BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-03-13

IDAHO POWER COMPANY

EXHIBIT NO. 16

L. SMITH

2003 Supporting Schedules

IDAHO POWER COMPANY
OTHER OPERATING REVENUES
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	Miscellaneous service revenues (451)	$241,362	$232,444	$279,970	$321,148	$313,618	$303,205	$246,126	$246,126	$246,126	$246,126	$256,123	$246,126	$3,178,500
	Rent from electric property (454):													
2	Substation equipment	516,731	516,730	516,731	516,731	516,731	516,730	516,731	516,731	516,731	516,731	516,731	516,731	6,200,770
3	Station and line rentals	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	2,668,140
4	Cogeneration and small power production	38,552	38,642	38,635	38,803	38,872	39,006	38,645	38,645	38,645	38,645	38,645	38,645	464,380
5	Real estate rents	34,703	28,316	31,341	24,892	21,329	17,780	36,161	36,161	36,161	36,161	36,161	36,161	375,327
6	Dark fiber rents	39,983	39,983	39,983	39,693	38,533	38,533	39,983	39,983	39,983	39,983	39,983	39,983	476,606
7	Joint pole attachments	216,961	0	0	0	900	14	0	0	7,300	0	0	578,407	803,582
8	Facilities charges	524,938	526,235	526,484	526,730	530,864	531,184	531,184	531,184	531,184	531,184	531,184	531,184	6,353,539
9	Overnight park rents	(10)	1,123	4,245	24,243	51,476	53,818	42,021	41,709	40,323	25,311	7,373	2,789	294,421
10	Miscellaneous	5,719	5,620	5,912	5,763	6,132	5,628	5,628	5,628	5,628	5,628	5,628	5,628	68,542
11	Total rent from electric property	1,599,922	1,378,994	1,385,676	1,399,200	1,427,182	1,425,038	1,432,698	1,432,386	1,438,300	1,415,988	1,398,050	1,971,873	17,705,307
	Other electric revenue (456):													
12	Transmission for others - firm	480,136	503,852	538,213	552,358	634,855	303,982	350,205	352,705	352,705	327,213	353,858	300,205	5,050,287
13	Transmission for others - non-firm	591,625	650,746	1,072,904	1,092,142	1,277,405	1,657,629	670,000	760,000	465,000	330,000	569,000	590,000	9,726,451
14	Photovoltaic	2,306	2,030	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	26,016
15	Antelope	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	73,824
16	Conservation recovery - Oregon	1,353	(12,756)	(2)	1	(7)	0	0	0	0	0	0	0	(11,411)
17	Sierra Pacific Power Company sales	0	0	0	0	0	4,053	0	0	0	0	0	0	4,053
18	Stand-by service	18,958	15,851	11,192	10,770	9,930	9,930	9,930	9,930	9,930	9,930	9,930	9,930	136,211
19	Transmission Services for IES	91,152	92,104	120,433	16,672	13,652	17,816	25,000	25,000	25,000	25,000	25,000	25,000	501,829
20	Miscellaneous	163	(153)	1,144	(529)	(1,883)	4		0	0	0	0	0	(1,254)
21	Total other electric revenue	1,191,845	1,257,826	1,752,204	1,679,734	1,942,272	2,001,734	1,063,455	1,155,955	860,955	700,463	966,108	933,455	15,506,006
22	Total other operating revenues	$3,033,129	$2,869,264	$3,417,850	$3,400,082	$3,683,072	$3,729,977	$2,742,279	$2,834,467	$2,545,381	$2,362,577	$2,620,281	$3,151,454	$36,389,813

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IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For The Twelve Months Ended December 31, 2003

