BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-10

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UTILITIES COMMISSION

IDAHO POWER COMPANY

WORKPAPERS

GREGORY W. SAID

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

		TOTAL SYSTEM			IDAHO JURISDICTION		
1							
2		BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
3							
4	DESCRIPTION						
5	* * * SUMMARY OF RESULTS * * *						
6	*RATE OF RETURN UNDER PRESENT RATES*						
7	TOTAL COMBINED RATE BASE	1,646,102,680	52,751,215	1,698,853,895	1,521,631,870	49,341,019	1,570,972,889
8							
9	SALES REVENUES	576,145,092	0	576,145,092	543,438,519	0	543,438,519
10	OTHER OPERATING REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
11	TOTAL OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
12	OPERATING EXPENSES						
13	OPERATION & MAINTENANCE EXPENSES	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
14	DEPRECIATION EXPENSE	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
15	AMORTIZATION OF LIMITED TERM PLANT	9,825,386	0	9,825,386	9,088,066	0	9,088,066
16	TAXES OTHER THAN INCOME	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
17	PROVISION FOR DEFERRED INCOME TAXES	3,109,043	8,487,732	11,596,775	3,075,416	8,395,929	11,471,345
18	INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)	(304,833)	0	(304,833)
19	FEDERAL INCOME TAXES	16,612,318	(6,541,742)	10,070,575	16,326,344	(6,407,569)	9,918,775
20	STATE INCOME TAXES	3,376,320	(308,820)	3,067,501	3,318,199	(296,936)	3,021,262
21	TOTAL OPERATING EXPENSES	517,791,894	4,467,533	522,259,427	483,975,185	4,336,551	488,311,736
22	OPERATING INCOME	100,817,256	(4,467,533)	96,349,722	95,740,746	(4,336,551)	91,404,195
23	ADD: IERCO OPERATING INCOME	7,106,583	0	7,106,583	6,687,185	0	6,687,185
24	CONSOLIDATED OPERATING INCOME	107,923,839	(4,467,533)	103,456,305	102,427,931	(4,336,551)	98,091,381
25	RATE OF RETURN UNDER PRESENT RATES	6.556%	-0.467%	6.090%	6.731%	-0.487%	6.244%
26							
27	DEVELOPMENT OF REVENUE REQUIREMENTS						
28	RATE OF RETURN ALLOWED @ 10.25 ROE				7.852%	0.000%	7.852%
29							
30	RETURN AT CLAIMED RATE OF RETURN				119,478,534	3,874,257	123,352,791
31	EARNINGS DEFICIENCY				17,050,603	8,210,807	25,261,411
32							
33	NET-TO-GROSS TAX MULTIPLIER				1.642	0.000	1.642
34	REVENUE DEFICIENCY				27,997,090	13,482,146	41,479,236
35							
36	FIRM JURISDICTIONAL REVENUES				484,067,283	512,064,373	512,064,373
37	PERCENT INCREASE REQUIRED				5.784%	2.633%	8.100%
38							
39	SALES AND WHEELING REVENUES REQUIRED				512,064,373	13,482,146	525,546,519

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
3							
4	DESCRIPTION						
40	**** SUMMARY OF RESULTS ****						
41	*DEVELOPMENT OF RATE BASE COMPONENTS*						
42	ELECTRIC PLANT IN SERVICE						
43	INTANGIBLE PLANT	69,424,051	0	69,424,051	64,217,228	0	64,217,228
44	PRODUCTION PLANT	1,446,903,621	50,298,492	1,497,202,113	1,366,629,707	47,507,942	1,414,137,649
45	TRANSMISSION PLANT	526,016,267	6,925,114	532,941,381	448,421,563	5,987,373	454,408,936
46	DISTRIBUTION PLANT	925,335,123	171,040	925,506,163	864,259,864	158,133	864,417,997
47	GENERAL PLANT	196,094,518	628,337	196,722,855	181,373,950	581,169	181,955,119
48	TOTAL ELECTRIC PLANT IN SERVICE	3,163,773,581	58,022,983	3,221,796,563	2,924,902,313	54,234,616	2,979,136,929
49	LESS: ACCUM PROVISION FOR DEPRECIATION	1,312,160,447	849,456	1,313,009,903	1,214,507,246	805,229	1,215,312,475
50	AMORT OF OTHER UTILITY PLANT	30,431,656	0	30,431,656	28,149,513	0	28,149,513
51	NET ELECTRIC PLANT IN SERVICE	1,821,181,478	57,173,527	1,878,355,005	1,682,245,554	53,429,388	1,735,674,941
52	LESS: CUSTOMER ADV FOR CONSTRUCTION	11,079,525	0	11,079,525	11,019,157	0	11,019,157
53	LESS: ACCUM DEFERRED INCOME TAXES	230,340,312	4,422,312	234,762,624	212,946,562	4,088,369	217,034,931
54	ADD : PLT HLD FOR FUTURE+ACQUIS ADJ	(195,036)	0	(195,036)	(195,036)	0	(195,036)
55	ADD : WORKING CAPITAL	27,389,050	0	27,389,050	25,440,783	0	25,440,783
56	ADD : CONSERVATION+OTHER DFRD PROG.	25,656,365	0	25,656,365	25,411,785	0	25,411,785
57	ADD : SUBSIDIARY RATE BASE	13,490,660	0	13,490,660	12,694,504	0	12,694,504
58	TOTAL COMBINED RATE BASE	1,646,102,680	52,751,215	1,698,853,895	1,521,631,870	49,341,019	1,570,972,889
59							
60	DEVELOPMENT OF NET INCOME COMPONENTS						
61	OPERATING REVENUES						
62	SALES REVENUES	576,145,092	0	576,145,092	543,438,519	0	543,438,519
63	OTHER OPERATING REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
64	TOTAL OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
65	OPERATING EXPENSES						
66	OPERATION & MAINTENANCE EXPENSES	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
67	DEPRECIATION EXPENSE	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
68	AMORTIZATION OF LIMITED TERM PLANT	9,825,386	0	9,825,386	9,088,066	0	9,088,066
69	TAXES OTHER THAN INCOME	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
70	PROVISION FOR DEFERRED INCOME TAXES	3,109,043	8,487,732	11,596,775	3,075,416	8,395,929	11,471,345
71	INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)	(304,833)	0	(304,833)
72	FEDERAL INCOME TAXES	16,612,318	(6,541,742)	10,070,575	16,326,344	(6,407,569)	9,918,775
73	STATE INCOME TAXES	3,376,320	(308,820)	3,067,501	3,318,199	(296,936)	3,021,262
74	TOTAL OPERATING EXPENSES	517,791,894	4,467,533	522,259,427	483,975,185	4,336,551	488,311,736
75	OPERATING INCOME	100,817,256	(4,467,533)	96,349,722	95,740,746	(4,336,551)	91,404,195
76	ADD: IERCO OPERATING INCOME	7,106,583	0	7,106,583	6,687,185	0	6,687,185
77	CONSOLIDATED OPERATING INCOME	107,923,839	(4,467,533)	103,456,305	102,427,931	(4,336,551)	98,091,381
78							
79	POWER SUPPLY COSTS:						
80	ACCT. 447/SURPLUS SALES	63,094,800	0	63,094,800	59,371,236	0	59,371,236
81	ACCT. 501/FUEL-THERMAL PLANTS	95,149,400	0	95,149,400	89,534,122	0	89,534,122
82	ACCT. 547/FUEL-OTHER	3,256,533	0	3,256,533	3,064,347	0	3,064,347
83	ACCT. 555/NON-FIRM PURCHASES	12,376,900	0	12,376,900	11,646,473	0	11,646,473
84	SUB-TOTAL: NET POWER SUPPLY COSTS	47,688,033	0	47,688,033	44,873,705	0	44,873,705
85	ACCT. 555/CSPP PURCHASES	46,191,952	0	46,191,952	43,475,869	0	43,475,869
86	TOTAL POWER SUPPLY COSTS	93,879,985	0	93,879,985	88,349,575	0	88,349,575

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TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
3							
4	DESCRIPTION						
87	**** TABLE 1 - ELECTRIC PLANT IN SERVICE ****						
88							
89	INTANGIBLE PLANT						
90	301 - ORGANIZATION	9,900	0	9,900	9,157	0	9,157
91	302 - FRANCHISES & CONSENTS	8,428,040	0	8,428,040	7,795,934	0	7,795,934
92	303 - MISCELLANEOUS	60,986,112	0	60,986,112	56,412,137	0	56,412,137
93							
94	TOTAL INTANGIBLE PLANT	69,424,051	0	69,424,051	64,217,228	0	64,217,228
95							
96	PRODUCTION PLANT						
97	310-316 / STEAM PRODUCTION	773,834,917	0	773,834,917	730,902,716	0	730,902,716
98	330-336 / HYDRAULIC PRODUCTION	622,317,873	0	622,317,873	587,791,806	0	587,791,806
99	340-346 / OTHER PRODUCTION	50,750,831	50,298,492	101,049,323	47,935,186	47,507,942	95,443,128
100							
101	TOTAL PRODUCTION PLANT	1,446,903,621	50,298,492	1,497,202,113	1,366,629,707	47,507,942	1,414,137,649
102							
103	TRANSMISSION PLANT						
104	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	17,854,818	87,672	17,942,489	15,437,068	75,800	15,512,868
105	DIRECT ASSIGNMENT	179,405	0	179,405	0	0	0
106	TOTAL ACCOUNT 350	18,034,223	87,672	18,121,894	15,437,068	75,800	15,512,868
107							
108	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	29,103,657	493,467	29,597,125	25,162,684	426,646	25,589,331
109	DIRECT ASSIGNMENT	223,229	0	223,229	0	0	0
110	TOTAL ACCOUNT 352	29,326,886	493,467	29,820,354	25,162,684	426,646	25,589,331
111							
112	353 / STATION EQUIPMENT - SYSTEM SERVICE	217,242,214	3,911,630	221,153,844	187,825,098	3,381,950	191,207,048
113	DIRECT ASSIGNMENT	2,204,684	0	2,204,684	0	0	0
114	TOTAL ACCOUNT 353	219,446,898	3,911,630	223,358,528	187,825,098	3,381,950	191,207,048
115							
116	354 / TOWERS & FIXTURES - SYSTEM SERVICE	65,062,202	751,986	65,814,188	56,252,025	650,158	56,902,183
117	DIRECT ASSIGNMENT	158,663	0	158,663	0	0	0
118	TOTAL ACCOUNT 354	65,220,865	751,986	65,972,851	56,252,025	650,158	56,902,183
119							
120	*355 / POLES & FIXTURES - SYSTEM SERVICE*	71,044,056	43,533	71,087,590	61,423,867	37,638	61,461,505
121	DIRECT ASSIGNMENT	2,787,019	0	2,787,019	1,674	0	1,674
122	TOTAL ACCOUNT 355	73,831,075	43,533	73,874,609	61,425,541	37,638	61,463,179
123							
124	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	118,038,747	1,636,826	119,675,573	102,054,931	1,415,181	103,470,112
125	DIRECT ASSIGNMENT	1,799,222	0	1,799,222	1,952	0	1,952
126	TOTAL ACCOUNT 356	119,837,969	1,636,826	121,474,795	102,056,883	1,415,181	103,472,064
127		0	0	0	0	0	0
128	359 / ROADS & TRAILS - SYSTEM SERVICE	303,338	0	303,338	262,263	0	262,263
129	DIRECT ASSIGNMENT	15,013	0	15,013	0	0	0
130	TOTAL ACCOUNT 359	318,351	0	318,351	262,263	0	262,263
131							
132	TOTAL TRANSMISSION PLANT	526,016,267	6,925,114	532,941,381	448,421,563	5,987,373	454,408,936

