IDAHO POWER.
An IDACORP Company

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IDAHO PUBLIC
UTILITIES COMMISSION

SCOTT WRIGHT
Pricing Analyst

June 4, 2010

Ms. Jean D. Jewell, Secretary
Idaho Public Utilities Commission
475 West Washington Street
P. O. Box 83720
Boise, ID 83720-0074

IPC-E-05-21

RE: Annual Compliance Filing for Preliminary Survey & Investigation (PS&I) Charges

Dear Ms. Jewell:

In Order No. 29904, the Commission directed that the Company:

1. Should file detailed yearly reports with the Commission concerning all PS&I booked to Account 183, with enough detail for Staff to properly identify each project, the initial date expenses are booked to the project, and all additions or deletions for each project. The report shall track the charges until such time as the charges are transferred to plant-in-service or Account 182.

2. The Company shall provide the corresponding information set out above for Account 182.3 on an annual basis.

3. The Company shall provide the accounting information for the amortized and the unamortized balance of the PS&I charges associated with projects that are deemed non-viable.

4. The Company shall submit its annual PS&I tracking reports based upon the preceding calendar year no later than July 1 of each year.

5. After a project is authorized, the Company shall file a report with the Commission Staff when the start of construction is delayed for more than 60 days, or when there is a delay of more than 60 days during construction. This report shall be filed no later than 14 days after the 60-day delay has occurred.

P.O. Box 70 (83707)
1221 W. Idaho St.
Boise, ID 83702

Enclosed please find three copies of the 2009 PS&I report that are filed in compliance with Order No. 29904.

Very truly yours,

Scott Wright

SW/kkt

Enclosures

cc/enc: Terri Carlock, IPUC
Greg Said
P&RS Files

SUMMARY OF CHARGES BOOKED TO PRELIMINARY SURVEY AND INVESTIGATION ACCOUNTS
DURING THE PERIOD JANUARY 1 - DECEMBER 31, 2009

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183001
SHOSHONE FALLS POWER PLANT EXPANSION
JANUARY 1 - DECEMBER 31, 2009

Sum of Amount						Accounting Date					
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	1/31/2009	3/31/2009	5/31/2009	7/31/2009	4/30/2009	Grand Total
183001	27200054	810	111	IPCO Labor	GARDINER,NATHAN F	240.38	(240.38)				-
					TUCKER,JAMES C			658.46	(658.46)		-
			131	IPCO Labor	GARDINER,NATHAN F	67.31	(67.31)				-
					TUCKER,JAMES C			184.37	(190.95)		(6.58)
			139	IPCO Labor	BENEFITS FROM 232016	0.34	(3.79)	0.61	(0.96)		(3.80)
			140	IPCO Labor	BENEFITS FROM 232016	53.03	(32.25)	36.65	(38.41)		19.02
			142	IPCO Labor	BENEFITS FROM 232016	3.03	(2.60)	7.98	(8.37)		0.04
			143	IPCO Labor	BENEFITS FROM 232016	42.13	(4.60)	26.55	(46.51)		17.57
	27200054 Total					406.22	(350.93)	914.62	(943.66)		26.25
	(blank)	799	598	Payroll Accrual Adjustment	PAYROLL ACCR REVERSAL					229.00	229.00
					PAYROLL ACCRUAL		(215.38)				(215.38)
					PAYROLL TAX ACCRUAL		(13.62)				(13.62)
	(blank) Total						(229.00)			229.00	0.00
183001 Total						406.22	(579.93)	914.62	(943.66)	229.00	26.25
Grand Total						406.22	(579.93)	914.62	(943.66)	229.00	26.25

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183006
IRP - COMBINED CYCLE CT (LANGLEY GULCH PROJECT)
JANUARY 1 - DECEMBER 31, 2009

