOTAL FEDERAL INCOME TAX	L 786	(101,137,048)	(97,803,208)	(3,333,840)
748				
749 STATE INCOME TAX				
750 STATE OF IDAHO	L 852	(10,827,212)	(10,427,509)	(399,703)
751 STATE OF OREGON	L 827	402,339	402,339	-
752 OTHER STATES	L 868	(129,664)	(121,189)	(8,475)
753 TOTAL STATE INCOME TAXES		(10,554,538)	(10,146,359)	(408,178)

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
754 *** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***				
755				
756 OPERATING REVENUES		1,403,324,534	1,344,808,487	58,516,046
757				
758 OPERATING EXPENSES				
759 OPERATION & MAINTENANCE		934,441,471	893,018,187	41,423,284
760 DEPRECIATION EXPENSE		174,034,269	166,800,152	7,234,117
761 AMORTIZATION OF LIMITED TERM PLANT		8,949,407	8,584,623	364,784
762 ACCRETION EXPENSE		12,995	12,485	509
763 TAXES OTHER THAN INCOME		25,554,161	23,444,410	2,109,751
764 REGULATORY DEBITS/CREDITS		5,657,329	5,339,621	317,709
765 TOTAL OPERATING EXPENSES		1,148,649,632	1,097,199,478	51,450,153
766				
767 BOOK-TAX ADJUSTMENT	L 765	-	-	-
768				
769 INCOME BEFORE TAX ADJUSTMENTS		254,674,902	247,609,009	7,065,893
770				
771 INCOME STATEMENT ADJUSTMENTS				
772 LONG TERM DEBT INTEREST EXPENSE	L 24	136,594,388	130,687,731	5,906,657
773 OTHER INTEREST EXPENSE	L 24	19,913,023	19,051,938	861,085
774 TOTAL INTEREST CHARGES		156,507,411	149,739,669	6,767,742
775				
776 NET OPERATING INCOME BEFORE STATE INCOME TAXES		98,167,491	97,869,340	298,151
777				
778 TOTAL STATE INCOME TAXES (ALLOWED)		(6,670,047)	(6,134,210)	(535,836)
779				
780 NET FEDERAL INCOME AFTER STATE INCOME TAXES		104,837,537	104,003,550	833,987
781				
782 FEDERAL TAX AT 21 PERCENT		22,015,883	21,840,745	175,137
783 OTHER CURRENT TAX ADJUSTMENTS	L 782	(42,231,900)	(41,895,943)	(335,957)
784 PRIOR YEARS' TAX ADJUSTMENT	L 782	(9,810,034)	(9,731,994)	(78,039)
785				
786 TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		(30,026,051)	(29,787,192)	(238,859)
787				
788 OTHER TAX ADJUSTMENTS				
789 ALLOWANCE FOR AFUDC	P101P	-	-	-
790 FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(38,661,626)	(37,018,886)	(1,642,740)
791 FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 769	23,723,545	23,065,341	658,204
792 SUM OF OTHER ADJUSTMENTS		(14,938,081)	(13,953,545)	(984,536)
793 FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT		(3,136,997)	(2,930,244)	(206,753)
794 <b>FEDERAL GENERAL BUSINESS CREDITS</b>	P101P	67,974,000	65,085,772	2,888,228
795				
796 TOTAL FEDERAL INCOME TAX		(101,137,048)	(97,803,208)	(3,333,840)



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797 *** TABLE 11 - OREGON STATE INCOME TAXES ***				
798				
799 NET OPERATING INCOME BEFORE TAXES - OREGON	L 776	98,167,491	97,869,340	298,151
800				
801 ALLOWANCE FOR AFUDC	P101P	-	-	-
802				
803 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(38,661,626)	(37,018,886)	(1,642,740)
804 STATE INCOME TAX ADJUSTMENTS - OTHER	L 769	23,723,545	23,065,341	658,204
805 TOTAL STATE INCOME TAX ADJUSTMENTS		(14,938,081)	(13,953,545)	(984,536)
806 ADD: MFG DEDUCTION NOT ALLOWED	L 769	-	-	-
807				
808 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(14,938,081)	(13,953,545)	(984,536)
809				
810 INCOME SUBJECT TO OREGON TAX		83,229,410	83,915,795	(686,385)
811				
812 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
813 BONUS DEPRECIATION ADJUSTMENT	P101P	(6,823,240)	(6,533,319)	(289,921)
814 FEDERAL NOL	L 750	-	-	-
815 TOTAL STATE TAXABLE INCOME - OREGON		89,767,674	90,180,260	(412,586)
816 APPORTIONMENT FACTOR (0.045454550)		4,099,103	4,099,103	-
817 POST APPORTIONMENT M ITEMS	L 757	-	-	-
818 TOTAL TAXABLE INCOME - OREGON		4,099,103	4,099,103	-
819				
820 OREGON TAX AT 6.6 PERCENT		270,541	270,541	-
821 LESS: INVESTMENT TAX CREDIT	P101P	-	-	-
822				
823 STATE INCOME TAX ALLOWED - OREGON		270,541	270,541	-
824 ADD: FIN 48 ADJUSTMENT	L 819	282,224	282,224	-
825 PRIOR YEARS' TAX ADJUSTMENT	L 820	(150,426)	(150,426)	-
826				
827 STATE INCOME TAX PAID - OREGON		402,339	402,339	-
828				

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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
829 *** TABLE 12 - IDAHO STATE INCOME TAXES ***				
830				
831 NET OPERATING INCOME BEFORE TAXES - IDAHO	L 776	98,167,491	97,869,340	298,151
832				
833 ALLOWANCE FOR AFUDC	P101P	-	-	-
834				
835 STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(38,661,626)	(37,018,886)	(1,642,740)
836 STATE INCOME TAX ADJUSTMENTS - OTHER	L 769	23,723,545	23,065,341	658,204
837 STATE INCOME TAX ADJUSTMENTS		(14,938,081)	(13,953,545)	(984,536)
838				
839 INCOME SUBJECT TO IDAHO TAX		83,229,410	83,915,795	(686,385)
840				
841 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
842 BONUS DEPRECIATION ADJUSTMENT	P101P	(42,661,135)	(40,848,455)	(1,812,680)
843 FEDERAL NOL	L 750	-	-	-
844 TOTAL STATE TAXABLE INCOME - IDAHO		53,929,779	55,865,124	(1,935,345)
845				
846 IDAHO TAX AT 5.6 PERCENT		3,020,068	3,128,447	(108,379)
847 LESS: INVESTMENT TAX CREDIT	P101P	10,057,246	9,629,912	427,334
848				
849 STATE INCOME TAX ALLOWED - IDAHO		(7,037,178)	(6,501,465)	(535,714)
850 ADD: FIN 48 ADJUSTMENT	L 845	-	-	-
851 PRIOR YEARS' TAX ADJUSTMENT	L 846	(3,790,034)	(3,926,044)	136,011
852 STATE INCOME TAX PAID - IDAHO		(10,827,212)	(10,427,509)	(399,703)
853				
854				
855 OTHER STATE INCOME TAX				
856 INCOME SUBJECT TO TAX		83,229,410	83,915,795	(686,385)
857				
858 IERCO TAXABLE INCOME	E10	13,361,504	12,797,784	563,720
859 BONUS DEPRECIATION ADJUSTMENT	P101P	-	-	-
860 FEDERAL NOL	L 750	-	-	-
861 TOTAL TAXABLE INCOME BEFORE APPORTIONMENT-OTHER STATES		96,590,914	96,713,579	(122,665)
862 POST APPORTIONMENT M ITEMS	L 757	-	-	-
863 TOTAL TAXABLE INCOME-OTHER STATES		96,590,914	96,713,579	(122,665)
864				
865 OTHER TAX AT 0.1 PERCENT		96,591	96,714	(123)
866 ADD: FIN 48 ADJUSTMENT	L 852	-	-	-
867 PRIOR YEARS' TAX ADJUSTMENT	L 852	(226,255)	(217,903)	(8,353)
868 OTHER STATES' INCOME TAX PAID		(129,664)	(121,189)	(8,475)

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
869 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
870 STEAM POWER GENERATION				
871 500-513 / TOTAL STEAM GENERATION	D10	442,341	424,860	17,481
872 HYDRAULIC POWER GENERATION				
873 535 / SUPERVISION & ENGINEERING	L 879	4,198,454	4,031,774	166,680
874 536 / WATER FOR POWER	E10	870,626	833,895	36,732
875 537 / HYDRAULIC EXPENSES	D10	6,581,987	6,321,872	260,115
876 538 / ELECTRIC EXPENSES	D10	1,659,356	1,593,780	65,576
877 539 / MISCELLANEOUS EXPENSES	D10	3,733,853	3,586,294	147,559
878 540 / RENTS	D10	-	-	-
879 TOTAL HYDRAULIC OPERATION EXPENSES		17,044,277	16,367,615	676,662
880 541 / SUPERVISION & ENGINEERING	L 885	167,910	161,275	6,636
881 542 / STRUCTURES	D10	567,222	544,806	22,416
882 543 / RESERVOIRS, DAMS & WATERWAYS	D10	301,175	289,273	11,902
883 544 / ELECTRIC PLANT	D10	1,724,170	1,656,032	68,138
884 545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,266,086	2,176,532	89,554
885 TOTAL HYDRAULIC MAINTENANCE EXPENSES		5,026,564	4,827,918	198,646
886 TOTAL HYDRAULIC GENERATION EXPENSES		22,070,840	21,195,533	875,307
887 OTHER POWER GENERATION				
888 546 / SUPERVISION & ENGINEERING	L 892	582,577	559,554	23,023
889 548 / GENERATING EXPENSES	D10	-	-	-
890 549 / MISCELLANEOUS EXPENSES	D10	3,495,474	3,357,336	138,138
891 550 / RENTS	D10	496,069	476,464	19,604
892 TOTAL OTHER POWER OPER EXPENSES		4,574,120	4,393,354	180,766
893				
894 551 / SUPERVISION & ENGINEERING	L 898	-	-	-
895 552 / STRUCTURES	D10	47,812	45,922	1,889
896 553 / GENERATING & ELECTRIC PLANT	D10	65,753	63,154	2,598
897 554 / MISCELLANEOUS EXPENSES	D10	523,281	502,601	20,680
898 TOTAL OTHER POWER MAINT EXPENSES		636,845	611,678	25,168
899 TOTAL OTHER POWER GENERATION EXP		5,210,965	5,005,032	205,933
900 555 / PURCHASE POWER	E10	-	-	-
901 556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	-	-	-
902	D10	4,863,381	4,671,184	192,197
903 TOTAL OTHER POWER SUPPLY EXPENSES		4,863,381	4,671,184	192,197
904				
905 TOTAL PRODUCTION EXPENSES		32,587,528	31,296,609	1,290,919
906				

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	7 <u>ALLOC/ SOURCE</u>	7 <u>TOTAL SYSTEM</u>	7 <u>IDAHO IPUC</u>	7 <u>OREGON OPUC</u>
907 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
908				
909 TRANSMISSION EXPENSES				
910 560 / SUPERVISION & ENGINEERING	L 144	2,317,807	2,226,069	91,738
911 561 / LOAD DISPATCHING	D12	3,373,689	3,240,363	133,326
912 562 / STATION EXPENSES	L 121	1,900,727	1,825,492	75,235
913 563 / OVERHEAD LINE EXPENSES	L 127+132+137	483,392	464,255	19,137
914 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	-	-	-
915 566 / MISCELLANEOUS EXPENSES	L 529	-	-	-
916 567 / RENTS	L 144	-	-	-
917 TOTAL TRANSMISSION OPERATION		8,075,615	7,756,179	319,436
918 568 / SUPERVISION & ENGINEERING	L 144	139,203	133,694	5,510
919 569 / STRUCTURES	L 116	1,426,838	1,370,442	56,396
920 570 / STATION EQUIPMENT	L 121	2,616,011	2,512,464	103,547
921 571 / OVERHEAD LINES	L 127+132+137	972,477	933,977	38,500
922 575 / OPER TRANS MKT ADMIN - EIM	L 144	1,155	1,109	46
923 TOTAL TRANSMISSION MAINTENANCE		5,155,684	4,951,686	203,998
924 TOTAL TRANSMISSION EXPENSES		13,231,299	12,707,865	523,434
925				
926 DISTRIBUTION EXPENSES				
927 580 / SUPERVISION & ENGINEERING	L 163	3,237,656	3,087,708	149,948
928 581 / LOAD DISPATCHING	D60	4,740,713	4,565,495	175,218
929 582 / STATION EXPENSES	L 151	1,048,893	1,006,182	42,711
930 583 / OVERHEAD LINE EXPENSES	L 153+154	3,701,154	3,437,657	263,497
931 584 / UNDERGROUND LINE EXPENSES	L 155+156	1,636,360	1,611,456	24,903
932 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 161	1,916	1,821	95
933 586 / METER EXPENSES	L 159	4,739,824	4,594,694	145,129
934 587 / CUSTOMER INSTALLATIONS EXPENSE	L 160	857,913	801,672	56,242
935 588 / MISCELLANEOUS EXPENSES	L 559	2,979,865	2,820,662	159,203
936 589 / RENTS	L 163	-	-	-
937 TOTAL DISTRIBUTION OPERATION		22,944,293	21,927,348	1,016,946

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
938 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
941 590 / SUPERVISION & ENGINEERING	L 163	7,755	7,396	359
942 591 / STRUCTURES	L 150	-	-	-
943 592 / STATION EQUIPMENT	L 151	3,271,354	3,138,143	133,210
944 593 / OVERHEAD LINES	L 153+154	5,418,492	5,032,733	385,759
945 594 / UNDERGROUND LINES	L 155+156	311,063	306,329	4,734
946 595 / LINE TRANSFORMERS	L 157	24,796	23,436	1,360
947 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 161	93,462	88,810	4,652
948 597 / METERS	L 159	769,699	746,131	23,568
949 598 / MISCELLANEOUS PLANT	L 163	105,914	101,008	4,905
950 TOTAL DISTRIBUTION MAINTENANCE		10,002,534	9,443,987	558,547
951 TOTAL DISTRIBUTION EXPENSES		32,946,827	31,371,335	1,575,493
952				
953 CUSTOMER ACCOUNTING EXPENSES				
954 901 / SUPERVISION	L 959	794,380	759,746	34,634
955 902 / METER READING	CW902	1,260,207	1,090,088	170,120
956 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	10,577,395	10,231,412	345,983
957 904 / UNCOLLECTIBLE ACCOUNTS	CW904	-	-	-
958 905 / MISC EXPENSES	L 955-957	-	-	-
959 TOTAL CUSTOMER ACCOUNTING EXPENSES		12,631,982	12,081,246	550,736
960				
961 CUSTOMER SERVICES & INFORMATION EXPENSES				
962 907 / SUPERVISION	L 965	836,042	803,545	32,497
963 908 / CUSTOMER ASSISTANCE	L 573	5,242,141	5,038,379	203,762
964 909 / INFORMATION & INSTRUCTIONAL	L 574	-	-	-
965 910 / MISCELLANEOUS EXPENSES	L 963+964	384,926	369,964	14,962
966 TOTAL CUST SERV & INFORMATN EXPENSES		6,463,109	6,211,888	251,221
967				
968 SALES EXPENSES				
969 912 / DEMO & SELLING EXPENSES	L 579	-	-	-
970 TOTAL SALES EXPENSES		-	-	-