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
3							
4	DESCRIPTION						
133	* * * TABLE 1 - ELECTRIC PLANT IN SERVICE * * *						
134							
135	DISTRIBUTION PLANT						
136	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	3,460,284	0	3,460,284	3,327,467	0	3,327,467
137	DIRECT ASSIGNMENT	3,598	0	3,598	62	0	62
138	NET DISTRIBUTION PLANT	3,463,882	0	3,463,882	3,327,529	0	3,327,529
139	PLUS: ADJUSTMENT FOR CIAC	89,641	0	89,641	89,641	0	89,641
140	NET DISTRIBUTION PLANT + CIAC	3,553,522	0	3,553,522	3,417,170	0	3,417,170
141							
142	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	15,239,167	0	15,239,167	14,475,572	0	14,475,572
143	DIRECT ASSIGNMENT	366,220	0	366,220	278,393	0	278,393
144	NET DISTRIBUTION PLANT	15,605,387	0	15,605,387	14,753,965	0	14,753,965
145	PLUS: ADJUSTMENT FOR CIAC	4,187,465	0	4,187,465	4,163,572	0	4,163,572
146	NET DISTRIBUTION PLANT + CIAC	19,792,852	0	19,792,852	18,917,537	0	18,917,537
147							
148	362 / STATION EQUIPMENT - SYSTEM SERVICE	120,700,397	0	120,700,397	115,395,787	0	115,395,787
149	DIRECT ASSIGNMENT	2,136,609	0	2,136,609	1,696,588	0	1,696,588
150	NET DISTRIBUTION PLANT	122,837,006	0	122,837,006	117,092,375	0	117,092,375
151	PLUS: ADJUSTMENT FOR CIAC	15,581,854	0	15,581,854	15,490,497	0	15,490,497
152	NET DISTRIBUTION PLANT + CIAC	138,418,860	0	138,418,860	132,582,872	0	132,582,872
153							
154	364 / POLES, TOWERS & FIXTURES	176,394,988	123,493	176,518,481	161,234,352	112,880	161,347,232
155	365 / OVERHEAD CONDUCTORS & DEVICES	91,812,053	18,345	91,830,398	85,242,661	17,033	85,259,693
156	366 / UNDERGROUND CONDUIT	33,245,882	482	33,246,364	32,635,367	473	32,635,840
157	367 / UNDERGROUND CONDUCTORS & DEVICES	130,031,833	24,090	130,055,922	127,086,222	23,544	127,109,766
158	368 / LINE TRANSFORMERS	260,005,812	4,630	260,010,442	236,082,700	4,204	236,086,904
159	369 / SERVICES	45,927,591	0	45,927,591	43,442,974	0	43,442,974
160	370 / METERS	39,837,749	0	39,837,749	37,657,702	0	37,657,702
161	371 / INSTALLATIONS ON CUSTOMER PREMISES	2,247,050	0	2,247,050	1,996,367	0	1,996,367
162	373 / STREET LIGHTING SYSTEMS	3,925,891	0	3,925,891	3,707,651	0	3,707,651
163							
164	TOTAL DISTRIBUTION PLANT	925,335,123	171,040	925,506,163	864,259,864	158,133	864,417,997
165							
166	GENERAL PLANT						
167	389 / LAND & LAND RIGHTS	8,191,908	0	8,191,908	7,576,951	0	7,576,951
168	390 / STRUCTURES & IMPROVEMENTS	54,895,702	0	54,895,702	50,774,751	0	50,774,751
169	391 / OFFICE FURNITURE & EQUIPMENT	51,092,201	0	51,092,201	47,256,774	0	47,256,774
170	392 / TRANSPORTATION EQUIPMENT	39,816,101	0	39,816,101	36,827,157	0	36,827,157
171	393 / STORES EQUIPMENT	960,751	0	960,751	888,628	0	888,628
172	394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,448,271	0	3,448,271	3,189,413	0	3,189,413
173	395 / LABORATORY EQUIPMENT	8,519,212	0	8,519,212	7,879,685	0	7,879,685
174	396 / POWER OPERATED EQUIPMENT	5,981,346	0	5,981,346	5,532,334	0	5,532,334
175	397 / COMMUNICATIONS EQUIPMENT	21,223,786	628,337	21,852,123	19,630,543	581,169	20,211,712
176	398 / MISCELLANEOUS EQUIPMENT	1,965,242	0	1,965,242	1,817,713	0	1,817,713
177							
178	TOTAL GENERAL PLANT	196,094,518	628,337	196,722,855	181,373,950	581,169	181,955,119
179							
180	TOTAL ELECTRIC PLANT IN SERVICE	3,163,773,581	58,022,983	3,221,796,563	2,924,902,313	54,234,616	2,979,136,929
181							

IDAHO POWER COMPANY
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BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
182 * * * TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION * * *						
183						
184 PRODUCTION PLANT						
185 310-316 / STEAM PRODUCTION	443,947,502	0	443,947,502	419,317,386	0	419,317,386
186 330-336 / HYDRAULIC PRODUCTION	242,299,449	0	242,299,449	228,856,726	0	228,856,726
187 340-346 / OTHER PRODUCTION	3,257,411	724,298	3,981,710	3,076,691	684,114	3,760,805
188 TOTAL PRODUCTION PLANT	689,504,362	724,298	690,228,661	651,250,803	684,114	651,934,917
189						
190 TRANSMISSION PLANT						
191 350 / LAND & LAND RIGHTS	3,032,318	0	3,032,318	2,595,626	126	2,595,752
192 352 / STRUCTURES & IMPROVEMENTS	16,981,783	3,183	16,984,966	14,570,495	4,581	14,575,076
193 353 / STATION EQUIPMENT	70,376,202	41,463	70,417,665	60,235,151	35,489	60,270,640
194 354 / TOWERS & FIXTURES	23,016,634	9,212	23,025,846	19,851,504	8,497	19,860,001
195 355 / POLES & FIXTURES	37,228,015	640	37,228,655	30,972,743	1,248	30,973,991
196 356 / OVERHEAD CONDUCTORS & DEVICES	40,062,230	16,041	40,078,270	34,117,954	20,662	34,138,616
197 359 / ROADS & TRAILS	235,446	0	235,446	193,964	0	193,964
198 TOTAL TRANSMISSION PLANT	190,932,628	70,539	191,003,167	162,537,438	70,602	162,608,040
199						
200 DISTRIBUTION PLANT						
201 360 / LAND & LAND RIGHTS	0	0	0	0	0	0
202 361 / STRUCTURES & IMPROVEMENTS	5,351,399	0	5,351,399	5,059,429	0	5,059,429
203 362 / STATION EQUIPMENT	31,267,680	0	31,267,680	29,805,407	0	29,805,407
204 364 / POLES, TOWERS & FIXTURES	74,220,432	2,266	74,222,698	67,841,401	2,071	67,843,473
205 365 / OVERHEAD CONDUCTORS & DEVICES	31,466,962	298	31,467,260	29,215,418	277	29,215,695
206 366 / UNDERGROUND CONDUIT	6,495,933	5	6,495,938	6,376,644	5	6,376,649
207 367 / UNDERGROUND CONDUCTORS & DEVICES	43,392,315	329	43,392,644	42,409,349	321	42,409,671
208 368 / LINE TRANSFORMERS	132,408,203	40	132,408,243	120,225,335	36	120,225,372
209 369 / SERVICES	26,074,727	0	26,074,727	24,664,121	0	24,664,121
210 370 / METERS	7,629,043	0	7,629,043	7,211,558	0	7,211,558
211 371 / INSTALLATIONS ON CUSTOMER PREMISES	1,105,227	0	1,105,227	981,927	0	981,927
212 373 / STREET LIGHTING SYSTEMS	2,321,177	0	2,321,177	2,192,144	0	2,192,144
213 TOTAL DISTRIBUTION PLANT	361,733,097	2,938	361,736,035	335,982,734	2,711	335,985,445
214						

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
215 * * * TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION * * *						
216						
217 GENERAL PLANT						
218 389 / LAND & LAND RIGHTS	(33,735)	0	(33,735)	(31,203)	0	(31,203)
219 390 / STRUCTURES & IMPROVEMENTS	14,438,291	0	14,438,291	13,354,427	0	13,354,427
220 391 / OFFICE FURNITURE & EQUIPMENT	23,362,212	0	23,362,212	21,608,440	0	21,608,440
221 392 / TRANSPORTATION EQUIPMENT	17,500,538	0	17,500,538	16,186,795	0	16,186,795
222 393 / STORES EQUIPMENT	352,085	0	352,085	325,654	0	325,654
223 394 / TOOLS, SHOP & GARAGE EQUIPMENT	1,344,565	0	1,344,565	1,243,630	0	1,243,630
224 395 / LABORATORY EQUIPMENT	3,827,443	0	3,827,443	3,540,122	0	3,540,122
225 396 / POWER OPERATED EQUIPMENT	1,119,871	0	1,119,871	1,035,803	0	1,035,803
226 397 / COMMUNICATIONS EQUIPMENT	7,414,563	51,681	7,466,244	6,857,962	47,801	6,905,763
227 398 / MISCELLANEOUS EQUIPMENT	664,527	0	664,527	614,641	0	614,641
228 TOTAL GENERAL PLANT	69,990,359	51,681	70,042,040	64,736,271	47,801	64,784,072
229						
230 AMORTIZATION OF UTILITY PLANT	0	0	0	0	0	0
231						
232 TOTAL ACCUM PROVISION DEPRECIATION	1,312,160,447	849,456	1,313,009,903	1,214,507,246	805,229	1,215,312,475
233						
234 AMORTIZATION OF OTHER UTILITY PLANT						
235 INTANGIBLE PLANT	30,419,360	0	30,419,360	28,137,900	0	28,137,900
236 HYDRAULIC PRODUCTION	12,296	0	12,296	11,613	0	11,613
237						
238 TOTAL AMORT OF OTHER UTILITY PLANT	30,431,656	0	30,431,656	28,149,513	0	28,149,513
239						
240 TOTAL ACCUM PROVISION FOR DEPR	0	0	0	0	0	0
241 & AMORTIZATION OF OTHER UTILITY PLANT	1,342,592,103	849,456	1,343,441,558	1,242,656,759	805,229	1,243,461,988
242						