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
183006	27270146	602	111	IPCO Labor	ADELMAN,RYAN N	3,570.00	6,806.80	6,974.08	6,854.40	6,997.20	9,025.28	7,897.12	5,435.68	7,845.84	4,102.40			65,508.80
					LARRONDO,SCOTT F	2,722.42	2,604.05	1,183.66	1,893.85	3,077.52	3,077.52	1,893.86	1,420.39	473.46	1,893.86	1,420.39	1,183.66	22,844.64
					LEONARD,JAMES A				3,692.16	3,179.36								6,871.52
					LANGLEY GULCH RECLASSES			(265,974.58)										(265,974.58)
					DROZ,ERIC L	1,470.56	2,460.36	3,213.83			5,943.39	4,281.12	2,861.63	2,876.31	2,303.98			25,411.18
					NOV09 NON-REVERSING ENTRIES											(8,300.24)		(8,300.24)
			121	IPCO Labor	LANGLEY GULCH RECLASSES			(2,813.12)										(2,813.12)
			131	IPCO Labor	ADELMAN,RYAN N	999.60	1,905.91	2,022.48	1,919.24	1,959.22	2,527.07	2,211.19	1,576.35	2,275.29	1,189.70			18,586.05
					LARRONDO,SCOTT F	762.28	729.13	343.26	530.28	861.70	861.71	530.28	411.91	137.30	549.22	411.91	350.36	6,479.34
					LEONARD,JAMES A				1,033.81	890.22								1,924.03
					LANGLEY GULCH RECLASSES			(73,892.18)										(73,892.18)
					DROZ,ERIC L	411.76	688.90	932.01			1,664.14	1,198.71	829.88	834.13	668.15			7,227.68
					NOV09 NON-REVERSING ENTRIES											(2,407.07)		(2,407.07)
					BENEF LOAD ADJ ALL												28.41	28.41
			139	IPCO Labor	BENEFITS FROM 232016						254.02				6.99			261.01
					LANGLEY GULCH RECLASSES			(525.74)										(525.74)
					NOV09 NON-REVERSING ENTRIES											(6.99)		(6.99)
			140	IPCO Labor	BENEFITS FROM 232016	709.07	984.85	935.07	1,298.45	1,149.73	1,497.33	1,137.38	768.88	952.49	574.98	109.25	81.61	10,199.09
					LANGLEY GULCH RECLASSES			(22,506.87)										(22,506.87)
					NOV09 NON-REVERSING ENTRIES											(574.98)		(574.98)
			142	IPCO Labor	BENEFITS FROM 232016	110.61	173.73	179.28	207.05	193.05	262.81	204.17	139.11	172.51	114.73	22.14	9.39	1,788.58
					LANGLEY GULCH RECLASSES			(4,062.39)										(4,062.39)
					NOV09 NON-REVERSING ENTRIES											(114.73)		(114.73)
			143	IPCO Labor	BENEFITS FROM 232016	52.21	174.86	769.93	1,733.27	765.48	694.97	148.87	508.01			210.58	114.14	5,172.32
					LANGLEY GULCH RECLASSES			(11,924.35)										(11,924.35)
			214	Materials	FEDERAL EXPRESS CORP				32.30	53.22								85.52
					LANGLEY GULCH RECLASSES			(131.55)										(131.55)
			319	Consultants	LANGLEY GULCH RECLASSES			(20,335.92)										(20,335.92)
					CSB REPORTING								4,167.92					4,167.92
			329	Other Purchased Services	POWER ENGINEERS INC		13,603.20		13,718.12	4,164.16								31,485.48
					TETRA TECH EM INC		22,584.13	5,451.48		13,022.15	5,533.16	6,188.59		6,309.86				59,089.39
					MCMILLEN ENGINEERING, LLC				480.00									480.00
					EDAW, INC					14,758.81	10,649.57	13,353.31	20,081.19	20,843.82	8,322.11	(8,322.12)		79,686.69
					LANGLEY GULCH RECLASSES			(10,061,740.42)										(10,061,740.42)
					CH2M HILL	5,026.20	32,243.42		9,543.29		14,683.50	22,992.55						84,488.96
					BOISE POWER PARTNERS JOINT VEN		274,612.28	15,322.70	95,927.20	177,989.10			16,781.29	4,592.00				585,224.57
					SIEMENS WESTINGHOUSE POWER					3,089,801.00								3,089,801.00
					ANVIL FENCE CO.					7,970.00								7,970.00
					WOOD, WHITNEY A	10.56												10.56
					MAR09 REVERSING ENTRIES	276,144.73												276,144.73
					Reversal-MAR09 REVERSING ENTRI		(276,144.73)											(276,144.73)
					KLEIN, SUSAN A						326.65							326.65
					PRESS TRIBUNE						236.78							236.78
					ARGUS OBSERVER						323.40		662.64	(662.64)				323.40
					YTURRI& ROSE& BURNHAM& BENTZ							1,997.50	1,623.13					3,620.63
					ALLIANCE TITLE AND ESCROW							220.00						220.00
					BROWN AND CALDWELL			9,664.25						7,100.40				16,764.65
					SHARP & SMITH INC.			2,917.98						4,898.44				7,816.42
					ALCHEM LABORATORY			410.60						410.60				821.20
			522	Company Airplane	LANGLEY GULCH RECLASSES			(5,920.00)										(5,920.00)
			529	Other Transportation Expense	ADELMAN, RYAN N		250.16	58.31			51.40	51.55						411.42
					LEONARD, JAMES A	70.48												70.48
					LANGLEY GULCH RECLASSES			(3,237.24)										(3,237.24)
					DROZ, ERIC L		108.31	369.90			261.02	48.17	313.59	197.62				1,298.61
			532	Business Meals	ADELMAN, RYAN N		6.44	28.89			11.73							47.06
					LANGLEY GULCH RECLASSES			(1,581.32)										(1,581.32)
			533	Lodging	ADELMAN, RYAN N			135.39										135.39

