

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**

DESCRIPTION	TOTAL SYSTEM			IDAHO JURISDICTION		
	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
4 *** SUMMARY OF RESULTS ***						
5 RATE OF RETURN UNDER PRESENT RATES						
6 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 SALES REVENUES	576,145,092	0	576,145,092	543,438,519	0	543,438,519
9 OTHER OPERATING REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
10 TOTAL OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
11 OPERATING EXPENSES						
12 OPERATION & MAINTENANCE EXPENSES	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
13 DEPRECIATION EXPENSE	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
14 AMORTIZATION OF LIMITED TERM PLANT	9,825,386	0	9,825,386	9,088,066	0	9,088,066
15 TAXES OTHER THAN INCOME	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
16 PROVISION FOR DEFERRED INCOME TAXES	7,809,779	8,487,732	16,297,511	7,725,308	8,395,929	16,121,237
17 INVESTMENT TAX CREDIT ADJUSTMENT	(308,166)	0	(308,166)	(304,833)	0	(304,833)
18 FEDERAL INCOME TAXES	22,975,900	(9,067,411)	13,908,489	22,580,381	(8,881,543)	13,698,838
19 STATE INCOME TAXES	3,756,040	(320,085)	3,435,955	3,691,382	(307,219)	3,384,163
20 TOTAL OPERATING EXPENSES	529,235,932	1,930,599	531,166,531	495,252,297	1,852,294	497,104,591
21 OPERATING INCOME	89,373,218	(1,930,599)	87,442,619	84,463,634	(1,852,294)	82,611,340
22 ADD: IERCO OPERATING INCOME	7,106,583	0	7,106,583	6,687,185	0	6,687,185
23 CONSOLIDATED OPERATING INCOME	96,479,801	(1,930,599)	94,549,202	91,150,819	(1,852,294)	89,298,525
24 RATE OF RETURN UNDER PRESENT RATES	6.078%		5.765%	6.212%	-3.754%	5.888%
25 DEVELOPMENT OF REVENUE REQUIREMENTS						
26 RATE OF RETURN ALLOWED @ 10.25 ROE				7.852%	7.852%	7.852%
27 RETURN AT CLAIMED RATE OF RETURN				115,207,742	3,874,257	119,081,998
28 EARNINGS DEFICIENCY				24,056,923	5,726,551	29,783,473
29 NET-TO-GROSS TAX MULTIPLIER				1.642	1.642	1.642
30 REVENUE DEFICIENCY				39,501,467	9,402,996	48,904,463
31 FIRM JURISDICTIONAL REVENUES				484,067,283		484,067,283
32 PERCENT INCREASE REQUIRED				8.160%		10.103%
33 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. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
40 *** SUMMARY OF RESULTS ***						
41 DEVELOPMENT OF RATE BASE COMPONENTS						
42 ELECTRIC PLANT IN SERVICE	69,424,051	0	69,424,051	64,217,228	0	64,217,228
43 INTANGIBLE PLANT	1,446,903,621	50,298,492	1,497,202,113	1,366,629,707	47,507,942	1,414,137,649
44 PRODUCTION PLANT	526,016,267	6,925,114	532,941,381	448,421,563	5,987,373	454,408,936
45 TRANSMISSION PLANT	925,335,123	171,040	925,506,163	864,259,864	158,133	864,417,997
46 DISTRIBUTION PLANT	196,094,518	628,337	196,722,855	181,373,950	581,169	181,955,119
47 GENERAL PLANT	3,163,773,581	58,022,983	3,221,796,563	2,924,902,313	54,234,616	2,979,136,929