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
971 *** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATOR ***				
972				
973 ADMINISTRATIVE & GENERAL EXPENSES				
974 920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	58,534,056	56,026,787	2,507,269
975 921 / OFFICE SUPPLIES	PTDCAS	403,723	386,430	17,293
976 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	-	-	-
977 923 / OUTSIDE SERVICES	PTDCAS	-	-	-
978 924 / PROPERTY INSURANCE				
979 PRODUCTION - STEAM	L 100	-	-	-
980 ALL RISK & MISCELLANEOUS	P110P	426,708	409,500	17,208
981 TOTAL ACCOUNT 924				
982				
983 925 / INJURIES & DAMAGES	LABOR	146,518	140,242	6,276
984 926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	-	-	-
985 927 / FRANCHISE REQUIREMENTS	CIDA	-	-	-
986 928 / REGULATORY COMMISSION EXPENSES				
987 FERC ADMIN ASSESSMENTS	L 179	-	-	-
988 FERC RATE CASE EXPENSE	RESREV	-	-	-
989 SEC EXPENSES	L 179	-	-	-
990 IDAHO PUC - RATE CASE	CIDA	-	-	-
991 - OTHER	CIDA	-	-	-
992 OREGON PUC - RATE CASE	CODA	-	-	-
993 -OTHER	CODA	-	-	-
994 TOTAL ACCOUNT 928				
995				
996 929 / DUPLICATE CHARGES	SUBEX	-	-	-
997 930.1 / GENERAL ADVERTISING	RELAB	-	-	-
998 930.2 / MISCELLANEOUS EXPENSES	PTDCAS	198,088	189,603	8,485
999 931 / RENTS	L 177	-	-	-
1000 935 / GENERAL PLANT MAINTENANCE	P3908	1,228,809	1,176,596	52,212
1001 TOTAL ADMIN & GENERAL EXPENSES		60,937,902	58,329,159	2,608,743
1002 TOTAL OPER & MAINT EXPENSES		158,798,646	151,998,101	6,800,545
1003				
1004 TOTAL LABOR - RATIO (%)		1	1	0

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1005 *** TABLE 14 - ALLOCATION FACTORS ***				
1006				
1007 CAPACITY RELATED KW				
1008	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	2,563,697	2,462,382	101,315
1009	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	2,563,697	2,462,382	101,315
1010	RETAIL TRANSMISSION D12	2,563,697	2,462,382	101,315
1011	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	2,424,088	2,334,493	89,595
1012				
1013 ENERGY RELATED MWH				
1014	GENERATION LEVEL (PSP) E10	16,435,689	15,742,270	693,419
1015	RETAIL MWH AT GENERATION LVL E100	16,435,689	15,742,270	693,419
1016	CUSTOMER LEVEL E99	15,410,622	14,757,250	653,372
1017				
1018 CUSTOMER RELATED FACTORS				
1019	369-DIRECT ASSIGNMENT DA369	70,650,589	67,740,904	2,909,686
1020	370-METER INVESTMENT ACCT370	115,905,804	112,356,866	3,548,937
1021	902-CUSTOMER WEIGHTED CW902	2,122,543	1,836,014	286,529
1022	903-CUSTOMER WEIGHTED CW903	16,141,973	15,613,975	527,998
1023	904-CUSTOMER WEIGHTED CW904	3,786,792	3,419,345	367,446
1024	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	624,419	604,506	19,913

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1025	*** TABLE 14 - ALLOCATION FACTORS ***			
1026				
1027	DIRECT ASSIGNMENTS			
1028	252-CUSTOMER ADVANCES	32,170,424	32,110,363	60,062
1029	350-LAND & LAND RIGHTS	-	-	-
1030	352-STRUCTURES & IMPROVEMENTS	658	-	658
1031	353-STATION EQUIPMENT	111,594	75,100	36,494
1032	354-TOWERS & FIXTURES	-	-	-
1033	355-POLES & FIXTURES	33,842	-	33,842
1034	356-OVERHEAD CONDUCTORS & DEVICES	26,495	1,189	25,306
1035	359-ROADS & TRAILS	-	-	-
1036	360-LAND & LAND RIGHTS	9,024,558	8,641,897	382,661
1037	361-STRUCTURES & IMPROVEMENTS	62,286,419	59,574,241	2,712,178
1038	362-STATION EQUIPMENT	333,778,528	320,186,976	13,591,552
1039	364-POLES, TOWERS & FIXTURES	333,422,399	307,301,185	26,121,215
1040	365-OVERHEAD CONDUCTORS & DEVICES	161,939,763	152,866,451	9,073,313
1041	366-UNDERGROUND CONDUIT	55,753,674	54,858,172	895,502
1042	367-UNDERGROUND CONDUCTORS & DEVICES	338,826,990	333,716,692	5,110,297
1043	368-LINE TRANSFORMERS	750,275,508	709,131,796	41,143,712
1044	371-INSTALLATIONS ON CUSTOMER PREMISES	5,271,974	4,926,363	345,611
1045	373-STREET LIGHTING SYSTEMS	6,798,038	6,459,698	338,340
1046	451-REVENUE - MISCELLANEOUS SERVICE	5,103,805	5,043,528	60,277
1047	454-REVENUE - FACILITIES CHARGE	10,841,971	10,407,743	434,228
1048	908-OTHER CUSTOMER ASSISTANCE	7,567,753	7,274,479	293,274
1049	440-RETAIL SALES REVENUE	1,283,843,868	1,230,016,095	53,827,773
1050	447-WHOLESALE SALES REVENUE	-	-	-
1051	RIDER FUND DIRECT ASSIGNMENT	-	-	-
1052	411 - BOARDMAN ARO ACCRETION EXP	12,995	12,485	509
1053	403 - BOARDMAN ARO DEPRECIATION EXP	-	-	-
1054	IDAHO	1	1	-
1055	OREGON	1	-	1
1056	NET TO GROSS TAX MULTIPLIER	1	1	1



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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1057 *** <b>TABLE 14 - ALLOCATION FACTORS</b> ***				
1058				
1059 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1060 PLANT - PROD,TRANS&DIST	PTD	6,383,232,307	6,112,007,526	271,224,781
1061 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	97,860,745	93,668,943	4,191,802
1062 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	3,040,787,236	2,918,158,498	122,628,738
1063 PLANT - GEN PLT (390,391,397&398)	P3908	323,809,073	310,050,362	13,758,710
1064 PLANT - PROD,TRANS,DIST&GEN	P101P	6,953,883,405	6,658,411,548	295,471,857
1065 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	739,874,789	706,025,109	33,849,680
1066 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	97,860,745	93,668,943	4,191,802
1067 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	158,225,421	151,448,360	6,777,061
1068 REV - RETAIL, RESALE & WHEELING	FMREV	1,323,721,019	1,268,234,028	55,486,991
1069 O&M - ALL EXCEPT FUEL	O&M M	745,935,548	712,456,451	33,479,097
1070 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	1,241,099,140	1,192,042,026	49,057,114
1071 O&M - TOTAL (NOT USED)	OM401	934,441,471	893,018,187	41,423,284

**IDAHO POWER COMPANY**  
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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1072 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1073				
1074 CAPACITY RELATED KW				
1075	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION LEVE D10	100.00%	96.05%	3.95%
1076	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL D11	100.00%	96.05%	3.95%
1077	RETAIL TRANSMISSION D12	100.00%	96.05%	3.95%
1078	DISTRIBUTION SERVICE @ GENERATION LEVEL D60	100.00%	96.30%	3.70%
1079				
1080 ENERGY RELATED MWH				
1081	GENERATION LEVEL (PSP) E10	100.00%	95.78%	4.22%
1082	RETAIL MWH AT GENERATION LVL E100	100.00%	95.78%	4.22%
1083	CUSTOMER LEVEL E99	100.00%	95.76%	4.24%
1084				
1085 CUSTOMER RELATED FACTORS				
1086	369-DIRECT ASSIGNMENT DA369	100.00%	95.88%	4.12%
1087	370-METER INVESTMENT ACCT370	100.00%	96.94%	3.06%
1088	902-CUSTOMER WEIGHTED CW902	100.00%	86.50%	13.50%
1089	903-CUSTOMER WEIGHTED CW903	100.00%	96.73%	3.27%
1090	904-CUSTOMER WEIGHTED CW904	100.00%	90.30%	9.70%
1091	909-DIRECT ASSIGN-AVG.NO.CUST. DA909	100.00%	96.81%	3.19%

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8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>	
1092	*** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1093					
1094	DIRECT ASSIGNMENTS				
1095	252-CUSTOMER ADVANCES	DA252	100.00%	99.81%	0.19%
1096	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1097	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1098	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1099	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1100	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1101	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1102	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1103	360-LAND & LAND RIGHTS	ACCT360	100.00%	95.76%	4.24%
1104	361-STRUCTURES & IMPROVEMENTS	ACCT361	100.00%	95.65%	4.35%
1105	362-STATION EQUIPMENT	ACCT362	100.00%	95.93%	4.07%
1106	364-POLES, TOWERS & FIXTURES	DA364	100.00%	92.17%	7.83%
1107	365-OVERHEAD CONDUCTORS & DEVICES	DA365	100.00%	94.40%	5.60%
1108	366-UNDERGROUND CONDUIT	DA366	100.00%	98.39%	1.61%
1109	367-UNDERGROUND CONDUCTORS & DEVICES	DA367	100.00%	98.49%	1.51%
1110	368-LINE TRANSFORMERS	ACCT368	100.00%	94.52%	5.48%
1111	371-INSTALLATIONS ON CUSTOMER PREMISES	DA371	100.00%	93.44%	6.56%
1112	373-STREET LIGHTING SYSTEMS	DA373	100.00%	95.02%	4.98%
1113	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	98.82%	1.18%
1114	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.99%	4.01%
1115	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	96.12%	3.88%
1116	440-RETAIL SALES REVENUE	RETREV	100.00%	95.81%	4.19%
1117	447-WHOLESALE SALES REVENUE	RESREV	#DIV/0!	#DIV/0!	#DIV/0!
1118	IDAHO	CIDA	100.00%	100.00%	0.00%
1119	OREGON	CODA	100.00%	0.00%	100.00%
1120	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347

**IDAHO POWER COMPANY**  
**BEFORE THE OREGON PUBLIC UTILITY COMMISSION-TYPE I&II**  
**JURISDICTIONAL SEPARATION STUDY**  
**TWELVE MONTHS ENDED 12/31/2024**

8 <u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO IPUC</u>	<u>OREGON OPUC</u>
1121 *** TABLE 15 - ALLOCATION FACTORS - RATIOS ***				
1122				
1123 INTERNALLY DEVELOPED ALLOCATION FACTORS				
1124 PLANT - PROD,TRANS&DIST	PTD	100.00%	95.75%	4.25%
1125 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.72%	4.28%
1126 PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.97%	4.03%
1127 PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.75%	4.25%
1128 PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.75%	4.25%
1129 O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	95.42%	4.58%
1130 LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.72%	4.28%
1131 LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.72%	4.28%
1132 REV - RETAIL, RESALE & WHEELING	FMREV	100.00%	95.81%	4.19%
1133 O&M - ALL EXCEPT FUEL	O&M M	100.00%	95.51%	4.49%
1134 PLANT - 89%*HYD PROD + 11%*TRANS	SURVEY	100.00%	96.05%	3.95%
1135 O&M - TOTAL (NOT USED)	OM401	100.00%	95.57%	4.43%

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 7**

**IDAHO POWER COMPANY**  
**INCREMENTAL ELECTRIC PLANT IN SERVICE**  
**December 31, 2024**

<b>Account Description</b>		<b>2023 GRC Settled</b>	<b>Dec 2024 Balance</b>	<b>Incremental EPIS</b>
301	Organization	5,703.01	5,703.01	0.00
302	Franchises and Consents	52,690,323.89	67,759,450.41	15,069,126.52
303	Miscellaneous Intangible Plant	52,524,883.01	75,434,751.62	22,909,868.62
<b>TOTAL INTANGIBLE PLANT</b>		<b>105,220,909.91</b>	<b>143,199,905.04</b>	<b>37,978,995.13</b>
310	Land and Land Rights		347,595.67	
311	Structures and Improvements		37,303,704.94	
312	Boiler Plant Equipment		185,403,956.25	
314	Turbogenerator Units		56,378,666.21	
315	Accessory electric Equipment		16,473,701.28	
316	Misc Power Plant Equipment		8,423,945.60	
<b>TOTAL STEAM PRODUCTION PLANT</b>		<b>274,155,558</b>	<b>304,331,569.95</b>	<b>30,176,012.00</b>
330	Land and Land Rights		31,696,880.98	
331	Structures and Improvements		297,845,397.13	
332	Reservoirs, Dams, Waterways		317,158,044.63	
333	Waterwheel, Turbines, Generato		423,900,667.59	
334	Accessory Electric Equipment		78,247,063.33	
335	Misc Power Plant Equipment		34,161,516.98	
336	Roads, Railroads and Bridges		20,628,658.86	
<b>TOTAL HYDRO PRODUCTION PLANT</b>		<b>1,092,528,822</b>	<b>1,203,638,229.50</b>	<b>111,109,407.39</b>
340	LAND AND LAND RIGHTS		2,699,793.95	
341	Structures and Improvements		157,205,257.97	
342	Fuel Holders, Producers, Acces		10,416,686.06	
343	Prime Movers		293,488,715.33	
344	Generators		67,698,206.49	
345	Accessory Electric Equipment		94,132,712.68	
346	Misc Power Plant Equipment		7,985,361.28	
<b>TOTAL OTHER PRODUCTION PLANT</b>		<b>625,844,417</b>	<b>633,626,733.76</b>	<b>7,782,316.76</b>
3501X	Land		4,328,646.72	
35020	Land Rights and Easements	41,039,057	39,138,710.42	3,823,203.69
35022	Transm ROW Renewal Cost		1,394,903.80	
352	Structures and Improvements	100,562,285	109,288,682.47	8,726,397.74
353	Station Equipment	468,500,193	507,541,457.65	39,041,265.10
354	Towers and Fixtures	237,158,275	254,182,187.22	17,023,911.98
355	Poles and Fixtures	236,066,559	271,608,628.69	35,542,070.09
356	Overhead Conductors, Devices	271,757,281	292,997,097.29	21,239,816.10
359	Roads and Trails	390,266	405,090.98	14,824.80
<b>TOTAL TRANSMISSION PLANT</b>		<b>1,355,473,916</b>	<b>1,480,885,405.25</b>	<b>125,411,489.51</b>
360	Land and Land Rights	9,601,720	10,392,399.49	790,679.41
361	Structures and improvements	62,384,614	73,907,861.51	11,523,247.16
362	Station Equipment	343,076,495	370,688,639.07	27,612,143.60
<b>TOTAL SUBSTATION EQUIPMENT</b>		<b>415,062,830</b>	<b>454,988,900.07</b>	<b>39,926,070.17</b>
363	Storage Battery Equipment	112,074,984	367,353,311.98	255,278,328.33
<b>TOTAL STORAGE BATTERY EQUIPMENT</b>				
364	Poles, Towers and Fixtures	334,235,525	367,617,271.69	33,381,746.58
365	Overhead Conductors, Devices	162,758,591	173,759,820.73	11,001,229.42
366	Underground Conduit	54,848,113	61,422,626.86	6,574,514.14

367	Underground Conductors, Device	338,877,918	385,122,437.95	46,244,519.88
368	Line Transformers	745,644,817	819,847,335.92	74,202,519.29
369	Services	69,707,265	73,940,381.53	4,233,116.89
37000	Meters		20,114,093.15	
37010	Meters - AMI	116,503,219	105,259,706.82	8,870,580.99
371	Installations, Cust Premises	4,646,860	5,878,905.03	1,232,045.35
373	Street Lighting, Signal System	6,313,711	7,136,611.15	822,900.13
TOTAL DISTRIBUTION LINES		1,833,536,018	2,020,099,190.82	186,563,172.67
389	Land and Land Rights	20,940,797	21,077,173.52	136,376.58
390	Structures and Improvements	170,196,006	187,603,356.39	17,407,350.64
391	Office Furniture, Equipment	41,438,522	45,895,872.77	4,457,350.41
392	Transportation Equipment	119,914,591	146,232,891.07	26,318,299.96
393	Stores Equipment	5,476,857	8,997,577.75	3,520,720.79
394	Tools, Shop, Garage Equipment	15,380,479	16,583,328.91	1,202,850.02
395	Laboratory Equipment	14,914,034	16,747,259.21	1,833,225.66
396	Power Operated Equipment	27,588,092	31,516,343.02	3,928,251.12
397	Communication Equipment	82,670,542	89,930,528.21	7,259,986.61
398	Miscellaneous Equipment	11,406,368	11,482,711.48	76,343.94
TOTAL GENERAL EQUIPMENT PLANT		509,926,287	576,067,042.33	66,140,755.74
SUBTOTAL W/O ARO		6,323,823,741	7,184,190,288.70	860,366,548

