BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-10

IDAHO POWER COMPANY

SUPPLEMENTAL 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							
3		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
4	DESCRIPTION						
5	*** SUMMARY OF RESULTS ***						
6	*RATE OF RETURN UNDER PRESENT RATES*						
7	TOTAL COMBINED RATE BASE	1,587,268,794	52,751,215	1,640,020,009	1,467,240,723	49,341,019	1,516,581,742
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	7,809,779	8,487,732	16,297,511	7,725,308	8,395,929	16,121,237
18	INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)	(304,833)	0	(304,833)
19	FEDERAL INCOME TAXES	22,975,900	(9,067,411)	13,908,489	22,580,381	(8,881,543)	13,698,838
20	STATE INCOME TAXES	3,756,040	(320,085)	3,435,955	3,691,382	(307,219)	3,384,163
21	TOTAL OPERATING EXPENSES	529,235,932	1,930,599	531,166,531	495,252,297	1,852,294	497,104,591
22	OPERATING INCOME	89,373,218	(1,930,599)	87,442,619	84,463,634	(1,852,294)	82,611,340
23	ADD: IERCO OPERATING INCOME	7,106,583	0	7,106,583	6,687,185	0	6,687,185
24	CONSOLIDATED OPERATING INCOME	96,479,801	(1,930,599)	94,549,202	91,150,819	(1,852,294)	89,298,525
25	RATE OF RETURN UNDER PRESENT RATES	6.078%		5.765%	6.212%	-3.754%	5.888%
26							
27	DEVELOPMENT OF REVENUE REQUIREMENTS						
28	RATE OF RETURN ALLOWED @ 10.25 ROE				7.852%	7.852%	7.852%
29							
30	RETURN AT CLAIMED RATE OF RETURN				115,207,742	3,874,257	119,081,998
31	EARNINGS DEFICIENCY				24,056,923	5,726,551	29,783,473
32							
33	NET-TO-GROSS TAX MULTIPLIER				1.642	1.642	1.642
34	REVENUE DEFICIENCY				39,501,467	9,402,996	48,904,463
35							
36	FIRM JURISDICTIONAL REVENUES				484,067,283		484,067,283
37	PERCENT INCREASE REQUIRED				8.160%		10.103%
38							
39	SALES AND WHEELING REVENUES REQUIRED				523,568,750		532,971,746

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

	DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
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	2,083,315	1,366,629,707	47,507,942	1,414,137,649
45	TRANSMISSION PLANT	526,016,267	6,925,114	532,941,381	223,965	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	289,174,198	4,422,312	293,596,510		267,337,709	4,088,369	271,426,078
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	1,587,268,794	52,751,215	1,640,020,009		1,467,240,723	49,341,019	1,516,581,742
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	7,809,779	8,487,732	16,297,511		7,725,308	8,395,929	16,121,237
71	INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)		(304,833)	0	(304,833)
72	FEDERAL INCOME TAXES	22,975,900	(9,067,411)	13,908,489		22,580,381	(8,881,543)	13,698,838
73	STATE INCOME TAXES	3,756,040	(320,085)	3,435,955		3,691,382	(307,219)	3,384,163
74	TOTAL OPERATING EXPENSES	529,235,932	1,930,599	531,166,531		495,252,297	1,852,294	497,104,591
75	OPERATING INCOME	89,373,218	(1,930,599)	87,442,619		84,463,634	(1,852,294)	82,611,340
76	ADD: IERCO OPERATING INCOME	7,106,583	0	7,106,583		6,687,185	0	6,687,185
77	CONSOLIDATED OPERATING INCOME	96,479,801	(1,930,599)	94,549,202		91,150,819	(1,852,294)	89,298,525
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

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

2		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	
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

	DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
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
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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	
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

		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
2							
3							
4	DESCRIPTION						
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	284,209,661	4,422,312	288,631,973	262,748,061	4,088,369	266,836,429
256	283 / OTHER	11,641,226	0	11,641,226	10,762,159	0	10,762,159
257	TOTAL ACCUM DEFERRED INCOME TAXES	289,174,198	4,422,312	293,596,510	267,337,709	4,088,369	271,426,078
258							
259	NET ELECTRIC PLANT IN SERVICE	1,520,927,755	52,751,215	1,573,678,970	1,403,888,687	49,341,019	1,453,229,706
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	1,548,316,805	52,751,215	1,601,068,020	1,429,329,470	49,341,019	1,478,670,489