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions.....	72,205	18,013	19,851	43,100	116,054	53,221	50,000	50,000	50,000	50,000	50,000	50,000	622,444
2	Hydro Services.....	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Water Management Services.....	0	83,950	0	7,200	11,347	24,049	14,600	14,600	14,600	18,350	18,350	18,350	225,396
4	Joint Use (Pole) - Idaho.....	129,773	70,625	32,681	25,539	45,339	32,288	13,000	13,000	13,000	13,000	13,000	13,000	414,245
5	Joint Use (Pole) - Oregon.....	0	524	0	0	0	0	2,000	2,000	2,000	2,000	2,000	2,000	12,524
6	Total.....	$201,978	$173,112	$52,532	$75,839	$172,740	$109,558	$79,600	$79,600	$79,600	$83,350	$83,350	$83,350	$1,274,609
	Other Expenses (Acct 416):													
7	Power Solutions.....	$4,807	$58,466	$77,565	$86,202	$142,645	$142,610	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$812,295
8	Hydro Services.....	295	133	43	289	58	0	0	0	0	0	0	0	818
9	Water Management Services.....	16,518	9,917	1,533	8,590	12,243	10,326	11,000	11,000	10,000	11,000	14,000	14,000	130,127
10	Joint Use - Idaho.....	13,240	11,950	11,281	24,264	8,457	7,172	15,000	15,000	15,000	15,000	15,000	15,000	166,364
11	Joint Use - Oregon.....	2,738	632	227	1,178	861	3,133	2,000	2,000	2,000	2,000	2,000	2,000	20,769
12	Total.....	$37,598	$81,098	$90,649	$120,523	$164,264	$163,241	$78,000	$78,000	$77,000	$78,000	$81,000	$81,000	$1,130,373

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Power production expenses:				
	Steam power generation -				
	Operation -				
1	500	Oper and supv engineering	1,638,522	548,895	2,187,417
2	501	Fuel	0	0	0
3	502	Steam expenses	3,860,027	1,130,737	4,990,765
4	505	Electric expenses	601,187	666,090	1,267,277
5	506	Misc steam power expenses	1,149,339	1,808,726	2,958,065
6	507	Rents	351,737	255,420	607,157
7		Total operation	7,600,813	4,409,868	12,010,681
	Maintenance -				
8	510	Main supv and engineering	666,655	1,133,948	1,800,603
9	511	Main of structures	193,246	102,514	295,759
10	512	Main of boiler plant	8,012,538	4,688,306	12,700,845
11	513	Main of electric plant	1,918,580	1,777,151	3,695,731
12	514	Main of misc steam plant	3,114,832	4,875,711	7,990,543
13		Total maintenance	13,905,851	12,577,631	26,483,481
14		Total steam power generation	21,506,663	16,987,499	38,494,162
	Hydraulic power generation -				
	Operation -				
15	535	Oper supv and engineering	1,922,893	2,344,497	4,267,390
16	536	Water for power	2,234,157	1,716,226	3,950,383
17	537	Hydraulic expenses	2,542,557	2,936,918	5,479,474
18	538	Electric expenses	587,345	470,852	1,058,196
19	539	Misc hydro pwr gen exp	860,348	899,453	1,759,801
20	540	Rents	187,069	204,903	391,972
21		Total operation	8,334,368	8,572,848	16,907,217
	Maintenance -				
22	541	Main supv and engineering	555,105	621,696	1,176,801
23	542	Main of structures	427,237	644,224	1,071,461
24	543	Main of res,dams,waterwys	427,733	458,572	886,306
25	544	Main of electric plant	1,482,202	1,100,830	2,583,033
26	545	Main of misc hydro plant	1,087,507	1,211,460	2,298,967
27		Total maintenance	3,979,785	4,036,781	8,016,567
28		Total hydraulic power generation	12,314,154	12,609,630	24,923,783
	Other power generation -				
	Operation -				
29	546	Oper supv and engineering	215,688	167,054	382,741
30	547	Fuel	0	0	0
31	548	Generation expenses	67,415	128,392	195,806
32	549	Misc other pwr gen exp	98,764	254,853	353,617
33	549	Misc other pwr gen exp	0	15,103	15,103
34		Total operation	381,867	565,402	947,268

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Other power generation - (continued)				
	Maintenance -				
1	551	Main supv and engineering	0	752	752
2	552	Main of structures	108,581	82,474	191,054
3	553	Main of gen and elec plt	39,483	169,926	209,409
4	554	Main misc oth pwr gen plt	149,477	249,228	398,705
5		Total maintenance	297,541	502,379	799,920
6		Total other power generation	679,408	1,067,781	1,747,189
	Other power supply expenses -				
7	555	Purchased power	0	0	0
8	556	System cont and load disp	13,373	7,961	21,334
9	557	Other expenses	717,229	1,413,959	2,131,188
10		Total other power supply expenses	730,603	1,421,920	2,152,523
11		Total power production expenses	35,230,827	32,086,829	67,317,657