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
243 * * * TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE * * *						
244						
245 NET ELECTRIC PLANT IN SERVICE	1,821,181,478	57,173,527	1,878,355,005	1,682,245,554	53,429,388	1,735,674,941
246 LESS:						
247 252 CUSTOMER ADVANCES FOR CONSTRUCTION						
248 POWER SUPPLY	0	0	0	0	0	0
249 OTHER	11,079,525	0	11,079,525	11,019,157	0	11,019,157
250 TOTAL CUSTOMER ADV FOR CONSTRUCTION	11,079,525	0	11,079,525	11,019,157	0	11,019,157
251						
252 ACCUMULATED DEFERRED INCOME TAXES						
253 190 / ACCUMULATED DEFERRED INCOME TAXES	(6,676,689)	0	(6,676,689)	(6,172,510)	0	(6,172,510)
254 281 / ACCELERATED AMORTIZATION	0	0	0	0	0	0
255 282 / OTHER PROPERTY	225,375,775	4,422,312	229,798,087	208,356,914	4,088,369	212,445,282
256 283 / OTHER	11,641,226	0	11,641,226	10,762,159	0	10,762,159
257 TOTAL ACCUM DEFERRED INCOME TAXES	230,340,312	4,422,312	234,762,624	212,946,562	4,088,369	217,034,931
258						
259 NET ELECTRIC PLANT IN SERVICE	1,579,761,641	52,751,215	1,632,512,856	1,458,279,834	49,341,019	1,507,620,853
260 ADD:						
261 WORKING CAPITAL						
262 151 / FUEL INVENTORY	6,555,990	0	6,555,990	6,169,086	0	6,169,086
263 154 / PLANT MATERIALS & SUPPLIES						
264 PRODUCTION - GENERAL	9,746,755	0	9,746,755	9,206,007	0	9,206,007
265 TRANSMISSION - GENERAL	3,192,294	0	3,192,294	2,721,386	0	2,721,386
266 DISTRIBUTION - GENERAL	4,874,949	0	4,874,949	4,553,186	0	4,553,186
267 OTHER - UNCLASSIFIED	3,019,062	0	3,019,062	2,791,118	0	2,791,118
268 TOTAL ACCOUNT 154	20,833,060	0	20,833,060	19,271,697	0	19,271,697
269 165 / PREPAID ITEMS						
270 AD VALOREM TAXES	0	0	0	0	0	0
271 OTHER PROD-RELATED PREPAYMENTS	0	0	0	0	0	0
272 INSURANCE	0	0	0	0	0	0
273 PENSION EXPENSE	0	0	0	0	0	0
274 PREPAID RETIREE BENEFITS	0	0	0	0	0	0
275 MISCELLANEOUS PREPAYMENTS	0	0	0	0	0	0
276 TOTAL ACCOUNT 165	0	0	0	0	0	0
277 WORKING CASH ALLOWANCE	0	0	0	0	0	0
278						
279 TOTAL WORKING CAPITAL	27,389,050	0	27,389,050	25,440,783	0	25,440,783
280						
281 NET ELECTRIC PLANT IN SERVICE	1,607,150,691	52,751,215	1,659,901,906	1,483,720,617	49,341,019	1,533,061,636

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
282 * * * TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE * * *						
283						
284 NET ELECTRIC PLANT IN SERVICE	1,607,150,691	52,751,215	1,659,901,906	1,483,720,617	49,341,019	1,533,061,636
285 ADD:						
286 105 / PLANT HELD FOR FUTURE USE						
287 HYDRAULIC PRODUCTION	0	0	0	0	0	0
288 TRANS LAND & LAND RIGHTS	0	0	0	0	0	0
289 TRANS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
290 TRANS STATION EQUIPMENT	0	0	0	0	0	0
291 DIST LAND & LAND RIGHTS	0	0	0	0	0	0
292 DIST STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
293 GEN LAND & LAND RIGHTS	0	0	0	0	0	0
294 GEN STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
295 TOTAL PLANT HELD FOR FUTURE USE	0	0	0	0	0	0
296						
297 114/115 - PRAIRIE ACQUISITION ADJUSMENT	(195,036)	0	(195,036)	(195,036)	0	(195,036)
298						
299 DEFERRED PROGRAMS:						
300 182 / CONSERVATION PROGRAMS						
301 IDAHO DEFERRED CONSERVATION PROGRAMS	21,076,955	0	21,076,955	21,076,955	0	21,076,955
302 OREGON DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0
303 TOTAL CONSERVATION PROGRAMS	21,076,955	0	21,076,955	21,076,955	0	21,076,955
304 182 / MISC. OTHER REGULATORY ASSETS						
305 REORGANIZATION COSTS	1,508,112	0	1,508,112	1,407,740	0	1,407,740
306 AM. FALLS BOND REFINANCE	1,324,004	0	1,324,004	1,245,867	0	1,245,867
307 MERIDIAN BUYOUT	0	0	0	0	0	0
308 PHOTOVOLTAIC START-UP	25,792	0	25,792	25,792	0	25,792
309 INCREMENTAL SECURITY COSTS - ORDER 28975	728,766	0	728,766	728,766	0	728,766
310 POSTRETIREMENT	590,200	0	590,200	550,919	0	550,919
311 POSTEMPLOYMENT	402,536	0	402,536	375,745	0	375,745
312 TOTAL OTHER REGULATORY ASSETS	4,579,410	0	4,579,410	4,334,830	0	4,334,830
313 186 / MISC. OTHER DEFERRED PROGRAMS	0	0	0	0	0	0
314 TOTAL DEFERRED PROGRAMS	25,656,365	0	25,656,365	25,411,785	0	25,411,785
315						
316 DEVELOPMENT OF IERCO RATE BASE						
317 INVESTMENT IN IERCO	17,857,561	0	17,857,561	16,803,690	0	16,803,690
318 PREPAID COAL ROYALTIES	2,456,018	0	2,456,018	2,311,075	0	2,311,075
319 NOTES PAYABLE TO SUBSIDIARY	(6,822,919)	0	(6,822,919)	(6,420,262)	0	(6,420,262)
320 TOTAL SUBSIDIARY RATE BASE	13,490,660	0	13,490,660	12,694,504	0	12,694,504
321						
322 TOTAL COMBINED RATE BASE	1,646,102,680	52,751,215	1,698,853,895	1,521,631,870	49,341,019	1,570,972,889

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
323 * * * TABLE 4 - OPERATING REVENUES * * *						
324 OPERATING REVENUES						
325 FIRM ENERGY SALES						
326 440-448 / RETAIL	509,287,582	0	509,287,582	484,067,283	0	484,067,283
327 ADJUSTMENTS TO SALES REVENUES/REFUNDS	0	0	0	0	0	0
328 447 / FIRM SALES FOR RESALE	3,762,710	0	3,762,710	0	0	0
329 447 / SYSTEM OPPORTUNITY SALES	63,094,800	0	63,094,800	59,371,236	0	59,371,236
330 TOTAL SALES OF ELECTRICITY	576,145,092	0	576,145,092	543,438,519	0	543,438,519
331						
332 OTHER OPERATING REVENUES						
333 415 / MERCHANDISING REVENUES	1,274,609	0	1,274,609	1,203,941	0	1,203,941
334						
335 451 / MISCELLANEOUS SERVICE REVENUES	4,298,296	0	4,298,296	4,269,587	0	4,269,587
336						
337 454 / RENTS FROM ELECTRIC PROPERTY						
338 SUBSTATION EQUIPMENT	6,248,521	0	6,248,521	5,348,123	0	5,348,123
339 STATION AND LINE RENTALS	2,668,140	0	2,668,140	2,306,843	0	2,306,843
340 COGENERATION & SMALL POWER PROD.	467,358	0	467,358	439,877	0	439,877
341 REAL ESTATE RENTS	323,702	0	323,702	299,402	0	299,402
342 DARK FIBER PROJECT	462,491	0	462,491	462,491	0	462,491
343 POLE ATTACHMENTS	940,038	0	940,038	859,245	0	859,245
344 FACILITIES CHARGES	5,644,132	0	5,644,132	5,211,546	0	5,211,546
345 OVERNIGHT PARK RENTS	313,113	0	313,113	295,742	0	295,742
346 MISCELLANEOUS	69,558	0	69,558	24,629	0	24,629
347 TOTAL ACCOUNT 454	17,137,054	0	17,137,054	15,247,898	0	15,247,898
348						
349 456 / OTHER ELECTRIC REVENUES	26,016	0	26,016	24,325	0	24,325
350 TRANSMISSION FOR OTHERS - FIRM	2,925,180	0	2,925,180	0	0	0
351 TRANSMISSION FOR OTHERS - FIRM	3,042,482	0	3,042,482	2,630,495	0	2,630,495
352 TRANSMISSION FOR OTHERS - NON FIRM	13,058,853	0	13,058,853	12,288,180	0	12,288,180
353 PHOTOVOLTAIC STATION SERVICE	26,016	0	26,016	24,332	0	24,332
354 ANTELOPE/ALT. SERVICE CHARGE	73,824	0	73,824	62,934	0	62,934
355 CONSERVATION RECOVERY - OREGON	(11,539)	0	(11,539)	0	0	0
356 SIERRA PACIFIC USAGE CHARGE	147,182	0	147,182	138,496	0	138,496
357 STANDY SERVICE	54,090	0	54,090	31,924	0	31,924
358 TRANSMISSION FOR IES	422,651	0	422,651	365,419	0	365,419
359 MISCELLANEOUS	15,360	0	15,360	14,207	0	14,207
360 TOTAL ACCOUNT 456	19,754,099	0	19,754,099	15,555,987	0	15,555,987
361						
362 TOTAL OTHER OPERATING REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
363						
364 TOTAL OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER		ORDER NOS.	BALANCE PER		ORDER NOS.
3		ORDER NOS.	BENNETT MTN.	29505 & 29547	ORDER NOS.	BENNETT MTN.	29505 & 29547
4	DESCRIPTION	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.
365	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
366	STEAM POWER GENERATION						
367	OPERATION						
368	500 / SUPERVISION & ENGINEERING	863,633	0	863,633	815,719	0	815,719
369	501 / FUEL	95,149,400	0	95,149,400	89,534,122	0	89,534,122
370	502 / STEAM EXPENSES						
371	LABOR	2,239,363	0	2,239,363	2,115,124	0	2,115,124
372	OTHER	2,378,467	0	2,378,467	2,238,101	0	2,238,101
373	TOTAL ACCOUNT 502	4,617,830	0	4,617,830	4,353,224	0	4,353,224
374	505 / ELECTRIC EXPENSES						
375	LABOR	847,557	0	847,557	800,535	0	800,535
376	OTHER	457,827	0	457,827	430,808	0	430,808
377	TOTAL ACCOUNT 505	1,305,384	0	1,305,384	1,231,343	0	1,231,343
378	506 / MISCELLANEOUS EXPENSES	3,533,153	0	3,533,153	3,337,134	0	3,337,134
379	507 / RENTS	576,580	0	576,580	544,591	0	544,591
380	STEAM OPERATION EXPENSES	106,045,980	0	106,045,980	99,816,134	0	99,816,134
381							
382	MAINTENANCE						
383	510 / SUPERVISION & ENGINEERING	2,029,958	0	2,029,958	1,917,336	0	1,917,336
384	511 / STRUCTURES	323,839	0	323,839	305,872	0	305,872
385	512 / BOILER PLANT						
386	LABOR	5,451,413	0	5,451,413	5,148,970	0	5,148,970
387	OTHER	7,016,466	0	7,016,466	6,602,387	0	6,602,387
388	TOTAL ACCOUNT 512	12,467,879	0	12,467,879	11,751,356	0	11,751,356
389	513 / ELECTRIC PLANT						
390	LABOR	1,746,053	0	1,746,053	1,649,182	0	1,649,182
391	OTHER	3,936,174	0	3,936,174	3,703,879	0	3,703,879
392	TOTAL ACCOUNT 513	5,682,227	0	5,682,227	5,353,062	0	5,353,062
393	514 / MISCELLANEOUS STEAM PLANT	5,168,159	0	5,168,159	4,881,431	0	4,881,431
394	STEAM MAINTENANCE EXPENSES	25,672,062	0	25,672,062	24,209,057	0	24,209,057
395	TOTAL STEAM GENERATION EXPENSES	131,718,042	0	131,718,042	124,025,191	0	124,025,191
396							