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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
282 * * * TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE * * *						
283						
284 NET ELECTRIC PLANT IN SERVICE	1,548,316,805	52,751,215	1,601,068,020	1,429,329,470	49,341,019	1,478,670,489
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	1,587,268,794	52,751,215	1,640,020,009	1,467,240,723	49,341,019	1,516,581,742

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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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							
3		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
4	DESCRIPTION							
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	4.72%	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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	3.99%	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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	1.22%	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	4.39%	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. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	3.74%	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 3 4 DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	2,167,884	0	2,167,884	2,047,610	0	2,047,610
538 CAPACITY RELATED	352,908	0	352,908	332,081	0	332,081
539 ENERGY RELATED	0	0	0	0	0	0
540 FERC RATE CASE	390,999	0	390,999	332,087	0	332,087
541 FERC ORDER 472	784,459	0	784,459	0	0	0
542 FERC OTHER	158,505	0	158,505	0	0	0
543 FERC OREGON HYDRO	0	0	0	0	0	0
544 SEC EXPENSES	5,500	0	5,500	5,500	0	5,500
545 IDAHO PUC -RATE CASE	11,288	0	11,288	11,288	0	11,288
546 -OTHER	0	0	0	0	0	0
547 OREGON PUC -RATE CASE	9,654	0	9,654	0	0	0
548 -OTHER	0	0	0	0	0	0
549 NEVADA PUC -RATE CASE	6,029	0	6,029	0	0	0
550 -OTHER	3,887,226	0	3,887,226	2,728,567	0	2,728,567
551 TOTAL ACCOUNT 928	0	0	0	0	0	0
552 929 / DUPLICATE CHARGES	0	0	0	0	0	0
553 930.1 / GENERAL ADVERTISING	1,694,172	0	1,694,172	1,581,417	0	1,581,417
554 930.2 / MISCELLANEOUS EXPENSES	39,324	0	39,324	36,372	0	36,372
555 931 / RENTS	56,766,581	116,046	56,882,627	52,086,222	107,447	52,193,669
556 TOTAL ADM & GEN OPERATION						
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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
4	DESCRIPTION						
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	0	0	0	0	0	0
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 & AM0RTIZATION 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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
619 * * * TABLE 7 - TAXES OTHER THAN INCOME TAXES * * *						
620						
621 TAXES OTHER THAN INCOME						
622 FEDERAL TAXES	0	0	0	0	0	0
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

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657 * * * TABLE 8 - INCOME TAXES * * *						
658						
659 410/411 NET PROVISION FOR DEFERRED INCOME TAXES	7,809,779	8,487,732	16,297,511	7,725,308	8,395,929	16,121,237
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	22,975,900	(9,067,411)	13,908,489	22,580,381	(8,881,543)	13,698,838
666						
667 STATE INCOME TAX						
668 STATE OF IDAHO	3,416,786	(237,381)	3,179,405	3,357,967	(226,488)	3,131,480
669 STATE OF OREGON	231,442	(78,681)	152,761	227,458	(76,999)	150,458
670 OTHER STATES	107,813	(4,023)	103,789	105,957	(3,732)	102,225
671 TOTAL STATE INCOME TAXES	3,756,040	(320,085)	3,435,955	3,691,382	(307,219)	3,384,163

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

2						
3		BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
4	DESCRIPTION						
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	0	(23,396,611)	(23,396,611)	0	(23,043,939)	(23,043,939)
696							
697	NET OPER INCOME BEFORE STATE INCOME TAXES	66,594,627	(26,226,974)	40,367,653	65,448,231	(25,689,066)	39,759,166
698							
699	TOTAL STATE INCOME TAXES (ALLOWED)	3,756,040	(320,085)	3,435,955	3,691,382	(307,219)	3,384,163
700							
701	TOTAL FEDERAL TAXABLE INCOME	62,838,587	(25,906,889)	36,931,698	61,756,850	(25,381,847)	36,375,003
702							
703	FEDERAL TAX AT 35 PERCENT: ORDERED EFF. RATE	21,993,505	(9,067,411)	12,926,094	21,614,897	(8,883,646)	12,731,251
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	22,975,900	(9,067,411)	13,908,489	22,580,381	(8,881,543)	13,698,838