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
183006	27270146	602	533	Lodging	LANGLEY GULCH RECLASSES			(3,805.84)										(3,805.84)
			534	Airfare	ADELMAN, RYAN N									482.40				482.40
					LANGLEY GULCH RECLASSES			(6,166.36)										(6,166.36)
			539	Other Employee Business Expenses	ADELMAN, RYAN N			16.50										16.50
					LANGLEY GULCH RECLASSES			(65.15)										(65.15)
			554	Telecom Expenses	LANGLEY GULCH RECLASSES			(353.99)										(353.99)
					VERIZON NORTHWEST	-	7.26		145.80	37.07	35.14	37.62	18.95	18.95				300.79
			599	Other Miscellaneous Expenses	ADELMAN, RYAN N		302.50					20.63						323.13
					LEONARD, JAMES A	21.17												21.17
					LANGLEY GULCH RECLASSES			(1,865.30)										(1,865.30)
					PAYETTE COUNTY								500.00					500.00
			999	Other Miscellaneous Expenses	LANGLEY GULCH RECLASSES			(72,732.81)										(72,732.81)
					NOV09 NON-REVERSING ENTRIES											(4,700.51)		(4,700.51)
					IPCM-GIA STUDIES	299.01												299.01
					IPCM GIA STUDY										4,700.51			4,700.51
			219	Materials	LANGLEY GULCH RECLASSES			(76.31)										(76.31)
			513	Water Purchases	COTTONWOOD MUTUAL CANAL COMPAN					1,977,206.00								1,977,206.00
					LANGLEY GULCH RECLASSES			0.00										0.00
					MAR09 NON-REVERSING ENTRIES	(2,081,269.00)												(2,081,269.00)
			531	Personal Vehicles	ADELMAN, RYAN N										73.70			73.70
					LANGLEY GULCH RECLASSES			(2,223.55)										(2,223.55)
					NOV09 NON-REVERSING ENTRIES											(73.70)		(73.70)
					BACZKOWSKI, STACEY L									26.51				26.51
			535	Personal Memberships & Registrations	LANGLEY GULCH RECLASSES			-										-
					MAY09 NON-REVERSING ENTRIES #2						(233.20)							(233.20)
			551	Office Supplies	LANGLEY GULCH RECLASSES			(384.10)										(384.10)
			569	Real Estate & Acquisition Costs	KNIPE LAND COMPANY INC	22,166.67		22,166.67				22,166.67						66,500.01
					IDAHO POWER AGENT			12,500.00										12,500.00
					LANGLEY GULCH RECLASSES			(123,333.35)										(123,333.35)
			519	Other Power Supply Expenses	LANGLEY GULCH RECLASSES			(1,000.00)										(1,000.00)
					STATE OF IDAHO							1,000.00						1,000.00
			549	Other Rents & Leases	IDAHO POWER AGENT									500.00				500.00
					LANGLEY GULCH RECLASSES			(500.00)										(500.00)
			568	Easements & Acquisition Costs	IDAHO POWER AGENT			2,000.00										2,000.00
					LANGLEY GULCH RECLASSES			(2,386.00)										(2,386.00)
					BUREAU OF LAND MANAGEMENT						386.00							386.00
			571	Informational & General Advertising	LANGLEY GULCH RECLASSES			(2,355.04)										(2,355.04)
					ARGUS OBSERVER		265.50							662.64				928.14
					IDAHO PRESS-TRIBUNE		430.50	996.40										1,426.90
		695	111	IPCO Labor	LANGLEY GULCH RECLASSES			(2,641.70)										(2,641.70)
			131	IPCO Labor	LANGLEY GULCH RECLASSES			(806.53)										(806.53)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(219.26)										(219.26)
			142	IPCO Labor	LANGLEY GULCH RECLASSES			(42.52)										(42.52)
			143	IPCO Labor	LANGLEY GULCH RECLASSES			(262.52)										(262.52)
		698	111	IPCO Labor	BAERLOCHER,CHRIS M				229.74	361.02					67.39			658.15
					HENDERSON,RANDALL R	397.71			817.52	596.57	220.95							2,032.75
					LANGLEY GULCH RECLASSES			(7,820.67)										(7,820.67)
					NOV09 NON-REVERSING ENTRIES											(67.39)		(67.39)
			121	IPCO Labor	LANGLEY GULCH RECLASSES			(8.02)										(8.02)
			131	IPCO Labor	BAERLOCHER,CHRIS M				64.33	101.09					19.54			184.96
					HENDERSON,RANDALL R	111.36			228.90	167.04	61.87							569.17
					LANGLEY GULCH RECLASSES			(2,144.21)										(2,144.21)
					NOV09 NON-REVERSING ENTRIES											(19.54)		(19.54)
			139	IPCO Labor	LANGLEY GULCH RECLASSES			(1.78)										(1.78)
			140	IPCO Labor	BENEFITS FROM 232016	45.26			127.28	84.29	17.08				4.63			278.54
					LANGLEY GULCH RECLASSES			(680.96)										(680.96)
					NOV09 NON-REVERSING ENTRIES											(4.63)		(4.63)
			142	IPCO Labor	BENEFITS FROM 232016	6.38			17.89	15.28	3.74				1.03			44.32
					LANGLEY GULCH RECLASSES			(136.48)										(136.48)
					NOV09 NON-REVERSING ENTRIES											(1.03)		(1.03)
			143	IPCO Labor	BENEFITS FROM 232016	10.17			127.48	54.49	12.56							204.70
					LANGLEY GULCH RECLASSES			(491.90)										(491.90)
		810	111	IPCO Labor	BLACKBURN,REX	615.38	1,033.65		923.07	1,230.77					8,269.20			12,072.07
					NOV09 NON-REVERSING ENTRIES											(8,269.20)		(8,269.20)
					Admin Correction				(16,409.85)									(16,409.85)
					IDE,BRITT E	1,104.80	718.12				828.60	276.20	170.95			28.67		3,127.34
			121	IPCO Labor	BENEFITS FROM 232016										1,657.38			1,657.38
					NOV09 NON-REVERSING ENTRIES											(1,657.38)		(1,657.38)
			131	IPCO Labor	BLACKBURN,REX	172.31	289.42		258.46	344.62					2,398.07			3,462.88
					LANGLEY GULCH RECLASSES			(4,844.72)										(4,844.72)
					NOV09 NON-REVERSING ENTRIES											(2,398.07)		(2,398.07)
					Admin Correction				(4,650.01)									(4,650.01)
					IDE,BRITT E	309.34	201.08				232.01	77.34	49.58			8.31		877.66
			139	IPCO Labor	BENEFITS FROM 232016	27.11	2.25		1.29	89.60	0.77	0.38	0.25		7.38	0.04		129.07
					LANGLEY GULCH RECLASSES			(130.27)										(130.27)
					NOV09 NON-REVERSING ENTRIES											(7.38)		(7.38)
					Admin Correction				(33.43)									(33.43)
			140	IPCO Labor	BENEFITS FROM 232016	230.85	108.29		203.64	105.51	46.12	15.25	9.97		629.41	1.44		1,350.48
					LANGLEY GULCH RECLASSES			(1,466.85)										(1,466.85)
					NOV09 NON-REVERSING ENTRIES											(629.41)		(629.41)
					Admin Correction				(1,043.07)									(1,043.07)
			142	IPCO Labor	BENEFITS FROM 232016	18.62	19.98		11.62	13.83	10.05	3.31	2.17		102.59	0.38		182.55
					LANGLEY GULCH RECLASSES			(181.10)										(181.10)
					NOV09 NON-REVERSING ENTRIES											(102.59)		(102.59)
					Admin Correction				(184.40)									(184.40)
			143	IPCO Labor	BENEFITS FROM 232016	32.94	30.90		181.78	88.19	33.41	3.83	12.07		19.00	3.45		385.57
					LANGLEY GULCH RECLASSES			(621.14)										(621.14)
					NOV09 NON-REVERSING ENTRIES											(19.00)		(19.00)
					Admin Correction				(830.39)									(830.39)
		998	111	IPCO Labor	LANGLEY GULCH RECLASSES			(1,914.83)										(1,914.83)
			131	IPCO Labor	LANGLEY GULCH RECLASSES			(545.25)										(545.25)
			139	IPCO Labor	LANGLEY GULCH RECLASSES			(2.09)										(2.09)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(137.57)										(137.57)