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
397 * * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
398 HYDRAULIC POWER GENERATION						
399 OPERATION						
400 535 / SUPERVISION & ENGINEERING	3,854,542	0	3,854,542	3,640,433	0	3,640,433
401 536 / WATER FOR POWER	4,012,135	0	4,012,135	3,789,543	0	3,789,543
402 537 / HYDRAULIC EXPENSES	5,614,884	0	5,614,884	5,303,372	0	5,303,372
403 538 / ELECTRIC EXPENSES						
404 LABOR	823,487	0	823,487	777,800	0	777,800
405 OTHER	309,273	0	309,273	291,021	0	291,021
406 TOTAL ACCOUNT 538	1,132,760	0	1,132,760	1,068,821	0	1,068,821
407 539 / MISCELLANEOUS EXPENSES	1,827,214	0	1,827,214	1,725,841	0	1,725,841
408 540 / RENTS	374,008	0	374,008	353,258	0	353,258
409 HYDRAULIC OPERATION EXPENSES	16,815,543	0	16,815,543	15,881,267	0	15,881,267
410						
411 MAINTENANCE						
412 541 / SUPERVISION & ENGINEERING	1,142,472	0	1,142,472	1,079,088	0	1,079,088
413 542 / STRUCTURES	1,188,478	0	1,188,478	1,122,542	0	1,122,542
414 543 / RESERVOIRS, DAMS & WATERWAYS	809,540	0	809,540	764,627	0	764,627
415 544 / ELECTRIC PLANT						
416 LABOR	1,747,481	0	1,747,481	1,650,531	0	1,650,531
417 OTHER	870,686	0	870,686	819,302	0	819,302
418 TOTAL ACCOUNT 544	2,618,167	0	2,618,167	2,469,833	0	2,469,833
419 545 / MISCELLANEOUS HYDRAULIC PLANT	2,247,280	0	2,247,280	2,122,601	0	2,122,601
420 HYDRAULIC MAINTENANCE EXPENSES	8,005,937	0	8,005,937	7,558,691	0	7,558,691
421 TOTAL HYDRAULIC GENERATION EXPENSES	24,821,480	0	24,821,480	23,439,958	0	23,439,958

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER		ORDER NOS.	BALANCE PER		ORDER NOS.
3		ORDER NOS.	BENNETT MTN.	29505 & 29547	ORDER NOS.	BENNETT MTN.	29505 & 29547
4	DESCRIPTION	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.
422	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
423	OTHER POWER GENERATION						
424	OPERATION						
425	546 / SUPERVISION & ENGINEERING	473,356	0	473,356	447,094	0	447,094
426	547 / FUEL	3,256,533	0	3,256,533	3,064,347	0	3,064,347
427	548 / GENERATING EXPENSES						
428	LABOR	133,162	0	133,162	125,774	0	125,774
429	OTHER	29,514	0	29,514	27,772	0	27,772
430	TOTAL ACCOUNT 548	162,676	0	162,676	153,546	0	153,546
431	549 / MISCELLANEOUS EXPENSES	(592,772)	0	(592,772)	(559,885)	0	(559,885)
432	550 / RENTS	0	0	0	0	0	0
433	OTHER POWER OPER EXPENSES	3,299,793	0	3,299,793	3,105,103	0	3,105,103
434							
435	MAINTENANCE						
436	551 / SUPERVISION & ENGINEERING	0	0	0	0	0	0
437	552 / STRUCTURES	155,588	0	155,588	146,956	0	146,956
438	553 / GENERATING & ELECTRIC PLANT						
439	LABOR	30,718	0	30,718	29,014	0	29,014
440	OTHER	97,369	0	97,369	91,623	0	91,623
441	TOTAL ACCOUNT 553	128,087	0	128,087	120,636	0	120,636
442	554 / MISCELLANEOUS EXPENSES	293,879	0	293,879	277,574	0	277,574
443	OTHER POWER MAINT EXPENSES	577,553	0	577,553	545,167	0	545,167
444	TOTAL OTHER POWER GENERATION EXP	3,877,346	0	3,877,346	3,650,270	0	3,650,270
445							
446	OTHER POWER SUPPLY EXPENSE						
447	555.1 / PURCHASED POWER	12,376,900	0	12,376,900	11,646,473	0	11,646,473
448	555.2 / COGENERATION & SMALL POWER PROD						
449	CAPACITY RELATED	2,815,124	0	2,815,124	2,658,942	0	2,658,942
450	ENERGY RELATED	43,376,828	0	43,376,828	40,816,928	0	40,816,928
451	TOTAL 555.2/CSPP	46,191,952	0	46,191,952	43,475,869	0	43,475,869
452	555/TOTAL	58,568,852	0	58,568,852	55,122,342	0	55,122,342
453	556 / LOAD CONTROL & DISPATCHING EXPENSES	24,902	0	24,902	23,520	0	23,520
454	557 / OTHER EXPENSES	1,470,475	0	1,470,475	1,388,893	0	1,388,893
455	TOTAL OTHER POWER SUPPLY EXPENSES	60,064,229	0	60,064,229	56,534,756	0	56,534,756
456							
457	TOTAL PRODUCTION EXPENSES	220,481,097	0	220,481,097	207,650,174	0	207,650,174

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER		ORDER NOS.	BALANCE PER		ORDER NOS.
3		ORDER NOS.	BENNETT MTN.	29505 & 29547	ORDER NOS.	BENNETT MTN.	29505 & 29547
4	DESCRIPTION	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.
458	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
459	TRANSMISSION EXPENSES						
460	OPERATION						
461	560 / SUPERVISION & ENGINEERING	1,622,680	0	1,622,680	1,383,312	0	1,383,312
462	561 / LOAD DISPATCHING	2,798,446	0	2,798,446	2,419,504	0	2,419,504
463	562 / STATION EXPENSES	1,558,721	0	1,558,721	1,334,113	0	1,334,113
464	563 / OVERHEAD LINE EXPENSES	660,069	0	660,069	560,238	97	560,335
465	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	5,424,722	0	5,424,722	5,104,580	0	5,104,580
466	566 / MISCELLANEOUS EXPENSES	289,690	0	289,690	246,957	0	246,957
467	567 / RENTS	1,399,624	0	1,399,624	1,193,160	0	1,193,160
468	TOTAL TRANSMISSION OPERATION	13,753,952	0	13,753,952	12,241,863	97	12,241,961
469							
470	MAINTENANCE						
471	568 / SUPERVISION & ENGINEERING	742,491	0	742,491	632,963	0	632,963
472	569 / STRUCTURES	348	0	348	299	0	299
473	570 / STATION EQUIPMENT	2,491,193	0	2,491,193	2,132,218	0	2,132,218
474	571 / OVERHEAD LINES	2,001,287	0	2,001,287	1,698,605	295	1,698,900
475	573 / MISCELLANEOUS PLANT	79,547	0	79,547	67,813	0	67,813
476	TOTAL TRANSMISSION MAINTENANCE	5,314,867	0	5,314,867	4,531,898	295	4,532,193
477							
478	TOTAL TRANSMISSION EXPENSES	19,068,819	0	19,068,819	16,773,761	392	16,774,153

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2		BALANCE PER		ORDER NOS.	BALANCE PER		ORDER NOS.
3		ORDER NOS.	BENNETT MTN.	29505 & 29547	ORDER NOS.	BENNETT MTN.	29505 & 29547
4	DESCRIPTION	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.	29505 & 29547	AJUSTMENT	W/ BENNETT MTN.
479	* * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
480	DISTRIBUTION EXPENSES						
481	OPERATION						
482	580 / SUPERVISION & ENGINEERING	3,362,642	0	3,362,642	3,140,697	(6)	3,140,691
483	581 / LOAD DISPATCHING	2,261,701	0	2,261,701	2,136,306	0	2,136,306
484	582 / STATION EXPENSES	881,583	0	881,583	844,414	0	844,414
485	583 / OVERHEAD LINE EXPENSES	3,416,812	0	3,416,812	3,139,983	2	3,139,985
486	584 / UNDERGROUND LINE EXPENSES	2,829,638	0	2,829,638	2,768,010	(0)	2,768,010
487	585 / STREET LIGHTING & SIGNAL SYSTEMS	129,073	0	129,073	121,898	0	121,898
488	586 / METER EXPENSES	4,869,557	0	4,869,557	4,603,080	0	4,603,080
489	587 / CUSTOMER INSTALLATIONS EXPENSE	490,870	0	490,870	436,108	0	436,108
490	588 / MISCELLANEOUS EXPENSES	5,714,611	0	5,714,611	5,337,428	0	5,337,428
491	589 / RENTS	142,994	0	142,994	133,556	0	133,556
492	TOTAL DISTRIBUTION OPERATION	24,099,482	0	24,099,482	22,661,478	(4)	22,661,474
493							
494	MAINTENANCE						
495	590 / SUPERVISION & ENGINEERING	37,815	0	37,815	35,319	0	35,319
496	591 / STRUCTURES	21	0	21	20	0	20
497	592 / STATION EQUIPMENT	2,873,715	0	2,873,715	2,752,554	0	2,752,554
498	593 / OVERHEAD LINES	12,141,777	0	12,141,777	11,158,055	8	11,158,063
499	594 / UNDERGROUND LINES	1,385,287	0	1,385,287	1,355,116	(0)	1,355,116
500	595 / LINE TRANSFORMERS	1,777,131	0	1,777,131	1,613,618	0	1,613,618
501	596 / STREET LIGHTING & SIGNAL SYSTEMS	376,042	0	376,042	355,138	0	355,138
502	597 / METERS	1,445,779	0	1,445,779	1,366,661	0	1,366,661
503	598 / MISCELLANEOUS PLANT	240,906	0	240,906	225,005	0	225,005
504	TOTAL DISTRIBUTION MAINTENANCE	20,278,472	0	20,278,472	18,861,485	8	18,861,493
505	TOTAL DISTRIBUTION EXPENSES	44,377,954	0	44,377,954	41,522,963	4	41,522,967
506							
507	CUSTOMER ACCOUNTING EXPENSES						
508	901 / SUPERVISION	401,087	0	401,087	381,630	0	381,630
509	902 / METER READING	4,733,676	0	4,733,676	4,462,578	0	4,462,578
510	903 / CUSTOMER RECORDS & COLLECTIONS	8,596,362	0	8,596,362	8,230,294	0	8,230,294
511	904 / UNCOLLECTIBLE ACCOUNTS	3,957,930	0	3,957,930	3,800,702	0	3,800,702
512	905 / MISC EXPENSES	126,150	0	126,150	120,353	0	120,353
513	TOTAL CUSTOMER ACCOUNTING EXPENSES	17,815,205	0	17,815,205	16,995,556	0	16,995,556
514							
515	CUSTOMER SERVICES & INFORMATION EXPENSES						
516	907 / SUPERVISION	403,014	0	403,014	400,323	0	400,323
517	908 / CUSTOMER ASSISTANCE	8,024,760	0	8,024,760	7,971,161	0	7,971,161
518	909 / INFORMATION & INSTRUCTIONAL	156	0	156	149	0	149
519	910 / MISCELLANEOUS EXPENSES	621,848	0	621,848	617,694	0	617,694
520	TOTAL CUST SERV & INFORMATN EXPENSES	9,049,806	0	9,049,806	8,989,327	0	8,989,327
521							
522	912 / DEMO & SELLING EXPENSES	0	0	0	0	0	0

