IDAHO POWER.
An IDACORP Company

RECEIVED
2011 JUN 13 PM 3:19
IDAHO PUBLIC UTILITIES COMMISSION

IPC-E-05-21

SCOTT WRIGHT
Regulatory Analyst

June 9, 2011

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

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 2010 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
RA Files

SUMMARY OF CHARGES BOOKED TO PRELIMINARY SURVEY AND INVESTIGATION ACCOUNTS
DURING THE PERIOD JANUARY 1 - DECEMBER 31, 2010

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183001
SHOSHONE FALLS POWER PLANT EXPANSION
JANUARY 1 - DECEMBER 31, 2010

Sum of Amount						Accounting Date					
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	7/31/2010	8/31/2010	9/30/2010	10/31/2010	12/31/2010	Grand Total
183001	27200054	602	111	IPCO Labor	NEWTON,PETER G					496.36	496.36
			121	IPCO Labor	BENEFITS FROM 232016					2.87	2.87
			131	IPCO Labor	NEWTON,PETER G					148.91	148.91
			140	IPCO Labor	BENEFITS FROM 232016					33.46	33.46
			142	IPCO Labor	BENEFITS FROM 232016					6.36	6.36
			143	IPCO Labor	BENEFITS FROM 232016					34.61	34.61
			329	Other Purchased Services	URS CORPORATION		3,194.00	7,903.00		373.33	11,470.33
					Misc Cash Acctg ID 0000227915					(3,194.00)	(3,194.00)
		810	111	IPCO Labor	GARDINER,NATHAN F	253.85	126.92	825.01	95.19		1,300.97
					TUCKER,JAMES C					3,224.53	3,224.53
			121	IPCO Labor	BENEFITS FROM 232016					183.02	183.02
			131	IPCO Labor	GARDINER,NATHAN F	81.23	40.62	264.00	30.46		416.31
					TUCKER,JAMES C					967.36	967.36
			139	IPCO Labor	BENEFITS FROM 232016	0.32	0.17	1.06	0.08	4.13	5.76
			140	IPCO Labor	BENEFITS FROM 232016	18.10	8.90	51.33	4.87	163.43	246.63
			142	IPCO Labor	BENEFITS FROM 232016	3.00	1.63	10.38	1.19	41.67	57.87
			143	IPCO Labor	BENEFITS FROM 232016	13.81	0.28	49.63	2.31	273.53	339.56
	27200054 Total					370.31	3,372.52	9,104.41	134.10	2,759.57	15,740.91
					PAYROLL ACCRUAL	167.54	58.63			2,418.58	2,644.75
					PAYROLL TAX ACCRUAL	9.86	3.51			132.02	145.39
	Total					177.40	(115.26)	(62.14)		2,550.60	2,550.60
183001 Total						547.71	3,257.26	9,042.27	134.10	5,310.17	18,291.51
Grand Total						547.71	3,257.26	9,042.27	134.10	5,310.17	18,291.51

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183006
IRP - COMBINED CYCLE CT (LANGLEY GULCH PROJECT)
JANUARY 1 - DECEMBER 31, 2010