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
183006	27270146	998	142	IPCO Labor	LANGLEY GULCH RECLASSES			(26.98)										(26.98)
			143	IPCO Labor	LANGLEY GULCH RECLASSES			(167.37)										(167.37)
		663	111	IPCO Labor	LANGLEY GULCH RECLASSES			(336.41)										(336.41)
			131	IPCO Labor	LANGLEY GULCH RECLASSES			(100.92)										(100.92)
			139	IPCO Labor	LANGLEY GULCH RECLASSES			(1.05)										(1.05)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(28.25)										(28.25)
			142	IPCO Labor	LANGLEY GULCH RECLASSES			(5.48)										(5.48)
			143	IPCO Labor	LANGLEY GULCH RECLASSES			(22.18)										(22.18)
		855	111	IPCO Labor	HUCK,CHRISTOPHER J	73.38	330.21	143.31										546.90
					LANGLEY GULCH RECLASSES			(3,821.09)										(3,821.09)
			131	IPCO Labor	HUCK,CHRISTOPHER J	20.55	92.46	41.56										154.57
					LANGLEY GULCH RECLASSES			(1,099.09)										(1,099.09)
			140	IPCO Labor	BENEFITS FROM 232016	7.09	30.18	12.42										49.69
					LANGLEY GULCH RECLASSES			(328.44)										(328.44)
			142	IPCO Labor	BENEFITS FROM 232016	1.41	6.01	2.69										10.11
					LANGLEY GULCH RECLASSES			(68.92)										(68.92)
			143	IPCO Labor	BENEFITS FROM 232016	1.92	12.67	8.31										22.90
					LANGLEY GULCH RECLASSES			(189.02)										(189.02)
		696	111	IPCO Labor	LANGLEY GULCH RECLASSES			(1,125.97)										(1,125.97)
			131	IPCO Labor	LANGLEY GULCH RECLASSES			(337.79)										(337.79)
			139	IPCO Labor	LANGLEY GULCH RECLASSES			(18.17)										(18.17)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(94.55)										(94.55)
			142	IPCO Labor	LANGLEY GULCH RECLASSES			(14.66)										(14.66)
		856	111	IPCO Labor	GREEN,GILBERT L	35.36	73.38	141.48			143.18							393.40
					WOOD,ANGELA K	2,490.26	2,299.34		338.28	1,523.20	723.52	647.36	1,523.20	612.56	869.44		948.48	11,975.64
					LANGLEY GULCH RECLASSES			(18,910.34)										(18,910.34)
					NOV09 NON-REVERSING ENTRIES											(869.44)		(869.44)
					ASTLEY,DAVID C		880.56	513.66			880.56	807.18	1,687.74	660.42				5,430.12
					CALDWELL,RODERICK P						124.15							124.15
					PON,DIANA L						17.03	17.68						34.71
			131	IPCO Labor	GREEN,GILBERT L	9.90	20.55	41.03			40.09							111.57
					WOOD,ANGELA K	697.28	643.82		94.72	426.49	202.59	181.26	441.72	177.64	252.14		303.51	3,421.17
					LANGLEY GULCH RECLASSES			(5,318.36)										(5,318.36)
					NOV09 NON-REVERSING ENTRIES											(252.14)		(252.14)
					ASTLEY,DAVID C		246.56	148.96			246.56	226.01	489.44	191.52				1,549.05
					CALDWELL,RODERICK P						34.76							34.76
					PON,DIANA L						4.77	4.95						9.72
			139	IPCO Labor	BENEFITS FROM 232016	(27.91)	(42.66)	(7.68)	0.52	0.84	(28.11)	(18.11)	(57.10)	(13.77)	4.13		2.22	(187.63)
					LANGLEY GULCH RECLASSES			186.20										186.20
					NOV09 NON-REVERSING ENTRIES											(4.13)		(4.13)
			140	IPCO Labor	BENEFITS FROM 232016	227.35	297.61	55.44	36.70	143.78	174.66	130.44	325.70	110.94	71.75		82.46	1,656.83
					LANGLEY GULCH RECLASSES			(1,752.38)										(1,752.38)
					NOV09 NON-REVERSING ENTRIES											(71.75)		(71.75)
			142	IPCO Labor	BENEFITS FROM 232016	50.12	66.05	13.92	7.40	31.08	40.12	30.19	76.14	28.20	16.39		9.55	369.16
					LANGLEY GULCH RECLASSES			(404.39)										(404.39)
					NOV09 NON-REVERSING ENTRIES											(16.39)		(16.39)
			143	IPCO Labor	BENEFITS FROM 232016	152.80	167.21	44.54	47.31	134.40	199.06	85.18	553.12	87.73			74.78	1,546.13
					LANGLEY GULCH RECLASSES			(1,581.92)										(1,581.92)
			599	Other Miscellaneous Expenses	LANGLEY GULCH RECLASSES			(15.00)										(15.00)
		671	111	IPCO Labor	BACZKOWSKI,STACEY L		766.44			41.02	149.03	63.87	383.22	106.45				1,510.03
					CORN,TY L				81.08									81.08
					LANGLEY GULCH RECLASSES			(8,258.74)										(8,258.74)
			131	IPCO Labor	BACZKOWSKI,STACEY L		214.60			11.49	41.73	17.88	111.14	30.87				427.71
					CORN,TY L				22.70									22.70
					LANGLEY GULCH RECLASSES			(2,209.20)										(2,209.20)
			139	IPCO Labor	BENEFITS FROM 232016		(3.04)				0.10			(0.93)				(3.87)
					LANGLEY GULCH RECLASSES			(0.31)										(0.31)
			140	IPCO Labor	BENEFITS FROM 232016		67.94		8.53	3.61	12.42	5.07	33.99	9.13				140.69
					LANGLEY GULCH RECLASSES			(710.74)										(710.74)
			142	IPCO Labor	BENEFITS FROM 232016		15.13		1.75	0.78	2.82	1.16	7.84	2.16				31.64
					LANGLEY GULCH RECLASSES			(170.85)										(170.85)
			143	IPCO Labor	BENEFITS FROM 232016		15.85		9.73	2.00	5.08	0.69	22.74	1.64				57.73
					LANGLEY GULCH RECLASSES			(411.35)										(411.35)
		608	111	IPCO Labor	BRYANT,SHAYNE								247.45	424.20	282.80			954.45
					LANGLEY GULCH RECLASSES			(1,254.92)										(1,254.92)
					NOV09 NON-REVERSING ENTRIES											(282.80)		(282.80)
			131	IPCO Labor	BRYANT,SHAYNE								71.76	123.02	82.01			276.79
					LANGLEY GULCH RECLASSES			(311.44)										(311.44)
					NOV09 NON-REVERSING ENTRIES											(82.01)		(82.01)
			139	IPCO Labor	BENEFITS FROM 232016								2.86					2.86
					LANGLEY GULCH RECLASSES			(2.86)										(2.86)
			140	IPCO Labor	BENEFITS FROM 232016								22.80	36.72	24.04			83.36
					LANGLEY GULCH RECLASSES			(113.15)										(113.15)
					NOV09 NON-REVERSING ENTRIES											(24.04)		(24.04)
			142	IPCO Labor	BENEFITS FROM 232016								4.60	7.59	5.00			17.19
					LANGLEY GULCH RECLASSES			(23.93)										(23.93)
					NOV09 NON-REVERSING ENTRIES											(5.00)		(5.00)
			143	IPCO Labor	BENEFITS FROM 232016								17.08		1.33			18.41
					LANGLEY GULCH RECLASSES			(109.80)										(109.80)
					NOV09 NON-REVERSING ENTRIES											(1.33)		(1.33)
			532	Business Meals	LANGLEY GULCH RECLASSES			(74.58)										(74.58)
			533	Lodging	LANGLEY GULCH RECLASSES			(103.85)										(103.85)
		575	111	IPCO Labor	BARRIE,MICHAEL J	425.80	475.31											901.11
					LANGLEY GULCH RECLASSES			(901.11)										(901.11)
			131	IPCO Labor	BARRIE,MICHAEL J	119.22	133.09											252.31
					LANGLEY GULCH RECLASSES			(252.31)										(252.31)
			140	IPCO Labor	BENEFITS FROM 232016	60.26	32.04											92.30
					LANGLEY GULCH RECLASSES			(92.30)										(92.30)
			142	IPCO Labor	BENEFITS FROM 232016	6.39	7.02											13.41
					LANGLEY GULCH RECLASSES			(13.41)										(13.41)
			143	IPCO Labor	BENEFITS FROM 232016	7.35	8.08											15.43
					LANGLEY GULCH RECLASSES			(15.43)										(15.43)
		630	111	IPCO Labor	LANGLEY GULCH RECLASSES			(372.24)										(372.24)