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
523 * * * TABLE 5 - OPERATION & MAINTENANCE EXPENSES * * *						
524 ADMINISTRATIVE & GENERAL EXPENSES						
525 920 / ADMINISTRATIVE & GENERAL SALARIES	30,499,141	0	30,499,141	28,469,277	0	28,469,277
526 921 / OFFICE SUPPLIES	13,586,982	0	13,586,982	12,682,703	0	12,682,703
527 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(28,579,776)	0	(28,579,776)	(26,677,655)	0	(26,677,655)
528 923 / OUTSIDE SERVICES	4,139,795	0	4,139,795	3,864,272	0	3,864,272
529 924 / PROPERTY INSURANCE						
530 PRODUCTION - STEAM	1,479,210	0	1,479,210	1,397,144	0	1,397,144
531 ALL RISK & MISCELLANEOUS	2,459,754	116,046	2,575,800	2,277,492	107,447	2,384,939
532 TOTAL ACCOUNT 924	3,938,964	116,046	4,055,010	3,674,636	107,447	3,782,083
533 925 / INJURIES & DAMAGES	4,649,808	0	4,649,808	4,340,341	0	4,340,341
534 926 / EMPLOYEE PENSIONS & BENEFITS	22,908,219	0	22,908,219	21,383,567	0	21,383,567
535 927 / FRANCHISE REQUIREMENTS	2,725	0	2,725	2,725	0	2,725
536 928 / REGULATORY COMMISSION EXPENSES						
537 FERC ADMIN ASSESS & SECURITIES						
538 CAPACITY RELATED	2,167,884	0	2,167,884	2,047,610	0	2,047,610
539 ENERGY RELATED	352,908	0	352,908	332,081	0	332,081
540 FERC RATE CASE	0	0	0	0	0	0
541 FERC ORDER 472	390,999	0	390,999	332,087	0	332,087
542 FERC OTHER	784,459	0	784,459	0	0	0
543 FERC OREGON HYDRO	158,505	0	158,505	0	0	0
544 SEC EXPENSES	0	0	0	0	0	0
545 IDAHO PUC -RATE CASE	5,500	0	5,500	5,500	0	5,500
546 -OTHER	11,288	0	11,288	11,288	0	11,288
547 OREGON PUC -RATE CASE	0	0	0	0	0	0
548 -OTHER	9,654	0	9,654	0	0	0
549 NEVADA PUC -RATE CASE	0	0	0	0	0	0
550 -OTHER	6,029	0	6,029	0	0	0
551 TOTAL ACCOUNT 928	3,887,226	0	3,887,226	2,728,567	0	2,728,567
552 929 / DUPLICATE CHARGES	0	0	0	0	0	0
553 930.1 / GENERAL ADVERTISING	0	0	0	0	0	0
554 930.2 / MISCELLANEOUS EXPENSES	1,694,172	0	1,694,172	1,581,417	0	1,581,417
555 931 / RENTS	39,324	0	39,324	36,372	0	36,372
556 TOTAL ADM & GEN OPERATION	56,766,581	116,046	56,882,627	52,086,222	107,447	52,193,669
557 PLUS:						
558 935 / GENERAL PLANT MAINTENANCE	2,395,351	0	2,395,351	2,215,535	0	2,215,535
559 416 / MERCHANDISING EXPENSE	1,130,373	0	1,130,373	1,067,702	0	1,067,702
560 TOTAL OPER & MAINT EXPENSES	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
561 * * * TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE * * *						
562						
563 DEPRECIATION EXPENSE						
564 310-316 / STEAM PRODUCTION	22,448,501	0	22,448,501	21,203,063	0	21,203,063
565 330-336 / HYDRAULIC PRODUCTION	12,563,181	0	12,563,181	11,866,178	0	11,866,178
566 340-346 / OTHER PRODUCTION	1,446,409	1,448,597	2,895,006	1,366,163	1,368,229	2,734,391
567 TOTAL PRODUCTION PLANT	36,458,091	1,448,597	37,906,688	34,435,404	1,368,229	35,803,632
568						
569 TRANSMISSION PLANT						
570 350 / LAND & LAND RIGHTS	203,829	0	203,829	174,475	8	174,483
571 352 / STRUCTURES & IMPROVEMENTS	734,723	6,366	741,089	630,398	5,543	635,940
572 353 / STATION EQUIPMENT	4,471,169	82,927	4,554,095	3,826,884	70,977	3,897,861
573 354 / TOWERS & FIXTURES	1,526,599	18,424	1,545,022	1,316,669	15,927	1,332,596
574 355 / POLES & FIXTURES	2,080,909	1,280	2,082,189	1,731,262	1,105	1,732,367
575 356 / OVERHEAD CONDUCTORS & DEVICES	2,942,605	32,082	2,974,687	2,505,993	27,841	2,533,834
576 359 / ROADS & TRAILS	6,416	0	6,416	5,286	0	5,286
577 TOTAL TRANSMISSION PLANT	11,966,250	141,078	12,107,327	10,190,966	121,401	10,312,367
578						
579 DISTRIBUTION PLANT						
580 360 / LAND & LAND RIGHTS	0	0	0	0	0	0
581 361 / STRUCTURES & IMPROVEMENTS	303,877	0	303,877	290,438	0	290,438
582 362 / STATION EQUIPMENT	2,024,918	0	2,024,918	1,939,544	0	1,939,544
583 364 / POLES, TOWERS & FIXTURES	4,959,049	4,532	4,963,582	4,532,834	4,143	4,536,976
584 365 / OVERHEAD CONDUCTORS & DEVICES	1,953,147	596	1,953,743	1,813,394	554	1,813,948
585 366 / UNDERGROUND CONDUIT	555,302	10	555,312	545,104	10	545,114
586 367 / UNDERGROUND CONDUCTORS & DEVICES	3,565,679	658	3,566,337	3,484,906	643	3,485,549
587 368 / LINE TRANSFORMERS	8,000,544	80	8,000,624	7,264,414	73	7,264,487
588 369 / SERVICES	1,838,120	0	1,838,120	1,738,680	0	1,738,680
589 370 / METERS	1,002,045	0	1,002,045	947,210	0	947,210
590 371 / INSTALLATIONS ON CUSTOMER PREMISES	157,628	0	157,628	140,043	0	140,043
591 373 / STREET LIGHTING SYSTEMS	156,988	0	156,988	148,261	0	148,261
592 TOTAL DISTRIBUTION PLANT	24,517,297	5,876	24,523,173	22,844,829	5,421	22,850,250

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
593 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***						
594						
595 GENERAL PLANT						
596 389 / LAND & LAND RIGHTS	0	0	0	0	0	0
597 390 / STRUCTURES & IMPROVEMENTS	2,934,300	0	2,934,300	2,714,026	0	2,714,026
598 391 / OFFICE FURNITURE & EQUIPMENT	13,272,606	0	13,272,606	12,276,248	0	12,276,248
599 392 / TRANSPORTATION EQUIPMENT	9,633	0	9,633	8,910	0	8,910
600 393 / STORES EQUIPMENT	85,664	0	85,664	79,233	0	79,233
601 394 / TOOLS, SHOP & GARAGE EQUIPMENT	375,232	0	375,232	347,064	0	347,064
602 395 / LABORATORY EQUIPMENT	954,180	0	954,180	882,550	0	882,550
603 396 / POWER OPERATED EQUIPMENT	15,636	0	15,636	14,463	0	14,463
604 397 / COMMUNICATIONS EQUIPMENT	2,253,919	103,361	2,357,280	2,084,720	95,602	2,180,322
605 398 / MISCELLANEOUS EQUIPMENT	263,410	0	263,410	243,636	0	243,636
606 TOTAL GENERAL PLANT	20,164,580	103,361	20,267,941	18,650,850	95,602	18,746,453
607						
608 TOTAL DEPRECIATION EXPENSE	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
609						
610 AMORTIZATION EXPENSE						
611 INTANGIBLE PLANT	9,846,566	0	9,846,566	9,108,071	0	9,108,071
612 HYDRAULIC PRODUCTION	312	0	312	295	0	295
613 ADJUSTMENTS, GAINS & LOSSES	(21,492)	0	(21,492)	(20,300)	0	(20,300)
614 TOTAL AMORTIZATION EXPENSE	9,825,386	0	9,825,386	9,088,066	0	9,088,066
615						
616 TOTAL DEPRECIATION & AMORTIZATION EXP	102,931,603	1,698,912	104,630,515	95,210,114	1,590,654	96,800,768
617						
618						

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
619 * * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * *						
620						
621 TAXES OTHER THAN INCOME						
622 FEDERAL TAXES						
623 FICA	0	0	0	0	0	0
624 FUTA	0	0	0	0	0	0
625 LESS PAYROLL DEDUCTION	0	0	0	0	0	0
626						
627 STATE TAXES						
628 AD VALOREM TAXES						
629 JIM BRIDGER STATION	950,734	0	950,734	897,987	0	897,987
630 VALMY	912,926	0	912,926	862,277	0	862,277
631 BOARDMAN	345,145	0	345,145	325,996	0	325,996
632 OTHER-PRODUCTION PLANT	4,172,920	880,227	5,053,147	3,941,407	831,392	4,772,799
633 OTHER-TRANSMISSION PLANT	3,108,868	135,179	3,244,047	2,650,267	115,238	2,765,505
634 OTHER-DISTRIBUTION PLANT	6,286,829	0	6,286,829	5,871,877	0	5,871,877
635 OTHER-GENERAL PLANT	1,409,656	0	1,409,656	1,303,835	0	1,303,835
636 SUB-TOTAL	17,187,078	1,015,406	18,202,484	15,853,647	946,630	16,800,277
637						
638 LICENSES - HYDRO PROJECTS	3,215	0	3,215	3,037	0	3,037
639						
640 REGULATORY COMMISSION FEES						
641 STATE OF IDAHO	1,870,198	0	1,870,198	1,870,198	0	1,870,198
642 STATE OF OREGON	92,781	0	92,781	0	0	0
643 STATE OF NEVADA	0	0	0	0	0	0
644						
645 FRANCHISE TAXES						
646 STATE OF OREGON	440,604	0	440,604	0	0	0
647 STATE OF NEVADA	0	0	0	0	0	0
648						
649 OTHER STATE TAXES						
650 UNEMPLOYMENT TAXES	0	0	0	0	0	0
651 HYDRO GENERATION KWH TAX	1,184,286	0	1,184,286	1,114,395	0	1,114,395
652 IRRIGATION-PIC	207,428	0	207,428	207,428	0	207,428
653						
654 TOTAL TAXES OTHER THAN INCOME	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
655						
656						

