

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 23

P. OBENCHAIN

Summary of Adjustments - Accumulated
Provision for Depreciation and
Amortization

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
TWELVE MONTHS ENDED DECEMBER 31, 2003

1	TY 2003	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	TY 2003
2	<u>UNADJUSTED</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>AS ADJUSTED</u>
3 <u>DESCRIPTION</u>	(1)	(2)	(3)	(4)	(5)	(6)
4						
5 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION						
6						
7 PRODUCTION PLANT						
8 310-316 / STEAM PRODUCTION	337,245,038	0	377,441	(365,919)	106,204,710	443,461,270
9 330-336 / HYDRAULIC PRODUCTION	242,185,180	0	33,046	725,394	0	242,943,619
10 340-346 / OTHER PRODUCTION	3,364,651	0	20,863	(126,304)	0	3,259,210
11 TOTAL PRODUCTION PLANT	582,794,869	0	431,350	233,171	106,204,710	689,664,100
12						
13 TRANSMISSION PLANT						
14 350 / LAND & LAND RIGHTS	3,046,052	0	4,074	(20,896)	0	3,029,230
15 352 / STRUCTURES & IMPROVEMENTS	17,083,459	0	22,847	(117,195)	0	16,989,111
16 353 / STATION EQUIPMENT	70,211,579	0	125,658	(310,688)	0	70,026,548
17 354 / TOWERS & FIXTURES	22,825,308	0	39,305	164,947	0	23,029,559
18 355 / POLES & FIXTURES	37,267,927	0	64,174	269,317	0	37,601,418
19 356 / OVERHEAD CONDUCTORS & DEVICES	39,535,894	0	181,669	338,421	0	40,055,984
20 359 / ROADS & TRAILS	233,934	0	403	1,691	0	236,027
21 TOTAL TRANSMISSION PLANT	190,204,153	0	438,128	325,596	0	190,967,877
22						
23 DISTRIBUTION PLANT						
24 360 / LAND & LAND RIGHTS	0	0	0	0	0	0
25 361 / STRUCTURES & IMPROVEMENTS	5,395,702	0	11,082	(83,606)	0	5,323,178
26 362 / STATION EQUIPMENT	31,533,125	0	64,763	(488,602)	0	31,109,285
27 364 / POLES, TOWERS & FIXTURES	74,999,917	0	81,661	(601,380)	0	74,480,199
28 365 / OVERHEAD CONDUCTORS & DEVICES	31,746,305	0	34,566	(254,555)	0	31,526,316
29 366 / UNDERGROUND CONDUIT	6,469,087	0	7,044	(51,872)	0	6,424,259
30 367 / UNDERGROUND CONDUCTORS & DEVICES	43,542,692	0	47,410	(349,143)	0	43,240,959
31 368 / LINE TRANSFORMERS	133,107,304	0	144,929	(1,067,308)	0	132,184,924
32 369 / SERVICES	26,240,066	0	28,571	(210,403)	0	26,058,233
33 370 / METERS	7,557,285	0	8,228	(60,597)	0	7,504,916
34 371 / INSTALLATIONS ON CUSTOMER PREMISES	922,222	0	1,004	(7,395)	0	915,831
35 373 / STREET LIGHTING SYSTEMS	2,358,335	0	2,568	(18,910)	0	2,341,993
36 TOTAL DISTRIBUTION PLANT	363,872,041	0	431,825	(3,193,771)	0	361,110,094

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1	TY 2003	NORMALIZING	ANNUALIZING	KNWN.&MEAS.	OTHER	TY 2003
2	<u>UNADJUSTED</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>ADJUSTMENT</u>	<u>AS ADJUSTED</u>
3 <u>DESCRIPTION</u>	(1)	(2)	(3)	(4)	(5)	(6)
37						
38 ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION						
39						
40 GENERAL PLANT						
41 389 / LAND & LAND RIGHTS	0	0	0	0	0	0
42 390 / STRUCTURES & IMPROVEMENTS	13,328,637	0	83,952	1,203,072	0	14,615,661
43 391 / OFFICE FURNITURE & EQUIPMENT	21,518,833	0	135,538	1,942,337	0	23,596,709
44 392 / TRANSPORTATION EQUIPMENT	16,371,800	0	103,119	1,477,755	0	17,952,674
45 393 / STORES EQUIPMENT	326,399	0	2,056	29,462	0	357,917
46 394 / TOOLS, SHOP & GARAGE EQUIPMENT	1,238,927	0	7,804	111,828	0	1,358,559
47 395 / LABORATORY EQUIPMENT	3,521,866	0	22,183	317,891	0	3,861,940
48 396 / POWER OPERATED EQUIPMENT	3,485,698	0	21,955	314,627	0	3,822,280
49 397 / COMMUNICATIONS EQUIPMENT	4,370,637	0	27,529	394,503	0	4,792,670
50 398 / MISCELLANEOUS EQUIPMENT	613,227	0	3,862	55,351	0	672,440
51 TOTAL GENERAL PLANT	64,776,024	0	407,998	5,846,826	0	71,030,849
52						
53 AMORTIZATION OF UTILITY PLANT	0	0	0	0	0	0
54						
55 TOTAL ACCUM PROVISION DEPRECIATION	1,201,647,086	0	1,709,301	3,211,822	106,204,710	1,312,772,919
56						
57 AMORTIZATION OF OTHER UTILITY PLANT						
58 INTANGIBLE PLANT	30,419,360	0	0	0	0	30,419,360
59 HYDRAULIC PRODUCTION	12,296	0	0	0	0	12,296
60						
61 TOTAL AMORT OF OTHER UTILITY PLANT	30,431,656	0	0	0	0	30,431,656
62						
63 TOTAL ACCUM PROVISION FOR DEPR						
64 & AMORTIZATION OF OTHER UTILITY PLANT	1,232,078,742	0	1,709,301	3,211,822	106,204,710	1,343,204,575