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
183006	27270146	630	131	IPCO Labor	LANGLEY GULCH RECLASSES			(115.39)										(115.39)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(36.85)										(36.85)
			142	IPCO Labor	LANGLEY GULCH RECLASSES			(7.23)										(7.23)
			143	IPCO Labor	LANGLEY GULCH RECLASSES			(34.70)										(34.70)
		673	111	IPCO Labor	NOV09 NON-REVERSING ENTRIES											(1,228.76)		(1,228.76)
					BEAN,BARRY M										569.16			569.16
					STEPHENSON,MICHAEL A										659.60			659.60
			131	IPCO Labor	NOV09 NON-REVERSING ENTRIES											(356.34)		(356.34)
					BEAN,BARRY M										165.06			165.06
					STEPHENSON,MICHAEL A										191.28			191.28
			140	IPCO Labor	BENEFITS FROM 232016										110.69			110.69
					NOV09 NON-REVERSING ENTRIES											(110.69)		(110.69)
			142	IPCO Labor	BENEFITS FROM 232016										26.50			26.50
					NOV09 NON-REVERSING ENTRIES											(26.50)		(26.50)
			143	IPCO Labor	BENEFITS FROM 232016										42.62			42.62
					NOV09 NON-REVERSING ENTRIES											(42.62)		(42.62)
		674	111	IPCO Labor	NOV09 NON-REVERSING ENTRIES											(553.28)		(553.28)
					RICHTER,TRACY J										553.28			553.28
			131	IPCO Labor	NOV09 NON-REVERSING ENTRIES											(160.45)		(160.45)
					RICHTER,TRACY J										160.45			160.45
			140	IPCO Labor	BENEFITS FROM 232016										44.48			44.48
					NOV09 NON-REVERSING ENTRIES											(44.48)		(44.48)
			142	IPCO Labor	BENEFITS FROM 232016										9.64			9.64
					NOV09 NON-REVERSING ENTRIES											(9.64)		(9.64)
			143	IPCO Labor	BENEFITS FROM 232016										2.29			2.29
					NOV09 NON-REVERSING ENTRIES											(2.29)		(2.29)
		694	111	IPCO Labor	LANGLEY GULCH RECLASSES			(663.80)										(663.80)
			131	IPCO Labor	LANGLEY GULCH RECLASSES			(128.45)										(128.45)
			140	IPCO Labor	LANGLEY GULCH RECLASSES			(37.24)										(37.24)
			142	IPCO Labor	LANGLEY GULCH RECLASSES			(6.41)										(6.41)
			143	IPCO Labor	LANGLEY GULCH RECLASSES			(57.46)										(57.46)
		760	111	IPCO Labor	BAERLOCHER,CHRIS M												34.81	34.81
			131	IPCO Labor	BAERLOCHER,CHRIS M												11.14	11.14
			140	IPCO Labor	BENEFITS FROM 232016												2.91	2.91
			142	IPCO Labor	BENEFITS FROM 232016												0.34	0.34
			143	IPCO Labor	BENEFITS FROM 232016												2.59	2.59
		869	111	IPCO Labor	SORENSEN,ERIN M							50.60						50.60
					LANGLEY GULCH RECLASSES			(50.60)										(50.60)
			131	IPCO Labor	SORENSEN,ERIN M							14.17						14.17
					LANGLEY GULCH RECLASSES			(14.17)										(14.17)
			140	IPCO Labor	BENEFITS FROM 232016							4.28						4.28
					LANGLEY GULCH RECLASSES			(4.28)										(4.28)
			142	IPCO Labor	BENEFITS FROM 232016							1.20						1.20
					LANGLEY GULCH RECLASSES			(1.20)										(1.20)
			143	IPCO Labor	BENEFITS FROM 232016							0.39						0.39
					LANGLEY GULCH RECLASSES			(0.39)										(0.39)
		607	532	Business Meals	LANGLEY GULCH RECLASSES			(100.03)										(100.03)
	27280435	810	111	IPCO Labor	Admin Correction				16,409.85									16,409.85
			131	IPCO Labor	Admin Correction				4,650.01									4,650.01
			139	IPCO Labor	Admin Correction				33.43									33.43
			140	IPCO Labor	Admin Correction				1,043.07									1,043.07
			142	IPCO Labor	Admin Correction				184.40									184.40
			143	IPCO Labor	Admin Correction				830.39									830.39
	(blank)	602	529	Other Transportation Expense	ONECARD ACCRUAL						51.55							51.55
					Reversal-ONECARD ACCRUAL							(51.55)						(51.55)
			599	Other Miscellaneous Expenses	ONECARD ACCRUAL						20.63							20.63
					Reversal-ONECARD ACCRUAL							(20.63)						(20.63)
			571	Informational & General Advertising	IDAHO PRESS-TRIBUNE			(996.40)						996.40				-
		799	598	Payroll Accrual Adjustment	PAYROLL ACCR REVERSAL	(4,472.80)	(5,078.69)	(5,142.85)	(2,097.17)	(5,596.42)	(9,925.46)		(2,193.03)	(5,684.69)	(6,452.12)		(68.49)	(46,711.72)
					PAYROLL ACCRUAL	4,776.54	9,353.16	6,095.76	5,235.31	4,195.03		2,070.59	5,369.01	4,861.23		64.77	644.16	42,665.56
					PAYROLL TAX ACCRUAL	302.15	572.30	356.36	361.11	277.77		122.44	315.68	281.62		3.72	35.39	2,628.54
183006 Total						(1,758,675.02)	98,904.43	(10,696,259.87)	146,330.19	5,308,522.36	52,701.41	92,347.90	67,802.44	63,998.58	35,367.91	(39,534.99)	3,851.42	(6,624,643.24)
Grand Total						(1,758,675.02)	98,904.43	(10,696,259.87)	146,330.19	5,308,522.36	52,701.41	92,347.90	67,802.44	63,998.58	35,367.91	(39,534.99)	3,851.42	(6,624,643.24)