48 TOTAL ELECTRIC PLANT IN SERVICE	1,312,160,447	849,456	1,313,009,903	1,214,507,246	805,229	1,215,312,475
49 LESS: ACCUM PROVISION FOR DEPRECIATION	30,431,656	0	30,431,656	28,149,513	0	28,149,513
50 AMORT OF OTHER UTILITY PLANT	1,821,181,478	57,173,527	1,878,355,005	1,682,245,554	53,429,388	1,735,674,941
51 NET ELECTRIC PLANT IN SERVICE	11,079,525	0	11,079,525	11,019,157	0	11,019,157
52 LESS: CUSTOMER ADV FOR CONSTRUCTION	289,174,198	4,422,312	293,596,510	267,337,709	4,088,369	271,426,078
53 LESS: ACCUM DEFERRED INCOME TAXES	(195,036)	0	(195,036)	(195,036)	0	(195,036)
54 ADD: PLT HLD FOR FUTURE ACQUIS ADJ	27,389,050	0	27,389,050	25,440,783	0	25,440,783
55 ADD: WORKING CAPITAL	25,656,365	0	25,656,365	25,411,785	0	25,411,785
56 ADD: CONSERVATION+OTHER DFRD PROG.	13,490,660	0	13,490,660	12,694,504	0	12,694,504
57 ADD: SUBSIDIARY RATE BASE	1,587,268,794	52,751,215	1,640,020,009	1,467,240,723	49,341,019	1,516,581,742
58 TOTAL COMBINED RATE BASE						
59 DEVELOPMENT OF NET INCOME COMPONENTS						
60 OPERATING REVENUES	576,145,092	0	576,145,092	543,438,519	0	543,438,519
61 SALES REVENUES	42,464,057	0	42,464,057	36,277,412	0	36,277,412
62 OTHER OPERATING REVENUES	618,609,149	0	618,609,149	579,715,931	0	579,715,931
63 TOTAL OPERATING REVENUES						
64 OPERATING EXPENSES	371,085,185	116,046	371,201,231	347,301,240	107,843	347,409,084
65 OPERATION & MAINTENANCE EXPENSES	93,106,218	1,698,912	94,805,129	86,122,049	1,590,654	87,712,702
66 DEPRECIATION EXPENSE	9,825,386	0	9,825,386	9,088,066	0	9,088,066
67 AMORTIZATION OF LIMITED TERM PLANT	20,985,590	1,015,406	22,000,995	19,048,704	946,630	19,995,334
68 TAXES OTHER THAN INCOME	7,809,779	8,487,732	16,297,511	7,725,308	8,395,929	16,121,237
69 PROVISION FOR DEFERRED INCOME TAXES	(308,166)	0	(308,166)	(304,833)	0	(304,833)
70 INVESTMENT TAX CREDIT ADJUSTMENT	22,975,900	(9,067,411)	13,908,489	22,580,381	(8,881,543)	13,698,838
71 FEDERAL INCOME TAXES	3,756,040	(320,085)	3,435,955	3,691,382	(307,219)	3,384,163
72 STATE INCOME TAXES	529,235,932	1,930,599	531,166,531	495,252,297	1,852,294	497,104,591
73 TOTAL OPERATING EXPENSES	89,373,218	(1,930,599)	87,442,619	84,463,634	(1,852,294)	82,611,340
74 OPERATING INCOME	7,106,583	0	7,106,583	6,687,185	0	6,687,185
75 ADD: IERGO OPERATING INCOME	96,479,801	(1,930,599)	94,549,202	91,150,819	(1,852,294)	89,298,525
76 CONSOLIDATED OPERATING INCOME						
77 POWER SUPPLY COSTS:						
78 ACCT. 447/SURPLUS SALES	63,094,800	0	63,094,800	59,371,236	0	59,371,236
79 ACCT. 501/FUEL-THERMAL PLANTS	95,149,400	0	95,149,400	89,534,122	0	89,534,122
80 ACCT. 547/FUEL-OTHER	3,256,533	0	3,256,533	3,064,347	0	3,064,347
81 ACCT. 555/NON-FIRM PURCHASES	12,376,900	0	12,376,900	11,646,473	0	11,646,473
82 SUB-TOTAL: NET POWER SUPPLY COSTS	47,688,033	0	47,688,033	44,873,705	0	44,873,705
83 ACCT. 555/CSP PURCHASES	46,191,952	0	46,191,952	43,475,869	0	43,475,869
