

BEFORE THE
IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-10

RECEIVED
FILED
2005 MAR -2 PM 5:12
IDAHO PUBLIC
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		
	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
1						
2						
3						
4	DESCRIPTION					
5	*** SUMMARY OF RESULTS ***					
6	RATE OF RETURN UNDER PRESENT RATES					
7	1,646,102,680	52,751,215	1,698,853,895	1,521,631,870	49,341,019	1,570,972,889
8						
9	576,145,092	0	576,145,092	543,438,519	0	543,438,519
10	42,464,057	0	42,464,057	36,277,412	0	36,277,412
11	618,609,149	0	618,609,149	579,715,931	0	579,715,931
12						
13	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
14	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
15	9,825,386	0	9,825,386	9,088,066	0	9,088,066
16	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
17	3,109,043	8,487,732	11,596,775	3,075,416	8,395,929	11,471,345
18	16,612,318	0	16,612,318	(304,833)	0	(304,833)
19	3,376,320	(6,541,742)	10,070,575	16,326,344	(6,407,569)	9,918,775
20	517,791,894	(308,820)	3,067,501	3,318,199	(296,936)	3,021,262
21	100,817,256	4,467,533	522,259,427	483,975,185	4,336,551	488,311,736
22	7,106,583	(4,467,533)	96,349,722	95,740,746	(4,336,551)	91,404,195
23	107,923,839	(4,467,533)	103,456,305	6,687,185	0	6,687,185
24	6,556%	-0.487%	6.090%	102,427,931	(4,336,551)	98,091,381
25				6.731%	-0.487%	6.244%
26						
27	DEVELOPMENT OF REVENUE REQUIREMENTS					
28				7.852%	0.000%	7.852%
29						
30				119,478,534	3,874,257	123,352,791
31				17,050,603	8,210,807	25,261,411
32						
33				27,997,090	1,642	41,479,236
34					0.000	1.642
35				484,067,283	512,064,373	512,064,373
36				5.784%	2.633%	8.100%
37						
38				512,064,373	13,482,146	525,546,519
39						

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

	ORDER NOS. 29505 & 29547	BENNETT MTN. A.JUSTMENT	BALANCE PER ORDER NOS. 29505 & 29547	ORDER NOS. 29505 & 29547	BENNETT MTN. A.JUSTMENT	BALANCE PER ORDER NOS. 29505 & 29547	ORDER NOS. 29505 & 29547	BENNETT MTN. A.JUSTMENT	BALANCE PER ORDER NOS. 29505 & 29547
2									
3									
4	SUMMARY OF RESULTS ****								
40	DEVELOPMENT OF RATE BASE COMPONENTS								
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54									
55									
56									
57									
58									
59									
60	DEVELOPMENT OF NET INCOME COMPONENTS								
61									
62									
63									
64									
65									
66									
67									
68									
69									
70									
71									
72									
73									
74									
75									
76									
77									
78									
79	POWER SUPPLY COSTS:								
80									
81									
82									
83									
84									
85									
86									

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.		BALANCE PER		ORDER NOS.	
		29505 & 29547	BENNETT MTN. ADJUSTMENT	29505 & 29547	W/ BENNETT MTN.	29505 & 29547	BENNETT MTN. ADJUSTMENT	29505 & 29547	W/ BENNETT MTN.
