

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 26

P. OBENCHAIN

Summary of Adjustments - Operation and
Maintenance Expenses

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
SUMMARY OF ADJUSTMENTS - OPERATION AND MAINTENANCE EXPENSES
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 OPERATION AND MAINTENANCE EXPENSES						
6						
7 STEAM POWER GENERATION						
8 OPERATION						
9 500 / SUPERVISION & ENGINEERING	2,187,417	0	5,382	13,072	0	2,205,871
10 501 / FUEL	96,259,308	(6,362,108)	0	5,252,200	0	95,149,400
11 502 / STEAM EXPENSES						
12 LABOR	0	0	0	0	0	0
13 OTHER	4,990,765	0	0	0	0	4,990,765
14 TOTAL ACCOUNT 502	4,990,765	0	0	0	0	4,990,765
15 505 / ELECTRIC EXPENSES						
16 LABOR	18,382	0	607	1,474	0	20,462
17 OTHER	1,248,895	0	0	0	0	1,248,895
18 TOTAL ACCOUNT 505	1,267,277	0	607	1,474	0	1,269,357
19 506 / MISCELLANEOUS EXPENSES	2,958,065	0	0	0	0	2,958,065
20 507 / RENTS	607,157	0	0	0	0	607,157
21 STEAM OPERATION EXPENSES	108,269,989	(6,362,108)	5,988	5,266,746	0	107,180,615
22						
23 MAINTENANCE						
24 510 / SUPERVISION & ENGINEERING	1,800,603	0	0	0	0	1,800,603
25 511 / STRUCTURES	295,759	0	0	0	0	295,759
26 512 / BOILER PLANT						
27 LABOR	0	0	0	0	0	0
28 OTHER	12,700,845	0	0	0	0	12,700,845
29 TOTAL ACCOUNT 512	12,700,845	0	0	0	0	12,700,845
30 513 / ELECTRIC PLANT						
31 LABOR	0	0	0	0	0	0
32 OTHER	3,695,731	0	0	0	0	3,695,731
33 TOTAL ACCOUNT 513	3,695,731	0	0	0	0	3,695,731
34 514 / MISCELLANEOUS STEAM PLANT	7,990,543	0	0	0	0	7,990,543
35 STEAM MAINTENANCE EXPENSES	26,483,481	0	0	0	0	26,483,481
36 TOTAL STEAM GENERATION EXPENSES	134,753,470	(6,362,108)	5,988	5,266,746	0	133,664,096

IDAHO POWER COMPANY
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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)
37						
38 OPERATION AND MAINTENANCE EXPENSES						
39						
40 HYDRAULIC POWER GENERATION						
41 OPERATION						
42 535 / SUPERVISION & ENGINEERING	4,267,390	0	94,344	229,164	0	4,590,898
43 536 / WATER FOR POWER	3,950,383	0	4,095	307,383	0	4,261,861
44 537 / HYDRAULIC EXPENSES	5,479,474	0	53,853	130,810	0	5,664,137
45 538 / ELECTRIC EXPENSES						
46 LABOR	769,918	0	25,410	61,720	0	857,048
47 OTHER	288,278	0	0	0	0	288,278
48 TOTAL ACCOUNT 538	1,058,196	0	25,410	61,720	0	1,145,326
49 539 / MISCELLANEOUS EXPENSES	1,759,801	0	37,197	90,351	0	1,887,349
50 540 / RENTS	391,972	0	0	0	0	391,972
51 HYDRAULIC OPERATION EXPENSES	16,907,216	0	214,899	819,428	0	17,941,542
52						
53 MAINTENANCE						
54 541 / SUPERVISION & ENGINEERING	1,176,801	0	31,208	75,804	0	1,283,813
55 542 / STRUCTURES	1,071,461	0	23,247	56,467	0	1,151,175
56 543 / RESERVOIRS, DAMS & WATERWAYS	886,306	0	15,964	38,776	0	941,046
57 544 / ELECTRIC PLANT						
58 LABOR	1,728,443	0	57,044	138,560	0	1,924,047
59 OTHER	854,590	0	0	0	0	854,590
60 TOTAL ACCOUNT 544	2,583,033	0	57,044	138,560	0	2,778,637
61 545 / MISCELLANEOUS HYDRAULIC PLANT	2,298,967	0	49,669	120,647	0	2,469,284
62 HYDRAULIC MAINTENANCE EXPENSES	8,016,568	0	177,131	430,254	0	8,623,954
63 TOTAL HYDRAULIC GENERATION EXPENSES	24,923,784	0	392,030	1,249,682	0	26,565,496