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	991,555	886,771	1,878,326
2	561	Load dispatching	1,373,187	1,341,182	2,714,370
3	562	Station expenses	772,321	989,783	1,762,104
4	563	Overhead line expenses	326,528	328,117	654,644
5	564	Underground line expenses	0	0	0
6	565	Trans of elec by others	1,517,300	1,470,276	2,987,576
7	566	Misc trans expenses	140,739	336,209	476,947
8	567	Rents	609,559	982,739	1,592,298
9		Total operation	5,731,190	6,335,076	12,066,266
	Maintenance -				
10	568	Main supv and engineering	367,428	407,113	774,542
11	569	Main of structures	337	(1,889)	(1,552)
12	570	Main of station equip	1,375,137	526,837	1,901,974
13	571	Main of overhead lines	958,764	1,555,386	2,514,150
14	573	Main of misc trans plant	57,733	3,031	60,764
15		Total maintenance	2,759,400	2,490,478	5,249,878
16		Total transmission expenses	8,490,590	8,825,554	17,316,144
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,570,393	1,953,311	3,523,703
18	581	Load dispatching	1,084,573	1,271,663	2,356,235
19	582	Station expenses	451,822	821,981	1,273,803
20	583	Overhead line expenses	1,587,755	2,019,674	3,607,428
21	584	Underground line expenses	1,173,197	1,479,798	2,652,995
22	585	St light and sgnl sys exp	84,873	71,451	156,324
23	586	Meter expenses	3,041,190	3,591,100	6,632,290
24	587	Customer install expenses	238,443	267,685	506,128
25	588	Misc distribution exp	2,480,266	2,255,500	4,735,766
26	589	Rents	9,217	130,448	139,665
27		Total operation	11,721,727	13,862,611	25,584,339
	Maintenance -				
28	590	Main supv and engineering	17,255	37,641	54,896
29	591	Main of structures	0	0	0
30	592	Main of station equip	1,283,771	1,369,276	2,653,046
31	593	Main of overhead lines	5,710,292	6,307,562	12,017,854
32	594	Main of underground lines	578,362	736,651	1,315,013
33	595	Main of line transformers	646,026	765,155	1,411,180
34	596	Main of st lght-sgnl sys	164,502	197,943	362,444
35	597	Main of meters	760,988	773,808	1,534,797
36	598	Main of misc dist plant	129,712	86,450	216,161
37		Total maintenance	9,290,907	10,274,486	19,565,393
38		Total distribution expenses	21,012,634	24,137,097	45,149,731

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For The Twelve Months Ended December 31, 2003

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Customer accounts expenses:				
	Operation -				
1	901	Supervision	185,939	205,778	391,716
2	902	Meter reading expenses	2,289,427	2,419,867	4,709,294
3	903	Cust recrds - collect exp	3,827,689	3,447,062	7,274,751
4	904	Uncollectible accounts	1,592,466	2,973,845	4,566,311
5	905	Misc customer accts exp	545	1,274	1,819
6		Total customer accounts expenses	7,896,066	9,047,825	16,943,891
	Customer service and informational expenses:				
	Operation -				
7	907	Supervision	219,498	158,334	377,832
8	908	Customer assistance exp	3,466,592	4,309,043	7,775,636
9	909	Info and instruct adv exp	156	19	175
10	910	Misc cust svc and inf exp	275,989	311,029	587,017
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	3,962,235	4,778,426	8,740,660
	Administrative and general expenses:				
	Operation -				
13	920	Admin and gen salaries	14,844,624	14,989,109	29,833,732
14	921	Office supplies and exp	7,444,132	8,827,610	16,271,742
15	922	Admin exp transf - cr	(12,991,888)	(13,261,046)	(26,252,934)
16	923	Outside services employed	3,213,653	2,367,090	5,580,743
17	924	Property insurance	1,871,050	2,041,629	3,912,680
18	925	Injuries and damages	1,864,497	1,406,845	3,271,342
19	926	Emp pensions and benefits	12,688,937	13,068,466	25,757,402
20	927	Franchise requirements	1,475	1,332	2,807
21	928	Reg commission expenses	1,978,588	1,912,284	3,890,872
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	137,640	314,468	452,108
24	930.2	Misc general expenses	669,764	585,254	1,255,018
25	931	Rents	5,459	17,671	23,130
26		Total operation	31,727,931	32,270,711	63,998,642
	Maintenance -				
27	935	Main of general plant	1,140,672	877,440	2,018,112
28		Total maintenance	1,140,672	877,440	2,018,112
29		Total administrative and general expenses	32,868,603	33,148,151	66,016,754
30		Total electric operation and maintenance expenses	109,460,955	112,023,883	221,484,838