87	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***								
88	INTANGIBLE PLANT								
89	301 - ORGANIZATION	9,900	0	9,900	0	9,157	0	9,157	0
90	302 - FRANCHISES & CONSENTS	8,428,040	0	8,428,040	0	7,795,934	0	7,795,934	0
91	303 - MISCELLANEOUS	60,986,112	0	60,986,112	0	56,412,137	0	56,412,137	0
92	TOTAL INTANGIBLE PLANT	69,424,051	0	69,424,051	0	64,217,228	0	64,217,228	0
93	PRODUCTION PLANT								
94	310-316 / STEAM PRODUCTION	773,834,917	0	773,834,917	0	730,902,716	0	730,902,716	0
95	330-336 / HYDRAULIC PRODUCTION	622,317,873	0	622,317,873	0	587,791,806	0	587,791,806	0
96	340-346 / OTHER PRODUCTION	50,750,831	50,298,492	101,049,323	47,935,186	47,935,186	47,507,942	95,443,128	47,507,942
97	TOTAL PRODUCTION PLANT	1,446,903,621	50,298,492	1,497,202,113	1,366,629,707	1,366,629,707	47,507,942	1,414,137,649	47,507,942
98	TRANSMISSION PLANT								
99	104 350 / LAND & LAND RIGHTS - SYSTEM SERVICE	17,854,818	87,672	17,942,489	0	15,437,068	75,800	15,512,868	0
100	DIRECT ASSIGNMENT	179,405	0	179,405	0	15,437,068	75,800	15,512,868	0
101	TOTAL ACCOUNT 350	18,034,223	87,672	18,121,894	0	15,437,068	75,800	15,512,868	0
102	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	29,103,657	493,467	29,597,125	0	25,162,684	426,646	25,589,331	0
103	DIRECT ASSIGNMENT	223,229	0	223,229	0	25,162,684	426,646	25,589,331	0
104	TOTAL ACCOUNT 352	29,326,886	493,467	29,820,354	0	25,162,684	426,646	25,589,331	0
105	353 / STATION EQUIPMENT - SYSTEM SERVICE	217,242,214	3,911,630	221,153,844	0	187,825,098	3,381,950	191,207,048	0
106	DIRECT ASSIGNMENT	2,204,684	0	2,204,684	0	187,825,098	3,381,950	191,207,048	0
107	TOTAL ACCOUNT 353	219,446,898	3,911,630	223,358,528	0	187,825,098	3,381,950	191,207,048	0
108	354 / TOWERS & FIXTURES - SYSTEM SERVICE	65,062,202	751,986	65,814,188	0	56,252,025	650,158	56,902,183	0
109	DIRECT ASSIGNMENT	158,663	0	158,663	0	56,252,025	650,158	56,902,183	0
110	TOTAL ACCOUNT 354	65,220,865	751,986	65,972,851	0	56,252,025	650,158	56,902,183	0
111	355 / POLES & FIXTURES - SYSTEM SERVICE	71,044,056	43,533	71,087,590	0	61,423,867	37,638	61,461,505	0
112	DIRECT ASSIGNMENT	2,787,019	0	2,787,019	0	1,674	0	1,674	0
113	TOTAL ACCOUNT 355	73,831,075	43,533	73,874,609	0	61,425,541	37,638	61,463,179	0
114	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	119,038,747	1,636,826	119,675,573	0	102,054,931	1,415,181	103,470,112	0
115	DIRECT ASSIGNMENT	1,799,222	0	1,799,222	0	1,952	0	1,952	0
116	TOTAL ACCOUNT 356	119,837,969	1,636,826	121,474,795	0	102,056,883	1,415,181	103,472,064	0
117	359 / ROADS & TRAILS - SYSTEM SERVICE	303,338	0	303,338	0	262,263	0	262,263	0
118	DIRECT ASSIGNMENT	19,013	0	19,013	0	262,263	0	262,263	0
119	TOTAL ACCOUNT 359	318,351	0	318,351	0	262,263	0	262,263	0
120	TOTAL TRANSMISSION PLANT	526,016,267	6,925,114	532,941,381	0	448,421,563	5,987,373	454,408,936	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. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
133	****	TABLE 1 - ELECTRIC PLANT IN SERVICE ***							
134		135 DISTRIBUTION PLANT	3,460,284	0	3,460,284	3,327,467	0	3,327,467	
		136 360 / LAND & LAND RIGHTS - SYSTEM SERVICE	3,598	0	3,598	62	0	62	
		137 DIRECT ASSIGNMENT	3,463,882	0	3,463,882	3,327,529	0	3,327,529	
		138 NET DISTRIBUTION PLANT	89,641	0	89,641	89,641	0	89,641	
		139 PLUS: ADJUSTMENT FOR CIAC	3,553,522	0	3,553,522	3,417,170	0	3,417,170	
		140 NET DISTRIBUTION PLANT * CIAC							
		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	91,812,063	10,345	91,830,398	85,242,661	17,033	85,259,693	
		156 366 / UNDERGROUND CONDUIT	33,245,882	482	33,246,364	32,635,940	473	32,635,940	
		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
DETAIL SUMMARY -- REVENUE REQUIREMENT IMPACT
BENNETT MOUNTAIN GENERATING PLANT