84 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	3	4	DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF 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				15,239,167	0	15,239,167	14,475,572	0	14,475,572
142			361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	366,220	0	366,220	278,393	0	278,393
143			DIRECT ASSIGNMENT	15,605,387	0	15,605,387	14,753,965	0	14,753,965
144			NET DISTRIBUTION PLANT	4,187,465	0	4,187,465	4,163,572	0	4,163,572
145			PLUS: ADJUSTMENT FOR CIAC	19,792,852	0	19,792,852	18,917,537	0	18,917,537
146			NET DISTRIBUTION PLANT + CIAC						
147				120,700,397	0	120,700,397	115,395,787	0	115,395,787
148			362 / STATION EQUIPMENT - SYSTEM SERVICE	2,136,609	0	2,136,609	1,696,588	0	1,696,588
149			DIRECT ASSIGNMENT	122,837,006	0	122,837,006	117,092,375	0	117,092,375
150			NET DISTRIBUTION PLANT	15,581,854	0	15,581,854	15,490,497	0	15,490,497
151			PLUS: ADJUSTMENT FOR CIAC	138,418,860	0	138,418,860	132,582,872	0	132,582,872
152			NET DISTRIBUTION PLANT + CIAC						
153				176,394,988	123,493	176,518,481	161,234,352	112,880	161,347,232
154			364 / POLES, TOWERS & FIXTURES	91,812,053	18,345	91,830,398	85,242,661	17,033	85,259,693
155			365 / OVERHEAD CONDUCTORS & DEVICES	33,245,882	482	33,246,364	32,635,840	473	32,635,840
156			366 / UNDERGROUND CONDUIT	130,031,833	24,090	130,055,922	127,086,222	23,544	127,109,766
157			367 / UNDERGROUND CONDUCTORS & DEVICES	260,005,812	4,630	260,010,442	236,082,700	4,204	236,086,904
158			368 / LINE TRANSFORMERS	45,927,591	0	45,927,591	43,442,974	0	43,442,974
159			369 / SERVICES	39,837,749	0	39,837,749	37,657,702	0	37,657,702
160			370 / METERS	2,247,050	0	2,247,050	1,996,367	0	1,996,367
161			371 / INSTALLATIONS ON CUSTOMER PREMISES	3,925,891	0	3,925,891	3,707,651	0	3,707,651
162			373 / STREET LIGHTING SYSTEMS						
163				925,335,123	171,040	925,506,163	864,259,864	158,133	864,417,997
164			TOTAL DISTRIBUTION PLANT						
165				8,191,908	0	8,191,908	7,576,951	0	7,576,951
166			GENERAL PLANT	54,895,702	0	54,895,702	50,774,751	0	50,774,751
167			389 / LAND & LAND RIGHTS	51,092,201	0	51,092,201	47,256,774	0	47,256,774
168			390 / STRUCTURES & IMPROVEMENTS	39,816,101	0	39,816,101	36,827,157	0	36,827,157
169			391 / OFFICE FURNITURE & EQUIPMENT	960,751	0	960,751	888,628	0	888,628
170			392 / TRANSPORTATION EQUIPMENT	3,448,271	0	3,448,271	3,189,413	0	3,189,413
171			393 / STORES EQUIPMENT	8,519,212	0	8,519,212	7,879,685	0	7,879,685
172			394 / TOOLS, SHOP & GARAGE EQUIPMENT	5,981,346	0	5,981,346	5,532,334	0	5,532,334
173			395 / LABORATORY EQUIPMENT	21,852,123	628,337	21,852,123	19,630,543	581,169	20,211,712
174			396 / POWER OPERATED EQUIPMENT	1,965,242	0	1,965,242	1,817,713	0	1,817,713
175			397 / COMMUNICATIONS EQUIPMENT						
176			398 / MISCELLANEOUS EQUIPMENT	196,094,518	628,337	196,722,855	181,373,950	581,169	181,955,119
177			TOTAL GENERAL PLANT						
178				3,163,773,581	58,022,983	3,221,796,563	2,924,902,313	54,234,616	2,979,136,929