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 8**



# Incremental Labor Determination

<u>FERC Account</u>	<u>Account Description</u>	<u>Total 2024 O&amp;M Labor</u>	<u>2023 Settlement</u>	<u>2024 Incremental</u>
500001	Opr Pwr Prd Stm Gnr S&e-bridge	-	11,455	(11,455)
500002	Opr Pwr Prd Stm Gnr S&e-board	119,076	96,745	22,331
500003	Opr Pwr Prd Stm Gnr S&e-valmy	-	7,163	(7,163)
506003	Opr Pwr Prd Stm Gnr Msc-valmy	-	139	(139)
535000	Opr Pwr Prd Hyd Pwr Gnr S&e	5,071,877	4,956,942	114,935
536000	Opr Pwr Prd Hyd Pwr Gnr Wtr Fp	177,428	176,702	726
536001	Opr Pwr Prd Hyd Cloudseeding	851,772	854,383	(2,611)
537000	Opr Pwr Prd Hyd Pwr Gnr Hyd	7,921,204	7,443,522	477,683
538000	Opr Pwr Prd Hyd Pwr Gnr EI PI	2,043,598	1,801,400	242,198
539000	Opr Pwr Prd Hyd Pwr Gnr Misc	4,512,124	4,022,565	489,559
541000	Mnt Pwr Prd Hyd Pwr Gnr S&e	203,078	104,038	99,040
542000	Mnt Pwr Prd Hyd Pwr Gnr Strc	695,374	689,550	5,823
543000	Mnt Pwr Prd Hyd Pwr Gnr	388,415	302,571	85,844
544000	Mnt Pwr Prd Hyd Pwr Gnr EI PI	2,091,697	2,105,412	(13,715)
545000	Mnt Pwr Prd Hyd Pwr Gnr Msc PI	2,790,986	2,619,430	171,556
546000	Opr Pwr Prd Othr Pwr Gnr S&e	709,301	609,948	99,353
548000	Opr Pwr Prd Othr Gnr	4,179,990	3,738,956	441,033
549000	Opr Pwr Prd Othr Gnr Msc	603,657	431,985	171,671
552000	Mnt Pwr Prd Othr Pwr Strc	57,499	53,429	4,070
553000	Mnt Pwr Prd Othr Pwr Gnr Gn&el	74,475	69,314	5,162
554000	Mnt Pwr Prd Oth Pwr Msc	613,733	554,042	59,691
557000	Opr Pwr Prd Oth Pwr Sp Oth Prd	5,816,830	5,226,939	589,891
560000	Opr Trns S&e	2,780,515	2,777,635	2,879
561200	Opr Trns-Load Dsptch-Monitor	3,373,046	2,842,838	530,207
561300	Opr Trns-Load Dsptch-Svc/Schd	435,990	536,073	(100,083)
561700	Opr Trns-Gen Intercnct Study	266,712	157,119	109,593
562000	Opr Trns Station Expenses	2,331,939	2,272,101	59,838
563000	Opr Trns Overhead Lines	603,510	505,284	98,225
568000	Mnt Trns S&e-mnt Trns S	170,055	105,816	64,239
569100	Mnt Trns Computer Hardware	25,156	28,021	(2,864)
569200	Mnt Trns Computer Software	1,678,905	1,637,358	41,547
569300	Mnt Trns-Comm Equipment	5,715	6,388	(673)
570000	Mnt Trns St Equip	3,171,421	2,720,699	450,722
571000	Maint Trans O/h Lines	1,315,416	1,048,408	267,008
573000	Mnt Trns Msc PI-other	1,337	4,259	(2,922)
580000	Opr Dstr Super & Engineering	3,923,571	3,522,183	401,388
581000	Opr Dstr Load Dispatching	6,258,508	5,395,277	863,231
582000	Opr Dstr Station Expenses	1,248,745	1,150,537	98,208
583000	Opr Dstr Overhead Line Exp	4,250,710	4,042,871	207,838
584000	Opr Dstr Undgrnd Ln Exp	1,912,171	1,551,681	360,490
585000	Opr Dstr Str Lt & Sgnl	2,392	24,691	(22,299)
586000	Opr Dstr Mtr Exp	5,705,346	4,843,487	861,859
587000	Opr Dstr Cust Installation	1,030,587	864,599	165,988
588000	Opr Dstr Msc Exp	3,629,610	3,430,741	198,869
590000	Mnt Dstr S&e	9,340	11,002	(1,662)
592000	Mnt Dstr St Equip	3,997,555	3,164,754	832,801
593000	Mnt Dstr Overhead Lines	6,736,276	6,239,308	496,969
594000	Mnt Dstr Underground Lines	442,387	427,358	15,029
595000	Mnt Dstr Ln Trnsfmrs	29,751	29,370	381
596000	Mnt Dstr Street Light & Signal	115,383	148,234	(32,851)

## Incremental Labor Determination

FERC Account	Account Description	Total 2024	2023	2024
		O&M Labor	Settlement	Incremental
597000	Mnt Dstr Mtrs	935,752	795,630	140,121
598000	Mnt Dstr Msc-nt Grd Lt	128,594	95,035	33,559
901000	Opr Cust Acts & Srv Exp-sprvs	949,406	834,306	115,100
902000	Opr Cust Acts & Srv Mtr Rdng	1,519,698	1,492,691	27,007
903000	Opr Cust Records & Coll Exp	11,910,965	10,740,459	1,170,506
907000	Opr Cust Srv-supervision	998,447	969,984	28,463
908000	Opr Cust Srv-cust Assist Exp 1.)	10,247,639	8,975,081	1,272,558
910000	Opr Cust Srv & Info	464,445	367,037	97,408
920000	Opr Admin & General Salaries	79,606,390	72,382,948	7,223,442
920001	Incentive	10,845,454	10,040,205	805,249
921000	Opr A & G Office Supp & Exp	11,118	290	10,828
921002	Opr A&g - Airplane Clearing	517,689	298,125	219,564
922999	P/r Bene Trnsfrd-cr	(46,062,855)	(36,723,488)	(9,339,367)
924000	Opr A&g Prpty Ins-other	514,241	447,587	66,654
925000	Opr A&g Injrs & Dmgs	176,557	157,805	18,752
926104	Opr A&g Emp Pen & Ben-awrd/gft	509,793	549,591	(39,798)
926110	Opr A&g Emp Pen & Ben-lf Ins	(652,946)	(836,860)	183,914
926111	Opr A&g Emp Pen & Ben-ret Life	230,484	82,292	148,193
926112	Opr A&g-emp Pen & Ben-tuition	67,347	83,093	(15,747)
926113	Opr A&g-emp Pen & Ben-Med-lbnr	707,608	536,000	171,608
926114	Opr A&g-emp Pen & Ben-Den-lbnr	5,113	(24,632)	29,746
926118	OPR A&G EMP PEN & BEN-HSA EC	2,034,807	1,922,771	112,036
926119	OPR A&G EMP PEN & BEN-VISION	318,570	192,953	125,617
926120	Opr A&g Emp Pen & Ben-medical	25,312,720	21,319,943	3,992,776
926122	Opr A&g Emp Pen & Ben-ret Med	1,868,931	521,152	1,347,779
926130	Opr A&g Emp Pen & Ben-disabltly	1,063,523	466,608	596,915
926141	Opr A&g Emp Pen & Benefits-esp	10,624,980	9,186,078	1,438,901
926150	Opr A&g Emp Pen & Ben-dental	1,873,910	1,845,528	28,382
926151	Opr A&g Emp Pen & Ben-ret Den	510,824	229,467	281,357
926160	Opr A&G Emp Pen & Ben-Fbap Adm	22,046	21,873	173
926180	Opr A&g Emp Pen & Ben-asst Pg	139,059	129,978	9,081
930200	Opr A&g Msc Gnrl Exp	219,173	231,349	(12,177)
935000	Mnt A&g General Plant	1,486,545	1,227,049	259,496
<b>Grand Total</b>		<b>213,480,186</b>	193,922,651	<b>19,557,535</b>
1.) Added 2023 DSM labor charged to 254201 Idaho EE Rider account to appropriately allocate 2024 O&M labor that includes DSM labor formerly charged to the Rider.				

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 9**

**IDAHO POWER COMPANY  
INCREMENTAL REVENUE ASSOCIATED WITH LOAD GROWTH**

**2023 ID kWh Sales**

14,907,835,244

**Mill Rate (Rate Base and Labor Only Rev Req/Sales)**

0.0440775

**Incremental 2024 ID kWh Sales**

124,724,470

**Incremental 2024 Revenues**

\$ 5,497,548

**BEFORE THE  
IDAHO PUBLIC UTILITIES COMMISSION  
CASE NO. IPC-E-24-07**

**IDAHO POWER COMPANY**

**LARKIN, DI  
TESTIMONY**

**EXHIBIT NO. 10**

**IDAHO POWER COMPANY  
 JURISDICTIONAL SEPARATION STUDY  
 IDAHO REVENUE REQUIREMENT - INCREMENTAL 2024 RATEBASE AND LABOR  
 FOR THE TEST YEAR ENDING DECEMBER 31, 2024**

<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
<b><u>SUMMARY OF RESULTS</u></b>				
<b><u>RATE OF RETURN UNDER PRESENT RATES</u></b>				
TOTAL COMBINED RATE BASE		763,200,310	<b>730,792,519</b>	32,407,792
OPERATING REVENUES				
FIRM JURISDICTIONAL SALES		5,497,548	<b>5,497,548</b>	0
SYSTEM OPPORTUNITY SALES		0	0	0
OTHER OPERATING REVENUES		0	0	0
TOTAL OPERATING REVENUES		5,497,548	<b>5,497,548</b>	0
OPERATING EXPENSES				
OPERATION & MAINTENANCE EXPENSES		19,557,535	<b>18,759,267</b>	798,267
DEPRECIATION EXPENSE		21,088,273	<b>20,210,085</b>	878,189
AMORTIZATION OF LIMITED TERM PLANT		2,265,315	<b>2,169,836</b>	95,479
TAXES OTHER THAN INCOME		0	0	0
REGULATORY DEBITS/CREDITS		0	0	0
PROVISION FOR DEFERRED INCOME TAXES		3,173,455	<b>3,039,028</b>	134,427
INVESTMENT TAX CREDIT ADJUSTMENT		73,978,000	<b>70,844,300</b>	3,133,700
FEDERAL INCOME TAXES		(82,058,780)	<b>(78,545,328)</b>	(3,513,452)
STATE INCOME TAXES		(10,668,322)	<b>(10,205,030)</b>	(463,292)
TOTAL OPERATING EXPENSES		27,335,476	<b>26,272,158</b>	1,063,317
OPERATING INCOME		(21,837,928)	<b>(20,774,610)</b>	(1,063,317)
ADD: IERCO OPERATING INCOME		0	0	0
CONSOLIDATED OPERATING INCOME		(21,837,928)	<b>(20,774,610)</b>	(1,063,317)
RATE OF RETURN UNDER PRESENT RATES		-2.86%	<b>-2.84%</b>	-3.28%
<b><u>DEVELOPMENT OF REVENUE REQUIREMENTS</u></b>				
RATE OF RETURN @ 9.6% ROE		7.247%	<b>7.247%</b>	7.247%
RETURN		55,309,127	<b>52,960,534</b>	2,348,593
EARNINGS DEFICIENCY		77,147,054	<b>73,735,144</b>	3,411,910
ADD: CWIP (HELLS CANYON RELICENSING)	D10	0	0	0
EARNINGS DEFICIENCY WITH CWIP		77,147,054	<b>73,735,144</b>	3,411,910
NET-TO-GROSS TAX MULTIPLIER		1.347	<b>1.347</b>	1.347
REVENUE DEFICIENCY		103,887,766	<b>99,293,220</b>	4,594,546
ADD: VALMY REVENUE REQUIREMENT	CIDA	0	0	0
ADD: BRIDGER REVENUE REQUIREMENT	CIDA	0	0	0
LESS: BATTERY ADITC MITIGATION	CIDA	0	0	0
REVENUE DEFICIENCY LESS ADJUSTMENTS		103,887,766	<b>99,293,220</b>	4,594,546

**IDAHO POWER COMPANY  
 JURISDICTIONAL SEPARATION STUDY  
 IDAHO REVENUE REQUIREMENT - INCREMENTAL 2024 RATEBASE AND LABOR  
 FOR THE TEST YEAR ENDING DECEMBER 31, 2024**

2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<b>DESCRIPTION</b>				
49	<b>SUMMARY OF RESULTS</b>				
50	<b>DEVELOPMENT OF RATE BASE COMPONENTS</b>				
51	ELECTRIC PLANT IN SERVICE				
52	INTANGIBLE PLANT		37,978,995	36,393,810	1,585,185
53	PRODUCTION PLANT		149,067,736	142,986,714	6,081,022
54	TRANSMISSION PLANT		125,411,490	120,295,493	5,115,997
55	DISTRIBUTION PLANT		481,767,571	460,930,056	20,837,515
56	GENERAL PLANT		66,140,756	63,339,040	2,801,715
57	TOTAL ELECTRIC PLANT IN SERVICE		860,366,548	823,945,114	36,421,434
58	LESS: ACCUM PROVISION FOR DEPRECIATION		88,598,095	84,945,117	3,652,978
59	AMORT OF OTHER UTILITY PLANT		5,394,687	5,168,451	226,237
60	NET ELECTRIC PLANT IN SERVICE		766,373,765	733,831,546	32,542,219
61	LESS: CUSTOMER ADV FOR CONSTRUCTION		0	0	0
62	LESS: ACCUM DEFERRED INCOME TAXES		3,173,455	3,039,028	134,427
63	ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		0	0	0
64	ADD : WORKING CAPITAL		0	0	0
65	ADD : CONSERVATION+OTHER DFRD PROG.		0	0	0
66	ADD : SUBSIDIARY RATE BASE		0	0	0
67	TOTAL COMBINED RATE BASE		763,200,310	730,792,519	32,407,792
68					
69	<b>DEVELOPMENT OF NET INCOME COMPONENTS</b>				
70	OPERATING REVENUES				
71	SALES REVENUES		5,497,548	5,497,548	0
72	OTHER OPERATING REVENUES		0	0	0
73	TOTAL OPERATING REVENUES		5,497,548	5,497,548	0
74	OPERATING EXPENSES				
75	OPERATION & MAINTENANCE EXPENSES		19,557,535	18,759,267	798,267
76	DEPRECIATION EXPENSE		21,088,273	20,210,085	878,189
77	AMORTIZATION OF LIMITED TERM PLANT		2,265,315	2,169,836	95,479
78	TAXES OTHER THAN INCOME		0	0	0
79	REGULATORY DEBITS/CREDITS		0	0	0
80	PROVISION FOR DEFERRED INCOME TAXES		3,173,455	3,039,028	134,427
81	INVESTMENT TAX CREDIT ADJUSTMENT		73,978,000	70,844,300	3,133,700
82	FEDERAL INCOME TAXES		(82,058,780)	(78,545,328)	(3,513,452)
83	STATE INCOME TAXES		(10,668,322)	(10,205,030)	(463,292)
84	TOTAL OPERATING EXPENSES		27,335,476	26,272,158	1,063,317
85	OPERATING INCOME		(21,837,928)	(20,774,610)	(1,063,317)
86	ADD: IERCO OPERATING INCOME	E10	0	0	0
87	CONSOLIDATED OPERATING INCOME		(21,837,928)	(20,774,610)	(1,063,317)
88					
89	<b>NET POWER SUPPLY COSTS:</b>				
90	ACCT 447/SURPLUS SALES		0	0	0
91	ACCT 501/FUEL-THERMAL PLANTS		0	0	0
92	ACCT 547/FUEL-OTHER		0	0	0
93	ACCT 555/NON-FIRM PURCHASES		0	0	0
94	ACCT 555/DEMAND RESPONSE INCENTIVE		0	0	0
95	ACCT 555/CSPP PURCHASES		0	0	0
96	SUBTOTAL		0	0	0
97	ACCT 536/WATER FOR POWER (PCA & OTHER)		0	0	0
98	ACCT 565/TRANS OF ELECTRICTY BY OTHERS		0	0	0
99	TOTAL NET POWER SUPPLY COSTS		0	0	0
100	<b>OTHER O&amp;M</b>				
101	TOTAL O&M EXPENSES		19,557,535	18,759,267	798,267
102	LESS: ACCT 501/FUEL - THERMAL PLANTS		0	0	0