TWELVE MONTHS ENDED DECEMBER 31, 2003

2	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
3						
4						
182	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***					
183						
184	443,947,502	0	443,947,502	419,317,386	0	419,317,386
185	242,299,449	0	242,299,449	228,856,726	0	228,856,726
186	3,257,411	724,298	3,981,710	3,076,691	684,114	3,760,805
187	689,504,362	724,298	690,228,661	651,250,803	684,114	651,934,917
188						
189						
190	3,032,318	0	3,032,318	2,595,626	126	2,595,752
191	16,981,783	3,183	16,984,966	14,570,495	4,581	14,575,076
192	70,376,202	41,463	70,417,665	60,235,151	35,489	60,270,640
193	23,016,634	9,212	23,025,846	19,851,504	8,497	19,860,001
194	37,228,015	640	37,228,655	30,972,743	1,248	30,973,991
195	40,062,230	16,041	40,078,270	34,117,954	20,662	34,138,616
196	235,446	0	235,446	193,964	0	193,964
197	190,932,628	70,539	191,003,167	162,537,438	70,602	162,608,040
198						
199						
200	0	0	0	0	0	0
201	5,351,399	0	5,351,399	5,059,429	0	5,059,429
202	31,267,680	0	31,267,680	29,805,407	0	29,805,407
203	74,220,432	2,266	74,222,698	67,841,401	2,071	67,843,473
204	31,466,962	298	31,467,260	29,215,418	277	29,215,695
205	6,495,933	5	6,495,938	6,376,644	5	6,376,649
206	43,392,315	329	43,392,644	42,409,349	321	42,409,671
207	132,408,203	40	132,408,243	120,225,335	36	120,225,372
208	26,074,727	0	26,074,727	24,664,121	0	24,664,121
209	7,629,043	0	7,629,043	7,211,558	0	7,211,558
210	1,105,227	0	1,105,227	981,927	0	981,927
211	2,321,177	0	2,321,177	2,192,144	0	2,192,144
212	361,733,097	2,938	361,736,035	335,982,734	2,711	335,985,445
213						
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	(33,735)	0	(33,735)	(31,203)	0	(31,203)
218		218 389 / LAND & LAND RIGHTS	14,438,291	0	14,438,291	13,354,427	0	13,354,427
219		219 390 / STRUCTURES & IMPROVEMENTS	23,362,212	0	23,362,212	21,608,440	0	21,608,440
220		220 381 / OFFICE FURNITURE & EQUIPMENT	17,500,538	0	17,500,538	16,186,795	0	16,186,795
221		221 382 / TRANSPORTATION EQUIPMENT	352,085	0	352,085	325,654	0	325,654
222		222 393 / STORES EQUIPMENT	1,344,565	0	1,344,565	1,243,630	0	1,243,630
223		223 394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,827,443	0	3,827,443	3,540,122	0	3,540,122
224		224 395 / LABORATORY EQUIPMENT	1,119,871	0	1,119,871	1,035,803	0	1,035,803
225		225 386 / POWER OPERATED EQUIPMENT	7,414,563	51,681	7,466,244	6,857,962	47,801	6,905,763
226		226 387 / COMMUNICATIONS EQUIPMENT	664,527	0	664,527	614,641	0	614,641
227		227 398 / MISCELLANEOUS EQUIPMENT	69,990,359	51,681	70,042,040	64,736,271	47,801	64,784,072
228		228 TOTAL GENERAL PLANT	0	0	0	0	0	0
229		230 AMORTIZATION OF UTILITY PLANT						
230		231 TOTAL ACCUM PROVISION DEPRECIATION	1,312,160,447	849,456	1,313,009,903	1,214,507,246	805,229	1,215,312,475
231		232 AMORTIZATION OF OTHER UTILITY PLANT						
232		233 INTANGIBLE PLANT	30,419,360	0	30,419,360	28,137,900	0	28,137,900
233		234 HYDRAULIC PRODUCTION	12,296	0	12,296	11,613	0	11,613
234		235 TOTAL AMORT OF OTHER UTILITY PLANT	30,431,656	0	30,431,656	28,149,513	0	28,149,513
235		236 TOTAL ACCUM PROVISION FOR DEPR	0	0	0	0	0	0
236		237 & 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
237		238						
238		239						
239		240						
240		241						
241		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		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	0	0	0	0	0	0
248		POWER SUPPLY	11,079,525	0	11,079,525	11,019,157	0	11,019,157
249		OTHER	11,079,525	0	11,079,525	11,019,157	0	11,019,157
250		TOTAL CUSTOMER ADV FOR CONSTRUCTION	22,159,050	0	22,159,050	22,038,314	0	22,038,314
251								
252		ACCUMULATED DEFERRED INCOME TAXES	(6,676,689)	0	(6,676,689)	(6,172,510)	0	(6,172,510)
253		190 / ACCUMULATED DEFERRED INCOME TAXES	0	0	0	0	0	0