179			TOTAL ELECTRIC PLANT IN SERVICE						
180									
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	2,595.752	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  
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 BENNETT MOUNTAIN GENERATING PLANT  
 TWELVE MONTHS ENDED DECEMBER 31, 2003

2	3	4	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
215	***	TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***						
216								
217		GENERAL PLANT	(33,735)	0	(33,735)	(31,203)	0	(31,203)
218		389 / LAND & LAND RIGHTS	14,438,291	0	14,438,291	13,354,427	0	13,354,427
219		390 / STRUCTURES & IMPROVEMENTS	23,362,212	0	23,362,212	21,608,440	0	21,608,440
220		391 / OFFICE FURNITURE & EQUIPMENT	17,500,538	0	17,500,538	16,186,795	0	16,186,795
221		392 / TRANSPORTATION EQUIPMENT	352,085	0	352,085	325,654	0	325,654
222		393 / STORES EQUIPMENT	1,344,565	0	1,344,565	1,243,630	0	1,243,630
223		394 / TOOLS, SHOP & GARAGE EQUIPMENT	3,827,443	0	3,827,443	3,540,122	0	3,540,122
224		395 / LABORATORY EQUIPMENT	1,119,871	0	1,119,871	1,035,803	0	1,035,803
225		396 / POWER OPERATED EQUIPMENT	7,414,563	51,681	7,466,244	6,857,962	47,801	6,905,763
226		397 / COMMUNICATIONS EQUIPMENT	664,527	0	664,527	614,641	0	614,641
227		398 / MISCELLANEOUS EQUIPMENT	69,990,359	51,681	70,042,040	64,736,271	47,801	64,784,072
228		TOTAL GENERAL PLANT						
229			0	0	0	0	0	0
230		AMORTIZATION OF UTILITY PLANT						
231			1,312,160,447	849,456	1,313,009,903	1,214,507,246	805,229	1,215,312,475
232		TOTAL ACCUM PROVISION DEPRECIATION						
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	1,342,592,103	849,456	1,343,441,558	1,242,656,759	805,229	1,243,461,988
241		& AMORTIZATION OF OTHER UTILITY PLANT						
242								



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

2	3	4 DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	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	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		297 114/115 - PRAIRIE ACQUISITION ADJUSTMENT	(195,036)	0	(195,036)	(195,036)	0	(195,036)
298		299 DEFERRED PROGRAMS:						
300	182 /	CONSERVATION PROGRAMS	21,076.955	0	21,076.955	21,076.955	0	21,076.955
301		IDAHO DEFERRED CONSERVATION PROGRAMS	0	0	0	0	0	0
302		OREGON DEFERRED CONSERVATION PROGRAMS	21,076.955	0	21,076.955	21,076.955	0	21,076.955
303		TOTAL CONSERVATION PROGRAMS						
304	182 /	MISC. OTHER REGULATORY ASSETS	1,508,112	0	1,508,112	1,407,740	0	1,407,740
305		REORGANIZATION COSTS	1,324,004	0	1,324,004	1,245,867	0	1,245,867
306		AM. FALLS BOND REFINANCE	0	0	0	0	0	0
307		MERIDIAN BUYOUT	25,792	0	25,792	25,792	0	25,792
308		PHOTOVOLTAIC START-UP	728,766	0	728,766	728,766	0	728,766
309		INCREMENTAL SECURITY COSTS - ORDER 28975	590,200	0	590,200	550,919	0	550,919
310		POSTRETIREMENT	402,536	0	402,536	375,745	0	375,745
311		POSTEMPLOYMENT	4,579,410	0	4,579,410	4,334,830	0	4,334,830