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

	DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
708	* * * TABLE 10 - OREGON STATE INCOME TAXES * * *						
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
712	ALLOWANCE FOR AFUDC	0	0	0	0	0	0
713	STATE INCOME TAX ADJUSTMENTS	0	(23,396,611)	(23,396,611)	0	(23,043,939)	(23,043,939)
714	ADD: OREGON DEPRECIATION ADJUSTMENT	(356,488)	0	(356,488)	(350,351)	(763)	(351,114)
716	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON	(356,488)	(23,396,611)	(23,753,099)	(350,351)	(23,044,702)	(23,395,053)
718	INCOME SUBJECT TO OREGON TAX	66,238,139	(26,226,974)	40,011,165	65,097,880	(25,689,829)	39,408,051
720	IERCO TAXABLE INCOME	11,960,813	0	11,960,813	11,754,913	25,607	11,780,520
722	TOTAL STATE TAXABLE INCOME - OREGON	78,198,952	(26,226,974)	51,971,978	76,852,793	(25,664,222)	51,188,571
724	OREGON TAX AT 0.3 PERCENT: ORDERED EFF. RATE	234,597	(78,681)	155,916	230,558	(76,993)	153,566
725	LESS: INVESTMENT TAX CREDIT	3,155	0	3,155	3,101	7	3,107
727	STATE INCOME TAX ALLOWED - OREGON	231,442	(78,681)	152,761	227,458	(76,999)	150,458
728	ADD: CURRENT YEAR'S TAX DEFICIENCY	0	0	0	0	0	0
729	PRIOR YEARS' TAX ADJUSTMENT	0	0	0	0	0	0
731	STATE INCOME TAX PAID - OREGON	231,442	(78,681)	152,761	227,458	(76,999)	150,458

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 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. AJUSTMENT	BALANCE WITH ADDITION OF 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	0	(23,396,611)	(23,396,611)	0	(23,043,939)	(23,043,939)
739						
740 INCOME SUBJECT TO IDAHO TAX	66,594,627	(26,226,974)	40,367,653	65,448,231	(25,689,066)	39,759,166
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	107,812,536	(4,023,404)	103,789,132	105,956,593	(3,731,941)	102,224,652
745						
746 IDAHO TAX AT 5.9 PERCENT: ORDERED EFF. RATE	6,360,940	(237,381)	6,123,559	6,251,439	(220,185)	6,031,254
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	3,360,940	(237,381)	3,123,559	3,303,083	(226,607)	3,076,475
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	3,416,786	(237,381)	3,179,405	3,357,967	(226,488)	3,131,480
753						
754						
755 OTHER STATE INCOME TAX						
756 INCOME SUBJECT TO TAX	66,594,627	(26,226,974)	40,367,653	65,448,231	(25,689,066)	39,759,166
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	107,812,536	(4,023,404)	103,789,132	105,956,593	(3,731,941)	102,224,652
761						
762 OTHER TAX AT 0.1 PERCENT	107,813	(4,023)	103,789	105,957	(3,732)	102,225
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	107,813	(4,023)	103,789	105,957	(3,732)	102,225

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-05-10

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	
2	Mininum Serv Chg	26,959.1	3.00	80,877	3.00	80,877	0	
3	0-300 Summer	257,623,905	0.050863	13,103,525	0.051853	13,358,572	255,047	1.95%
4	Summer	674,448,811	0.057253	38,614,218	0.058367	39,365,554	751,336	1.95%
5	Non-Summer	3,209,320,710	0.050863	163,235,679	0.051853	166,412,907	3,177,228	1.95%
6	Total kWh	4,141,393,426		214,953,422		219,137,033	4,183,611	1.95%
7	Customer Adj.			(8,353)		(8,353)	0	
8	Total Billing			$228,288,644		$232,472,255	$4,183,611	1.83%

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-05-10

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	
2	Minimum Serv Chg	1,174.3	3.00	3,523	3.00	3,523	0	
3	0-300 Summer	19,241,210.0	0.061177	1,177,120	0.062375	1,200,170	23,050	1.96%
4	Summer	49,234,131.0	0.068915	3,392,970	0.070264	3,459,387	66,417	1.96%
5	Non-Summer	196,860,326	0.061177	12,043,324	0.062375	12,279,163	235,839	1.96%
6	Total kWh	265,335,667		16,613,414		16,938,720	325,306	1.96%
7	Customer Adj.			1,874		1,874	0	
8	Total Billing			$17,892,033		$18,217,339	$325,306	1.82%