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
PROPERTY INSURANCE - ACCOUNT 924
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Production - steam:													
1	Bridger plant.....	-	120,115	65,000	65,000	27,740	78,870	78,870	78,870	78,870	78,870	78,870	78,870	829,947
2	Boardman plant.....	2,087	2,087	2,087	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	2,531	29,041
3	Valmy plant.....	128,821	128,821	(105,755)	50,629	50,629	50,629	48,599	48,599	48,599	48,599	48,599	48,599	595,366
4	Total production - steam.....	130,908	251,023	(38,668)	118,160	80,900	132,030	130,000	130,000	130,000	130,000	130,000	130,000	1,454,354
	All risk:													
5	Blanket fidelity bond.....	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	2,148	25,779
6	Property "all risk".....	170,726	170,726	170,726	170,726	186,860	186,860	186,860	186,860	186,860	186,860	186,860	186,860	2,177,783
7	Other miscellaneous.....	-	-	86,690	(2,033)	21,263	21,263	21,263	21,263	21,263	21,263	21,263	21,263	254,764
8	Total all risk.....	172,874	172,874	259,564	170,841	210,271	210,271	210,271	210,271	210,271	210,271	210,271	210,271	2,458,325
9	Total property insurance.....	303,782	423,897	220,896	289,001	291,172	342,302	340,272	340,272	340,272	340,272	340,272	340,272	3,912,680

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
REGULATORY COMMISSION EXPENSES - ACCOUNT 928
For The Twelve Months Ended December 31, 2003

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	FERC administrative assessments and securities (928.101)													
1	Capacity	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$193,521	$196,423	$196,423	$196,423	$2,330,958
2	Generation	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,503	31,976	31,976	31,976	379,455
3	Ferc Order #472 - Sales for resale	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	240,000
4	Miscellaneous Other	6,905	38,179	162,065	28,527	148,816	31,822	93,916	16,887	21,579	48,091	25,447	21,074	643,309
5	Total (928.101)	251,929	283,203	407,089	273,551	393,840	276,846	338,940	261,911	266,503	296,490	273,846	269,473	3,593,722
6	FERC - Rate Case (928.102)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FERC - Oregon Hydro (928.104)	13,209	13,209	13,209	13,208	13,209	13,209	17,133	13,626	13,036	14,618	13,687	13,023	164,375
8	Total FERC expense	265,138	295,412	420,298	286,759	407,049	290,055	356,073	275,537	279,539	311,108	287,533	282,496	3,758,097
	Idaho Public Utilities Commission expense:													
9	Rate case (928.202)	0	0	0	0	0	0	4,316	3,344	3,339	3,730	3,459	3,345	21,533
10	Other (928.203)	0	0	0	0	0	0	17,301	8,539	16,450	17,589	14,482	17,011	91,372
11	Total IPUC expense	0	0	0	0	0	0	21,617	11,883	19,789	21,319	17,941	20,356	112,905
	Oregon Public Utility Commission expense:													
12	Filing Fees (928.301)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Rate case (928.302)	0	0	0	0	0	0	(836)	(413)	(795)	(850)	(700)	(822)	(4,416)
14	Other (928.303)	703	2,424	265	367	1,533	1,555	140	69	134	143	118	138	7,589
15	Total OPUC expense	703	2,424	265	367	1,533	1,555	(696)	(344)	(661)	(707)	(582)	(684)	3,173
	Nevada Public Service Commission expense:													
16	Other (928.403)	2,000	2,000	2,029	0	0	0	2,020	997	1,921	2,053	1,690	1,987	16,597
17	Total NPSC expense	2,000	2,000	2,029	0	0	0	2,020	997	1,921	2,053	1,690	1,987	16,597
18	Total regulatory commission expenses	$267,841	$300,836	$422,592	$287,127	$408,582	$291,610	$379,014	$288,073	$300,588	$333,773	$306,582	$304,155	$3,890,372

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Idaho Power Company
Intelliplant Depreciation System
Forecasted Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