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
657 * * * TABLE 8 - INCOME TAXES * * *						
658						
659 410/411 NET PROVISION FOR DEFERRED INCOME TAXES	3,109,043	8,487,732	11,596,775	3,075,416	8,395,929	11,471,345
660						
661 411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)	(304,833)	0	(304,833)
662						
663 SUMMARY OF INCOME TAXES						
664						
665 TOTAL FEDERAL INCOME TAX	16,612,318	(6,541,742)	10,070,575	16,326,344	(6,407,569)	9,918,775
666						
667 STATE INCOME TAX						
668 STATE OF IDAHO	3,042,238	(226,115)	2,816,123	2,989,868	(216,194)	2,773,674
669 STATE OF OREGON	227,563	(78,681)	148,882	223,645	(77,008)	146,637
670 OTHER STATES	106,519	(4,023)	102,496	104,686	(3,735)	100,951
671 TOTAL STATE INCOME TAXES	3,376,320	(308,820)	3,067,501	3,318,199	(296,936)	3,021,262

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
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TWELVE MONTHS ENDED DECEMBER 31, 2003

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672 * * * TABLE 9 - CALCULATION OF FEDERAL INCOME TAX * * *						
673						
674 OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
675						
676 OPERATING EXPENSES						
677 OPERATION & MAINTENANCE	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
678 DEPRECIATION EXPENSE	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
679 AMORTIZATION OF LIMITED TERM PLANT	9,825,386	0	9,825,386	9,088,066	0	9,088,066
680 TAXES OTHER THAN INCOME	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
681 TOTAL OPERATING EXPENSES	495,002,378	2,830,363	497,832,742	461,560,059	2,645,127	464,205,186
682						
683 BOOK-TAX ADJUSTMENT	0	0	0	0	0	0
684						
685 INCOME BEFORE TAX ADJUSTMENTS	123,606,771	(2,830,363)	120,776,408	118,155,872	(2,645,127)	115,510,745
686						
687 INCOME STATEMENT ADJUSTMENTS						
688 LONG TERM DEBT INTEREST EXPENSE	52,611,511	0	52,611,511	48,639,262	0	48,639,262
689 OTHER INTEREST EXPENSE	4,400,633	0	4,400,633	4,068,379	0	4,068,379
690 TOTAL INTEREST CHARGES	57,012,144	0	57,012,144	52,707,641	0	52,707,641
691						
692 NET OPERATING INCOME BEFORE TAXES	66,594,627	(2,830,363)	63,764,264	65,448,231	(2,645,127)	62,803,105
693						
694 ALLOWANCE FOR AFUDC	0	0	0	0	0	0
695 FEDERAL INCOME TAX ADJUSTMENTS	(1,293,098)	(23,396,611)	(24,689,709)	(1,270,838)	(23,046,707)	(24,317,545)
696						
697 NET OPER INCOME BEFORE STATE INCOME TAXES	65,301,529	(26,226,974)	39,074,555	64,177,394	(25,691,834)	38,485,559
698						
699 TOTAL STATE INCOME TAXES (ALLOWED)	3,376,320	(308,820)	3,067,501	3,318,199	(296,936)	3,021,262
700						
701 TOTAL FEDERAL TAXABLE INCOME	61,925,209	(25,918,155)	36,007,054	60,859,195	(25,394,898)	35,464,297
702						
703 FEDERAL TAX AT 35 PERCENT: ORDERED EFF. RATE	15,629,923	(6,541,742)	9,088,180	15,360,861	(6,409,672)	8,951,189
704 ADD : CURRENT YEAR'S TAX DEFICIENCIES	982,395	0	982,395	965,484	2,103	967,587
705 PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0
706						
707 TOTAL FEDERAL INCOME TAX	16,612,318	(6,541,742)	10,070,575	16,326,344	(6,407,569)	9,918,775

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
708 * * * TABLE 10 - OREGON STATE INCOME TAXES * * *						
709						
710 NET OPERATING INCOME BEFORE TAXES - OREGON	66,594,627	(2,830,363)	63,764,264	65,448,231	(2,645,127)	62,803,105
711						
712 ALLOWANCE FOR AFUDC	0	0	0	0	0	0
713 STATE INCOME TAX ADJUSTMENTS	(1,293,098)	(23,396,611)	(24,689,709)	(1,270,838)	(23,046,707)	(24,317,545)
714 ADD: OREGON DEPRECIATION ADJUSTMENT	(356,488)	0	(356,488)	(350,351)	(763)	(351,114)
715						
716 TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	(1,649,586)	(23,396,611)	(25,046,197)	(1,621,189)	(23,047,471)	(24,668,660)
717						
718 INCOME SUBJECT TO OREGON TAX	64,945,041	(26,226,974)	38,718,067	63,827,042	(25,692,597)	38,134,445
719						
720 IERCO TAXABLE INCOME	11,960,813	0	11,960,813	11,754,913	25,607	11,780,520
721						
722 TOTAL STATE TAXABLE INCOME - OREGON	76,905,854	(26,226,974)	50,678,880	75,581,955	(25,666,991)	49,914,965
723						
724 OREGON TAX AT 0.3 PERCENT: ORDERED EFF. RATE	230,718	(78,681)	152,037	226,746	(77,001)	149,745
725 LESS: INVESTMENT TAX CREDIT	3,155	0	3,155	3,101	7	3,107
726						
727 STATE INCOME TAX ALLOWED - OREGON	227,563	(78,681)	148,882	223,645	(77,008)	146,637
728 ADD: CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0
729 PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0
730						
731 STATE INCOME TAX PAID - OREGON	227,563	(78,681)	148,882	223,645	(77,008)	146,637
732						

IDAHO POWER COMPANY
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. AJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
733 * * * TABLE 11 - IDAHO STATE INCOME TAXES * * *						
734						
735 NET OPERATING INCOME BEFORE TAXES - IDAHO	66,594,627	(2,830,363)	63,764,264	65,448,231	(2,645,127)	62,803,105
736						
737 ALLOWANCE FOR AFUDC	0	0	0	0	0	0
738 TOTAL STATE INCOME TAX ADJUSTMENTS - IDAHO	(1,293,098)	(23,396,611)	(24,689,709)	(1,270,838)	(23,046,707)	(24,317,545)
739	0	0	0	0	0	0
740 INCOME SUBJECT TO IDAHO TAX	65,301,529	(26,226,974)	39,074,555	64,177,394	(25,691,834)	38,485,559
741						
742 IERCO TAXABLE INCOME	11,960,813	0	11,960,813	11,754,913	25,607	11,780,520
743 BONUS DEPRECIATION ADJUSTMENT	29,257,096	22,203,570	51,460,666	28,753,449	21,931,518	50,684,967
744 TOTAL STATE TAXABLE INCOME - IDAHO	106,519,438	(4,023,404)	102,496,034	104,685,755	(3,734,709)	100,951,046
745						
746 IDAHO TAX AT 5.9 PERCENT: ORDERED EFF. RATE	5,986,392	(226,115)	5,760,277	5,883,339	(209,891)	5,673,449
747 LESS: INVESTMENT TAX CREDIT	3,000,000	0	3,000,000	2,948,356	6,423	2,954,779
748						
749 STATE INCOME TAX ALLOWED - IDAHO	2,986,392	(226,115)	2,760,277	2,934,983	(216,313)	2,718,670
750 ADD : CURRENT YEAR'S TAX DEFICIENCY	55,846	0	55,846	54,885	120	55,004
751 PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0
752 STATE INCOME TAX PAID - IDAHO	3,042,238	(226,115)	2,816,123	2,989,868	(216,194)	2,773,674
753						
754						
755 OTHER STATE INCOME TAX						
756 INCOME SUBJECT TO TAX	65,301,529	(26,226,974)	39,074,555	64,177,394	(25,691,834)	38,485,559
757						
758 IERCO TAXABLE INCOME	11,960,813	0	11,960,813	11,754,913	25,607	11,780,520
759 BONUS DEPRECIATION ADJUSTMENT	29,257,096	22,203,570	51,460,666	28,753,449	21,931,518	50,684,967
760 TOTAL TAXABLE INCOME-OTHER STATES	106,519,438	(4,023,404)	102,496,034	104,685,755	(3,734,709)	100,951,046
761						
762 OTHER TAX AT 0.1 PERCENT	106,519	(4,023)	102,496	104,686	(3,735)	100,951
763 ADD : CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0
764 PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0
765 OTHER STATES' INCOME TAX PAID	106,519	(4,023)	102,496	104,686	(3,735)	100,951

BENNETT MOUNTAIN DATA INPUTS

Start Date, annualized	1-Jan-03
Heat Rate	10,487 btu/kwh
Plant Capacity	162 mw
Plant Capacity	
Monthly Shape Factor: 1/	
January	1.00
February	1.00
March	0.99
April	0.98
May	0.97
June	0.96
July	0.96
August	0.96
September	0.97
October	0.98
November	0.99
December	1.00
Forced Outage Rate	8.00%
Acct 547 Plant Handlng, Emissions, etc	0
Planned Maintenance	0
Gas Price	Same as Danskin
Fixed Capacity Charge-Gas Transportation	No additional

1/ Plant capacity varies with temperature

Idaho Power Company
Summary of Revenue Impact
State of Idaho
Normalized 12-Month Test Year Ending December 31, 2003
Bennett Mountain Case No. IPC-E-05-__

Residential Service
Schedule 1

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	4,018,999.3	3.30	$13,262,698	3.30	$13,262,698	$0	0.00%
2	Mininum Serv Chg	26,959.1	3.00	80,877	3.00	80,877	0	0.00%
3	0-300 Summer	257,623,905	0.050863	13,103,525	0.052284	13,469,608	366,083	2.79%
4	Summer	674,448,811	0.057253	38,614,218	0.058851	39,691,987	1,077,769	2.79%
5	Non-Summer	3,209,320,710	0.050863	163,235,679	0.052284	167,796,124	4,560,445	2.79%
6	Total kWh	4,141,393,426		214,953,422		220,957,719	6,004,297	2.79%
7	Customer Adj.			(8,353)		(8,353)	0	0.00%
8	Total Billing			$228,288,644		$234,292,941	$6,004,297	2.63%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
Normalized 12-Month Test Year Ending December 31, 2003
Bennett Mountain Case No. IPC-E-05-__