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-05-10

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	
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	
4	Non-Summer	729,799	0.85	620,329	0.85	620,329	$0	
5	Total Basic Charge	979,632		832,687		832,687	$0	
	Demand Charge							
6	Summer	200,448	3.18	637,425	3.24	649,452	$12,027	1.89%
7	Non-Summer	564,734	2.84	1,603,845	2.90	1,637,729	$33,884	2.11%
8	Total Demand	765,182		2,241,270		2,287,181	$45,911	2.05%
	Energy Charge							
9	Summer	95,942,657	0.025464	2,443,084	0.025959	2,490,575	47,491	1.94%
10	Non-Summer	246,023,482	0.022825	5,615,486	0.023269	5,724,720	109,234	1.95%
11	Total Energy	341,966,139		8,058,570		8,215,295	156,725	1.94%
12	Customer Adj.			(15,973)		(15,973)	0	
13	Total Billing			$11,284,729		$11,487,365	202,636	1.80%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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Bennett Mountain Case No. IPC-E-05-10

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	
2	Minimum Serv Chg	516	5.00	2,580	5.00	2,580	0	
	Basic Charge							
3	Summer	2,830,683	0.37	1,047,353	0.37	1,047,353	0	
4	Non-Summer	7,910,008	0.37	2,926,703	0.37	2,926,703	0	
5	Total Basic Charge	10,740,691		3,974,056		3,974,056	0	
	Demand Charge							
6	Summer	2,194,920	3.02	6,628,658	3.08	6,760,354	131,696	1.99%
7	Non-Summer	6,133,445	2.75	16,866,974	2.80	17,173,646	306,672	1.82%
8	Total Demand	8,328,365		23,495,632		23,934,000	438,368	1.87%
	Energy Charge							
9	Summer	702,980,435	0.029062	20,430,017	0.029627	20,827,201	397,184	1.94%
10	Non-Summer	1,964,395,802	0.025926	50,928,926	0.026430	51,918,981	990,055	1.94%
11	Total Energy	2,667,376,237		71,358,943		72,746,182	1,387,239	1.94%
12	Customer Adj.			(134,783)		(134,783)	0	
13	Total Billing			$99,836,298		$101,661,905	$1,825,607	1.83%

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-05-10

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	
2	Minimum Serv Chg	0	10.00	0	10.00	0	0	
	Basic Charge							
3	Summer	4,411	0.43	1,897	0.43	1,897	0	
4	Non-Summer	11,353	0.43	4,882	0.43	4,882	0	
5	Total Basic Charge	15,764		6,779		6,779	0	
	Demand Charge							
6	Summer	3,901	3.08	12,015	3.14	12,249	234	1.95%
7	Non-Summer	10,778	2.75	29,640	2.80	30,178	538	1.82%
8	Total Demand Charge	14,679		41,655		42,427	772	1.85%
	Energy Charge							
9	Summer	1,290,504	0.024897	32,130	0.025381	32,754	624	1.94%
10	Non-Summer	3,794,106	0.022414	85,041	0.022850	86,695	1,654	1.94%
11	Total Energy Charge	5,084,610		117,171		119,449	2,278	1.94%
12	Customer Adj.			191		191	0	
13	Total Billing			$168,796		$171,846	$3,050	1.81%

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-05-10

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	5.71	$617,348	$10,812	1.78%
2	200-Watt Sodium Vapor (A)	526,020	7,746	9.10	70,489	9.28	71,883	1,394	1.98%
3	200-Watt Sodium Vapor (D)	586,867	8,547	11.06	94,530	11.28	96,410	1,880	1.99%
4	400-Watt Metal Halide (D)	90,523	664	18.44	12,244	18.80	12,483	239	1.95%
5	400-Watt Sodium Vapor (A)	156,334	1,144	14.52	16,611	14.80	16,931	320	1.93%
6	400-Watt Sodium Vapor (D)	651,710	4,762	16.51	78,621	16.83	80,144	1,523	1.94%
7	1000-Watt Metal Halide(D)	196,853	581	33.67	19,562	34.33	19,946	384	1.96%
8	Total Com./Ind.	5,872,589	131,561		898,593		915,145	16,552	1.84%
9	Minimum Charges		147	3.00	441	3.00	441	0	
10	Customer Adj.	(3)			(6,267)		(6,267)	0	
11	Total Lamp Revenue	5,872,586			$892,767		$909,319	16,552	1.85%