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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)
64						
65 OPERATION AND MAINTENANCE EXPENSES						
66						
67 OTHER POWER GENERATION						
68 OPERATION						
69 546 / SUPERVISION & ENGINEERING	382,741	0	9,299	22,588	0	414,628
70 547 / FUEL	4,078,282	(824,049)	0	2,300	0	3,256,533
71 548 / GENERATING EXPENSES						
72 LABOR	130,189	0	4,297	10,437	0	144,922
73 OTHER	65,617	0	0	0	0	65,617
74 TOTAL ACCOUNT 548	195,806	0	4,297	10,437	0	210,539
75 549 / MISCELLANEOUS EXPENSES	353,617	0	3,221	7,825	0	364,663
76 550 / RENTS	15,103	0	0	0	0	15,103
77 OTHER POWER OPER EXPENSES	5,025,549	(824,049)	16,817	43,149	0	4,261,467
78						
79 MAINTENANCE						
80 551 / SUPERVISION & ENGINEERING	752	0	0	0	0	752
81 552 / STRUCTURES	191,054	0	4,220	10,252	0	205,526
82 553 / GENERATING & ELECTRIC PLANT						
83 LABOR	63,115	0	2,083	5,060	0	70,258
84 OTHER	146,294	0	0	0	0	146,294
85 TOTAL ACCOUNT 553	209,409	0	2,083	5,060	0	216,552
86 554 / MISCELLANEOUS EXPENSES	398,705	0	5,723	13,902	0	418,330
87 OTHER POWER MAINT EXPENSES	799,920	0	12,027	29,213	0	841,160
88 TOTAL OTHER POWER GENERATION EXP	5,825,469	(824,049)	28,844	72,363	0	5,102,627
89						
90 OTHER POWER SUPPLY EXPENSE						
91 555.1 / PURCHASED POWER	45,998,901	(35,391,301)	0	1,769,300	0	12,376,900
92 555.2 / COGENERATION & SMALL POWER PROD						
93 CAPACITY RELATED	2,815,124	0	0	0	0	2,815,124
94 ENERGY RELATED	41,675,798	455,403	0	1,245,627	0	43,376,828
95 TOTAL 555.2/CSPP	44,490,922	455,403	0	1,245,627	0	46,191,952
96 555/TOTAL	90,489,823	(34,935,898)	0	3,014,927	0	58,568,852
97 556 / LOAD CONTROL & DISPATCHING EXPENSES	21,334	0	0	0	0	21,334
98 557 / OTHER EXPENSES	2,131,188	0	31,318	76,071	0	2,238,577
99 TOTAL OTHER POWER SUPPLY EXPENSES	92,642,345	(34,935,898)	31,318	3,090,998	0	60,828,763
100						
101 TOTAL PRODUCTION EXPENSES	258,145,068	(42,122,055)	458,180	9,679,789	0	226,160,983