**IDAHO POWER COMPANY  
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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
103	ACCT 547/FUEL - OTHER		0	0	0
104	ACCT 555/NON-FIRM PURCHASES		0	0	0
105	ACCT 555/DEMAND RESPONSE INCENTIVE		0	0	0
106	ACCT 555/CSPP PURCHASES		0	0	0
107	SUBTOTAL		19,557,535	18,759,267	798,267
108	ACCT 536/WATER FOR POWER (PCA & OTHER)		0	0	0
109	ACCT 565/TRANS OF ELECTRICTY BY OTHERS		0	0	0
110	ACCT 416/MERCHANDISING EXPENSE		<u>0</u>	<u>0</u>	<u>0</u>
111	NET OTHER O&M		19,557,535	18,759,267	798,267



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2	3	ALLOE/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
112	<b>TABLE 1-ELECTRIC PLANT IN SERVICE</b>		(386,020,032)		
113	INTANGIBLE PLANT				
114	301 - ORGANIZATION	P101P	\$ -	0	0
115	302 - FRANCHISES & CONSENTS	D10	15,069,127	14,454,401	614,725
116	303 - MISCELLANEOUS	P101P	22,909,869	21,939,409	970,460
117					
118	TOTAL INTANGIBLE PLANT		37,978,995	36,393,810	1,585,185
119					
120	PRODUCTION PLANT				
121	310-316 / STEAM PRODUCTION	D10	30,176,012	28,945,021	1,230,991
122	330-336 / HYDRAULIC PRODUCTION	D10	111,109,407	106,576,845	4,532,562
123	340-346 / OTHER PRODUCTION - BASE LOAD	D10	5,460,179	5,237,439	222,741
124	340-346 / OTHER PRODUCTION-PEAKERS	D10	2,322,137	2,227,409	94,729
125					
126	TOTAL PRODUCTION PLANT		149,067,736	142,986,714	6,081,022
127					
128	TRANSMISSION PLANT				
129	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	D11	3,823,204	3,667,241	155,963
130	DIRECT ASSIGNMENT	DA350	0	0	0
131	TOTAL ACCOUNT 350		3,823,204	3,667,241	155,963
132					
133	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	D11	8,726,398	8,370,416	355,982
134	DIRECT ASSIGNMENT	DA352	0	0	0
135	TOTAL ACCOUNT 352		8,726,398	8,370,416	355,982
136					
137	353 / STATION EQUIPMENT - SYSTEM SERVICE	D11	39,041,265	37,448,628	1,592,637
138	DIRECT ASSIGNMENT	DA353	0	0	0
139	TOTAL ACCOUNT 353		39,041,265	37,448,628	1,592,637
140					
141	354 / TOWERS & FIXTURES - SYSTEM SERVICE	D11	17,023,912	16,329,444	694,468
142	DIRECT ASSIGNMENT	DA354	0	0	0
143	TOTAL ACCOUNT 354		17,023,912	16,329,444	694,468
144					
145	355 / POLES & FIXTURES - SYSTEM SERVICE	D11	35,542,070	34,092,178	1,449,892
146	DIRECT ASSIGNMENT	DA355	0	0	0
147	TOTAL ACCOUNT 355		35,542,070	34,092,178	1,449,892
148					
149	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	D11	21,239,816	20,373,366	866,450
150	DIRECT ASSIGNMENT	DA356	0	0	0
151	TOTAL ACCOUNT 356		21,239,816	20,373,366	866,450
152					
153	359 / ROADS & TRAILS - SYSTEM SERVICE	D11	14,825	14,220	605
154	DIRECT ASSIGNMENT	DA359	0	0	0
155	TOTAL ACCOUNT 359		14,825	14,220	605
156					
157	TOTAL TRANSMISSION PLANT		125,411,490	120,295,493	5,115,997

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
158	<b>TABLE 1-ELECTRIC PLANT IN SERVICE</b>				
159					
160	DISTRIBUTION PLANT				
161	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	ACCT360	790,679	<b>763,476</b>	27,203
162	PLUS: ADJUSTMENT FOR CIAC	ACCT360CIAC	0	<b>0</b>	0
163	DISTRIBUTION PLANT + CIAC		790,679	<b>763,476</b>	27,203
164					
165	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	ACCT361	11,523,247	<b>10,978,691</b>	544,557
166	PLUS: ADJUSTMENT FOR CIAC	ACCT361CIAC	0	<b>0</b>	0
167	DISTRIBUTION PLANT + CIAC		11,523,247	<b>10,978,691</b>	544,557
168					
169	362 / STATION EQUIPMENT - SYSTEM SERVICE	ACCT362	27,612,144	<b>26,449,129</b>	1,163,015
170	PLUS: ADJUSTMENT FOR CIAC	ACCT362CIAC	0	<b>0</b>	0
171	DISTRIBUTION PLANT + CIAC		27,612,144	<b>26,449,129</b>	1,163,015
172					
173	363 / STORAGE BATTERY EQUIPMENT	D10	255,278,328	<b>244,864,585</b>	10,413,743
174	TOTAL BATTERY STORAGE EQUIPMENT		255,278,328	<b>244,864,585</b>	<b>10,413,743</b>
175					
176	364 / POLES, TOWERS & FIXTURES	DA364	33,381,747	<b>30,775,202</b>	2,606,544
177	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	11,001,229	<b>10,372,809</b>	628,420
178	366 / UNDERGROUND CONDUIT	DA366	6,574,514	<b>6,471,533</b>	102,981
179	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	46,244,520	<b>45,557,642</b>	686,878
180	368 / LINE TRANSFORMERS	DA368	74,202,519	<b>70,108,375</b>	4,094,144
181	369 / SERVICES	DA369	4,233,117	<b>4,067,481</b>	165,636
182	370 / METERS	DA370	8,870,581	<b>8,584,046</b>	286,535
183	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	1,232,045	<b>1,147,044</b>	85,001
184	373 / STREET LIGHTING SYSTEMS	DA373	822,900	<b>790,042</b>	32,858
185					
186	TOTAL DISTRIBUTION PLANT (without CIAC)		481,767,571	<b>460,930,056</b>	20,837,515
187					
188	GENERAL PLANT				
189	389 / LAND & LAND RIGHTS	PTD	136,377	<b>130,600</b>	5,777
190	390 / STRUCTURES & IMPROVEMENTS	PTD	17,407,351	<b>16,669,977</b>	737,374
191	391 / OFFICE FURNITURE & EQUIPMENT	PTD	4,457,350	<b>4,268,538</b>	188,813
192	392 / TRANSPORTATION EQUIPMENT	PTD	26,318,300	<b>25,203,460</b>	1,114,840
193	393 / STORES EQUIPMENT	PTD	3,520,721	<b>3,371,583</b>	149,137
194	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	1,202,850	<b>1,151,897</b>	50,953
195	395 / LABORATORY EQUIPMENT	PTD	1,833,226	<b>1,755,570</b>	77,655
196	396 / POWER OPERATED EQUIPMENT	PTD	3,928,251	<b>3,761,851</b>	166,400
197	397 / COMMUNICATIONS EQUIPMENT	PTD	7,259,987	<b>6,952,454</b>	307,532
198	398 / MISCELLANEOUS EQUIPMENT	PTD	76,344	<b>73,110</b>	3,234
199					
200	TOTAL GENERAL PLANT		66,140,756	<b>63,339,040</b>	2,801,715
201					
202	TOTAL ELECTRIC PLANT IN SERVICE (without CIAC)		860,366,548	<b>823,945,114</b>	36,421,434

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2	3	ALLOP/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
203	<b>TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION</b>				
204					
205	PRODUCTION PLANT				
206	310-316 / STEAM PRODUCTION	L 121	38,829,782	37,245,772	1,584,010
207	330-336 / HYDRAULIC PRODUCTION	L 122	23,502,564	22,543,808	958,756
208	340-346 / OTHER PRODUCTION - BASE LOAD	L 123	(9,142,916)	(8,769,943)	(372,973)
209	340-346 / OTHER PRODUCTION-PEAKERS	L 124	(3,888,354)	(3,729,733)	(158,620)
210	TOTAL PRODUCTION PLANT		49,301,076	47,289,903	2,011,172
211					
212	TRANSMISSION PLANT				
213	350 / LAND & LAND RIGHTS	L 131	438,309	420,429	17,880
214	352 / STRUCTURES & IMPROVEMENTS	L 135	1,119,495	1,073,827	45,668
215	353 / STATION EQUIPMENT	L 139	914,188	876,895	37,293
216	354 / TOWERS & FIXTURES	L 143	2,162,756	2,074,529	88,227
217	355 / POLES & FIXTURES	L 147	1,282,452	1,230,137	52,316
218	356 / OVERHEAD CONDUCTORS & DEVICES	L 151	(643,591)	(617,336)	(26,254)
219	359 / ROADS & TRAILS	L 155	2,744	2,632	112
220	TOTAL TRANSMISSION PLANT		5,276,353	5,061,111	215,242
221					
222	DISTRIBUTION PLANT				
223	360 / LAND & LAND RIGHTS	L 161	28,342	27,367	975
224	361 / STRUCTURES & IMPROVEMENTS	L 165	822,436	783,570	38,866
225	362 / STATION EQUIPMENT	L 169	3,129,730	2,997,907	131,823
226	363 / STORAGE BATTERY EQUIPMENT	L 173	5,219,455	5,006,534	212,921
227	364 / POLES, TOWERS & FIXTURES	L 176	1,173,924	1,082,261	91,663
228	365 / OVERHEAD CONDUCTORS & DEVICES	L 177	1,099,933	1,037,102	62,831
229	366 / UNDERGROUND CONDUIT	L 178	468,344	461,008	7,336
230	367 / UNDERGROUND CONDUCTORS & DEVICES	L 179	3,574,819	3,521,721	53,097
231	368 / LINE TRANSFORMERS	L 180	5,739,011	5,422,360	316,652
232	369 / SERVICES	L 181	978,886	940,584	38,302
233	370 / METERS	L 182	2,343,243	2,267,552	75,691
234	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 183	(59,426)	(55,326)	(4,100)
235	373 / STREET LIGHTING SYSTEMS	L 184	897,258	861,431	35,827
236	TOTAL DISTRIBUTION PLANT		25,415,955	24,354,070	1,061,885
237					

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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
238		<b>TABLE 2-ACCUMULATED PROVISION FOR DEPRECIATION</b>				
239						
240		GENERAL PLANT				
241		389 / LAND & LAND RIGHTS	L 189	0	0	0
242		390 / STRUCTURES & IMPROVEMENTS	L 190	1,040,569	996,490	44,078
243		391 / OFFICE FURNITURE & EQUIPMENT	L 191	912,215	873,574	38,641
244		392 / TRANSPORTATION EQUIPMENT	L 192	1,760,108	1,685,550	74,558
245		393 / STORES EQUIPMENT	L 193	218,505	209,249	9,256
246		394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 194	439,176	420,573	18,603
247		395 / LABORATORY EQUIPMENT	L 195	412,494	395,021	17,473
248		396 / POWER OPERATED EQUIPMENT	L 196	1,148,778	1,100,116	48,662
249		397 / COMMUNICATIONS EQUIPMENT	L 197	2,849,017	2,728,333	120,684
250		398 / MISCELLANEOUS EQUIPMENT	L 198	120,148	115,059	5,089
251		TOTAL GENERAL PLANT		8,901,011	8,523,965	377,046
252						
253		AMORTIZATION OF DISALLOWED COSTS	L 118	(296,299)	(283,932)	(12,367)
254						
255		TOTAL ACCUM PROVISION DEPRECIATION		88,598,095	84,945,117	3,652,978
256						
257		AMORTIZATION OF OTHER UTILITY PLANT				
258		302/FRANCHISES AND CONSENTS	L 115	1,456,720	1,397,295	59,425
259		303/MISCELLANEOUS INTANGIBLE PLANT	L 116	3,937,967	3,771,155	166,812
260						
261		TOTAL AMORT OF OTHER UTILITY PLANT		5,394,687	5,168,451	226,237
262						
263		TOTAL ACCUM PROVISION FOR DEPR				
264		& AMORTIZATION OF OTHER UTILITY PLANT		93,992,783	90,113,568	3,879,215
265						

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2	3	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
266	<b>TABLE 3-ADDITIONS &amp; DEDUCTIONS TO RATEBASE</b>				
267					
268	NET ELECTRIC PLANT IN SERVICE		766,373,765	733,831,546	32,542,219
269	LESS:				
270	252 CUSTOMER ADVANCES FOR CONSTRUCTION				
271	POWER SUPPLY	D10	0	0	0
272	OTHER	DA252	0	0	0
273	TOTAL CUSTOMER ADV FOR CONSTRUCTION		0	0	0
274					
275	ACCUMULATED DEFERRED INCOME TAXES				
276	190 / ACCUMULATED DEFERRED INCOME TAXES				
277	CUSTOMER ADVANCES FOR CONSTRUCTION	DA252	0	0	0
278	OTHER	LABOR	0	0	0
279	TOTAL ACCOUNT 190		0	0	0
280	281 / ACCELERATED AMORTIZATION				
281	282 / OTHER PROPERTY	P101P	3,173,455	3,039,028	134,427
282	283 / OTHER	P101P	0	0	0
283	TOTAL ACCUM DEFERRED INCOME TAXES		3,173,455	3,039,028	134,427
284					
285	NET ELECTRIC PLANT IN SERVICE		763,200,310	730,792,518	32,407,792
286	ADD:				
287	WORKING CAPITAL				
288	151 / FUEL INVENTORY	E10	0	0	0
289	154 & 163 / PLANT MATERIALS & SUPPLIES				
290	PRODUCTION - GENERAL	L 126	0	0	0
291	TRANSMISSION - GENERAL	L 157	0	0	0
292	DISTRIBUTION - GENERAL	L 186+CIAC	0	0	0
293	OTHER - UNCLASSIFIED	L 202	0	0	0
294	TOTAL ACCOUNT 154 & 163		0	0	0
295	165 / PREPAID ITEMS				
296	AD VALOREM TAXES	L 700	0	0	0
297	OTHER PROD-RELATED PREPAYMENTS	D10	0	0	0
298	INSURANCE	L 126	0	0	0
299	PENSION EXPENSE	L 1042	0	0	0
300	PREPAID RETIREE BENEFITS	L 1042	0	0	0
301	MISCELLANEOUS PREPAYMENTS	P101P	0	0	0
302	TOTAL ACCOUNT 165		0	0	0
303	WORKING CASH ALLOWANCE	L 621	0	0	0
304					
305	TOTAL WORKING CAPITAL		0	0	0
306					
307	NET ELECTRIC PLANT IN SERVICE		763,200,310	730,792,518	32,407,792