254		281 / ACCELERATED AMORTIZATION	229,375,775	4,422,312	233,798,087	208,356,914	4,088,369	212,445,282
255		282 / OTHER PROPERTY	(11,641,226)	0	(11,641,226)	(10,762,159)	0	(10,762,159)
256		283 / OTHER	230,340,312	4,422,312	234,762,624	212,946,562	4,088,369	217,034,931
257		TOTAL ACCUM DEFERRED INCOME TAXES	1,579,761,641	52,751,215	1,632,512,856	1,458,279,834	49,341,019	1,507,620,853
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	6,555,990	0	6,555,990	6,169,086	0	6,169,086
262		151 / FUEL INVENTORY	9,746,755	0	9,746,755	9,206,007	0	9,206,007
263		154 / PLANT MATERIALS & SUPPLIES	3,192,294	0	3,192,294	2,721,386	0	2,721,386
264		PRODUCTION - GENERAL	4,874,949	0	4,874,949	4,553,186	0	4,553,186
265		TRANSMISSION - GENERAL	3,019,062	0	3,019,062	2,791,118	0	2,791,118
266		DISTRIBUTION - GENERAL	20,833,060	0	20,833,060	19,271,697	0	19,271,697
267		OTHER - UNCLASSIFIED	0	0	0	0	0	0
268		TOTAL ACCOUNT 154	0	0	0	0	0	0
269		165 / PREPAID ITEMS	0	0	0	0	0	0
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. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	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	0	0	0	0	0	0
287		287 HYDRAULIC PRODUCTION	0	0	0	0	0	0
288		288 TRANS LAND & LAND RIGHTS	0	0	0	0	0	0
289		289 TRANS STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
290		290 TRANS STATION EQUIPMENT	0	0	0	0	0	0
291		291 DIST LAND & LAND RIGHTS	0	0	0	0	0	0
292		292 DIST STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
293		293 GEN LAND & LAND RIGHTS	0	0	0	0	0	0
294		294 GEN STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0
295		295 TOTAL PLANT HELD FOR FUTURE USE	0	0	0	0	0	0
296		297 114115 - PRAIRIE ACQUISITION ADJUSTMENT	(195,036)	0	(195,036)	(195,036)	0	(195,036)
298		289 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. FALL'S 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		TOTAL OTHER REGULATORY ASSETS	4,579,410	0	4,579,410	4,334,830	0	4,334,830
312		TOTAL DEFERRED PROGRAMS	25,656,365	0	25,656,365	25,411,785	0	25,411,785
314		TOTAL DEFERRED PROGRAMS	25,656,365	0	25,656,365	25,411,785	0	25,411,785
315		DEVELOPMENT OF IERCO RATE BASE						
316		INVESTMENT IN IERCO	17,857,561	0	17,857,561	16,803,690	0	16,803,690
317		PREPAID COAL ROYALTIES	2,456,018	0	2,456,018	2,311,075	0	2,311,075
318		NOTES PAYABLE TO SUBSIDIARY	(6,822,919)	0	(6,822,919)	(6,420,262)	0	(6,420,262)
319		TOTAL SUBSIDIARY RATE BASE	13,490,660	0	13,490,660	12,694,504	0	12,694,504
321		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
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. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.
323	***	TABLE 4 - OPERATING REVENUES ***						
324		OPERATING REVENUES	509,287,582	0	509,287,582	484,067,283	0	484,067,283
325		FIRM ENERGY SALES	0	0	0	0	0	0
326		440-448 / RETAIL	0	0	0	0	0	0
327		ADJUSTMENTS TO SALES REVENUES/REFUNDS	3,762,710	0	3,762,710	0	0	0
328		447 / FIRM SALES FOR RESALE	63,094,800	0	63,094,800	59,371,236	0	59,371,236
329		447 / SYSTEM OPPORTUNITY SALES	576,145,092	0	576,145,092	543,438,519	0	543,438,519
330		TOTAL SALES OF ELECTRICITY						
331		OTHER OPERATING REVENUES	1,274,609	0	1,274,609	1,203,941	0	1,203,941
332		415 / MERCHANDISING REVENUES	4,298,296	0	4,298,296	4,269,587	0	4,269,587
333		MISCELLANEOUS SERVICE REVENUES						
334		454 / RENTS FROM ELECTRIC PROPERTY	6,248,521	0	6,248,521	5,348,123	0	5,348,123
335		SUBSTATION EQUIPMENT	2,668,140	0	2,668,140	2,306,843	0	2,306,843
336		STATION AND LINE RENTALS	467,358	0	467,358	439,877	0	439,877
337		COGENERATION & SMALL POWER PROD.	323,702	0	323,702	299,402	0	299,402
338		REAL ESTATE RENTS	462,491	0	462,491	462,491	0	462,491
339		DARK FIBER PROJECT	940,038	0	940,038	859,245	0	859,245
340		POLE ATTACHMENTS	5,644,132	0	5,644,132	5,211,546	0	5,211,546