IDAHO POWER COMPANY
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SUMMARY OF ADJUSTMENTS - OPERATION AND MAINTENANCE EXPENSES
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)
102						
103 OPERATION AND MAINTENANCE EXPENSES						
104						
105 TRANSMISSION EXPENSES						
106 OPERATION						
107 560 / SUPERVISION & ENGINEERING	1,878,326	0	45,303	110,041	0	2,033,670
108 561 / LOAD DISPATCHING	2,714,370	0	78,162	189,856	0	2,982,388
109 562 / STATION EXPENSES	1,762,104	0	39,590	96,164	0	1,897,858
110 563 / OVERHEAD LINE EXPENSES	654,644	0	13,606	33,049	0	701,298
111 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	2,987,576	0	0	0	0	2,987,576
112 566 / MISCELLANEOUS EXPENSES	476,947	0	3,743	9,092	0	489,782
113 567 / RENTS	1,592,298	0	0	0	0	1,592,298
114 TOTAL TRANSMISSION OPERATION	12,066,265	0	180,403	438,202	0	12,684,870
115						
116 MAINTENANCE						
117 568 / SUPERVISION & ENGINEERING	774,542	0	13,951	33,886	0	822,379
118 569 / STRUCTURES	(1,552)	0	3	8	0	(1,541)
119 570 / STATION EQUIPMENT	1,901,974	0	54,382	132,094	0	2,088,449
120 571 / OVERHEAD LINES	2,514,150	0	20,834	50,606	0	2,585,589
121 573 / MISCELLANEOUS PLANT	60,764	0	11	27	0	60,801
122 TOTAL TRANSMISSION MAINTENANCE	5,249,878	0	89,180	216,620	0	5,555,678
123						
124 TOTAL TRANSMISSION EXPENSES	17,316,143	0	269,583	654,822	0	18,240,548

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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 DESCRIPTION	(1)	(2)	(3)	(4)	(5)	(6)
125						
126 OPERATION AND MAINTENANCE EXPENSES						
127						
128 DISTRIBUTION EXPENSES						
129 OPERATION						
130 580 / SUPERVISION & ENGINEERING	3,523,703	0	78,591	190,899	0	3,793,193
131 581 / LOAD DISPATCHING	2,356,235	0	66,298	161,038	0	2,583,571
132 582 / STATION EXPENSES	1,273,803	0	25,153	61,097	0	1,360,054
133 583 / OVERHEAD LINE EXPENSES	3,607,428	0	96,950	235,493	0	3,939,871
134 584 / UNDERGROUND LINE EXPENSES	2,652,995	0	22,356	54,304	0	2,729,655
135 585 / STREET LIGHTING & SIGNAL SYSTEMS	156,324	0	2,214	5,377	0	163,914
136 586 / METER EXPENSES	6,632,290	0	153,534	372,937	0	7,158,761
137 587 / CUSTOMER INSTALLATIONS EXPENSE	506,128	0	12,610	30,630	0	549,369
138 588 / MISCELLANEOUS EXPENSES	4,735,766	0	91,706	222,756	0	5,050,229
139 589 / RENTS	139,665	0	0	0	0	139,665
140 TOTAL DISTRIBUTION OPERATION	25,584,337	0	549,413	1,334,532	0	27,468,282
141						
142 MAINTENANCE						
143 590 / SUPERVISION & ENGINEERING	54,896	0	1,633	3,968	0	60,497
144 591 / STRUCTURES	0	0	0	0	0	0
145 592 / STATION EQUIPMENT	2,653,046	0	57,165	138,854	0	2,849,064
146 593 / OVERHEAD LINES	12,017,854	0	105,329	255,845	0	12,379,028
147 594 / UNDERGROUND LINES	1,315,013	0	25,497	61,933	0	1,402,444
148 595 / LINE TRANSFORMERS	1,411,180	0	26,757	64,994	0	1,502,931
149 596 / STREET LIGHTING & SIGNAL SYSTEMS	362,444	0	6,403	15,553	0	384,400
150 597 / METERS	1,534,797	0	42,193	102,488	0	1,679,478
151 598 / MISCELLANEOUS PLANT	216,161	0	3,221	7,825	0	227,208
152 TOTAL DISTRIBUTION MAINTENANCE	19,565,391	0	268,199	651,459	0	20,485,050
153 TOTAL DISTRIBUTION EXPENSES	45,149,728	0	817,612	1,985,991	0	47,953,332
154						
155 CUSTOMER ACCOUNTING EXPENSES						
156 901 / SUPERVISION	391,716	0	11,325	27,507	0	430,548
157 902 / METER READING	4,709,294	0	108,477	263,493	0	5,081,264
158 903 / CUSTOMER RECORDS & COLLECTIONS	7,274,751	0	160,300	389,371	0	7,824,422
159 904 / UNCOLLECTIBLE ACCOUNTS	4,566,311	0	0	0	0	4,566,311
160 905 / MISC. EXPENSES	1,819	0	20	49	0	1,888
161 TOTAL CUSTOMER ACCOUNTING EXPENSES	16,943,891	0	280,122	680,420	0	17,904,433
162						
163 CUSTOMER SERVICES & INFORMATION EXPENSES						
164 907 / SUPERVISION	377,832	0	11,163	27,115	0	416,110
165 908 / CUSTOMER ASSISTANCE	7,775,636	0	52,258	239,399	0	8,067,293
166 909 / INFORMATION & INSTRUCTIONAL	175	0	0	0	0	175
167 910 / MISCELLANEOUS EXPENSES	587,017	0	8,825	21,435	0	617,277
168 TOTAL CUST SERV & INFORMATN EXPENSES	8,740,660	0	72,246	287,950	0	9,100,855
169						
170 912 / DEMO & SELLING EXPENSES	0	0	0	0	0	0