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	
	Basic Charge							
2	Summer	1,103,973	0.79	872,139	0.79	872,139	$0	
3	Non-Summer	3,303,749	0.79	2,609,962	0.79	2,609,962	$0	
4	Total Basic Charge	4,407,722		3,482,101		3,482,101	$0	
	Demand Charge							
5	Summer	970,688	2.79	2,708,220	2.84	2,756,754	$48,534	1.79%
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	2.63	7,415,417	$140,978	1.94%
8	Total Demand Charge			10,327,424		10,526,513	$199,089	1.93%
	Energy Charge							
9	On-peak	126,670,888	0.025860	3,275,709	0.026363	3,339,425	$63,716	1.95%
10	Mid-peak	213,686,573	0.023342	4,987,872	0.023796	5,084,886	$97,014	1.94%
11	Off-peak	150,424,746	0.021755	3,272,490	0.022178	3,336,120	$63,630	1.94%
12	Summer Energy Charge	490,782,207		11,536,071		11,760,431	$224,360	1.94%
13	Mid-Peak	843,585,690	0.021117	17,813,999	0.021528	18,160,713	$346,714	1.95%
14	Off-peak	580,187,626	0.020147	11,689,040	0.020539	11,916,474	$227,434	1.95%
15	Non-Summer Energy Chrge	1,423,773,316		29,503,039		30,077,187	$574,148	1.95%
16	Total Energy Charge	1,914,555,523		41,039,110		41,837,618	$798,508	1.95%
17	Customer Adj			(82,965)		(82,965)	$0	
18	Total Billing			$54,917,383		$55,914,980	$997,597	1.82%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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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	
	Basic Charge							
2	Summer	4,777	0.37	1,767	0.37	1,767	$0	
3	Non-Summer	13,918	0.37	5,150	0.37	5,150	$0	
4	Total Basic Charge	18,695		6,917		6,917	$0	
	Demand Charge							
5	Summer	4,592	2.87	13,179	2.93	13,455	$276	2.09%
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	2.70	33,480	$620	1.89%
8	Total Demand Charge			47,670		48,611	$941	1.97%
	Energy Charge							
9	On-peak	616,860	0.030335	18,712	0.030870	19,042	$330	1.76%
10	Mid-peak	1,063,953	0.028822	30,665	0.029328	31,204	$539	1.76%
11	Off-peak	693,552	0.026863	18,631	0.027331	18,955	$324	1.74%
12	Summer Energy Charge	2,374,365		68,008		69,201	$1,193	1.75%
13	Mid-Peak	3,953,230	0.025932	102,515	0.026382	104,294	$1,779	1.74%
14	Off-peak	2,592,937	0.024761	64,204	0.025188	65,311	$1,107	1.72%
15	Non-Summer Energy Chrge	6,546,167		166,719		169,605	$2,886	1.73%
16	Total Energy Charge	8,920,532		234,727		238,806	$4,079	1.74%
17	Customer Adj			637		637	$0	
18	Total Billing			$290,018		$295,038	$5,020	1.73%

Idaho Power Company
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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	
	Basic Charge							
2	Summer	21,154	0.40	8,462	0.40	8,462	0	
3	Non-Summer	81,683	0.40	32,673	0.40	32,673	0	
4	Total Basic Charge	102,837		41,135		41,135	0	
	Demand Charge							
5	Summer	20,927	2.72	56,921	2.77	57,968	1,047	1.84%
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	2.57	193,554	3,765	1.98%
8	Total Demand Charge			254,143		259,161	5,018	1.97%
	Energy Charge							
9	On-peak	2,857,632	0.025504	72,881	0.026000	74,298	1,417	1.94%
10	Mid-peak	5,424,997	0.023019	124,878	0.023467	127,308	2,430	1.95%
11	Off-peak	4,228,895	0.021455	90,731	0.021872	92,494	1,763	1.94%
12	Summer Energy Charge	12,511,524		288,490		294,100	5,610	1.94%
13	Mid-peak	23,817,182	0.020782	494,969	0.021186	504,591	9,622	1.94%
14	Off-peak	19,019,477	0.019827	377,099	0.020213	384,441	7,342	1.95%
15	Non-Summer Energy Charge	42,836,659		872,068		889,032	16,964	1.95%
16	Total Energy Charge	55,348,183		1,160,558		1,183,132	22,574	1.95%
17	Customer Adj.			7,282		7,282	0	
18	Total Billing			$1,466,906		$1,494,498	27,592	1.88%