NOTE: Because the decision was made to move ahead with this project, expenses booked to date were reclassified from PS&I account 183006 to construction account 107000 in September business. Several additional items were inadvertently booked in subsequent months, so account was not brought to a zero balance until May 2010.

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183009
2012 RFP For Firm Energy
JANUARY 1 - DECEMBER 31, 2009

Sum of Amount						Accounting Date										
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	1/31/2009	2/28/2009	11/30/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	9/30/2009	Grand Total
183009	27280435	643	111	IPCO Labor	STEWART,PETER B	1,665.47	2,189.60									3,855.07
					NOV09 NON-REVERSING ENTRIES			(3,855.07)								(3,855.07)
			131	IPCO Labor	STEWART,PETER B	466.33	613.09									1,079.42
					NOV09 NON-REVERSING ENTRIES			(1,079.42)								(1,079.42)
			140	IPCO Labor	BENEFITS FROM 232016	158.68	221.30									379.98
					NOV09 NON-REVERSING ENTRIES			(379.98)								(379.98)
			142	IPCO Labor	BENEFITS FROM 232016	22.68	33.04									55.72
					NOV09 NON-REVERSING ENTRIES			(55.72)								(55.72)
			143	IPCO Labor	BENEFITS FROM 232016	135.61	68.16									203.77
		661	111	IPCO Labor	CONNER,JEFFERY T	1,462.63	3,174.25		333.20	95.20						5,065.28
					NOV09 NON-REVERSING ENTRIES			(13,259.89)								(13,259.89)
			121	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(77.64)								(77.64)
			131	IPCO Labor	CONNER,JEFFERY T	409.53	888.79		93.30	26.66						1,418.28
					NOV09 NON-REVERSING ENTRIES			(3,513.03)								(3,513.03)
			139	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(1.30)								(1.30)