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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>	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>
171						
172 OPERATION AND MAINTENANCE EXPENSES						
173						
174 ADMINISTRATIVE & GENERAL EXPENSES						
175 920 / ADMINISTRATIVE & GENERAL SALARIES	29,833,732	0	889,665	2,161,008	0	32,884,405
176 921 / OFFICE SUPPLIES	16,271,742	0	52,112	126,582	0	16,450,436
177 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(26,252,934)	0	0	0	0	(26,252,934)
178 923 / OUTSIDE SERVICES	5,580,743	0	0	0	0	5,580,743
179 924 / PROPERTY INSURANCE						
180 PRODUCTION - STEAM	1,454,354	0	3,311	0	0	1,457,665
181 ALL RISK & MISCELLANEOUS	2,458,325	0	1,523	8,199	0	2,468,047
182 TOTAL ACCOUNT 924	3,912,679	0	4,834	8,199	0	3,925,712
183 925 / INJURIES & DAMAGES	3,271,342	0	388,831	374,334	0	4,034,507
184 926 / EMPLOYEE PENSIONS & BENEFITS	25,757,402	0	0	2,170,163	0	27,927,565
185 927 / FRANCHISE REQUIREMENTS	2,807	0	0	0	0	2,807
186 928 / REGULATORY COMMISSION EXPENSES						
187 FERC ADMIN ASSESS & SECURITIES						
188 CAPACITY RELATED	2,330,958	0	0	0	0	2,330,958
189 ENERGY RELATED	379,455	0	0	0	0	379,455
190 FERC RATE CASE	0	0	0	0	0	0
191 FERC ORDER 472	240,000	0	0	0	0	240,000
192 FERC OTHER	643,309	0	0	0	0	643,309
193 FERC OREGON HYDRO	164,375	0	0	0	0	164,375
194 SEC EXPENSES	0	0	0	0	0	0
195 IDAHO PUC -RATE CASE	21,533	0	0	0	0	21,533
196 -OTHER	91,372	0	0	0	4,953	96,325
197 OREGON PUC -RATE CASE	(4,416)	0	0	0	0	(4,416)
198 -OTHER	7,589	0	0	0	0	7,589
199 NEVADA PUC -RATE CASE	0	0	0	0	0	0
200 -OTHER	16,697	0	0	0	0	16,697
201 TOTAL ACCOUNT 928	3,890,872	0	0	0	4,953	3,895,825
202 929 / DUPLICATE CHARGES	0	0	0	0	0	0
203 930.1 / GENERAL ADVERTISING	452,108	0	5	12	(452,125)	0
204 930.2 / MISCELLANEOUS EXPENSES	1,255,018	0	0	0	(28,384)	1,226,634
205 931 / RENTS	23,130	0	0	0	0	23,130
206 TOTAL ADM & GEN OPERATION	63,998,641	0	1,335,447	4,840,297	(475,556)	69,698,829
207 PLUS:						
208 935 / GENERAL PLANT MAINTENANCE	2,018,112	0	23,169	56,279	0	2,097,560
209 416 / MERCHANDISING EXPENSE	1,130,373	0	0	0	0	1,130,373
210 TOTAL OPER & MAINT EXPENSES	413,442,616	(42,122,055)	3,256,361	18,185,548	(475,556)	392,286,914