Small General Service
Schedule 7

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	385,824.8	$3.30	$1,273,222	$3.30	$1,273,222	$0	0.00%
2	Minimum Serv Chg	1,174.3	3.00	3,523	3.00	3,523	0	0.00%
3	0-300 Summer	19,241,210.0	0.061177	1,177,120	0.062903	1,210,330	33,210	2.82%
4	Summer	49,234,131.0	0.068915	3,392,970	0.070896	3,490,503	97,533	2.87%
5	Non-Summer	196,860,326	0.061177	12,043,324	0.062903	12,383,105	339,781	2.82%
6	Total kWh	265,335,667		16,613,414		17,083,938	470,524	2.83%
7	Customer Adj.			1,874		1,874	0	0.00%
8	Total Billing			$17,892,033		$18,362,557	$470,524	2.63%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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Large General Service
Schedule 9 Primary Service

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	1,345.4	$125.00	$168,175	$125.00	$168,175	$0	0.00%
2	Minimum Serv Chg	0	10.00	0	10.00	0		
	Basic Charge							
3	Summer	249,833	0.85	212,358	0.85	212,358	$0	0.00%
4	Non-Summer	729,799	0.85	620,329	0.85	620,329	$0	0.00%
5	Total Basic Charge	979,632		832,687		832,687	$0	0.00%
	Demand Charge							
6	Summer	200,448	3.18	637,425	3.27	655,465	$18,040	2.83%
7	Non-Summer	564,734	2.84	1,603,845	2.92	1,649,023	$45,178	2.82%
8	Total Demand	765,182		2,241,270		2,304,488	$63,218	2.82%
	Energy Charge							
9	Summer	95,942,657	0.025464	2,443,084	0.026168	2,510,627	67,543	2.76%
10	Non-Summer	246,023,482	0.022825	5,615,486	0.023456	5,770,727	155,241	2.76%
11	Total Energy	341,966,139		8,058,570		8,281,354	222,784	2.76%
12	Customer Adj.			(15,973)		(15,973)	0	0.00%
13	Total Billing			$11,284,729		$11,570,731	286,002	2.53%

Idaho Power Company
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State of Idaho
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Large General Service
Schedule 9 Secondary Service

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	203,548.2	$5.60	$1,139,870	$5.60	$1,139,870	0	0.00%
2	Minimum Serv Chg	516	5.00	2,580	5.00	2,580	0	0.00%
	Basic Charge							
3	Summer	2,830,683	0.37	1,047,353	0.37	1,047,353	0	0.00%
4	Non-Summer	7,910,008	0.37	2,926,703	0.37	2,926,703	0	0.00%
5	Total Basic Charge	10,740,691		3,974,056		3,974,056	0	0.00%
	Demand Charge							
6	Summer	2,194,920	3.02	6,628,658	3.10	6,804,252	175,594	2.65%
7	Non-Summer	6,133,445	2.75	16,866,974	2.83	17,357,649	490,675	2.91%
8	Total Demand	8,328,365		23,495,632		24,161,901	666,269	2.84%
	Energy Charge							
9	Summer	702,980,435	0.029062	20,430,017	0.029866	20,995,214	565,197	2.77%
10	Non-Summer	1,964,395,802	0.025926	50,928,926	0.026643	52,337,397	1,408,471	2.77%
11	Total Energy	2,667,376,237		71,358,943		73,332,611	1,973,668	2.77%
12	Customer Adj.			(134,783)		(134,783)	0	0.00%
13	Total Billing			$99,836,298		$102,476,235	$2,639,937	2.64%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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Large General Service
Schedule 9 Transmission

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	24.0	$125.00	$3,000	$125.00	$3,000	0	0.00%
2	Minimum Serv Chg	0	10.00	0	10.00	0	0	0.00%
	Basic Charge							
3	Summer	4,411	0.43	1,897	0.43	1,897	0	0.00%
4	Non-Summer	11,353	0.43	4,882	0.43	4,882	0	0.00%
5	Total Basic Charge	15,764		6,779		6,779	0	0.00%
	Demand Charge							
6	Summer	3,901	3.08	12,015	3.17	12,366	351	2.92%
7	Non-Summer	10,778	2.75	29,640	2.83	30,502	862	2.91%
8	Total Demand Charge	14,679		41,655		42,868	1,213	2.91%
	Energy Charge							
9	Summer	1,290,504	0.024897	32,130	0.025585	33,018	888	2.76%
10	Non-Summer	3,794,106	0.022414	85,041	0.023034	87,393	2,352	2.77%
11	Total Energy Charge	5,084,610		117,171		120,411	3,240	2.77%
12	Customer Adj.			191		191	0	0.00%
13	Total Billing			$168,796		$173,249	$4,453	2.64%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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Bennett Mountain Case No. IPC-E-05-__

Dusk to Dawn Customer Lighting
Schedule 15

Line No	Description	(1) Use	(2) Lamps	(3) 07/28/04 Base Rate	(5) 07/28/04 Base Revenue	(6) 06/01/05 Base Rate	(7) 06/01/05 Base Revenue	(8) Revenue Difference	(9) Percent Change
	Lamps								
1	100-Watt Sodium Vapor (A)	3,664,282	108,117	5.61	$606,536	5.75	$621,673	$15,137	2.50%
2	200-Watt Sodium Vapor (A)	526,020	7,746	9.10	70,489	9.33	72,270	1,781	2.53%
3	200-Watt Sodium Vapor (D)	586,867	8,547	11.06	94,530	11.35	97,008	2,478	2.62%
4	400-Watt Metal Halide (D)	90,523	664	18.44	12,244	18.93	12,570	326	2.66%
5	400-Watt Sodium Vapor (A)	156,334	1,144	14.52	16,611	14.90	17,046	435	2.62%
6	400-Watt Sodium Vapor (D)	651,710	4,762	16.51	78,621	16.95	80,716	2,095	2.66%
7	1000-Watt Metal Halide(D)	196,853	581	33.67	19,562	34.58	20,091	529	2.70%
8	Total Com./Ind.	5,872,589	131,561		898,593		921,374	22,781	2.54%
9	Minimum Charges		147	3.00	441	3.00	441	0	0.00%
10	Customer Adj.	(3)			(6,267)		(6,267)	0	0.00%
11	Total Lamp Revenue	5,872,586			$892,767		$915,548	22,781	2.55%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
Normalized 12-Month Test Year Ending December 31, 2003
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Large Power Service
Schedule 19 Primary

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	1,213.7	$125.00	$151,713	$125.00	$151,713	$0	0.00%
	Basic Charge							
2	Summer	1,103,973	0.79	872,139	0.79	872,139	$0	0.00%
3	Non-Summer	3,303,749	0.79	2,609,962	0.79	2,609,962	$0	0.00%
4	Total Basic Charge	4,407,722		3,482,101		3,482,101	$0	0.00%
	Demand Charge							
5	Summer	970,688	2.79	2,708,220	2.87	2,785,875	$77,655	2.87%
6	On-Peak Summer	957,681	0.36	344,765	0.37	354,342	$9,577	2.78%
7	Non-Summer	2,819,550	2.58	7,274,439	2.66	7,500,003	$225,564	3.10%
8	Total Demand Charge			10,327,424		10,640,220	$312,796	3.03%
	Energy Charge							
9	On-peak	126,670,888	0.025860	3,275,709	0.026576	3,366,406	$90,697	2.77%
10	Mid-peak	213,686,573	0.023342	4,987,872	0.023988	5,125,914	$138,042	2.77%
11	Off-peak	150,424,746	0.021755	3,272,490	0.022358	3,363,196	$90,706	2.77%
12	Summer Energy Charge	490,782,207		11,536,071		11,855,516	$319,445	2.77%
13	Mid-Peak	843,585,690	0.021117	17,813,999	0.021702	18,307,497	$493,498	2.77%
14	Off-peak	580,187,626	0.020147	11,689,040	0.020705	12,012,785	$323,745	2.77%
15	Non-Summer Energy Chrge	1,423,773,316		29,503,039		30,320,282	$817,243	2.77%
16	Total Energy Charge	1,914,555,523		41,039,110		42,175,798	$1,136,688	2.77%
17	Customer Adj			(82,965)		(82,965)	$0	0.00%
18	Total Billing			$54,917,383		$56,366,867	$1,449,484	2.64%

Idaho Power Company
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State of Idaho
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Bennett Mountain Case No. IPC-E-05-__

Large Power Service
Schedule 19 Secondary

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	12.0	$5.60	$67	$5.60	$67	$0	0.00%
	Basic Charge							
2	Summer	4,777	0.37	1,767	0.37	1,767	$0	0.00%
3	Non-Summer	13,918	0.37	5,150	0.37	5,150	$0	0.00%
4	Total Basic Charge	18,695		6,917		6,917	$0	0.00%
	Demand Charge							
5	Summer	4,592	2.87	13,179	2.95	13,546	$367	2.78%
6	On-Peak Summer	4,530	0.36	1,631	0.37	1,676	$45	2.76%
7	Non-Summer	12,400	2.65	32,860	2.72	33,728	$868	2.64%
8	Total Demand Charge			47,670		48,950	$1,280	2.69%
	Energy Charge							
9	On-peak	616,860	0.030335	18,712	0.031174	19,230	$518	2.77%
10	Mid-peak	1,063,953	0.028822	30,665	0.029619	31,513	$848	2.77%
11	Off-peak	693,552	0.026863	18,631	0.027606	19,146	$515	2.76%
12	Summer Energy Charge	2,374,365		68,008		69,889	$1,881	2.77%
13	Mid-Peak	3,953,230	0.025932	102,515	0.026649	105,350	$2,835	2.77%
14	Off-peak	2,592,937	0.024761	64,204	0.025446	65,980	$1,776	2.77%
15	Non-Summer Energy Chrge	6,546,167		166,719		171,330	$4,611	2.77%
16	Total Energy Charge	8,920,532		234,727		241,219	$6,492	2.77%
17	Customer Adj			637		637	$0	0.00%
18	Total Billing			$290,018		$297,790	$7,772	2.68%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
Normalized 12-Month Test Year Ending December 31, 2003
Bennett Mountain Case No. IPC-E-05-__

Large Power Service
Schedule 19 Transmission

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Service Charge	30.3	$125.00	$3,788	$125.00	$3,788	$0	0.00%
	Basic Charge							
2	Summer	21,154	0.40	8,462	0.40	8,462	0	0.00%
3	Non-Summer	81,683	0.40	32,673	0.40	32,673	0	0.00%
4	Total Basic Charge	102,837		41,135		41,135	0	0.00%
	Demand Charge							
5	Summer	20,927	2.72	56,921	2.80	58,596	1,675	2.94%
6	On-Peak Summer	20,647	0.36	7,433	0.37	7,639	206	2.77%
7	Non-Summer	75,313	2.52	189,789	2.59	195,061	5,272	2.78%
8	Total Demand Charge			254,143		261,296	7,153	2.81%
	Energy Charge							
9	On-peak	2,857,632	0.025504	72,881	0.026209	74,896	2,015	2.76%
10	Mid-peak	5,424,997	0.023019	124,878	0.023656	128,334	3,456	2.77%
11	Off-peak	4,228,895	0.021455	90,731	0.022048	93,239	2,508	2.76%
12	Summer Energy Charge	12,511,524		288,490		296,469	7,979	2.77%
13	Mid-peak	23,817,182	0.020782	494,969	0.021357	508,664	13,695	2.77%
14	Off-peak	19,019,477	0.019827	377,099	0.020375	387,522	10,423	2.76%
15	Non-Summer Energy Charge	42,836,659		872,068		896,186	24,118	2.77%
16	Total Energy Charge	55,348,183		1,160,558		1,192,655	32,097	2.77%
17	Customer Adj.			7,282		7,282	0	0.00%
18	Total Billing			$1,466,906		$1,506,156	39,250	2.68%