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
183009	27280435	661	140	IPCO Labor	BENEFITS FROM 232016	163.90	285.96		28.58	8.74						487.18		
					NOV09 NON-REVERSING ENTRIES			(1,195.06)								(1,195.06)		
			142	IPCO Labor	BENEFITS FROM 232016	26.55	48.48		4.89	1.48						81.40		
					NOV09 NON-REVERSING ENTRIES			(215.91)								(215.91)		
			143	IPCO Labor	BENEFITS FROM 232016	219.94	237.57		2.39	0.73						460.63		
					NOV09 NON-REVERSING ENTRIES			(823.06)								(823.06)		
		694	111	IPCO Labor	BOKENKAMP,KARL E	752.83	4,107.69		3,128.23	3,619.67	2,322.34	2,096.09	7,146.52			23,173.37		
					NOV09 NON-REVERSING ENTRIES			(33,272.96)								(33,272.96)		
			131	IPCO Labor	BOKENKAMP,KARL E	210.79	1,150.15		875.90	1,013.51	650.25	586.90	2,072.49			6,559.99		
					NOV09 NON-REVERSING ENTRIES			(9,445.29)								(9,445.29)		
			140	IPCO Labor	BENEFITS FROM 232016	178.43	321.88		520.66	51.58	41.62	47.72	138.83			1,300.72		
					NOV09 NON-REVERSING ENTRIES			(1,824.74)								(1,824.74)		
			142	IPCO Labor	BENEFITS FROM 232016	6.88	33.14		24.36	28.02	18.49	19.78	57.46			188.13		
					NOV09 NON-REVERSING ENTRIES			(268.65)								(268.65)		
			143	IPCO Labor	BENEFITS FROM 232016	95.13	173.87				66.35		276.19			611.54		
					NOV09 NON-REVERSING ENTRIES			(801.69)								(801.69)		
			319	Consultants	R W BECK		13,326.23		14,971.57	7,039.72	7,750.50	5,455.35	1,710.16	14,396.67		64,650.20		
					NOV09 NON-REVERSING ENTRIES			(135,005.92)								(135,005.92)		
			329	Other Purchased Services	NOV09 NON-REVERSING ENTRIES			(10,000.00)								(10,000.00)		
			532	Business Meals	BOKENKAMP, KARL E				50.82							50.82		
					NOV09 NON-REVERSING ENTRIES			(117.29)								(117.29)		
			533	Lodging	AASHEIM, MYRNA K	201.14										201.14		
					BOKENKAMP, KARL E				447.01						100.57	547.58		
					NOV09 NON-REVERSING ENTRIES			(1,571.04)								(1,571.04)		
			539	Other Employee Business Expenses	NOV09 NON-REVERSING ENTRIES			(61.94)								(61.94)		
		695	111	IPCO Labor	HAENER,RICHARD W	1,958.68	3,248.37		681.28	4,985.98	1,420.97	766.44				13,061.72		
					NOV09 NON-REVERSING ENTRIES			(25,468.06)								(25,468.06)		
			131	IPCO Labor	HAENER,RICHARD W	548.43	909.55		190.76	1,396.08	397.87	214.60				3,657.29		
					NOV09 NON-REVERSING ENTRIES			(6,799.40)								(6,799.40)		
			139	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(3.65)								(3.65)		
			140	IPCO Labor	BENEFITS FROM 232016	353.91	281.18		89.59	388.09	101.01	53.97				1,267.75		
					NOV09 NON-REVERSING ENTRIES			(2,239.98)								(2,239.98)		
			142	IPCO Labor	BENEFITS FROM 232016	31.53	45.95		9.25	76.84	20.75	11.10				195.42		
					NOV09 NON-REVERSING ENTRIES			(384.88)								(384.88)		
			143	IPCO Labor	BENEFITS FROM 232016	240.37	191.84		9.54	204.04	67.66					713.45		
					NOV09 NON-REVERSING ENTRIES			(1,338.71)								(1,338.71)		
		696	111	IPCO Labor	ANDERSON,JOHN W	809.20	1,689.80		238.00	47.60						2,784.60		
					NOV09 NON-REVERSING ENTRIES			(12,862.35)								(12,862.35)		
			121	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(34.34)								(34.34)		
			131	IPCO Labor	ANDERSON,JOHN W	226.58	473.14		66.64	13.33						779.69		
					NOV09 NON-REVERSING ENTRIES			(3,457.08)								(3,457.08)		
			139	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(2.67)								(2.67)		
			140	IPCO Labor	BENEFITS FROM 232016	89.94	154.50		19.46	4.34						268.24		
					NOV09 NON-REVERSING ENTRIES			(1,108.93)								(1,108.93)		
			142	IPCO Labor	BENEFITS FROM 232016	13.37	24.10		3.10	0.72						41.29		
					NOV09 NON-REVERSING ENTRIES			(186.72)								(186.72)		
			143	IPCO Labor	BENEFITS FROM 232016	127.70	158.50		2.52	0.89						289.61		
					NOV09 NON-REVERSING ENTRIES			(635.77)								(635.77)		
		698	111	IPCO Labor	BEAN,DAVID G	269.61	2,426.55		134.81							2,830.97		
					NOV09 NON-REVERSING ENTRIES			(10,986.85)								(10,986.85)		
			121	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(38.21)								(38.21)		
			131	IPCO Labor	BEAN,DAVID G	75.49	679.44		37.75							792.68		
					NOV09 NON-REVERSING ENTRIES			(2,835.69)								(2,835.69)		