Sum of Amount						Accounting Date					
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	1/31/2010	2/28/2010	3/31/2010	4/30/2010	5/31/2010	Grand Total
183006		799	598	Payroll Accrual Adjustment	PAYROLL ACCR REVERSAL	(679.55)		(172.73)			(852.28)
					PAYROLL ACCRUAL		161.19				161.19
					PAYROLL TAX ACCRUAL		11.54				11.54
	27270146	602	111	IPCO Labor	LARRONDO,SCOTT F		244.23				244.23
					JAN10 NON-REV ENTRIES #2	(2,604.05)					(2,604.05)
					APR10 NON-REV ENTRIES				(244.23)		(244.23)
			131	IPCO Labor	LARRONDO,SCOTT F		78.15				78.15
					JAN10 NON-REV ENTRIES #2	(790.68)					(790.68)
					APR10 NON-REV ENTRIES				(78.15)		(78.15)
			140	IPCO Labor	BENEFITS FROM 232016		23.51				23.51
					JAN10 NON-REV ENTRIES #2	(190.86)					(190.86)
					APR10 NON-REV ENTRIES				(23.51)		(23.51)
			142	IPCO Labor	BENEFITS FROM 232016		3.35				3.35
					JAN10 NON-REV ENTRIES #2	(31.53)					(31.53)
					APR10 NON-REV ENTRIES				(3.35)		(3.35)
			143	IPCO Labor	BENEFITS FROM 232016		14.48				14.48
					JAN10 NON-REV ENTRIES #2	(324.72)					(324.72)
					APR10 NON-REV ENTRIES				(14.48)		(14.48)
			329	Other Purchased Services	MAY10 183006 ADJ.					0.01	0.01
		810	111	IPCO Labor	JAN10 NON-REV ENTRIES #2	(28.67)					(28.67)
			131	IPCO Labor	JAN10 NON-REV ENTRIES #2	(8.31)					(8.31)
			139	IPCO Labor	JAN10 NON-REV ENTRIES #2	(0.04)					(0.04)
			140	IPCO Labor	JAN10 NON-REV ENTRIES #2	(1.44)					(1.44)
			142	IPCO Labor	JAN10 NON-REV ENTRIES #2	(0.38)					(0.38)
			143	IPCO Labor	JAN10 NON-REV ENTRIES #2	(3.45)					(3.45)
		856	111	IPCO Labor	WOOD,ANGELA K				364.59		364.59
					JAN10 NON-REV ENTRIES #2	(948.48)					(948.48)
					MAY10 183006 ADJ.					(364.59)	(364.59)
			131	IPCO Labor	WOOD,ANGELA K				116.67		116.67
					JAN10 NON-REV ENTRIES #2	(303.51)					(303.51)
					MAY10 183006 ADJ.					(116.67)	(116.67)
			139	IPCO Labor	BENEFITS FROM 232016				0.50		0.50
					JAN10 NON-REV ENTRIES #2	(2.22)					(2.22)
					MAY10 183006 ADJ.					(0.50)	(0.50)
			140	IPCO Labor	BENEFITS FROM 232016				35.37		35.37
					JAN10 NON-REV ENTRIES #2	(82.46)					(82.46)
					MAY10 183006 ADJ.					(35.37)	(35.37)
			142	IPCO Labor	BENEFITS FROM 232016				6.50		6.50

Sum of Amount						Accounting Date					
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	1/31/2010	2/28/2010	3/31/2010	4/30/2010	5/31/2010	Grand Total
183006	27270146	856	142	IPCO Labor	JAN10 NON-REV ENTRIES #2	(9.55)					(9.55)
					MAY10 183006 ADJ.					(6.50)	(6.50)
			143	IPCO Labor	BENEFITS FROM 232016				10.28		10.28
					JAN10 NON-REV ENTRIES #2	(74.78)					(74.78)
					MAY10 183006 ADJ.					(10.28)	(10.28)
		760	111	IPCO Labor	JAN10 NON-REV ENTRIES #2	(34.81)					(34.81)
			131	IPCO Labor	JAN10 NON-REV ENTRIES #2	(11.14)					(11.14)
			140	IPCO Labor	JAN10 NON-REV ENTRIES #2	(2.91)					(2.91)
			142	IPCO Labor	JAN10 NON-REV ENTRIES #2	(0.34)					(0.34)
			143	IPCO Labor	JAN10 NON-REV ENTRIES #2	(2.59)					(2.59)
	27280435	810	111	IPCO Labor	JAN10 NON-REV ENTRIES #2	(16,409.85)					(16,409.85)
			131	IPCO Labor	JAN10 NON-REV ENTRIES #2	(4,650.01)					(4,650.01)
			139	IPCO Labor	JAN10 NON-REV ENTRIES #2	(33.43)					(33.43)
			140	IPCO Labor	JAN10 NON-REV ENTRIES #2	(1,043.07)					(1,043.07)
			142	IPCO Labor	JAN10 NON-REV ENTRIES #2	(184.40)					(184.40)
			143	IPCO Labor	JAN10 NON-REV ENTRIES #2	(830.39)					(830.39)
183006 Total						(29,287.62)	536.45	(172.73)	170.19	(533.90)	(29,287.61)
Grand Total						(29,287.62)	536.45	(172.73)	170.19	(533.90)	(29,287.61)

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 2009 business. Several additional items were inadvertently booked to account 183006 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, 2010

Sum of Amount						Accounting Date				
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	1/31/2010	2/28/2010	3/31/2010	4/30/2010	Grand Total
183009	27280435	810	111	IPCO Labor	KLINE,BARTON L	80.05	(82.07)	82.07	(82.07)	(2.02)
					APR10 NON-REV ENTRIES				2.02	2.02
			131	IPCO Labor	KLINE,BARTON L	25.62	(26.26)	26.26	(26.26)	(0.64)
					APR10 NON-REV ENTRIES				0.64	0.64
			140	IPCO Labor	BENEFITS FROM 232016	12.35	(8.13)	11.57	(7.22)	8.57
					APR10 NON-REV ENTRIES				(8.57)	(8.57)
			142	IPCO Labor	BENEFITS FROM 232016	1.03	(0.94)	0.90	(0.91)	0.08
					APR10 NON-REV ENTRIES				(0.08)	(0.08)
			143	IPCO Labor	BENEFITS FROM 232016	12.25	(6.04)		(2.32)	3.89
			139	IPCO Labor	BENEFITS FROM 232016	6.68	(0.10)	0.10	(21.26)	(14.58)
					APR10 NON-REV ENTRIES				14.58	14.58
183009 Total						137.98	(123.54)	120.90	(135.34)	0.00
Grand Total						137.98	(123.54)	120.90	(135.34)	0.00

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. Expenses were reclassified to capital account 107000 in November 2009 business. These additional items were inadvertently booked to account 183009 in 2010 and were subsequently reversed. The account was not brought to a zero balance until April 2010.