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2	3	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
308	<b>TABLE 3-ADDITIONS &amp; DEDUCTIONS TO RATEBASE</b>				
309					
310	NET ELECTRIC PLANT IN SERVICE		763,200,310	730,792,518	32,407,792
311	ADD:				
312	105 / PLANT HELD FOR FUTURE USE				
313	HYDRAULIC PRODUCTION	L 122	0	0	0
314	TRANS LAND & LAND RIGHTS	L 131	0	0	0
315	TRANS STRUCTURES & IMPROVEMENTS	L 135	0	0	0
316	TRANS STATION EQUIPMENT	L 139	0	0	0
317	DIST LAND & LAND RIGHTS	L 163	0	0	0
318	DIST STRUCTURES & IMPROVEMENTS	L 167	0	0	0
319	DIST STATIONS EQUIPMENT		0		
320	GEN LAND & LAND RIGHTS	L 189	0	0	0
321	GEN STRUCTURES & IMPROVEMENTS	L 190	0	0	0
322	COMMUNICATION	L 192	0	0	0
323	TOTAL PLANT HELD FOR FUTURE USE		0	0	0
324					
325	114/115 - ASSET EXCHANGE ACQUISITION ADJUSTMENT	CIDA	0	0	0
326					
327	DEFERRED PROGRAMS:				
328	182 / CONSERVATION PROGRAMS				
329	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	0	0	0
330	OREGON DEFERRED CONSERVATION PROGRAMS	CODA	0	0	0
331	TOTAL CONSERVATION PROGRAMS		0	0	0
332	182&186 / MISC. OTHER REGULATORY ASSETS				
333	CUB FUND INTEREST (OPUC 15-399)	CODA	0	0	0
334	AM. FALLS BOND REFINANCING	D10	0	0	0
335	SFAS 87 CAPITALIZED PENSION - OPUC ORDER 10-064	CODA	0	0	0
336	CLOUD COMPUTING - (IPUC Order 34707)	CIDA	0	0	0
337	WILDFIRE MITIGATION (IPUC Order 35077)	CIDA	0	0	0
338	SIEMENS LTP RATE BASE (IPUC Order 33420)	CIDA	0	0	0
339	SIEMENS LTP DEFERRED RATE BASE (IPUC Order 33420)	CIDA	0	0	0
340	SIEMENS LTP RATE BASE (OPUC ORDER 15-387)	CODA	0	0	0
341	SIEMENS LTP DEFERRED RATE BASE (OPUC ORDER 15-387)	CODA	0	0	0
342	TOTAL OTHER REGULATORY ASSETS		0	0	0
343	186 / MISC. OTHER DEFERRED PROGRAMS		0	0	0
344	254 / JIM BRIDGER PLANT END OF LIFE DEPR - OPUC ORD 12-296	CODA	0	0	0
345	RECONNECT FEES - (OPUC ADV 16-09)	CODA	0	0	0
346	TOTAL DEFERRED PROGRAMS		0	0	0
347					
348	DEVELOPMENT OF IERCO RATE BASE				
349	INVESTMENT IN IERCO	E10	0	0	0
350	PREPAID COAL ROYALTIES	E10	0	0	0
351	NOTES PAYABLE TO/RECEIVABLE FROM SUBSIDIARY	E10	0	0	0
352	TOTAL SUBSIDIARY RATE BASE		0	0	0
353					
354	TOTAL COMBINED RATE BASE		763,200,310	730,792,519	32,407,792

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2		ALLOP/ 3	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
355	<b>TABLE 4-OPERATING REVENUES</b>				
356	FIRM ENERGY SALES				
357	440-448 / RETAIL	RETREV	5,497,548	<b>5,497,548</b>	0
358	442 / BASE REVENUE TRANSFER - PCA	CIDA	0	0	0
359	442 / BASE REVENUE TRANSFER - EE RIDER	CIDA	0	0	0
360	447 / FIRM SALES FOR RESALE	E10	0	0	0
361	447 / SYSTEM OPPORTUNITY SALES	E10	0	0	0
362	447.050 / FINANCIAL LOSSES	E10	0	0	0
363	TOTAL SALES OF ELECTRICITY		5,497,548	<b>5,497,548</b>	0
364					
365	OTHER OPERATING REVENUES				
366	415 / MERCHANDISING REVENUES	D60	0	0	0
367					
368	449 / OATT TARIFF REFUND				
369	NETWORK	D11	0	0	0
370	POINT-TO-POINT	D11	0	0	0
371	TOTAL ACCOUNT 449		0	0	0
372					
373	451 / MISCELLANEOUS SERVICE REVENUES	DA451	0	0	0
374					
375	454 / RENTS FROM ELECTRIC PROPERTY				
376	SUBSTATION EQUIPMENT	L 139	0	0	0
377	TRANSFORMER RENTALS	D11	0	0	0
378	LINE RENTALS	D11	0	0	0
379	COGENERATION	L 498	0	0	0
380	REAL ESTATE RENTS	L 200	0	0	0
381	DARK FIBER PROJECT	CIDA	0	0	0
382	POLE ATTACHMENTS	L 176	0	0	0
383	FACILITIES CHARGES	DA454	0	0	0
384	OTHER RENTALS	L 122	0	0	0
385	MISCELLANEOUS	PTD	0	0	0
386	TOTAL ACCOUNT 454		0	0	0
387					
388	456 / OTHER ELECTRIC REVENUES				
389	TRANSMISSION NETWORK SERVICES- FIRM DA	D11	0	0	0
390	TRANSMISSION NETWORK SERVICES - DIST FACILITIES	D60	0	0	0
391	TRANSMISSION POINT-TO-POINT	D11	0	0	0
392	PHOTOVOLTAIC STATION SERVICE	L 186+CIAC	0	0	0
393	ENERGY EFFICIENCY RIDER	CIDA	0	0	0
394	STAND-BY SERVICE	DASTNBY	0	0	0
395	SIERRA PACIFIC USAGE CHARGE	E10	0	0	0
396	ANTELOPE	L 518	0	0	0
397	MISCELLANEOUS	PTD	0	0	0
398	TOTAL ACCOUNT 456		0	0	0
399					
400	TOTAL OTHER OPERATING REVENUES		0	0	0
401					
402	TOTAL OPERATING REVENUES		5,497,548	<b>5,497,548</b>	0

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 JURISDICTIONAL SEPARATION STUDY  
 IDAHO REVENUE REQUIREMENT - INCREMENTAL 2024 RATEBASE AND LABOR  
 FOR THE TEST YEAR ENDING DECEMBER 31, 2024**

2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
		<b>TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
404		STEAM POWER GENERATION				
405		OPERATION				
406		500 / SUPERVISION & ENGINEERING	D10	3,713	3,561	151
407		501 / FUEL	E10	0	0	0
408		502 / STEAM EXPENSES				
409		LABOR	D10	0	0	0
410		OTHER	E10	0	0	0
411		TOTAL ACCOUNT 502		0	0	0
412		505 / ELECTRIC EXPENSES				
413		LABOR	D10	0	0	0
414		OTHER	E10	0	0	0
415		TOTAL ACCOUNT 505		0	0	0
416		506 / MISCELLANEOUS EXPENSES	D10	(139)	(134)	(6)
417		507 / RENTS	L 121	0	0	0
418		STEAM OPERATION EXPENSES		3,573	3,428	146
419						
420		MAINTENANCE				
421		510 / SUPERVISION & ENGINEERING	D10	0	0	0
422		511 / STRUCTURES	D10	0	0	0
423		512 / BOILER PLANT				
424		LABOR	D10	0	0	0
425		OTHER	E10	0	0	0
426		TOTAL ACCOUNT 512		0	0	0
427		513 / ELECTRIC PLANT				
428		LABOR	D10	0	0	0
429		OTHER	E10	0	0	0
430		TOTAL ACCOUNT 513		0	0	0
431		514 / MISCELLANEOUS STEAM PLANT	D10	0	0	0
432		STEAM MAINTENANCE EXPENSES		0	0	0
433		TOTAL STEAM GENERATION EXPENSES		3,573	3,428	146
434						



**IDAHO POWER COMPANY  
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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
435		<b>TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
436		HYDRAULIC POWER GENERATION				
437		OPERATION				
438		535 / SUPERVISION & ENGINEERING	L 895	114,935	110,217	4,718
439		536 / WATER FOR POWER				
440		WATER FOR POWER/WCLOUD SEEDING	D10	(1,885)	(1,808)	(77)
441		WATER LEASE	D10	0	0	0
442		536 TOTAL ACCOUNT 536		(1,885)	(1,808)	(77)
443		537 / HYDRAULIC EXPENSES	D10	477,683	458,196	19,486
444		538 / ELECTRIC EXPENSES				
445		LABOR	D10	242,198	232,317	9,880
446		OTHER	E10	0	0	0
447		TOTAL ACCOUNT 538		242,198	232,317	9,880
448		539 / MISCELLANEOUS EXPENSES	D10	489,559	469,588	19,971
449		540 / RENTS	D10	0	0	0
450		HYDRAULIC OPERATION EXPENSES		1,322,489	1,268,510	53,978
451						
452		MAINTENANCE				
453		541 / SUPERVISION & ENGINEERING	L 906	99,040	95,000	4,040
454		542 / STRUCTURES	D10	5,823	5,586	238
455		543 / RESERVOIRS, DAMS & WATERWAYS	D10	85,844	82,342	3,502
456		544 / ELECTRIC PLANT				
457		LABOR	D10	(13,715)	(13,155)	(559)
458		OTHER	E10	0	0	0
459		TOTAL ACCOUNT 544		(13,715)	(13,155)	(559)
460		545 / MISCELLANEOUS HYDRAULIC PLANT	L 122	171,556	164,558	6,998
461		HYDRAULIC MAINTENANCE EXPENSES		348,549	334,330	14,219
462		TOTAL HYDRAULIC GENERATION EXPENSES		1,671,038	1,602,841	68,197

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2	3	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
	<b>TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
464	OTHER POWER GENERATION				
465	OPERATION				
466	546 / SUPERVISION & ENGINEERING	L 919	99,353	<b>95,300</b>	4,053
467	547 / FUEL				
468	DIESEL FUEL	E10	0	0	0
469	OTHER	E10	0	0	0
470	BRIDGER - GAS OPERATIONS	E10	0	0	0
471	TOTAL ACCOUNT 547		0	0	0
472	548 / GENERATING EXPENSES				
473	LABOR	D10	441,033	<b>423,042</b>	17,991
474	OTHER	E10	0	0	0
475	TOTAL ACCOUNT 548		441,033	<b>423,042</b>	17,991
476	549 / MISCELLANEOUS EXPENSES	D10	171,671	<b>164,668</b>	7,003
477	550 / RENTS	D10	0	0	0
478	OTHER POWER OPER EXPENSES		712,057	<b>683,010</b>	<b>29,047</b>
479					
480	MAINTENANCE				
481	551 / SUPERVISION & ENGINEERING	L 929	0	0	0
482	552 / STRUCTURES	D10	4,070	<b>3,904</b>	166
483	553 / GENERATING & ELECTRIC PLANT				
484	LABOR	D10	5,162	<b>4,951</b>	211
485	OTHER	E10	0	0	0
486	TOTAL ACCOUNT 553		5,162	<b>4,951</b>	211
487	554 / MISCELLANEOUS EXPENSES	L 124	59,691	<b>57,256</b>	2,435
488	OTHER POWER MAINT EXPENSES		68,923	<b>66,111</b>	2,812
489	TOTAL OTHER POWER GENERATION EXP		780,980	<b>749,121</b>	31,859
490					
491	OTHER POWER SUPPLY EXPENSE				
492	555.0 / PURCHASED POWER				
493	POWER EXPENSE	E10	0	0	0
494	OTHER	CIDA	0	0	0
495	TRANSMISSION LOSSES	E10	0	0	0
496	DEMAND RESPONSE INCENTIVE	CIDA	0	0	0
497	TOTAL 555.0/PURCHASED POWER		0	0	0
498	555.1 / COGENERATION & SMALL POWER PROD	E10	0	0	0
499	555/TOTAL		0	0	0
500	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	0	0
501	557 / OTHER EXPENSES				
502	PCA/ EPC ACCOUNTS	CIDA	0	0	0
503	OREGON POWER COST-RELATED EXPENSES	CODA	0	0	0
504	OTHER	D10	589,891	<b>565,827</b>	24,064
505	557/TOTAL		589,891	<b>565,827</b>	<b>24,064</b>
506	TOTAL OTHER POWER SUPPLY EXPENSES		589,891	<b>565,827</b>	<b>24,064</b>
507					
508	TOTAL PRODUCTION EXPENSES		3,045,482	<b>2,921,217</b>	124,266

**IDAHO POWER COMPANY  
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 FOR THE TEST YEAR ENDING DECEMBER 31, 2024**

2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
509	<b>TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
510	TRANSMISSION EXPENSES				
511	OPERATION				
512	560 / SUPERVISION & ENGINEERING	L 157	2,879	2,762	117
513	561 / LOAD DISPATCHING	D12	539,717	517,700	22,017
514	562 / STATION EXPENSES	L 139	59,838	57,397	2,441
515	563 / OVERHEAD LINE EXPENSES	L 143+147+151	98,225	94,218	4,007
516	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	0	0
517	566 / MISCELLANEOUS EXPENSES	L 157	0	0	0
518	567 / RENTS	L 157	0	0	0
519	TOTAL TRANSMISSION OPERATION		700,660	672,077	28,582
520					
521	MAINTENANCE				
522	568 / SUPERVISION & ENGINEERING	L 157	64,239	61,619	2,621
523	569 / STRUCTURES	L 135	38,010	36,459	1,551
524	570 / STATION EQUIPMENT	L 139	450,722	432,335	18,387
525	571 / OVERHEAD LINES	L 143+147+151	267,008	256,116	10,892
526	573 / MISCELLANEOUS PLANT	L 157	(2,922)	(2,803)	(119)
527	TOTAL TRANSMISSION MAINTENANCE		817,057	783,726	33,331
528					
529	TOTAL TRANSMISSION EXPENSES		1,517,716	1,455,803	61,913
530					
531	REGIONAL MARKET EXPENSES				
532	OPERATION				
533	575 / OPER TRANS MKT ADMIN - EIM	L 157	0	0	0
534					
535	TOTAL REGIONAL MARKET EXPENSES		0	0	0
536					