Line No.	FERC Account		Total
1	302	Franchises and Consents	221,404.00
2	303	Miscellaneous Intangible Plant	9,582,890.62
3	330	Land and Land Rights	312.00
4		**Total Amortization Expense**	9,804,606.62
5	310	Land Rights and Water Rights	4,314.78
6	311	Structures and Improvements	3,833,612.76
7	312	Boiler Plant Equipment	13,799,385.72
8	314	Turbogenerator Units	3,548,690.14
9	315	Accessory Electric Equipment	1,839,691.48
10	316	Miscellaneous Power Plant Equipment	492,519.90
11		**Total Steam Production**	23,518,214.78
12	331	Structures and Improvements	2,388,760.89
13	332	Reservoirs, Dams and Waterways	5,874,709.75
14	333	Waterwheels, Turbines and Generators	2,831,822.16
15	334	Accessory Electric Equipment	701,143.23
16	335	Miscellaneous Power Plant Equipment	224,002.15
17	336	Roads, Railroads and Bridges	106,084.31
18		**Total Hydro Production**	12,126,522.49
19	341	Structures and Improvements	40,178.39
20	342	Fuel Holders	55,040.56
21	343	Prime Movers	25,609.39
22	344	Generators	1,431,888.03
23	345	Accessory Electric Equipment	41,898.36
24	346	Miscellaneous Power Plant Equipment	82,990.31
25		**Total Other Production**	1,677,605.04
26		**Total Production**	37,322,342.31
27	352	Structures and Improvements	926,157.25
28	353	Station Equipment	4,936,020.32
29		**Total Transmission Stations**	5,862,177.57
30	350	Land Rights and Easements	236,368.64
31	354	Towers and Fixtures	1,098,226.52
32	355	Poles and Fixtures	2,074,354.49
33	356	Overhead Conductors and Devices	1,924,316.68
34	359	Roads and Trails	4,838.68
35		**Total Transmission Lines**	5,338,105.01
36		**Total Transmission**	11,200,282.58

Idaho Power Company
Intelliplant Depreciation System
Forecasted Depreciation and Amortization Expense
Twelve Months Ending 12/31/03

Line No.	FERC Account		Total
37	361	Structures and Improvements	432,614.93
38	362	Station Equipment	3,005,201.67
39		**Total Distribution Stations**	3,437,816.60
40	364	Poles and Fixtures	5,899,877.75
41	365	Overhead Conductors and Devices	2,273,123.95
42	366	Underground Conduit	666,993.18
43	367	Underground Conductors and Devices	4,376,200.68
44	368	Line Transformers	10,147,291.30
45	369	Services	2,263,060.04
46	370	Meters	1,146,304.81
47	371	Installations on Customers' Premises	173,257.08
48	373	Street Lighting and Signal Systems	184,744.69
49		**Total Distribution Lines**	27,130,853.48
50		**Total Distribution**	30,568,670.08
51	390	Structures and Improvements	1,333,096.62
52	391	Office Furniture and Equipment	5,915,998.20
53	392	Transportation Equipment	4,327.16
54	393	Stores Equipment	40,037.96
55	394	Tools, Shop and Garage Equipment	167,525.80
56	395	Laboratory Equipment	432,834.59
57	396	Power Operated Equipment	8,568.96
58	397	Communications Equipment	1,039,204.61
59	398	Miscellaneous Equipment	119,522.29
60		**Total General**	9,061,116.19
61		**Total Depreciation Expense**	88,152,411.16
62		**Total Depreciation and Amortization**	97,957,017.78

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2003

Line No	Acct No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(1,894)	(1,894)	(1,894)	(1,893)	(1,893)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(22,726)
2	411.7	Loss on disposition of utility plant.....	0	0	79	1,155	0	0	0	0	0	0	0	0	1,234
3		Total.....	($1,894)	($1,894)	($1,815)	($738)	($1,893)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($21,492)

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IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2003

Line No	DESCRIPTION	Jan - June Actual	July - December Estimate	2003 AMOUNT
	State, county and local taxes:			
	Real and personal property:			
4	Idaho	6,400,000.00	6,400,000.00	12,800,000.00
5	Oregon	977,891.47	1,050,418.00	2,028,309.47
6	Montana	40,000.00	40,000.00	80,000.00
7	Wyoming	475,000.00	475,000.00	950,000.00
8	Nevada	468,604.92	490,000.00	958,604.92
9	Shoshone-Bannock	31,093.00	31,093.00	62,186.00
10	**Total real and personal property**			**16,879,100.39**
11	**Kilowatt-hour tax - Idaho**			**2,094,285.00**
	Licenses:			
12	Wyoming	-	2,964.62	2,964.62
13	Nevada	0	0	-
14	Shoshone-Bannock	150.00	-	150.00
15	**Total licenses**			**3,114.62**
	Regulatory commission:			
16	Idaho	935,098.84	935,098.84	1,870,197.68
17	Oregon	47,089.00	47,089.00	94,178.00
18	Nevada	-	100.00	100.00
19	**Total regulatory commission**			**1,964,475.68**
	Franchise:			
20	Oregon (actual Jan - April)	234,544.09	227,100.00	461,644.09
21	Nevada (sold distribution)	0	0	
22	**Total franchise**			**461,644.09**
23	**TOTAL TAXES OTHER THAN INCOME TAXES**			**21,402,619.78**