341		FACILITIES CHARGES	313,113	0	313,113	295,742	0	295,742
342		OVERNIGHT PARK RENTS	69,568	0	69,568	24,629	0	24,629
343		MISCELLANEOUS	17,137,054	0	17,137,054	15,247,898	0	15,247,898
344		TOTAL ACCOUNT 454						
345		OTHER ELECTRIC REVENUES	26,016	0	26,016	24,325	0	24,325
346		TRANSMISSION FOR OTHERS - FIRM	2,925,180	0	2,925,180	0	0	0
347		TRANSMISSION FOR OTHERS - NON FIRM	3,042,482	0	3,042,482	2,630,495	0	2,630,495
348		PHOTOVOLTAIC STATION SERVICE	13,058,853	0	13,058,853	12,288,180	0	12,288,180
349		ANTELOPE/ALT. SERVICE CHARGE	26,016	0	26,016	24,332	0	24,332
350		CONSERVATION RECOVERY - OREGON	73,824	0	73,824	62,934	0	62,934
351		SIERRA PACIFIC USAGE CHARGE	(11,539)	0	(11,539)	0	0	0
352		STANDY SERVICE	147,182	0	147,182	138,496	0	138,496
353		TRANSMISSION FOR IES	54,090	0	54,090	31,924	0	31,924
354		MISCELLANEOUS	422,651	0	422,651	365,419	0	365,419
355		TOTAL ACCOUNT 456	15,360	0	15,360	14,207	0	14,207
356		OTHER OPERATING REVENUES	19,754,099	0	19,754,099	15,555,987	0	15,555,987
357		TOTAL OTHER OPERATING REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
358		TOTAL OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
359								
360								
361								
362								
363								
364								

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

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

2	BALANCE PER	BENNETT MTN.	ORDER NOS.	BALANCE PER	BENNETT MTN.	ORDER NOS.
3	ORDER NOS.	AJUSTMENT	29505 & 29547	ORDER NOS.	AJUSTMENT	29505 & 29547
4	29505 & 29547	W/ BENNETT MTN.	W/ BENNETT MTN.	29505 & 29547	W/ BENNETT MTN.	W/ BENNETT MTN.
397 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
398 HYDRAULIC POWER GENERATION						
399 OPERATION						
400 5357 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	3	4 DESCRIPTION	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 W/ BENNETT MTN.	BALANCE PER ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	ORDER NOS. 29505 & 29547 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)	(559,865)	0	(559,865)
		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 3 4	DESCRIPTION	BALANCE PER		ORDER NOS.		BALANCE PER		ORDER NOS.	
		ORDER NOS. 29505 & 29547	BENNETT MTN. ADJUSTMENT	29505 & 29547	BENNETT MTN. ADJUSTMENT	29505 & 29547	BENNETT MTN. ADJUSTMENT	29505 & 29547	BENNETT MTN. ADJUSTMENT
458	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
459	TRANSMISSION EXPENSES								
460	OPERATION	1,622,680	0	1,622,680	0	1,383,312	0	1,383,312	0
461	560 / SUPERVISION & ENGINEERING	2,798,446	0	2,798,446	0	2,419,504	0	2,419,504	0
462	561 / LOAD DISPATCHING	1,558,721	0	1,558,721	0	1,334,113	0	1,334,113	0
463	562 / STATION EXPENSES	660,069	0	660,069	0	560,238	97	560,335	97
464	563 / OVERHEAD LINE EXPENSES	5,424,722	0	5,424,722	0	5,104,580	0	5,104,580	0
465	565 / TRANSMISSION OF ELECTRICITY BY OTHERS	289,690	0	289,690	0	246,957	0	246,957	0
466	566 / MISCELLANEOUS EXPENSES	1,399,624	0	1,399,624	0	1,193,160	0	1,193,160	0
467	567 / RENTS	13,753,952	0	13,753,952	0	12,241,863	97	12,241,961	97
468	TOTAL TRANSMISSION OPERATION								
469	MAINTENANCE								
470	568 / SUPERVISION & ENGINEERING	742,491	0	742,491	0	632,963	0	632,963	0
471	569 / STRUCTURES	348	0	348	0	299	0	299	0
472	570 / STATION EQUIPMENT	2,491,193	0	2,491,193	0	2,132,218	0	2,132,218	0
473	571 / OVERHEAD LINES	2,001,287	0	2,001,287	0	1,698,605	295	1,698,900	295
474	573 / MISCELLANEOUS PLANT	79,547	0	79,547	0	67,813	0	67,813	0
475	573 / MISCELLANEOUS PLANT	5,314,867	0	5,314,867	0	4,531,898	295	4,532,193	295
476	TOTAL TRANSMISSION MAINTENANCE								
477	TOTAL TRANSMISSION EXPENSES	19,068,819	0	19,068,819	0	16,773,761	392	16,774,153	392

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.		BALANCE PER		ORDER NOS.	