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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
		<b>537 TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
		538 DISTRIBUTION EXPENSES				
		539 OPERATION				
		540 580 / SUPERVISION & ENGINEERING	L 186	401,388	<b>384,027</b>	17,361
		541 581 / LOAD DISPATCHING	D60	863,231	<b>830,537</b>	32,694
		542 582 / STATION EXPENSES	L 171	98,208	<b>94,072</b>	4,136
		543 583 / OVERHEAD LINE EXPENSES	L 176+177	207,838	<b>192,689</b>	15,149
		544 584 / UNDERGROUND LINE EXPENSES	L 178+179	360,490	<b>355,099</b>	5,391
		545 585 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	(22,299)	<b>(21,409)</b>	(890)
		546 586 / METER EXPENSES	L 182	861,859	<b>834,019</b>	27,840
		547 587 / CUSTOMER INSTALLATIONS EXPENSE	L 183	165,988	<b>154,536</b>	11,452
		548 588 / MISCELLANEOUS EXPENSES	L 186	198,869	<b>190,268</b>	8,602
		549 589 / RENTS	L 186	0	<b>0</b>	0
		550 TOTAL DISTRIBUTION OPERATION		3,135,573	<b>3,013,839</b>	121,734
		551				
		552 MAINTENANCE				
		553 590 / SUPERVISION & ENGINEERING	L 186	(1,662)	<b>(1,590)</b>	(72)
		554 591 / STRUCTURES	L 167	0	<b>0</b>	0
		555 592 / STATION EQUIPMENT	L 171	832,801	<b>797,724</b>	35,077
		556 593 / OVERHEAD LINES	L 176+177	496,969	<b>460,746</b>	36,223
		557 594 / UNDERGROUND LINES	L 178+179	15,029	<b>14,805</b>	225
		558 595 / LINE TRANSFORMERS	L 180	381	<b>360</b>	21
		559 596 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	(32,851)	<b>(31,540)</b>	(1,312)
		560 597 / METERS	L 182	140,121	<b>135,595</b>	4,526
		561 598 / MISCELLANEOUS PLANT	L 186	33,559	<b>32,107</b>	1,451
		562 TOTAL DISTRIBUTION MAINTENANCE		1,484,347	<b>1,408,207</b>	76,140
		563 TOTAL DISTRIBUTION EXPENSES		4,619,920	<b>4,422,046</b>	197,874
		564				
		565 CUSTOMER ACCOUNTING EXPENSES				
		566 901 / SUPERVISION	L 999	115,100	<b>109,361</b>	5,739
		567 902 / METER READING	CW902	27,007	<b>23,392</b>	3,615
		568 903 / CUSTOMER RECORDS & COLLECTIONS	CW903	1,170,506	<b>1,132,078</b>	38,428
		569 904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	<b>0</b>	0
		570 905 / MISC EXPENSES	L 567+568+569	0	<b>0</b>	0
		571 TOTAL CUSTOMER ACCOUNTING EXPENSES		1,312,613	<b>1,264,831</b>	47,781
		572				
		573 CUSTOMER SERVICES & INFORMATION EXPENSES				
		574 907 / SUPERVISION	L 1007	28,463	<b>27,724</b>	739
		575 908 / CUSTOMER ASSISTANCE				
		576 SYSTEM CONSERVATION	E10	0	<b>0</b>	0
		577 OTHER CUSTOMER ASSISTANCE	DA908	1,272,558	<b>1,239,537</b>	33,021
		578 TOTAL ACCOUNT 908		1,272,558	<b>1,239,537</b>	33,021
		579 909 / INFORMATION & INSTRUCTIONAL	DA909	0	<b>0</b>	0
		580 910 / MISCELLANEOUS EXPENSES	L 578+579	97,408	<b>94,880</b>	2,528
		581 912 / DEMO AND SELLING EXPENSES	E10	0	<b>0</b>	0
		582 TOTAL CUST SERV & INFORMATN EXPENSES		1,398,429	<b>1,362,142</b>	36,287

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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
583		<b>TABLE 5-OPERATION &amp; MAINTENANCE EXPENSES</b>				
584		ADMINISTRATIVE & GENERAL EXPENSES				
585		920 / ADMINISTRATIVE & GENERAL SALARIES	LABOR	8,028,691	7,682,492	346,198
586		921 / OFFICE SUPPLIES	LABOR	230,392	220,458	9,935
587		922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	LABOR	(9,339,367)	(8,936,652)	(402,715)
588		923 / OUTSIDE SERVICES	LABOR	0	0	0
589		924 / PROPERTY INSURANCE				
590		PRODUCTION - STEAM	D10	0	0	0
591		ALL RISK & MISCELLANEOUS	P110P	66,654	63,882	2,772
592		TOTAL ACCOUNT 924		66,654	63,882	2,772
593		925 / INJURIES & DAMAGES	LABOR	18,752	17,943	809
594		926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	8,410,933	8,048,252	362,681
595		EMPLOYEE PENSIONS & BENEFITS - OREGON	CODA	0	0	0
596		EMPLOYEE PENSIONS & BENEFITS - IDAHO	CIDA	0	0	0
597		EMPLOYEE PENSIONS & BENEFITS -CAPITALIZED OREGON	CODA	0	0	0
598		927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
599		928 / REGULATORY COMMISSION EXPENSES				
600		928.101 / FERC ADMIN ASSESS & SECURITIES				
601		CAPACITY RELATED	D10	0	0	0
602		ENERGY RELATED	E10	0	0	0
603		FERC RATE CASE	E99	0	0	0
604		FERC ORDER 472	D11	0	0	0
605		FERC OTHER	D11	0	0	0
606		FERC - OREGON HYDRO FEE	D11	0	0	0
607		SEC EXPENSES	CIDA	0	0	0
608		IDAHO PUC -RATE CASE	CIDA	0	0	0
609		-OTHER	CIDA	0	0	0
610		OREGON PUC -RATE CASE	CODA	0	0	0
611		-OTHER	CODA	0	0	0
612		TOTAL ACCOUNT 928		0	0	0
613		929 / DUPLICATE CHARGES	LABOR	0	0	0
614		930.1 / GENERAL ADVERTISING	LABOR	0	0	0
615		930.2 / MISCELLANEOUS EXPENSES	LABOR	(12,177)	(11,652)	(525)
616		931 / RENTS	L 200	0	0	0
617		TOTAL ADM & GEN OPERATION		7,403,878	7,084,724	319,154
618		PLUS:				
619		935 / GENERAL PLANT MAINTENANCE	L 200	259,496	248,504	10,992
620		416 / MERCHANDISING EXPENSE	D60	0	0	0
621		TOTAL OPER & MAINT EXPENSES		19,557,535	18,759,267	798,267

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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
622	<b>TABLE 6-DEPRECIATION &amp; AMORTIZATION EXPENSE</b>				
623					
624	DEPRECIATION EXPENSE				
625	310-316 / STEAM PRODUCTION	L 121	897,709	<b>861,089</b>	36,621
626	330-336 / HYDRAULIC PRODUCTION	L 122	2,671,493	<b>2,562,513</b>	108,980
627	340-346 / OTHER PRODUCTION-BASELOAD	L 123	190,196	<b>182,437</b>	7,759
628	340-346 / OTHER PRODUCTION-PEAKERS	L 124	80,887	<b>77,588</b>	3,300
629	TOTAL PRODUCTION PLANT		3,840,286	<b>3,683,626</b>	156,659
630					
631	TRANSMISSION PLANT				
632	350 / LAND & LAND RIGHTS	L 131	60,621	<b>58,148</b>	2,473
633	352 / STRUCTURES & IMPROVEMENTS	L 135	155,594	<b>149,246</b>	6,347
634	353 / STATION EQUIPMENT	L 139	772,586	<b>741,069</b>	31,517
635	354 / TOWERS & FIXTURES	L 143	160,021	<b>153,493</b>	6,528
636	355 / POLES & FIXTURES	L 147	797,742	<b>765,199</b>	32,543
637	356 / OVERHEAD CONDUCTORS & DEVICES	L 151	267,279	<b>256,376</b>	10,903
638	359 / ROADS & TRAILS	L 155	102	<b>98</b>	4
639	TOTAL TRANSMISSION PLANT		2,213,945	<b>2,123,630</b>	90,315
640					
641	DISTRIBUTION PLANT				
642	360 / LAND & LAND RIGHTS	L 163	(1,838)	<b>(1,775)</b>	(63)
643	361 / STRUCTURES & IMPROVEMENTS	L 167	188,344	<b>179,443</b>	8,901
644	362 / STATION EQUIPMENT	L 171	281,157	<b>269,315</b>	11,842
645	363 / STORAGE BATTERY EQUIPMENT	L 173	9,627,639	<b>9,234,892</b>	392,747
646	364 / POLES, TOWERS & FIXTURES	L 176	516,031	<b>475,738</b>	40,293
647	365 / OVERHEAD CONDUCTORS & DEVICES	L 177	187,020	<b>176,337</b>	10,683
648	366 / UNDERGROUND CONDUIT	L 178	127,898	<b>125,894</b>	2,003
649	367 / UNDERGROUND CONDUCTORS & DEVICES	L 179	811,051	<b>799,005</b>	12,047
650	368 / LINE TRANSFORMERS	L 180	1,180,703	<b>1,115,557</b>	65,146
651	369 / SERVICES	L 181	63,601	<b>61,112</b>	2,489
652	370 / METERS	L 182	311,142	<b>301,091</b>	10,050
653	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 183	51,182	<b>47,651</b>	3,531
654	373 / STREET LIGHTING SYSTEMS	L 184	19,480	<b>18,702</b>	778
655	TOTAL DISTRIBUTION PLANT		13,363,409	<b>12,802,962</b>	560,446

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2	3	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
656	<b>TABLE 6-DEPRECIATION &amp; AMORTIZATION EXPENSE</b>				
657					
658	GENERAL PLANT				
659	389 / LAND & LAND RIGHTS	L 189	0	0	0
660	390 / STRUCTURES & IMPROVEMENTS	L 190	535,348	512,671	22,677
661	391 / OFFICE FURNITURE & EQUIPMENT	L 191	636,073	609,129	26,944
662	392 / TRANSPORTATION EQUIPMENT	L 192	(66,407)	(63,594)	(2,813)
663	393 / STORES EQUIPMENT	L 193	129,334	123,855	5,479
664	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 194	51,369	49,193	2,176
665	395 / LABORATORY EQUIPMENT	L 195	85,142	81,535	3,607
666	396 / POWER OPERATED EQUIPMENT	L 196	0	0	0
667	397 / COMMUNICATIONS EQUIPMENT	L 197	328,077	314,179	13,897
668	398 / MISCELLANEOUS EQUIPMENT	L 198	(28,300)	(27,101)	(1,199)
669	TOTAL GENERAL PLANT		1,670,634	1,599,866	70,768
670					
671	TOTAL DEPRECIATION EXPENSE		21,088,273	20,210,085	878,189
672					
673	DEPRECIATION ON DISALLOWED COSTS	L 118	0	0	0
674	TOTAL DEPRECIATION EXPENSE		21,088,273	20,210,085	878,189
675					
676	AMORTIZATION EXPENSE				
677	302/FRANCHISES AND CONSENTS	L 115	306,290	293,795	12,495
678	303/MISCELLANEOUS INTANGIBLE PLANT	L 116	1,959,025	1,876,041	82,984
679	ADJUSTMENTS, GAINS & LOSSES	L 118	0	0	0
680	TOTAL AMORTIZATION EXPENSE		2,265,315	2,169,836	95,479
681					
682	TOTAL DEPRECIATION & AMORTIZATION EXP		23,353,588	22,379,921	973,667
683					

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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
684		<b>TABLE 7-TAXES OTHER THAN INCOME TAXES</b>				
685						
686		TAXES OTHER THAN INCOME				
687		FEDERAL TAXES				
688		FICA	LABOR	0	0	0
689		FUTA	LABOR	0	0	0
690		LESS PAYROLL DEDUCTION	LABOR	0	0	0
691						
692		STATE TAXES				
693		AD VALOREM TAXES				
694		JIM BRIDGER STATION	L 121	0	0	0
695		VALMY	L 121	0	0	0
696		OTHER-PRODUCTION PLANT	L 126	0	0	0
697		OTHER-TRANSMISSION PLANT	L 157	0	0	0
698		OTHER-DISTRIBUTION PLANT	L 186	0	0	0
699		OTHER-GENERAL PLANT	L 200	0	0	0
700		SUB-TOTAL		0	0	0
701						
702		LICENSES - HYDRO PROJECTS	L 122	0	0	0
703						
704		REGULATORY COMMISSION FEES				
705		STATE OF IDAHO	CIDA	0	0	0
706		STATE OF OREGON	CODA	0	0	0
707						
708		FRANCHISE TAXES				
709		STATE OF OREGON	CODA	0	0	0
710						
711		OTHER STATE TAXES				
712		UNEMPLOYMENT TAXES	LABOR	0	0	0
713		HYDRO GENERATION KWH TAX	E10	0	0	0
714		IRRIGATION-PIC	E10	0	0	0
715						
716		TOTAL TAXES OTHER THAN INCOME		0	0	0



**IDAHO POWER COMPANY**  
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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
717	<b>TABLE 8-REGULATORY DEBITS &amp; CREDITS</b>				
718	REGULATORY DEBITS/CREDITS				
719	STATE OF IDAHO	CIDA	0	0	0
720	STATE OF OREGON	CODA	0	0	0
721					
722	TOTAL REGULATORY DEBITS/CREDITS		0	0	0
723					
724					

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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
725	<b>TABLE 9-INCOME TAXES</b>				
726					
727	410/411 NET PROVISION FOR DEFERRED INCOME TAXES				
728	ACCOUNT #282 - RELATED	P101P	3,173,455	<b>3,039,028</b>	134,427
729	ACCOUNTS #190 & #283 - RELATED	L 756	0	<b>0</b>	0
730	TOTAL NET PROVISION FOR DEFERRED INCOME TAXES		3,173,455	<b>3,039,028</b>	134,427
731					
732	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	P101P	73,978,000	<b>70,844,300</b>	3,133,700
733					
734	SUMMARY OF INCOME TAXES				
735					
736	TOTAL FEDERAL INCOME TAX		(82,058,780)	<b>(78,545,328)</b>	(3,513,452)
737					
738	STATE INCOME TAX				
739	STATE OF IDAHO		(10,357,367)	<b>(9,908,006)</b>	(449,361)
740	STATE OF OREGON		(233,216)	<b>(222,768)</b>	(10,448)
741	OTHER STATES		(77,739)	<b>(74,256)</b>	(3,483)
742	TOTAL STATE INCOME TAXES		(10,668,322)	<b>(10,205,030)</b>	(463,292)

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2	3	ALLOCO/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
743	<b>TABLE 10-CALCULATION OF FEDERAL INCOME TAX</b>				
744	OPERATING REVENUES		5,497,548	5,497,548	0
745					
746	OPERATING EXPENSES				
747	OPERATION & MAINTENANCE		19,557,535	18,759,267	798,267
748	DEPRECIATION EXPENSE		21,088,273	20,210,085	878,189
749	AMORTIZATION OF LIMITED TERM PLANT		2,265,315	2,169,836	95,479
750	TAXES OTHER THAN INCOME		0	0	0
751	REGULATORY DEBITS/CREDITS		0	0	0
752	TOTAL OPERATING EXPENSES		42,911,123	41,139,188	1,771,935
753					
754	BOOK-TAX ADJUSTMENT	L 752	0	0	0
755					
756	INCOME BEFORE TAX ADJUSTMENTS (NOI Before Interest)		(37,413,575)	(35,641,640)	(1,771,935)
757					
758	INCOME STATEMENT ADJUSTMENTS				
759	INTEREST EXPENSE SYNCHRONIZATION	L 354	25,426,280	24,346,604	1,079,677
760					
761	NET OPERATING INCOME BEFORE TAXES		(62,839,855)	(59,988,244)	(2,851,611)
762					
763	TOTAL STATE INCOME TAXES (ALLOWED)		(10,668,322)	(10,205,030)	(463,292)
764					
765	NET FEDERAL INCOME AFTER STATE INCOME TAXES		(52,171,533)	(49,783,214)	(2,388,319)
766					
767	FEDERAL TAX AT 21 PERCENT	@ 21%	(10,956,022)	(10,454,475)	(501,547)
768	OTHER CURRENT TAX ADJUSTMENTS	L 767	0	0	0
769	PRIOR YEAR TAX ADJUSTMENT	L 767	0	0	0
770					
771	TOTAL FEDERAL INCOME TAX BEFORE OTHER ADJUSTMENTS		(10,956,022)	(10,454,475)	(501,547)
772					
773	OTHER TAX ADJUSTMENTS				
774	ALLOWANCE FOR AFUDC	P101P	0	0	0
775	FEDERAL INCOME TAX ADJUSTMENTS - PLANT	P101P	(14,898,848)	(14,267,734)	(631,114)
776	FEDERAL INCOME TAX ADJUSTMENTS - OTHER	L 756	0	0	0
777	SUM OF OTHER ADJUSTMENTS		(14,898,848)	(14,267,734)	(631,114)
778	FEDERAL TAX ON OTHER TAX ADJ AT 21 PERCENT	@ 21%	(3,128,758)	(2,996,224)	(132,534)
779	FEDERAL GENERAL BUSINESS CREDITS	P101P	67,974,000	65,094,629	2,879,371
780					
781	TOTAL FEDERAL INCOME TAX		(82,058,780)	(78,545,328)	(3,513,452)