Idaho Power Company
Summary of Revenue Impact
State of Idaho
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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	
2	Bills-Out Season	106,476.3	3.00	319,429	3.00	319,429	0	
3	Minimum Charges	4,126.6	3.00	12,380	3.00	12,380	0	
	Demand Charge							
4	Total In-Season	3,040,024	4.02	12,220,896	4.09	12,433,698	212,802	1.74%
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		15,315,919	283,100	1.88%
	Energy Charge							
7	Total In-Season	1,226,232,536	0.032618	39,997,253	0.033239	40,758,743	761,490	1.90%
8	Total Out-Season	312,462,422	0.032618	10,191,899	0.033239	10,385,938	194,039	1.90%
9	Total kWh	1,538,694,958		50,189,152		51,144,681	955,529	1.90%
10	Customer Adj.			(392,596)		(392,596)	0	
11	Total Billing			$65,853,903		$67,092,532	$1,238,629	1.88%

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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	
2	Bills-Out Season	0.0	3.00	0	3.00	0	0	
3	Total In-Season	0	3.78	0	3.85	0	0	
4	Total Out-Season	0	0.75	0	0.76	0	0	
5	Total kW	0		0		0	0	
6	Total In-Season	0	0.031028	0	0.031632	0	0	
7	Total Out-Season	0	0.031028	0	0.031632	0	0	
8	Total kWh	0		0		0	0	
9	Customer Adj			0		0	0	
10	Total Billing			$0		$0	$0	

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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	
2	Out Season Charges	1,311.7	3.00	3,935	3.00	3,935	0	
3	Meter Charge	942.5	3.00	2,828	3.00	2,828	0	
4	Minimum Charges	71.0	3.00	213	3.00	213	0	
	Demand Charge							
5	Total In-Season	164,121	4.02	659,766	4.09	671,255	11,489	1.74%
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		740,958	13,189	1.81%
	Energy Charge							
8	On-peak	17,714,172	0.059178	1,048,289	0.060329	1,068,678	20,389	1.94%
9	Mid-peak	10,173,361	0.033816	344,022	0.034474	350,716	6,694	1.95%
10	Off-peak	36,669,735	0.016907	619,975	0.017236	632,040	12,065	1.95%
11	Out-season	17,678,705	0.033816	597,823	0.034384	607,865	10,042	1.68%
12	Total Energy Charge	82,235,973		2,610,109		2,659,299	49,190	1.88%
13	Customer Adj			(31,793)		(31,793)	0	
14	Total Billing			$3,324,371		$3,386,750	$62,379	1.88%

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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	
2	Total kWh	16,054,942	0.051713	830,249	0.052669	845,598	15,349	1.85%
3	Customer Adj.			(5,082)		(5,082)	0	
4	Total Billing			$826,017		$841,366	$15,349	1.86%

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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	6.70	1,595	31	1.98%
1	100-Watt	168,982	5.92	1,000,373	6.03	1,018,961	18,588	1.86%
2	200-Watt	23,907	6.91	165,197	7.04	168,305	3,108	1.88%
3	250-Watt	1,098	7.82	8,586	7.97	8,751	165	1.92%
4	400-Watt	1,008	9.85	9,929	10.04	10,120	191	1.92%
5	Total Sodium Vapor	195,233		1,185,649		1,207,732	22,083	1.86%
9	Customer Adj			(33,115)		(33,115)	0	0.00%
10	Non-Metered Company-Owned			1,152,534		1,174,617	22,083	1.92%
11	Non-Metered Customer-Owned			526,188		535,387	9,199	1.75%
12	Metered Company-Owned			0		0	0	
13	Metered Customer-Owned			0		0	0	
14	Total Street Lighting Revenue			1,678,722		1,710,004	31,282	1.86%
15	Total Bills	1,420						
16	Total kWh	17,878,742						