		ORDER NOS.	29505 & 29547	BENNETT MTN.	AJUSTMENT	ORDER NOS.	29505 & 29547	BENNETT MTN.	AJUSTMENT
	479 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***								
	480 DISTRIBUTION EXPENSES								
	481 OPERATION								
	482 580 / SUPERVISION & ENGINEERING	3,362,642	0	3,362,642	0	3,140,691	(6)	3,140,691	
	483 581 / LOAD DISPATCHING	2,261,701	0	2,261,701	0	2,136,306	0	2,136,306	
	484 582 / STATION EXPENSES	881,583	0	881,583	0	844,414	0	844,414	
	485 583 / OVERHEAD LINE EXPENSES	3,416,812	0	3,416,812	0	3,139,985	2	3,139,985	
	486 584 / UNDERGROUND LINE EXPENSES	2,829,638	0	2,829,638	0	2,768,010	(6)	2,768,010	
	487 585 / STREET LIGHTING & SIGNAL SYSTEMS	129,073	0	129,073	0	121,898	(6)	121,898	
	488 586 / METER EXPENSES	4,869,557	0	4,869,557	0	4,603,080	0	4,603,080	
	489 587 / CUSTOMER INSTALLATIONS EXPENSE	490,870	0	490,870	0	436,108	0	436,108	
	490 588 / MISCELLANEOUS EXPENSES	5,714,611	0	5,714,611	0	5,337,428	0	5,337,428	
	491 589 / RENTS	142,994	0	142,994	0	133,556	0	133,556	
	492 TOTAL DISTRIBUTION OPERATION	24,099,482	0	24,099,482	0	22,661,478	(4)	22,661,474	
	493								
	494 MAINTENANCE								
	495 590 / SUPERVISION & ENGINEERING	37,815	0	37,815	0	35,319	0	35,319	
	496 591 / STRUCTURES	21	0	21	0	20	0	20	
	497 592 / STATION EQUIPMENT	2,873,715	0	2,873,715	0	2,752,554	0	2,752,554	
	498 593 / OVERHEAD LINES	12,141,777	0	12,141,777	0	11,158,055	8	11,158,053	
	499 594 / UNDERGROUND LINES	1,385,287	0	1,385,287	0	1,355,116	(6)	1,355,116	
	500 595 / LINE TRANSFORMERS	1,777,131	0	1,777,131	0	1,613,618	0	1,613,618	
	501 596 / STREET LIGHTING & SIGNAL SYSTEMS	376,042	0	376,042	0	355,138	0	355,138	
	502 597 / METERS	1,445,779	0	1,445,779	0	1,366,661	0	1,366,661	
	503 598 / MISCELLANEOUS PLANT	240,906	0	240,906	0	225,005	0	225,005	
	504 TOTAL DISTRIBUTION MAINTENANCE	20,278,472	0	20,278,472	0	18,861,485	8	18,861,493	
	505 TOTAL DISTRIBUTION EXPENSES	44,377,954	0	44,377,954	0	41,522,963	4	41,522,967	
	506								
	507 CUSTOMER ACCOUNTING EXPENSES								
	508 901 / SUPERVISION	401,087	0	401,087	0	381,630	0	381,630	
	509 902 / METER READING	4,733,676	0	4,733,676	0	4,462,578	0	4,462,578	
	510 903 / CUSTOMER RECORDS & COLLECTIONS	8,596,362	0	8,596,362	0	8,230,294	0	8,230,294	
	511 904 / UNCOLLECTIBLE ACCOUNTS	3,957,930	0	3,957,930	0	3,800,702	0	3,800,702	
	512 905 / MISC EXPENSES	126,150	0	126,150	0	120,353	0	120,353	
	513 TOTAL CUSTOMER ACCOUNTING EXPENSES	17,815,205	0	17,815,205	0	16,995,556	0	16,995,556	
	514								
	515 CUSTOMER SERVICES & INFORMATION EXPENSES								
	516 907 / SUPERVISION	403,014	0	403,014	0	400,323	0	400,323	
	517 908 / CUSTOMER ASSISTANCE	8,024,760	0	8,024,760	0	7,971,161	0	7,971,161	
	518 909 / INFORMATION & INSTRUCTIONAL	156	0	156	0	149	0	149	
	519 910 / MISCELLANEOUS EXPENSES	621,848	0	621,848	0	617,694	0	617,694	
	520 TOTAL CUST SERV & INFORMATN EXPENSES	9,049,806	0	9,049,806	0	8,989,327	0	8,989,327	
	521								
	522 912 / DEMO & SELLING EXPENSES	0	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.		BALANCE PER		ORDER NOS.	