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Agricultural Irrigation Service
Schedule 24 Secondary

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Difference
1	Bills-In Season	57,726.6	$12.00	$692,719	$12.00	$692,719	$0	0.00%
2	Bills-Out Season	106,476.3	3.00	319,429	3.00	319,429	0	0.00%
3	Minimum Charges	4,126.6	3.00	12,380	3.00	12,380	0	0.00%
	Demand Charge							
4	Total In-Season	3,040,024	4.02	12,220,896	4.12	12,524,899	304,003	2.49%
5	Total Out-Season	3,514,904	0.80	2,811,923	0.82	2,882,221	70,298	2.50%
6	Total kW	6,554,928		15,032,819		15,407,120	374,301	2.49%
	Energy Charge							
7	Total In-Season	1,226,232,536	0.032618	39,997,253	0.033505	41,084,921	1,087,668	2.72%
8	Total Out-Season	312,462,422	0.032618	10,191,899	0.033505	10,469,053	277,154	2.72%
9	Total kWh	1,538,694,958		50,189,152		51,553,974	1,364,822	2.72%
10	Customer Adj.			(392,596)		(392,596)	0	0.00%
11	Total Billing			$65,853,903		$67,593,026	$1,739,123	2.64%

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Agricultural Irrigation Service
Schedule 24 Transmission

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Difference
1	Bills-In Season	0.0	$12.00	$0	$12.00	$0	0	0.00%
2	Bills-Out Season	0.0	3.00	0	3.00	0	0	0.00%
3	Total In-Season	0	3.78	0	3.88	0	0	0.00%
4	Total Out-Season	0	0.75	0	0.77	0	0	0.00%
5	Total kW	0		0		0	0	0.00%
6	Total In-Season	0	0.031028	0	0.031886	0	0	0.00%
7	Total Out-Season	0	0.031028	0	0.031886	0	0	0.00%
8	Total kWh	0		0		0	0	0.00%
9	Customer Adj			0		0	0	0.00%
10	Total Billing			$0		$0	$0	0.00%

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TOU Agricultural Irrigation Service
Schedule 25 Secondary

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Difference
1	In Season Charges	942.5	$12.00	$11,310	$12.00	$11,310	0	0.00%
2	Out Season Charges	1,311.7	3.00	3,935	3.00	3,935	0	0.00%
3	Meter Charge	942.5	3.00	2,828	3.00	2,828	0	0.00%
4	Minimum Charges	71.0	3.00	213	3.00	213	0	0.00%
	Demand Charge							
5	Total In-Season	164,121	4.02	659,766	4.12	676,179	16,413	2.49%
6	Total Out-Season	85,004	0.80	68,003	0.82	69,703	1,700	2.50%
7	Total Demand Charg	249,125		727,769		745,882	18,113	2.49%
	Energy Charge							
8	On-peak	17,714,172	0.059178	1,048,289	0.060799	1,077,004	28,715	2.74%
9	Mid-peak	10,173,361	0.033816	344,022	0.034736	353,382	9,360	2.72%
10	Off-peak	36,669,735	0.016907	619,975	0.017360	636,587	16,612	2.68%
11	Out-season	17,678,705	0.033816	597,823	0.034736	614,087	16,264	2.72%
12	Total Energy Charge	82,235,973		2,610,109		2,681,060	70,951	2.72%
13	Customer Adj			(31,793)		(31,793)	0	0.00%
14	Total Billing			$3,324,371		$3,413,435	$89,064	2.68%

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Unmetered General Service
Schedule 40

Line No.	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Number of Bills	14,687.0						
	Minimum Charges	566.6	1.50	$850	1.50	$850	$0	0.00%
2	Total kWh	16,054,942	0.051713	830,249	0.053088	852,325	22,076	2.66%
3	Customer Adj.			(5,082)		(5,082)	0	0.00%
4	Total Billing			$826,017		$848,093	$22,076	2.67%

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Street Lighting-Company Owned
Schedule 41
Non-Metered Service

Line No	Description	(1) Annual Lamps	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
	Sodium Vapor							
6	70-Watt	238	6.57	1,564	6.75	1,607	43	2.75%
1	100-Watt	168,982	5.92	1,000,373	6.07	1,025,721	25,348	2.53%
2	200-Watt	23,907	6.91	165,197	7.09	169,501	4,304	2.61%
3	250-Watt	1,098	7.82	8,586	8.03	8,817	231	2.69%
4	400-Watt	1,008	9.85	9,929	10.11	10,191	262	2.64%
5	Total Sodium Vapor	195,233		1,185,649		1,215,837	30,188	2.55%
9	Customer Adj			(33,115)		(33,115)	0	0.00%
10	Non-Metered Company-Owned			1,152,534		1,182,722	30,188	2.62%
11	Non-Metered Customer-Owned			526,188		539,658	13,470	2.56%
12	Metered Company-Owned			0		0	0	0.00%
13	Metered Customer-Owned			0		0	0	0.00%
14	Total Street Lighting Revenue			1,678,722		1,722,380	43,658	2.60%
15	Total Bills	1,420						
16	Total kWh	17,878,742						

Idaho Power Company
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Street Lighting-Customer Owned
Schedule 41
Non-Metered Service

Line No	Description	(1) Annual Lamps	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
	Incandescent							
1	2,500 Lumen	12	$2.62	$31	$2.68	$32	1	3.23%
2	Total Incandescent	12		31		32	1	3.23%
	Mercury Vapor							
3	175-Watt	147	4.85	713	4.97	731	18	2.52%
4	400-Watt	1,464	7.65	11,200	7.85	11,492	292	2.61%
5	1,000-Watt	191	13.03	2,489	13.38	2,556	67	2.69%
6	Total Mercury Vapor	1,802		14,402		14,779	377	2.62%
	Sodium Vapor							
7	70-Watt	67	2.81	188	2.88	193	5	2.66%
8	100-Watt	75,701	3.21	243,000	3.29	249,056	6,056	2.49%
9	200-Watt	5,889	4.41	25,970	4.52	26,618	648	2.50%
10	250-Watt	33,113	5.29	175,168	5.43	179,804	4,636	2.65%
11	400-Watt	9,199	7.33	67,429	7.52	69,176	1,747	2.59%
12	Total Sodium Vapor	123,969		511,755		524,847	13,092	2.56%
13	Total Customer-Owned Non-Metered Service			$526,188		$539,658	13,470	2.56%

Idaho Power Company
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Street Lighting-Company Owned
Schedule 41
Metered Service

Line No	Description	(1) Annual Lamps	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
	Lamp Charge							
	Sodium Vapor							
1	70-Watt	0	5.27	0	5.42	0	0	0.00%
2	100-Watt	0	4.85	0	4.98	0	0	0.00%
3	200-Watt	0	4.72	0	4.85	0	0	0.00%
3	250-Watt	0	4.84	0	4.97	0	0	0.00%
4	400-Watt	0	5.61	0	5.77	0	0	0.00%
5	Total Lamp Charges	0		0		0	0	0.00%
6	Meter Charge	0	8.00	0	8.00	0	0	0.00%
	Energy Charge							
7	Per kWh	0	0.043257	0	0.044453	0	0	0.00%
8	Total Company-Owned Metered Service			$0		$0	0	0.00%

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Street Lighting-Customer Owned
Schedule 41
Metered Service

Line No	Description	(1) Annual Lamps	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
	Lamp Charge							
	Incandescent							
1	2,500 Lumen	0	1.65	$0	1.70	$0	0	0.00%
2	Total Incandescent	0		0			0	0.00%
	Mercury Vapor							
3	175-Watt	0	1.69	0	1.74	0	0	0.00%
4	400-Watt	0	1.73	0	1.78	0	0	0.00%
5	1,000-Watt	0	2.47	0	2.54	0	0	0.00%
6	Total Mercury Vapor	0		0		0	0	0.00%
	Sodium Vapor							
7	70-Watt	0	1.82	0	1.87	0	0	0.00%
8	100-Watt	0	1.62	0	1.66	0	0	0.00%
9	200-Watt	0	1.65	0	1.70	0	0	0.00%
10	250-Watt	0	1.62	0	1.66	0	0	0.00%
11	400-Watt	0	1.64	0	1.69	0	0	0.00%
12	Total Lamp Charges	0		0		0	0	0.00%
13	Meter Charge	0	8.00	0	8.00	0	0	0.00%
	Energy Charge							
14	Per kWh	0	0.043257	0	0.044453	0	0	0.00%
15	Total Customer-Owned Metered Service			$0		$0	0	0.00%

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Traffic Control Lighting
Schedule 42

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Difference
1	No. of Billings	696.0						
2	Traffic Lamps	9,384,218	$0.03208	$301,046	$0.03290	$308,741	$7,695	2.56%
3	Customer Adj.			(7,235)		(7,235)	$0	0.00%
4	Total Billing			$293,811		$301,506	$7,695	2.62%

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Micron
Schedule 26

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Billed kW	921,071.0	6.43	$5,922,487	6.60	6,079,069	$156,582	2.64%
2	Excess Demand	0	0.204	0	0.204	0	0	0.00%
3	Billed kWh	636,967,670	0.013111	8,351,283	0.013454	8,569,763	218,480	2.62%
4	Contract kW	1,020,000	1.58	1,611,600	$1.62	1,652,400	40,800	2.53%
5	CPR*			0		0	0	0.00%
6	Total Schedule Billing			$15,885,370		$16,301,232	$415,862	2.62%

* Conservation Program Recovery

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J R Simplot Company
Schedule 29

Line No	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Contract kW	300,000	$1.45	$435,000	$1.49	$447,000	$12,000	2.76%
2	Daily Excess Demand	0	0.204	0	0.204	0	0	0.00%
3	Demand (kW)	290,916	4.97	1,445,853	5.10	1,483,672	37,819	2.62%
4	Energy (kWh)	186,684,665	0.013173	2,459,197	0.013517	2,523,417	64,220	2.61%
5	CPR*			0		0	0	0.00%
6	Total Billing			$4,340,050		$4,454,089	$114,039	2.63%

* Conservation Program Recovery

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Department of Energy
Schedule 30

Line No.	Description	(1) Use	(2) 07/28/04 Base Rate	(3) 07/28/04 Base Revenue	(4) 06/01/05 Base Rate	(5) 06/01/05 Base Revenue	(6) Revenue Difference	(7) Percent Change
1	Demand	364,318	$5.37	$1,956,388	$5.51	$2,007,392	$51,004	2.61%
2	Total KWH	203,084,146	0.014122	2,867,954	0.014493	2,943,299	75,345	2.63%
3	CPR*			0		0	0	0.00%
4	Total Billing			$4,824,342		$4,950,691	$126,349	2.62%

* Conservation Program Recovery