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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	$2.67	$32	1	3.23%
2	Total Incandescent	12		31		32	1	3.23%
	Mercury Vapor							
3	175-Watt	147	4.85	713	4.94	726	13	1.82%
4	400-Watt	1,464	7.65	11,200	7.80	11,419	219	1.96%
5	1,000-Watt	191	13.03	2,489	13.28	2,536	47	1.89%
6	Total Mercury Vapor	1,802		14,402		14,681	279	1.94%
	Sodium Vapor							
7	70-Watt	67	2.81	188	2.86	192	4	2.13%
8	100-Watt	75,701	3.21	243,000	3.26	246,785	3,785	1.56%
9	200-Watt	5,889	4.41	25,970	4.50	26,501	531	2.04%
10	250-Watt	33,113	5.29	175,168	5.39	178,479	3,311	1.89%
11	400-Watt	9,199	7.33	67,429	7.47	68,717	1,288	1.91%
12	Total Sodium Vapor	123,969		511,755		520,674	8,919	1.74%
13	Total Customer-Owned Non-Metered Service			$526,188		$535,387	9,199	1.75%

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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	5.37	0	0	
2	100-Watt	0	4.85	0	4.94	0	0	
3	200-Watt	0	4.72	0	4.81	0	0	
3	250-Watt	0	4.84	0	4.93	0	0	
4	400-Watt	0	5.61	0	5.72	0	0	
5	Total Lamp Charges	0		0		0	0	
6	Meter Charge	0	8.00	0	8.00	0	0	
	Energy Charge							
7	Per kWh	0	0.043257	0	0.044099	0	0	
8	Total Company-Owned Metered Service			$0		$0	0	

Idaho Power Company
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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	1.68	$0	0	
2	Total Incandescent	0		0			0	
	Mercury Vapor							
3	175-Watt	0	1.69	0	1.72	0	0	
4	400-Watt	0	1.73	0	1.76	0	0	
5	1,000-Watt	0	2.47	0	2.52	0	0	
6	Total Mercury Vapor	0		0		0	0	
	Sodium Vapor							
7	70-Watt	0	1.82	0	1.86	0	0	
8	100-Watt	0	1.62	0	1.65	0	0	
9	200-Watt	0	1.65	0	1.68	0	0	
10	250-Watt	0	1.62	0	1.65	0	0	
11	400-Watt	0	1.64	0	1.67	0	0	
12	Total Lamp Charges	0		0		0	0	
13	Meter Charge	0	8.00	0	8.00	0	0	
	Energy Charge							
14	Per kWh	0	0.043257	0	0.044099	0	0	
15	Total Customer-Owned Metered Service			$0		$0	0	

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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	$0.03265	$306,395	$5,349	1.78%
3	Customer Adj.			(7,235)		(7,235)	$0	
4	Total Billing			$293,811		$299,160	$5,349	1.82%

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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	6.54	6,023,804	$101,317	1.71%
2	Excess Demand	0	0.204	0	0.204	0	0	
3	Billed kWh	636,967,670	0.013111	8,351,283	0.013366	8,513,710	162,427	1.94%
4	Contract kW	1,020,000	1.58	1,611,600	$1.61	1,642,200	30,600	1.90%
5	CPR*			0		0	0	
6	Total Schedule Billing			$15,885,370		$16,179,714	$294,344	1.85%

* 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	$1.48	$444,000	$9,000	2.07%
2	Daily Excess Dem	0	0.204	0	0.204	0	0	
3	Demand (kW)	290,916	4.97	1,445,853	5.05	1,469,126	23,273	1.61%
4	Energy (kWh)	186,684,665	0.013173	2,459,197	0.013429	2,506,988	47,791	1.94%
5	CPR*			0		0	0	
6	Total Billing			$4,340,050		$4,420,114	$80,064	1.84%

* 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	$5.46	$1,989,176	$32,788	1.68%
2	Total KWH	203,084,146	0.014122	2,867,954	0.014397	2,923,802	55,848	1.95%
3	CPR*			0		0	0	
4	Total Billing			$4,824,342		$4,912,978	$88,636	1.84%

* Conservation Program Recovery