	ORDER NOS.	BENNETT MTN.	28505 & 29547	28505 & 29547	ORDER NOS.	BENNETT MTN.	28505 & 29547	ORDER NOS.
	28505 & 29547	AJUSTMENT	28505 & 29547	W/ BENNETT MTN.	28505 & 29547	AJUSTMENT	28505 & 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	0	28,469,277	0	28,469,277	0
526 921 / OFFICE SUPPLIES	13,586,982	0	13,586,982	0	12,682,703	0	12,682,703	0
527 922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR	(28,579,776)	0	(28,579,776)	0	(26,677,655)	0	(26,677,655)	0
528 923 / OUTSIDE SERVICES	4,139,795	0	4,139,795	0	3,864,272	0	3,864,272	0
529 924 / PROPERTY INSURANCE								
530 PRODUCTION - STEAM	1,479,210	0	1,479,210	0	1,397,144	0	1,397,144	0
531 ALL RISK & MISCELLANEOUS	2,459,794	116,046	2,575,800	116,046	2,277,492	107,447	2,384,939	107,447
532 TOTAL ACCOUNT 924	3,938,984	116,046	4,055,010	116,046	3,674,636	107,447	3,782,083	107,447
533 925 / INJURIES & DAMAGES	4,649,808	0	4,649,808	0	4,340,341	0	4,340,341	0
534 926 / EMPLOYEE PENSIONS & BENEFITS	22,908,219	0	22,908,219	0	21,383,567	0	21,383,567	0
535 927 / FRANCHISE REQUIREMENTS	2,725	0	2,725	0	2,725	0	2,725	0
536 928 / REGULATORY COMMISSION EXPENSES								
537 FERC ADMIN ASSESS & SECURITIES	2,167,884	0	2,167,884	0	2,047,610	0	2,047,610	0
538 CAPACITY RELATED	352,908	0	352,908	0	332,087	0	332,087	0
539 ENERGY RELATED	0	0	0	0	0	0	0	0
540 FERC RATE CASE	390,999	0	390,999	0	332,087	0	332,087	0
541 FERC ORDER 472	784,459	0	784,459	0	0	0	0	0
542 FERC OTHER	158,505	0	158,505	0	0	0	0	0
543 FERC OREGON HYDRO	0	0	0	0	0	0	0	0
544 SEC EXPENSES	5,500	0	5,500	0	5,500	0	5,500	0
545 IDAHO PUC -RATE CASE	11,288	0	11,288	0	11,288	0	11,288	0
546 -OTHER	0	0	0	0	0	0	0	0
547 OREGON PUC -RATE CASE	9,654	0	9,654	0	0	0	0	0
548 -OTHER	6,029	0	6,029	0	0	0	0	0
549 NEVADA PUC -RATE CASE	3,887,226	0	3,887,226	0	2,728,567	0	2,728,567	0
550 -OTHER	0	0	0	0	0	0	0	0
551 TOTAL ACCOUNT 928	0	0	0	0	0	0	0	0
552 929 / DUPLICATE CHARGES	1,694,172	0	1,694,172	0	1,581,417	0	1,581,417	0
553 930.1 / GENERAL ADVERTISING	39,324	0	39,324	0	36,372	0	36,372	0
554 930.2 / MISCELLANEOUS EXPENSES	56,766,581	116,046	56,882,627	116,046	52,086,222	107,447	52,193,669	107,447
555 931 / RENTS								
556 TOTAL ADM & GEN OPERATION	2,395,351	0	2,395,351	0	2,215,535	0	2,215,535	0
557 PLUS:	1,130,373	0	1,130,373	0	1,067,702	0	1,067,702	0
558 935 / GENERAL PLANT MAINTENANCE	371,085,185	116,046	371,201,231	116,046	347,301,240	107,843	347,409,084	107,843
559 416 / MERCHANDISING EXPENSE								
560 TOTAL OPER & MAINT EXPENSES								

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.		BALANCE PER		BENNETT MTN.		ORDER NOS.	