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2					
3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
782	<b>TABLE 11-OREGON STATE INCOME TAX</b>				
783					
784	NET OPERATING INCOME BEFORE TAXES - OREGON	L 761	(62,839,855)	<b>(59,988,244)</b>	(2,851,611)
785					
786	ALLOWANCE FOR AFUDC	P101P	0	0	0
787	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(14,898,848)	<b>(14,267,734)</b>	(631,114)
788	STATE INCOME TAX ADJUSTMENTS - OTHER	L 756	0	0	0
789	ADD: OTHER	L 756	0	0	0
790					
791	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		(14,898,848)	<b>(14,267,734)</b>	(631,114)
792					
793	INCOME SUBJECT TO OREGON TAX		(77,738,703)	<b>(74,255,978)</b>	(3,482,725)
794					
795	IERCO TAXABLE INCOME	E10	0	0	0
796	BONUS DEPRECIATION & OTHER OREGON ADJ	P101P	0	0	0
797	OTHER	L 756	0	0	0
798					
799	TOTAL STATE TAXABLE INCOME - OREGON		(77,738,703)	<b>(74,255,978)</b>	(3,482,725)
800	APPORIONMENT FACTOR (0.045454550)	@ 0.045454550	(3,533,578)	<b>(3,375,272)</b>	(158,306)
801	POST APPORIONMENT M ITEMS	L 756	0	0	0
802	TOTAL TAXABLE INCOME - OREGON		(3,533,578)	<b>(3,375,272)</b>	(158,306)
803					
804	OREGON TAX AT 6.6 PERCENT	@ 6.60%	(233,216)	<b>(222,768)</b>	(10,448)
805	LESS: INVESTMENT TAX CREDIT	P101P	0	0	0
806					
807	STATE INCOME TAX ALLOWED - OREGON		(233,216)	<b>(222,768)</b>	(10,448)
808	ADD: OR CAT TAX	L 785	0	0	0
809	PRIOR YEARS' TAX ADJUSTMENT	L 785	0	0	0
810					
811	STATE INCOME TAX PAID - OREGON		(233,216)	<b>(222,768)</b>	(10,448)

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2	3	ALLOCF/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
812	<b>TABLE 12-IDAHO STATE INCOME TAX</b>				
813					
814	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 744	(62,839,855)	(59,988,244)	(2,851,611)
815					
816	ALLOWANCE FOR AFUDC	P101P	0	0	0
817	STATE INCOME TAX ADJUSTMENTS - PLANT	P101P	(14,898,848)	(14,267,734)	(631,114)
818	STATE INCOME TAX ADJUSTMENTS - OTHER	L 756	0	0	0
819					
820	INCOME SUBJECT TO IDAHO TAX		(77,738,703)	(74,255,978)	(3,482,725)
821					
822	IERCO TAXABLE INCOME	E10	0	0	0
823	BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
824	OTHER	L 756	0	0	0
825	TOTAL STATE TAXABLE INCOME - IDAHO		(77,738,703)	(74,255,978)	(3,482,725)
826	APPORTIONMENT FACTOR (.965517241)	@ 0.965517241	(75,058,058)	(71,695,427)	(3,362,631)
827	POST APPORTIONMENT SCHEDULE M	L 756	0	0	0
828	TOTAL TAXABLE INCOME - IDAHO		(75,058,058)	(71,695,427)	(3,362,631)
829	IDAHO TAX AT 5.8 PERCENT	@ 5.80%	(4,353,367)	(4,158,335)	(195,033)
830	LESS: INVESTMENT TAX CREDIT	P101P	6,004,000	5,749,671	254,329
831					
832	STATE INCOME TAX ALLOWED - IDAHO		(10,357,367)	(9,908,006)	(449,361)
833	ADD : CURRENT TAX ADJUSTMENT	L 829	0	0	0
834	PRIOR YEARS' TAX ADJUSTMENT	829	0	0	0
835	STATE INCOME TAX PAID - IDAHO		(10,357,367)	(9,908,006)	(449,361)
836					
837	<b>OTHER STATE INCOME TAX</b>				
838	INCOME SUBJECT TO TAX		(77,738,703)	(74,255,978)	(3,482,725)
839					
840	IERCO TAXABLE INCOME	E10	0	0	0
841	BONUS DEPRECIATION ADJUSTMENT	P101P	0	0	0
842	OTHER	L 756	0	0	0
843	TOTAL TAXABLE INCOME-OTHER STATES		(77,738,703)	(74,255,978)	(3,482,725)
844	APPORTIONMENT FACTOR (1.0)		(77,738,703)	(74,255,978)	(3,482,725)
845	POST APPORTIONMENT SCHEDULE M	L 759	0	0	0
846	TAXABLE INCOME		(77,738,703)	(74,255,978)	(3,482,725)
847	OTHER TAX AT 0.1 PERCENT	@ 0.10%	(77,739)	(74,256)	(3,483)
848	ADD : CURRENT YEAR'S TAX DEFICIENCY	L 832	0	0	0
849	PRIOR YEARS' TAX ADJUSTMENT	L 832	0	0	0
850	OTHER STATES' INCOME TAX PAID		(77,739)	(74,256)	(3,483)

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
851	<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
852	STEAM POWER GENERATION				
853	OPERATION				
854	500 / SUPERVISION & ENGINEERING	L 855-865	266,133	<b>255,277</b>	10,857
855	501 / FUEL	D10	2,559,614	<b>2,455,198</b>	104,416
856	502 / STEAM EXPENSES				
857	LABOR	D10	1,607,750	<b>1,542,164</b>	65,586
858	OTHER	D10	0	<b>0</b>	0
859	TOTAL ACCOUNT 502		1,607,750	<b>1,542,164</b>	65,586
860	505 / ELECTRIC EXPENSES				
861	LABOR	D10	626,112	<b>600,571</b>	25,541
862	OTHER	D10	0	<b>0</b>	0
863	TOTAL ACCOUNT 505		626,112	<b>600,571</b>	25,541
864	506 / MISCELLANEOUS EXPENSES	D10	3,352,418	<b>3,215,661</b>	136,757
865	507 / RENTS	D10	0	<b>0</b>	0
866	STEAM OPERATION EXPENSES		8,412,027	<b>8,068,870</b>	343,158
867					
868	MAINTENANCE				
869	510 / SUPERVISION & ENGINEERING	L 870-879	0	<b>0</b>	0
870	511 / STRUCTURES	D10	658	<b>631</b>	27
871	512 / BOILER PLANT				
872	LABOR	D10	3,983,710	<b>3,821,200</b>	162,510
873	OTHER	D10	0	<b>0</b>	0
874	TOTAL ACCOUNT 512		3,983,710	<b>3,821,200</b>	162,510
875	513 / ELECTRIC PLANT				
876	LABOR	D10	1,522,637	<b>1,460,523</b>	62,114
877	OTHER	D10	0	<b>0</b>	0
878	TOTAL ACCOUNT 513		1,522,637	<b>1,460,523</b>	62,114
879	514 / MISCELLANEOUS STEAM PLANT	D10	2,441,874	<b>2,342,261</b>	99,613
880	STEAM MAINTENANCE EXPENSES		7,948,879	<b>7,624,615</b>	324,264
881	TOTAL STEAM GENERATION EXPENSES		16,360,906	<b>15,693,485</b>	667,422
882					

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
883	<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
884	HYDRAULIC POWER GENERATION				
885	OPERATION				
886	535 / SUPERVISION & ENGINEERING	L 887-894	4,235,258	<b>4,061,414</b>	173,844
887	536 / WATER FOR POWER	E10	866,414	<b>828,021</b>	38,393
888	537 / HYDRAULIC EXPENSES	D10	6,262,192	<b>6,006,734</b>	255,458
889	538 / ELECTRIC EXPENSES				
890	LABOR	D10	1,510,454	<b>1,448,837</b>	61,617
891	OTHER	D10	0	<b>0</b>	0
892	TOTAL ACCOUNT 538		1,510,454	<b>1,448,837</b>	61,617
893	539 / MISCELLANEOUS EXPENSES	D10	3,401,219	<b>3,262,471</b>	138,748
894	540 / RENTS	D10	0	<b>0</b>	0
895	HYDRAULIC OPERATION EXPENSES		16,275,537	<b>15,607,477</b>	668,060
896					
897	MAINTENANCE				
898	541 / SUPERVISION & ENGINEERING	L 899-905	90,192	<b>86,513</b>	3,679
899	542 / STRUCTURES	D10	577,669	<b>554,103</b>	23,565
900	543 / RESERVOIRS, DAMS & WATERWAYS	D10	254,872	<b>244,475</b>	10,397
901	544 / ELECTRIC PLANT				
902	LABOR	D10	1,799,397	<b>1,725,993</b>	73,404
903	OTHER	D10	0	<b>0</b>	0
904	TOTAL ACCOUNT 544		1,799,397	<b>1,725,993</b>	73,404
905	545 / MISCELLANEOUS HYDRAULIC PLANT	D10	2,163,612	<b>2,075,350</b>	88,262
906	HYDRAULIC MAINTENANCE EXPENSES		4,885,742	<b>4,686,434</b>	199,307
907	TOTAL HYDRAULIC GENERATION EXPENSES		21,161,279	<b>20,293,911</b>	867,367

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
908	<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
909	OTHER POWER GENERATION				
910	OPERATION				
911	546 / SUPERVISION & ENGINEERING	L 912-918	516,722	<b>495,643</b>	21,079
912	547 / FUEL	E10	0	<b>0</b>	0
913	548 / GENERATING EXPENSES				
914	LABOR	D10	3,234,939	<b>3,102,974</b>	131,965
915	OTHER	D10	0	<b>0</b>	0
916	TOTAL ACCOUNT 548		3,234,939	<b>3,102,974</b>	131,965
917	549 / MISCELLANEOUS EXPENSES	D10	370,607	<b>355,488</b>	15,118
918	550 / RENTS	D10	0	<b>0</b>	0
919	OTHER POWER OPER EXPENSES		4,122,267	<b>3,954,105</b>	168,162
920					
921	MAINTENANCE				
922	551 / SUPERVISION & ENGINEERING	L 923-928	0	<b>0</b>	0
923	552 / STRUCTURES	D10	43,046	<b>41,290</b>	1,756
924	553 / GENERATING & ELECTRIC PLANT				
925	LABOR	D10	56,825	<b>54,507</b>	2,318
926	OTHER	D10	0	<b>0</b>	0
927	TOTAL ACCOUNT 553		56,825	<b>54,507</b>	2,318
928	554 / MISCELLANEOUS EXPENSES	D10	690,424	<b>662,259</b>	28,165
929	OTHER POWER MAINT EXPENSES		790,295	<b>758,056</b>	32,239
930	TOTAL OTHER POWER GENERATION EXP		4,912,562	<b>4,712,161</b>	200,402
931					
932	OTHER POWER SUPPLY EXPENSE				
933	555.0 / PURCHASED POWER	E10	0	<b>0</b>	0
934	555.1 / COGENERATION & SMALL POWER PROD				
935	CAPACITY RELATED	D10	0	<b>0</b>	0
936	ENERGY RELATED	E10	0	<b>0</b>	0
937	TOTAL 555.1/CSPP			<b>0</b>	0
938	555/TOTAL			<b>0</b>	0
939	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	0	<b>0</b>	0
940	557 / OTHER EXPENSES	D10	4,495,330	<b>4,311,949</b>	183,381
941	TOTAL OTHER POWER SUPPLY EXPENSES		4,495,330	<b>4,311,949</b>	183,381
942					
943	TOTAL PRODUCTION EXPENSES		46,930,078	<b>45,011,506</b>	1,918,572



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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
944	<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
945	TRANSMISSION EXPENSES				
946	OPERATION				
947	560 / SUPERVISION & ENGINEERING	L 157	2,380,639	<b>2,283,524</b>	97,115
948	561 / LOAD DISPATCHING	D12	3,053,979	<b>2,929,396</b>	124,583
949	562 / STATION EXPENSES	L 139	1,883,621	<b>1,806,781</b>	76,840
950	563 / OVERHEAD LINE EXPENSES	L 143+147+151	428,401	<b>410,925</b>	17,476
951	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	E10	0	<b>0</b>	0
952	566 / MISCELLANEOUS EXPENSES	L 529	0	<b>0</b>	0
953	567 / RENTS	L 157	0	<b>0</b>	0
954	TOTAL TRANSMISSION OPERATION		7,746,639	<b>7,430,625</b>	316,014
955					
956	MAINTENANCE				
957	568 / SUPERVISION & ENGINEERING	L 157	90,949	<b>87,239</b>	3,710
958	569 / STRUCTURES	L 135	1,442,019	<b>1,383,194</b>	58,825
959	570 / STATION EQUIPMENT	L 139	2,327,169	<b>2,232,236</b>	94,934
960	571 / OVERHEAD LINES	L 143+147+151	865,811	<b>830,491</b>	35,320
961	573 / MISCELLANEOUS PLANT	L 157	3,520	<b>3,376</b>	144
962	TOTAL TRANSMISSION MAINTENANCE		4,729,468	<b>4,536,536</b>	192,932
963					
964	TOTAL TRANSMISSION EXPENSES		12,476,107	<b>11,967,161</b>	508,946

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2		ALLOE/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
965	<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
966	DISTRIBUTION EXPENSES				
967	OPERATION				
968	580 / SUPERVISION & ENGINEERING	L 186	2,995,909	<b>2,866,330</b>	129,580
969	581 / LOAD DISPATCHING	D60	4,166,909	<b>4,009,091</b>	157,818
970	582 / STATION EXPENSES	L 171	983,432	<b>942,010</b>	41,422
971	583 / OVERHEAD LINE EXPENSES	L 176+177	3,611,849	<b>3,348,590</b>	263,259
972	584 / UNDERGROUND LINE EXPENSES	L 178+179	1,372,655	<b>1,352,128</b>	20,527
973	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	20,365	<b>19,552</b>	813
974	586 / METER EXPENSES	L 182	4,176,379	<b>4,041,475</b>	134,904
975	587 / CUSTOMER INSTALLATIONS EXPENSE	L 183	736,676	<b>685,851</b>	50,825
976	588 / MISCELLANEOUS EXPENSES	L 563	2,911,186	<b>2,786,499</b>	124,688
977	589 / RENTS	L 186	0	<b>0</b>	0
978	TOTAL DISTRIBUTION OPERATION		20,975,360	<b>20,051,526</b>	923,834
979					
980	MAINTENANCE				
981	590 / SUPERVISION & ENGINEERING	L 186	9,353	<b>8,948</b>	405
982	591 / STRUCTURES	L 167	0	<b>0</b>	0
983	592 / STATION EQUIPMENT	L 171	2,716,642	<b>2,602,218</b>	114,424
984	593 / OVERHEAD LINES	L 176+177	5,201,009	<b>4,821,920</b>	379,089
985	594 / UNDERGROUND LINES	L 178+179	304,799	<b>300,241</b>	4,558
986	595 / LINE TRANSFORMERS	L 180	25,793	<b>24,370</b>	1,423
987	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 184	123,794	<b>118,851</b>	4,943
988	597 / METERS	L 182	678,112	<b>656,208</b>	21,904
989	598 / MISCELLANEOUS PLANT	L 186	79,964	<b>76,506</b>	3,459
990	TOTAL DISTRIBUTION MAINTENANCE		9,139,466	<b>8,609,262</b>	530,204
991	TOTAL DISTRIBUTION EXPENSES		30,114,827	<b>28,660,788</b>	1,454,039
992					
993	CUSTOMER ACCOUNTING EXPENSES				
994	901 / SUPERVISION	L 995	705,017	<b>610,646</b>	94,371
995	902 / METER READING	CW902	1,267,888	<b>1,098,173</b>	169,715
996	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	9,731,713	<b>9,412,221</b>	319,492
997	904 / UNCOLLECTIBLE ACCOUNTS	CW904	0	<b>0</b>	0
998	905 / MISC EXPENSES	L 995-997	0	<b>0</b>	0
999	TOTAL CUSTOMER ACCOUNTING EXPENSES		11,704,618	<b>11,121,040</b>	583,577
1000					
1001	CUSTOMER SERVICES & INFORMATION EXPENSES				
1002	907 / SUPERVISION	L 1006	828,671	<b>807,168</b>	21,503
1003	908 / CUSTOMER ASSISTANCE	L 575	4,679,331	<b>4,557,909</b>	121,422
1004	908 / ENERGY EFFICIENCY RIDER	CIDA	0	<b>0</b>	0
1005	909 / INFORMATION & INSTRUCTIONAL	L 579	0	<b>0</b>	0
1006	910 / MISCELLANEOUS EXPENSES	L 1003+1005	308,799	<b>300,787</b>	8,013
1007	TOTAL CUST SERV & INFORMATN EXPENSES		5,816,801	<b>5,665,863</b>	150,938