SUMMARY OF CHARGES BOOKED TO ACCOUNT 183013
PS&I-IRP-CHP (Combined Heat Power) Feasibility
JANUARY 1 - DECEMBER 31, 2010

Sum of Amount						Accounting Date						
Account	Project Number	Cost Center	Cost Element	Cost Element Description	Description	6/30/2010	7/31/2010	8/31/2010	10/31/2010	11/30/2010	12/31/2010	Grand Total
183013	27326675	593	111	IPCO Labor	BOKENKAMP,KARL E	452.24	98.72	65.12	304.09	358.75	492.31	1,771.23
					JULY 10 NON REV ENTRIES		520.82					520.82
			131	IPCO Labor	BOKENKAMP,KARL E	144.71	31.59	20.84	95.38	107.63	147.69	547.84
					JULY 10 NON REV ENTRIES		166.66					166.66
			140	IPCO Labor	BENEFITS FROM 232016	8.44	2.30	1.20	5.00	10.36	21.11	48.41
					JULY 10 NON REV ENTRIES		12.34					12.34
			142	IPCO Labor	BENEFITS FROM 232016	4.17	1.13	0.61	2.56	5.17	6.62	20.26
					JULY 10 NON REV ENTRIES		11.96					11.96
			143	IPCO Labor	BENEFITS FROM 232016	25.37	11.56	2.55		63.23	49.82	152.53
			319	Consultants	CH2M HILL			20,000.00				20,000.00
			529	Other Transportation Expense	BOKENKAMP,KARL E	10.75	12.00					22.75
Grand Total						645.68	869.08	20,090.32	407.03	545.14	717.55	23,274.80

IDAHO POWER®
An IDACORP Company

DATE: January 10, 2008

MEMO TO:

J Farson	D Jones	G Said	M Youngbood
R Gale	L Smith	C Miller	C Kreikemeier
M Annis	M Brilz	D Anderson	J Wilkerson
D Berg	K Petersen	S Mallard	G Marchioro
G Gibson	B Kline	B Galtney	D Bean
R Henderson	C Fewkes	S Schwendiman	S Courtial

FROM: C Umland

CC: D Van Allen

SUBJECT: To account for the transfer of accrued costs incurred for preliminary survey and investigation (PS&I) charges in conjunction with the investigation of the viability of a new coal powered plant, as proposed in the 2006 IRP. It was determined that the Company will not go forward with the building of the coal plant. In accordance with the IPUC order 29904, the accrued costs will be written off and amortized over a 3-year period.

(1)

182.3 PS&I Coal Plant ORD 29904
699 X00001 999 182381 $ 257,301.13

183 PS&I-IRP Coal Plant (2011)
699 X00001 999 183002 $ 257,301.13

To record the transfer of the accrued costs incurred from April 1, 2005 through November 30, 2007 for the PS&I of a new coal powered plant, upon the plan not being approved. This entry will be made in December, 2007 by Cathy Fewkes.

(2)

506 Miscellaneous Steam Powered Expenses
699 G40001 439 506001 $ 7,147.25

182.3 PS&I Coal Plant ORD 29904
699 X00001 439 182381 $ 7,147.25

To record the monthly amortization of the deferral balance. Amortization will be over a 3-year period in accordance with IPUC order 29904. The first entry will be made December, 2007 and monthly thereafter. The December entry will also include a catch-up amortization for October and November, 2007 (7,147.25 X 2 = 14,294.51) as the decision regarding this potential project was made in late September, 2007.