July 22, 2003

k:/oti/msc/2003/165236 Rate Case

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IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2003

NET INCOME FOR IDAHO ENERGY RESOURCES COMPANY

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Income:													
1	Bridger Coal Company - joint venture	$1,167,284	$1,214,067	$611,941	$983,393	$652,397	$632,395	$1,150,937	$1,225,350	$1,208,780	$1,374,483	$769,417	$1,262,933	$12,253,377
2	Bridger Coal Company - overriding royalties	14,902	18,229	17,250	18,146	13,273	14,884	15,837	16,944	17,852	16,007	18,878	16,604	198,806
3	Interest and dividend income	6,035	52,081	1,355	15,826	7,502	5,864	6,865	8,014	8,843	9,910	6,035	1,711	130,040
4	Total income	1,188,221	1,284,377	630,546	1,017,365	673,172	653,143	1,173,639	1,250,307	1,235,475	1,400,400	794,330	1,281,248	12,582,223
	Expenses:													
5	Operation expense	23,951	18,319	17,250	18,146	13,273	14,884	15,837	16,944	17,852	16,007	18,878	16,604	207,945
6	Income taxes	402,634	351,879	209,792	(955,134)	(473,896)	218,530	400,369	426,816	421,307	(2,520,324)	266,547	437,764	(813,715)
7	Interest expense	0	246,800	0	0	0	0	0	0	0	0	0	0	246,800
8	Total expenses	426,585	616,998	227,042	(936,988)	(460,623)	233,414	416,207	443,760	439,159	(2,504,317)	285,425	454,369	(358,970)
9	Net income from operations	761,636	667,379	403,504	1,954,353	1,133,795	419,729	757,432	806,548	796,316	3,904,717	508,904	826,880	12,941,193
10	Less: Interest income from notes payable of parent	(6,035)	(654)	(1,355)	(15,826)	(7,502)	(5,864)	(6,865)	(8,014)	(8,843)	(9,910)	(6,035)	(1,711)	(78,613)
11	Net income (earnings to Idaho Power Company)	$755,601	$666,725	$402,149	$1,938,527	$1,126,293	$413,865	$750,567	$798,534	$787,473	$3,894,807	$502,870	$825,169	$12,862,580

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IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$3,087,419,093
2	Actual	January, 2003	3,094,125,058
3	Actual	February	3,098,657,865
4	Actual	March	3,108,132,719
5	Actual	April	3,113,961,033
6	Actual	May	3,122,816,311
7	Actual	June	3,134,473,379
8	Forecast	July	3,140,354,884
9	Forecast	August	3,147,510,909
10	Forecast	September	3,160,280,091
11	Forecast	October	3,171,438,795
12	Forecast	November	3,182,048,314
13	Forecast	December	3,212,590,750
14		Average	$3,136,446,862

(1) Includes $1,577,313.85 of Asset Retirement Obligation as required by the Statement of Financial and Accounting Standards 143 for the months of March through December that has been reversed in Exhibit 20, Page 1, Line 7.

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$1,269,613,653
2	Actual	January, 2003	1,276,765,930
3	Actual	February	1,284,008,956
4	Actual	March	1,154,752,250
5	Actual	April	1,159,124,631
6	Actual	May	1,164,547,674
7	Actual	June	1,170,408,066
8	Forecast	July	1,177,301,131
9	Forecast	August	1,183,872,283
10	Forecast	September	1,187,705,483
11	Forecast	October	1,193,688,410
12	Forecast	November	1,200,091,813
13	Forecast	December	1,199,531,838
14		Average	$1,201,647,086

(1) Excludes $106,204,709.85 of Asset Retirement Obligation as required by the Statement of Financial and Accounting Standards 143 for the months of March through December that has been reversed in Exhibit 20, Page 1, Line 8.