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2	3	<u>DESCRIPTION</u>	<u>ALLOC/ SOURCE</u>	<u>TOTAL SYSTEM</u>	<u>IDAHO RETAIL</u>	<u>OTHER</u>
1008		<b>TABLE 13-DEVELOPMENT OF LABOR RELATED ALLOCATOR</b>				
1009		ADMINISTRATIVE & GENERAL EXPENSES				
1010		920 / ADMINISTRATIVE & GENERAL SALARIES	PTDCAS	53,511,744	51,204,117	2,307,628
1011		921 / OFFICE SUPPLIES	PTDCAS	228,890	219,019	9,871
1012		922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	SUBEX	0	0	0
1013		923 / OUTSIDE SERVICES	PTDCAS	0	0	0
1014		924 / PROPERTY INSURANCE		0		
1015		PRODUCTION - STEAM	L 121	0	0	0
1016		ALL RISK & MISCELLANEOUS	P110P	378,934	363,177	15,757
1017						
1018		925 / INJURIES & DAMAGES	LABOR	132,355	126,648	5,707
1019		926 / EMPLOYEE PENSIONS & BENEFITS	LABOR	0	0	0
1020		927 / FRANCHISE REQUIREMENTS	CIDA	0	0	0
1021		928 / REGULATORY COMMISSION EXPENSES				
1022		928.101 / FERC ADMIN ASSESS & SECURITIES				
1023		CAPACITY RELATED	D10	0	0	0
1024		ENERGY RELATED	E10	0	0	0
1025		928.101 / FERC ORDER 472	E99	0	0	0
1026		928.101 / FERC MISCELLANIOUS	L RESREV	0	0	0
1027		928.102 FERC RATE CASE	RESREV	0	0	0
1028		928.104 / FERC OREGON HYDRO	RESREV	0	0	0
1029		SEC EXPENSES	L 202	0	0	0
1030		928.202 / IDAHO PUC -RATE CASE	CIDA	0	0	0
1031		928.203 / IDAHO PUC - OTHER	CIDA	0	0	0
1032		928.301 / OREGON PUC - FILING FEES	CODA	0	0	0
1033		928.302 / OREGON PUC - RATE CASE	CODA	0	0	0
1034		928.303 / OREGON PUC - OTHER	CODA	0	0	0
1035		IPC/PUC JSS TRUE-UP ADJ	PTD	0	0	0
1036		TOTAL ACCOUNT 928			0	0
1037		929 / DUPLICATE CHARGES	SUBEX	0	0	0
1038		930.1 / GENERAL ADVERTISING	RELAB	0	0	0
1039		930.2 / MISCELLANEOUS EXPENSES	PTDCAS	214,755	205,494	9,261
1040		931 / RENTS	L 200	0	0	0
1041		TOTAL ADM & GEN OPERATION		54,466,679	52,118,455	2,348,224
1042		PLUS:				
1043		935 / GENERAL PLANT MAINTENANCE	P3908	1,038,440	994,452	43,988
1044		416 / MERCHANDISING EXPENSE	E10	0	0	0
1045		TOTAL OPER & MAINT EXPENSES		162,547,550	155,539,266	7,008,284
1046		<b>TOTAL LABOR - RATIO (%)</b>		100.00%	95.69%	4.31%
1047						

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1048	<b>TABLE 14-ALLOCATION FACTORS</b>				
1049					
1050	CAPACITY RELATED KW				
1051	PRODUCTION RELATED COINCIDENT PEAKS @ GEN LEVEL	D10	2,585,316	<b>2,479,852</b>	105,465
1052	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,585,316	<b>2,479,852</b>	105,465
1053	RETAIL TRANSMISSION SERVICE @ GENERATION LEVEL	D12	2,585,316	<b>2,479,852</b>	105,465
1054	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,431,714	<b>2,339,615</b>	92,099
1055					
1056	ENERGY RELATED MWH				
1057	GENERATION LEVEL (PSP)	E10	16,783,429	<b>16,039,716</b>	743,713
1058	CUSTOMER LEVEL	E99	15,740,718	<b>15,039,426</b>	701,292
1059					
1060	CUSTOMER RELATED FACTORS				
1061	902-CUSTOMER WEIGHTED	CW902	1,819,788	<b>1,576,198</b>	243,590
1062	903-CUSTOMER WEIGHTED	CW903	15,041,849	<b>14,548,026</b>	493,823
1063	904-CUSTOMER WEIGHTED	CW904	2,751,851	<b>2,564,962</b>	186,889
1064	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	610,567	<b>590,862</b>	19,705

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1065	<b>TABLE 14-ALLOCATION FACTORS</b>				
1066					
1067	DIRECT ASSIGNMENTS (red font denotes allocator comes from Plant f				
1068	252-CUSTOMER ADVANCES	DA252	13,139,360	<b>13,043,126</b>	96,234
1069	350-LAND & LAND RIGHTS	DA350	0	<b>0</b>	0
1070	352-STRUCTURES & IMPROVEMENTS	DA352	658	<b>0</b>	658
1071	353-STATION EQUIPMENT	DA353	111,594	<b>75,100</b>	36,494
1072	354-TOWERS & FIXTURES	DA354	0	<b>0</b>	0
1073	355-POLES & FIXTURES	DA355	33,842	<b>0</b>	33,842
1074	356-OVERHEAD CONDUCTORS & DEVICES	DA356	26,495	<b>1,189</b>	25,306
1075	359-ROADS & TRAILS	DA359	0	<b>0</b>	0
1076	360LAND & LAND RIGHTS	ACCT360	7,818,143	<b>7,549,162</b>	268,981
1077	360LAND & LAND RIGHTS-CIAC	ACCT360CIAC	430,656	<b>430,355</b>	301
1078	361-STRUCTURES & IMPROVEMENTS	ACCT361	52,245,201	<b>49,776,238</b>	2,468,963
1079	361-STRUCTURES & IMPROVEMENTS-CIAC	ACCT361CIAC	8,009,324	<b>7,447,616</b>	561,708
1080	362-STATION EQUIPMENT	ACCT362	300,357,806	<b>287,706,828</b>	12,650,978
1081	362-STATION EQUIPMENT-CIAC	ACCT362CIAC	38,463,951	<b>34,892,876</b>	3,571,075
1082	364-POLES, TOWERS & FIXTURES-NET	DA364	313,204,206	<b>288,748,305</b>	24,455,901
1083	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	155,253,318	<b>146,384,826</b>	8,868,492
1084	366-UNDERGROUND CONDUIT-NET	DA366	52,785,315	<b>51,958,505</b>	826,810
1085	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	318,155,073	<b>313,429,461</b>	4,725,612
1086	368- LINE TRANSFORMERS	DA368	704,959,938	<b>666,063,582</b>	38,896,356
1087	369-DIRECT ASSIGNMENT	DA369	67,920,301	<b>65,262,678</b>	2,657,623
1088	370-METERS	DA370	112,940,727	<b>109,292,546</b>	3,648,181
1089	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	4,931,439	<b>4,591,211</b>	340,228
1090	373-STREET LIGHTING SYSTEMS-NET	DA373	5,706,749	<b>5,478,881</b>	227,868
1091	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,936,204	<b>4,890,357</b>	45,847
1092	454-REVENUE - FACILITIES CHARGE	DA454	10,470,031	<b>10,041,240</b>	428,792
1093	908-OTHER CUSTOMER ASSISTANCE	DA908	6,971,635	<b>6,790,730</b>	180,904
1094	440-RETAIL SALES REVENUE	RETREV	5,491,025	<b>5,491,025</b>	0
1095	447-WHOLESALE SALES REVENUE	RESREV	0	<b>0</b>	0
1096	456-REVENUE - STANDBY SERVICE	DASTNBY	1	<b>1</b>	0
1097	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	1	<b>1</b>	0
1098	IDAHO	CIDA	1	<b>1</b>	0
1099	OREGON	CODA	1	<b>0</b>	1
1100	NET TO GROSS TAX MULTIPLIER	DA990	1.347	<b>1.347</b>	1.347

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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1101	<b>TABLE 14-ALLOCATION FACTORS</b>				
1102					
1103	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1104	PLANT - PROD,TRANS&DIST	PTD	756,246,797	<b>724,212,263</b>	32,034,534
1105	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	107,042,430	<b>102,426,358</b>	4,616,072
1106	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	271,935,533	<b>260,627,596</b>	11,307,937
1107	PLANT - GEN PLT (390,391,397&398)	P3908	29,201,032	<b>27,964,079</b>	1,236,953
1108	PLANT - PROD,TRANS,DIST&GEN	P101P	822,387,553	<b>787,551,303</b>	34,836,249
1109	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	11,894,161	<b>11,426,039</b>	468,121
1110	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	271,935,533	<b>260,627,596</b>	11,307,937
1111	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	161,161,999	<b>154,212,672</b>	6,949,328

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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1112	<b>TABLE 15-ALLOCATION FACTORS-RATIOS</b>				
1113					
1114	CAPACITY RELATED KW				
1115	PRODUCTION RELATED COINCIDENT PEAKS @ GEN LEVEL	D10	100.00%	95.92%	4.08%
1116	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	100.00%	95.92%	4.08%
1117	RETAIL TRANSMISSION SERVICE @ GENERATION LEVEL	D12	100.00%	95.92%	4.08%
1118	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	100.00%	96.21%	3.79%
1119					
1120	ENERGY RELATED MWH				
1121	GENERATION LEVEL (PSP)	E10	100.00%	95.57%	4.43%
1122	CUSTOMER LEVEL	E99	100.00%	95.54%	4.46%
1123					
1124	CUSTOMER RELATED FACTORS				
1125	369-DIRECT ASSIGNMENT	DA369	100.00%	96.09%	3.91%
1126	370-METERS	DA370	100.00%	96.77%	3.23%
1127	902-CUSTOMER WEIGHTED	CW902	100.00%	86.61%	13.39%
1128	903-CUSTOMER WEIGHTED	CW903	100.00%	96.72%	3.28%
1129	904-CUSTOMER WEIGHTED	CW904	100.00%	93.21%	6.79%
1130	909-DIRECT ASSIGN-AVG.NO.CUST.	DA909	100.00%	96.77%	3.23%

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2		ALLOC/	TOTAL	IDAHO	
3	<u>DESCRIPTION</u>	<u>SOURCE</u>	<u>SYSTEM</u>	<u>RETAIL</u>	<u>OTHER</u>
1131	<b>TABLE 15-ALLOCATION FACTORS-RATIOS</b>				
1132					
1133	DIRECT ASSIGNMENTS				
1134	252-CUSTOMER ADVANCES	DA252	100.00%	99.27%	0.73%
1135	350-LAND & LAND RIGHTS	DA350	#DIV/0!	#DIV/0!	#DIV/0!
1136	352-STRUCTURES & IMPROVEMENTS	DA352	100.00%	0.00%	100.00%
1137	353-STATION EQUIPMENT	DA353	100.00%	67.30%	32.70%
1138	354-TOWERS & FIXTURES	DA354	#DIV/0!	#DIV/0!	#DIV/0!
1139	355-POLES & FIXTURES	DA355	100.00%	0.00%	100.00%
1140	356-OVERHEAD CONDUCTORS & DEVICES	DA356	100.00%	4.49%	95.51%
1141	359-ROADS & TRAILS	DA359	#DIV/0!	#DIV/0!	#DIV/0!
1142	360LAND & LAND RIGHTS-DA	DA360	100.00%	96.56%	3.44%
1143	360LAND & LAND RIGHTS-CIAC	DA360C	100.00%	99.93%	0.07%
1144	361-STRUCTURES & IMPROVEMENTS-DA	DA361	100.00%	95.27%	4.73%
1145	361-STRUCTURES & IMPROVEMENTS-CIAC	DA361C	100.00%	92.99%	7.01%
1146	362-STATION EQUIPMENT-DA	DA362	100.00%	95.79%	4.21%
1147	362-STATION EQUIPMENT-CIAC	DA362C	100.00%	90.72%	9.28%
1148	364-POLES, TOWERS & FIXTURES-NET	DA364	100.00%	92.19%	7.81%
1149	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	100.00%	94.29%	5.71%
1150	366-UNDERGROUND CONDUIT-NET	DA366	100.00%	98.43%	1.57%
1151	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	100.00%	98.51%	1.49%
1152	368- LINE TRANSFORMERS	DA368	100.00%	94.48%	5.52%
1153	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	100.00%	93.10%	6.90%
1154	373-STREET LIGHTING SYSTEMS-NET	DA373	100.00%	96.01%	3.99%
1155	451-REVENUE - MISCELLANEOUS SERVICE	DA451	100.00%	99.07%	0.93%
1156	454-REVENUE - FACILITIES CHARGE	DA454	100.00%	95.90%	4.10%
1157	908-OTHER CUSTOMER ASSISTANCE	DA908	100.00%	97.41%	2.59%
1158	440-RETAIL SALES REVENUE	RETREV	100.00%	100.00%	0.00%
1159	447-WHOLESALE SALES REVENUE	RESREV		#DIV/0!	#DIV/0!
1160	456-REVENUE - STANDBY SERVICE	DASTNBY	100.00%	100.00%	0.00%
1161	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	100.00%	100.00%	0.00%
1162	IDAHO	CIDA	100.00%	100.00%	0.00%
1163	OREGON	CODA	100.00%	0.00%	100.00%
1164	NET TO GROSS TAX MULTIPLIER	DA990	1.347	1.347	1.347



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2		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO RETAIL	OTHER
3	<u>DESCRIPTION</u>				
1165	<b>TABLE 15-ALLOCATION FACTORS-RATIOS</b>				
1166					
1167	INTERNALLY DEVELOPED ALLOCATION FACTORS				
1168	PLANT - PROD,TRANS&DIST	PTD	100.00%	95.76%	4.24%
1169	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	100.00%	95.69%	4.31%
1170	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	100.00%	95.84%	4.16%
1171	PLANT - GEN PLT (390,391,397&398)	P3908	100.00%	95.76%	4.24%
1172	PLANT - PROD,TRANS,DIST&GEN	P101P	100.00%	95.76%	4.24%
1173	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	100.00%	96.06%	3.94%
1174	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	100.00%	95.84%	4.16%
1175	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	100.00%	95.69%	4.31%