312		TOTAL OTHER REGULATORY ASSETS	0	0	0	0	0	0
313	186 /	MISC. OTHER DEFERRED PROGRAMS	25,656,365	0	25,656,365	25,411,785	0	25,411,785
314		TOTAL DEFERRED PROGRAMS						
315		316 DEVELOPMENT OF IERCO RATE BASE	17,857,561	0	17,857,561	16,803,690	0	16,803,690
317		INVESTMENT IN IERCO	2,456,018	0	2,456,018	2,311,075	0	2,311,075
318		PREPAID COAL ROYALTIES	(6,822,919)	0	(6,822,919)	(6,420,262)	0	(6,420,262)
319		NOTES PAYABLE TO SUBSIDIARY	13,490,660	0	13,490,660	12,694,504	0	12,694,504
320		TOTAL SUBSIDIARY RATE BASE						
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. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	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	59,371.236	0	59,371.236
329		447 / SYSTEM OPPORTUNITY SALES		63,094.800	0	63,094.800	543,438.519	0	543,438.519
330		TOTAL SALES OF ELECTRICITY		576,145.092	0	576,145.092			
331									
332		OTHER OPERATING REVENUES		1,274.609	0	1,274.609	1,203.941	0	1,203.941
333		415 / MERCHANDISING REVENUES							
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		6,248.521	0	6,248.521	5,348.123	0	5,348.123
338		SUBSTATION EQUIPMENT		2,668.140	0	2,668.140	2,306.843	0	2,306.843
339		STATION AND LINE RENTALS		467.358	0	467.358	439.877	0	439.877
340		COGENERATION & SMALL POWER PROD.		323.702	0	323.702	299.402	0	299.402
341		REAL ESTATE RENTS		462.491	0	462.491	462.491	0	462.491
342		DARK FIBER PROJECT		940.038	0	940.038	859.245	0	859.245
343		POLE ATTACHMENTS		5,644.132	0	5,644.132	5,211.546	0	5,211.546
344		FACILITIES CHARGES		313.113	0	313.113	295.742	0	295.742
345		OVERNIGHT PARK RENTS		69.558	0	69.558	24.629	0	24.629
346		MISCELLANEOUS		17,137.054	0	17,137.054	15,247.898	0	15,247.898
347		TOTAL ACCOUNT 454							
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

DESCRIPTION	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.	BALANCE PER ORDER NOS. 29505, 29547 & 29601	BENNETT MTN. ADJUSTMENT	BALANCE WITH ADDITION OF BENNETT MTN.
2						
3						
4						
365 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
366 STEAM POWER GENERATION						
367 OPERATION	863,633	0	863,633	815,719	0	815,719
368 500 / SUPERVISION & ENGINEERING	95,149,400	0	95,149,400	89,534,122	0	89,534,122
369 501 / FUEL						
370 502 / STEAM EXPENSES	2,239,363	0	2,239,363	2,115,124	0	2,115,124
371 LABOR	2,378,467	0	2,378,467	2,238,101	0	2,238,101
372 OTHER	4,617,830	0	4,617,830	4,353,224	0	4,353,224
373 TOTAL ACCOUNT 502						
374 505 / ELECTRIC EXPENSES	847,557	0	847,557	800,535	0	800,535
375 LABOR	457,827	0	457,827	430,808	0	430,808
376 OTHER	1,305,384	0	1,305,384	1,231,343	0	1,231,343
377 TOTAL ACCOUNT 505	3,533,153	0	3,533,153	3,337,134	0	3,337,134
378 506 / MISCELLANEOUS EXPENSES	576,580	0	576,580	544,591	0	544,591
379 507 / RENTS	106,045,980	0	106,045,980	99,816,134	0	99,816,134
380 STEAM OPERATION EXPENSES						
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	5,451,413	0	5,451,413	5,148,970	0	5,148,970