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$25,584,115
2	Actual	January, 2003	26,401,326
3	Actual	February	27,218,346
4	Actual	March	28,035,380
5	Actual	April	28,854,643
6	Actual	May	29,671,679
7	Actual	June	30,488,715
8	Forecast	July	31,305,751
9	Forecast	August	32,122,787
10	Forecast	September	32,939,823
11	Forecast	October	33,756,859
12	Forecast	November	34,573,895
13	Forecast	December	34,658,203
14		Average	$30,431,656

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Account 154	(2) Account 163	(3) Total
1	Actual	December, 2002	$18,938,667	$2,519,780	$21,458,447
2	Actual	January, 2003	$18,578,365	$2,634,479	$21,212,844
3	Actual	February	$18,584,769	$2,692,047	$21,276,816
4	Actual	March	$19,355,270	$2,552,486	$21,907,756
5	Actual	April	$19,058,088	$2,382,371	$21,440,459
6	Actual	May	$18,886,323	$2,234,116	$21,120,439
7	Actual	June	$19,020,707	$2,123,428	$21,144,135
8	Forecast	July	$19,229,490	$2,940,742	$22,170,232
9	Forecast	August	$19,229,490	$2,940,742	$22,170,232
10	Forecast	September	$19,229,490	$2,940,742	$22,170,232
11	Forecast	October	$19,229,490	$2,940,742	$22,170,232
12	Forecast	November	$19,229,490	$2,940,742	$22,170,232
13	Forecast	December	$19,229,490	$2,940,742	$22,170,232
14		Average	$19,061,471	$2,675,628	$21,737,099

IDAHO POWER COMPANY
DEFERRED CONSERVATION PROGRAMS
At December 31, 2003

Line No	Program	Actual						Forecast						
		January	February	March	April	May	June	July	August	Sept	October	November	December	Amount
	IDAHO -													
1	Deferred Conservation - IPUC Order 27722.....	$24,049,342	$23,779,125	$23,508,908	$23,238,691	$22,968,474	$22,698,257	$22,428,040	$22,157,823	$21,887,606	$21,617,389	$21,347,172	$21,076,955	$21,076,955
	OREGON -													
2	Deferred Conservation - OPUC Order 98-448 (Pre-94).	41,670	37,040	32,410	27,780	23,150	18,520	13,890	9,260	4,630	0	0	0	0
3	Total.....	$24,091,012	$23,816,165	$23,541,318	$23,266,471	$22,991,624	$22,716,777	$22,441,930	$22,167,083	$21,892,236	$21,617,389	$21,347,172	$21,076,955	$21,076,955

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IDAHO POWER COMPANY
OTHER DEFERREI PROGRAMS
At December 31, 2003

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	Sept	October	November	December	Amount
	Other Deferred Programs :													
1	Photovoltaic Start-Up	$47,615	$45,632	$43,648	$41,664	$39,680	$37,696	$35,712	$33,728	$31,744	$29,760	$27,776	$25,792	$25,792
2	Reorganization Costs	2,199,330	2,136,492	2,073,654	2,010,816	1,947,978	1,885,140	1,822,302	1,759,464	1,696,626	1,633,788	1,570,950	1,508,112	1,508,112
3	Postretirement Benefits	1,089,600	1,044,200	998,800	953,400	908,000	862,600	817,200	771,800	726,400	681,000	635,600	590,200	590,200
4	Postemployment Benefits	743,085	712,126	681,167	650,208	619,249	588,290	557,331	526,372	495,413	464,454	433,495	402,536	402,536
5	American Falls Bond Refinancing	1,381,305	1,376,130	1,370,917	1,365,704	1,360,492	1,355,279	1,350,067	1,344,854	1,339,642	1,334,429	1,329,216	1,324,004	1,324,004
6	Meridian Buyout Ongoing Payments - Oregon	40,181	36,528	32,375	29,222	25,570	21,917	18,264	14,611	10,958	7,306	3,653	0	0
7	Total	$5,501,117	$5,351,108	$5,201,961	$5,051,014	$4,900,969	$4,750,922	$4,600,876	$4,450,829	$4,300,783	$4,150,737	$4,000,690	$3,850,644	$3,850,644

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IDAHO POWER COMPANY
2003 RATE CASE ESTIMATE
DEFERRED INCOME TAX BALANCES