	ORDER NOS. 29505 & 29547	29505 & 29547	ORDER NOS. 29505 & 29547	29505 & 29547	ORDER NOS. 29505 & 29547	29505 & 29547	ORDER NOS. 29505 & 29547	29505 & 29547	ORDER NOS. 29505 & 29547	29505 & 29547
561 *** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***										
562										
563 DEPRECIATION EXPENSE										
564 310-316 / STEAM PRODUCTION	22,448,501	22,448,501	203,829	203,829	21,203,063	21,203,063	0	0	21,203,063	21,203,063
565 330-336 / HYDRAULIC PRODUCTION	12,563,181	12,563,181	734,723	741,089	11,866,178	11,866,178	0	0	11,866,178	11,866,178
566 340-346 / OTHER PRODUCTION	1,446,409	1,448,597	4,471,169	4,554,095	1,366,163	1,366,163	1,448,597	1,368,229	2,734,391	2,734,391
567 TOTAL PRODUCTION PLANT	36,458,091	1,448,597	15,766,599	15,450,222	34,435,404	34,435,404	1,448,597	1,368,229	35,803,632	35,803,632
568										
569 TRANSMISSION PLANT										
570 350 / LAND & LAND RIGHTS	203,829	0	203,829	203,829	174,475	174,475	0	8	174,483	174,483
571 352 / STRUCTURES & IMPROVEMENTS	734,723	6,366	4,471,169	4,554,095	630,398	630,398	6,366	5,543	635,940	635,940
572 353 / STATION EQUIPMENT	4,471,169	82,927	1,526,599	1,545,022	3,826,884	3,826,884	82,927	70,977	3,897,861	3,897,861
573 354 / TOWERS & FIXTURES	1,526,599	18,424	2,080,909	2,082,189	1,316,669	1,316,669	18,424	15,927	1,332,596	1,332,596
574 355 / POLES & FIXTURES	2,080,909	1,280	2,942,605	2,974,687	1,731,262	1,731,262	1,280	1,105	1,732,367	1,732,367
575 356 / OVERHEAD CONDUCTORS & DEVICES	2,942,605	32,082	6,416	6,416	2,505,993	2,505,993	32,082	27,841	2,533,834	2,533,834
576 359 / ROADS & TRAILS	6,416	0	11,966,250	12,107,327	5,286	5,286	0	0	5,286	5,286
577 TOTAL TRANSMISSION PLANT	11,966,250	141,078	20,416,250	20,416,250	10,190,966	10,190,966	141,078	121,401	10,312,367	10,312,367
578										
579 DISTRIBUTION PLANT										
580 360 / LAND & LAND RIGHTS	0	0	303,877	303,877	0	0	0	0	0	0
581 361 / STRUCTURES & IMPROVEMENTS	303,877	0	2,024,918	2,024,918	290,438	290,438	0	0	290,438	290,438
582 362 / STATION EQUIPMENT	2,024,918	0	4,959,049	4,963,582	1,939,544	1,939,544	0	0	1,939,544	1,939,544
583 364 / POLES, TOWERS & FIXTURES	4,959,049	4,532	1,953,147	1,953,743	4,532,834	4,532,834	4,532	4,143	4,536,976	4,536,976
584 365 / OVERHEAD CONDUCTORS & DEVICES	1,953,147	396	555,302	555,312	1,813,384	1,813,384	396	554	1,813,948	1,813,948
585 366 / UNDERGROUND CONDUIT	555,302	10	3,565,679	3,566,337	545,104	545,104	10	10	545,114	545,114
586 367 / UNDERGROUND CONDUCTORS & DEVICES	3,565,679	668	8,000,544	8,000,624	3,484,906	3,484,906	668	643	3,485,549	3,485,549
587 368 / LINE TRANSFORMERS	8,000,544	80	1,838,120	1,838,120	7,264,414	7,264,414	80	73	7,264,487	7,264,487
588 369 / SERVICES	1,838,120	0	1,002,045	1,002,045	1,738,680	1,738,680	0	0	1,738,680	1,738,680
589 370 / METERS	1,002,045	0	157,628	157,628	947,210	947,210	0	0	947,210	947,210
590 371 / INSTALLATIONS ON CUSTOMER PREMISES	157,628	0	156,988	156,988	140,043	140,043	0	0	140,043	140,043
591 373 / STREET LIGHTING SYSTEMS	156,988	0	24,523,173	24,523,173	148,261	148,261	0	0	148,261	148,261
592 TOTAL DISTRIBUTION PLANT	24,517,297	5,876	24,523,173	24,523,173	22,844,829	22,844,829	5,876	5,421	22,850,250	22,850,250