386 LABOR	7,016,466	0	7,016,466	6,602,387	0	6,602,387
387 OTHER	12,467,879	0	12,467,879	11,751,356	0	11,751,356
388 TOTAL ACCOUNT 512						
389 513 / ELECTRIC PLANT	1,746,053	0	1,746,053	1,649,182	0	1,649,182
390 LABOR	3,936,174	0	3,936,174	3,703,879	0	3,703,879
391 OTHER	5,682,227	0	5,682,227	5,353,062	0	5,353,062
392 TOTAL ACCOUNT 513	5,168,159	0	5,168,159	4,881,431	0	4,881,431
393 514 / MISCELLANEOUS STEAM PLANT	25,672,062	0	25,672,062	24,209,057	0	24,209,057
394 STEAM MAINTENANCE EXPENSES	131,718,042	0	131,718,042	124,025,191	0	124,025,191
395 TOTAL STEAM GENERATION EXPENSES						
396						
				4.72%		

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

2	3	4	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	3,854,542	0	3,854,542	3,640,433	0	3,640,433
400		535 / SUPERVISION & ENGINEERING	4,012,135	0	4,012,135	3,789,543	0	3,789,543
401		536 / WATER FOR POWER	5,614,884	0	5,614,884	5,303,372	0	5,303,372
402		537 / HYDRAULIC EXPENSES						
403		538 / ELECTRIC EXPENSES	823,487	0	823,487	777,800	0	777,800
404		LABOR	309,273	0	309,273	291,021	0	291,021
405		OTHER	1,132,760	0	1,132,760	1,068,821	0	1,068,821
406		TOTAL ACCOUNT 538	1,827,214	0	1,827,214	1,725,841	0	1,725,841
407		539 / MISCELLANEOUS EXPENSES	374,008	0	374,008	353,258	0	353,258
408		540 / RENTS	16,815,543	0	16,815,543	15,881,267	0	15,881,267
409		HYDRAULIC OPERATION EXPENSES						
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
							3.99%	



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

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			458 *** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
			459 TRANSMISSION EXPENSES						
			460 OPERATION						
			461 560 / SUPERVISION & ENGINEERING	1,622,680	0	1,622,680	1,383,312	0	1,383,312
			462 561 / LOAD DISPATCHING	2,798,446	0	2,798,446	2,419,504	0	2,419,504
			463 562 / STATION EXPENSES	1,558,721	0	1,558,721	1,334,113	0	1,334,113
			464 563 / OVERHEAD LINE EXPENSES	660,069	0	660,069	560,238	97	560,335
			465 565 / TRANSMISSION OF ELECTRICITY BY OTHERS	5,424,722	0	5,424,722	5,104,580	0	5,104,580
			466 566 / MISCELLANEOUS EXPENSES	289,690	0	289,690	246,957	0	246,957
			467 567 / RENTS	1,399,624	0	1,399,624	1,193,160	0	1,193,160
			468 TOTAL TRANSMISSION OPERATION	13,753,952	0	13,753,952	12,241,863	97	12,241,961
			469						
			470 MAINTENANCE						
			471 568 / SUPERVISION & ENGINEERING	742,491	0	742,491	632,963	0	632,963
			472 569 / STRUCTURES	348	0	348	299	0	299
			473 570 / STATION EQUIPMENT	2,491,193	0	2,491,193	2,132,218	0	2,132,218
			474 571 / OVERHEAD LINES	2,001,287	0	2,001,287	1,698,605	295	1,698,900
			475 573 / MISCELLANEOUS PLANT	79,547	0	79,547	67,813	0	67,813
			476 TOTAL TRANSMISSION MAINTENANCE	5,314,867	0	5,314,867	4,531,898	295	4,532,193
			477						
			478 TOTAL TRANSMISSION EXPENSES	19,068,819	0	19,068,819	16,773,761	392	16,774,153
							3.74%		