	BEGINNING BALANCE	CHANGE IN BALANCE	ENDING BALANCE	ADJUSTED AVERAGE BALANCE
ACCOUNT 190 - ACCUM DEF INC TAXES				
004003-CONSTRUCTION ADV-252	3,758,549	305,808	4,064,357	3,911,453
005010-SFAS 112-POST-EMPLY BEN 182/253	850,104	26,917	877,021	863,562
005033-NONVEBA PEN&BEN-Acct 228	977,195	11,015	988,210	982,702
005044-RESTRICTED STOCK PLAN-COMP	449,871	(158,507)	291,364	370,618
005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	203,726	43,281	247,007	225,367
007007-OTHER REGULATORY LIABILITIES-254	1,020,870	(477,383)	543,487	782,179
008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	(456,827)	(90,591)	(547,418)	(502,123)
TOTAL 190	**6,803,488**	**(339,460)**	**6,464,028**	**6,633,758**
ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY				
LIBERALIZED DEPR - ELEC PLANT	(213,352,493)	(4,855,118)	(218,207,611)	(215,780,052)
BRIDGER PRTNRSHP CPTLZD ITMS - DEF ONLY	(632,057)	102,400	(529,657)	(580,857)
FERC JURISDICTION - S. GEORGIA & 144A	(7,368,363)	(337,604)	(7,705,967)	(7,537,165)
N VALMY PRTNRSHP CPTLZD ITMS - DEF ONLY	(1,039,766)	76,500	(963,266)	(1,001,516)
PERCENTAGE REPAIR ALLOWANCE - DEF ONLY	(560,785)	169,200	(391,585)	(476,185)
TOTAL 282	**(222,953,464)**	**(4,844,622)**	**(227,798,086)**	**(225,375,775)**
ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER				
005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	(1,091,668)	246,099	(845,569)	(968,619)
005039-POST RETIREE BENEFIT- FAS106-ACCT 182	(445,204)	212,990	(232,214)	(338,709)
005041-SUN VALLEY FAC -- REV AMORT	(4,836)	4,820	(16)	(2,426)
008020-CONSERVATION PROGRAMS	(10,426,491)	1,291,646	(9,134,845)	(9,780,668)
008054-MERIDIAN CONTRACT BUYOUT	(169,319)	168,758	(561)	(84,940)
008057-REORGANIZATION COSTS-ACCT 182	(887,335)	294,798	(592,537)	(739,936)
008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(19,456)	9,308	(10,148)	(14,802)
008074-INCREMENTAL SECURITY COSTS DEDUCTED	(332,373)	(73,243)	(405,616)	(368,995)
008075-SECURITIZATION COSTS	0	0	0	0
FERC JURISDICTION - 144A	697,937	(80,137)	617,800	657,869
TOTAL 283	**(12,678,745)**	**2,075,039**	**(10,603,706)**	**(11,641,226)**
TOTAL DEFERRED TAX BALANCES	**(228,828,721)**	**(3,109,043)**	**(231,937,764)**	**(230,383,243)**

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IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Amount
1	Actual	December, 2002	$10,505,595
2	Actual	January, 2003	10,361,853
3	Actual	February	10,157,018
4	Actual	March	10,110,651
5	Actual	April	10,423,011
6	Actual	May	10,953,850
7	Actual	June	10,910,407
8	Forecast	July	11,034,524
9	Forecast	August	11,467,969
10	Forecast	September	11,961,948
11	Forecast	October	11,781,036
12	Forecast	November	11,522,121
13	Forecast	December	11,379,331
14		Average	$10,966,870

IDAHO POWER COMPANY
IERCo - SUBSIDIARY RATE BASE COMPONENTS
For The Thirteen Months Ended December 31, 2003

Line No		Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Payable to Subsidiary	(4) Total
1	Actual	December, 2002....	$15,107,633	2,547,852	($2,652,612)	$15,002,873
2	Actual	January, 2003.....	15,401,292	2,532,949	(3,568,647)	14,365,594
3	Actual	February.....	16,068,671	2,514,721	(4,592,531)	13,990,861
4	Actual	March.....	16,242,349	2,497,471	(6,851,155)	11,888,665
5	Actual	April.....	18,196,702	2,479,325	(6,916,981)	13,759,046
6	Actual	May.....	19,330,497	2,466,052	(6,356,753)	15,439,797
7	Actual	June.....	21,111,209	2,451,168	(8,017,617)	15,544,760
8	Forecast	July.....	20,323,887	2,435,331	(7,172,239)	15,586,978
9	Forecast	August.....	21,130,434	2,418,387	(8,283,082)	15,265,740
10	Forecast	September.....	21,926,750	2,400,535	(8,772,435)	15,554,850
11	Forecast	October.....	25,831,467	2,384,528	(10,340,282)	17,875,714
12	Forecast	November.....	16,340,372	2,365,650	(1,298,704)	17,407,318
13	Forecast	December.....	17,167,251	2,349,046	(2,001,214)	17,515,083
14		Average.....	$18,782,963	$2,449,463	($5,909,558)	$15,322,868