			140	IPCO Labor	BENEFITS FROM 232016	32.76	213.60		15.34							261.70		
					NOV09 NON-REVERSING ENTRIES			(913.90)								(913.90)		
			142	IPCO Labor	BENEFITS FROM 232016	4.60	38.73		2.16							45.49		
					NOV09 NON-REVERSING ENTRIES			(187.29)								(187.29)		
			143	IPCO Labor	BENEFITS FROM 232016	32.81	138.11		3.45							174.37		
					NOV09 NON-REVERSING ENTRIES			(520.30)								(520.30)		
		810	111	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(44,268.38)								(44,268.38)		
					KLINE,BARTON L	1,841.10	3,041.83		4,002.40	3,362.01	4,322.60	5,603.36	8,885.33	2,561.54	160.10	33,780.27		
					NORDSTROM,LISA D					441.92	220.96	3,461.60	5,446.35	745.29	171.99	10,488.11		
			131	IPCO Labor	NOV09 NON-REVERSING ENTRIES			(12,574.86)								(12,574.86)		
					KLINE,BARTON L	515.50	851.71		1,120.67	941.37	1,210.33	1,568.94	2,576.75	742.85	46.43	9,574.55		
					NORDSTROM,LISA D					123.74	61.87	969.25	1,579.44	216.13	49.88	3,000.31		
			139	IPCO Labor	BENEFITS FROM 232016	2.58	221.45		63.09	4.89	4.21	12.46	20.88	201.67	0.46	531.69		
					NOV09 NON-REVERSING ENTRIES			(531.69)								(531.69)		
			140	IPCO Labor	BENEFITS FROM 232016	406.19	260.77		537.16	235.15	252.94	500.49	836.12	204.66	32.60	3,266.08		
					NOV09 NON-REVERSING ENTRIES			(3,266.08)								(3,266.08)		
			142	IPCO Labor	BENEFITS FROM 232016	23.18	34.17		43.33	43.39	55.09	108.63	182.11	41.26	4.23	535.39		
					NOV09 NON-REVERSING ENTRIES			(535.39)								(535.39)		
			143	IPCO Labor	BENEFITS FROM 232016	322.70	217.96		76.65	67.11	183.24	125.84	1,012.39	13.30	21.35	2,040.54		
					NOV09 NON-REVERSING ENTRIES			(2,040.54)								(2,040.54)		
		998	111	IPCO Labor	SCHWENDIMAN,CELESTE	805.40	4,349.16		626.85		961.17					6,742.58		
					NOV09 NON-REVERSING ENTRIES			(18,030.16)								(18,030.16)		
			131	IPCO Labor	SCHWENDIMAN,CELESTE	225.51	1,217.77		175.52		269.13					1,887.93		
					NOV09 NON-REVERSING ENTRIES			(4,738.82)								(4,738.82)		
			139	IPCO Labor	BENEFITS FROM 232016		1.46		3.20		0.67					5.33		
					NOV09 NON-REVERSING ENTRIES			(29.70)								(29.70)		
			140	IPCO Labor	BENEFITS FROM 232016	125.02	377.67		61.03		72.71					636.43		
					NOV09 NON-REVERSING ENTRIES			(1,416.97)								(1,416.97)		
			142	IPCO Labor	BENEFITS FROM 232016	11.59	57.47		7.90		13.17					90.13		
					NOV09 NON-REVERSING ENTRIES			(247.10)								(247.10)		
			143	IPCO Labor	BENEFITS FROM 232016	107.77	297.86		12.30		42.52					460.45		
					NOV09 NON-REVERSING ENTRIES			(934.85)								(934.85)		
			533	Lodging	AASHEIM, MYRNA K				502.85							502.85		
					NOV09 NON-REVERSING ENTRIES			(502.85)								(502.85)		
	(blank)	799	598	Payroll Accrual Adjustment	PAYROLL ACCR REVERSAL	(302.40)	(4,765.33)		(3,452.32)							(8,520.05)		
					PAYROLL ACCRUAL	4,457.85	3,237.93		134.19							7,829.97		
					PAYROLL TAX ACCRUAL	307.48	214.39		8.49							530.36		
183009 Total						19,840.97	47,162.83	(376,151.54)	25,907.87	24,222.80	20,528.42	21,602.52	31,941.02	19,123.37	587.61	(165,234.13)		
(blank)	(blank)	799	598	Payroll Accrual Adjustment	PAYROLL ACCR REVERSAL					(142.68)	(10,723.06)		(1,593.33)	(6,927.01)	(655.46)	(20,041.54)		
					PAYROLL ACCRUAL					10,104.76		1,504.37	6,542.35	619.57		18,771.05		

Sum of Amount						Accounting Date												
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	3/31/2009	4/30/2009	9/30/2009	1/31/2009	2/28/2009	5/31/2009	6/30/2009	7/31/2009	8/31/2009	10/31/2009	11/30/2009	12/31/2009	Grand Total
(blank)	(blank)	799	598	Payroll Accrual Adjustment	PAYROLL TAX ACCRUAL					618.30		88.96	384.66	35.89		1,127.81		
(blank) Total										10,580.38	(10,723.06)	1,593.33	5,333.68	(6,271.55)	(655.46)	(142.68)		
Grand Total						19,840.97	47,162.83	(376,151.54)	25,907.87	34,803.18	9,805.36	23,195.85	37,274.70	12,851.82	(67.85)	(165,376.81)		

NOTE: This proposal that was accepted, and approved by the IPUC and the IPCO Board, as a result of this RFP was construction of the Langley Gulch project. Therefore expenses were reclassified to capital account 107000 in November 2009 business.