IDAHO POWER COMPANY
PS&I Coal Powered Plant
October 2007 through September 2010

AMORTIZATION SCHEDULE -NO COMPOUNDING - NO INTEREST

Balance at December 31, 2007	257,301.13
Months remaining	36
Adjusted amortization	7,147.25

Account 182381

	Month	Amount	Ending Balance
			257,301.13
1	October, 2007	(7,147.25)	250,153.88
2	November, 2007	(7,147.25)	243,006.62
3	December, 2007	(7,147.25)	235,859.37
4	January, 2008	(7,147.25)	228,712.12
5	February, 2008	(7,147.25)	221,564.86
6	March, 2008	(7,147.25)	214,417.61
7	April, 2008	(7,147.25)	207,270.35
8	May, 2008	(7,147.25)	200,123.10
9	June, 2008	(7,147.25)	192,975.85
10	July, 2008	(7,147.25)	185,828.59
11	August, 2008	(7,147.25)	178,681.34
12	September, 2008	(7,147.25)	171,534.09
13	October, 2008	(7,147.25)	164,386.83
14	November, 2008	(7,147.25)	157,239.58
15	December, 2008	(7,147.25)	150,092.33
16	January, 2009	(7,147.25)	142,945.07
17	February, 2009	(7,147.25)	135,797.82
18	March, 2009	(7,147.25)	128,650.57
19	April, 2009	(7,147.25)	121,503.31
20	May, 2009	(7,147.25)	114,356.06
21	June, 2009	(7,147.25)	107,208.80
22	July, 2009	(7,147.25)	100,061.55
23	August, 2009	(7,147.25)	92,914.30
24	September, 2009	(7,147.25)	85,767.04
25	October, 2009	(7,147.25)	78,619.79
26	November, 2009	(7,147.25)	71,472.54
27	December, 2009	(7,147.25)	64,325.28
28	January, 2010	(7,147.25)	57,178.03
29	February, 2010	(7,147.25)	50,030.78
30	March, 2010	(7,147.25)	42,883.52
31	April, 2010	(7,147.25)	35,736.27
32	May, 2010	(7,147.25)	28,589.01
33	June, 2010	(7,147.25)	21,441.76
34	July, 2010	(7,147.25)	14,294.51
35	August, 2010	(7,147.25)	7,147.25
36	September, 2010	(7,147.25)	-

Per IPUC order 29904 the deferral will be amortized over a 3 year (36 month) period

506 Miscellaneous Steam Powered Expenses
699 G40001 439 506001 $ 7,147.25

182.3 PS&I Coal Plant ORD 29904
699 X00001 439 182381 $ 7,147.25

Idaho Power Company
Account Reconciliation
PS&I Coal Plant Order 29904 - Account 182381

Beginning Balance	Description	Date	JV#	Dr	Cr	Balance	Per G/L	Difference
Beginning Balance		12/31/2007						-
Order 29904	Transfer from account 183002	12/31/2007	120039	257,301.13		257,301.13		
	Catch up amorization	12/31/2007	120039		21,441.75	235,859.38	235,859.38	-
Ending Balance		12/31/2007				235,859.38	235,859.38	-
Beginning Balance		1/1/2008				235,859.38		
	January Amortization	1/31/2008	10039		7,147.25	228,712.13	228,712.13	-
	February Amortization	2/29/2008	20039		7,147.25	221,564.88	221,564.88	-
	March Amortization	3/31/2008	30039		7,147.25	214,417.63	214,417.63	-
	April Amortization	4/30/2008	40039		7,147.25	207,270.38	207,270.38	-
	May Amortization	5/31/2008	50039		7,147.25	200,123.13	200,123.13	-
	June Amortization	6/30/2008	60039		7,147.25	192,975.88	192,975.88	-
	July Amortization	7/31/2008	70039		7,147.25	185,828.63	185,828.63	-
	August Amortization	8/31/2008	80039		7,147.25	178,681.38	178,681.38	-
	September Amortization	9/30/2008	90039		7,147.25	171,534.13	171,534.13	-
	October Amortization	10/31/2008	100039		7,147.25	164,386.88	164,386.88	-
	November Amortization	11/30/2008	110039		7,147.25	157,239.63	157,239.63	-
	December Amortization	12/31/2008	120039		7,147.25	150,092.38	150,092.38	-
Ending Balance		12/31/2008				150,092.38	150,092.38	
Beginning Balance		1/1/2009				150,092.38	150,092.38	
	January Amortization	1/31/2009	10039		7,147.25	142,945.13	142,945.13	-
	February Amortization	2/28/2009	20039		7,147.25	135,797.88	135,797.88	-
	March Amortization	3/31/2009	30039		7,147.25	128,650.63	128,650.63	-
	April Amortization	4/30/2009	40039		7,147.25	121,503.38	121,503.38	-
	May Amortization	5/31/2009	50039		7,147.25	114,356.13	114,356.13	-
	June Amortization	6/30/2009	60039		7,147.25	107,208.88	107,208.88	-
	July Amortization	7/31/2009	70039		7,147.25	100,061.63	100,061.63	-
	August Amortization	8/31/2009	80039		7,147.25	92,914.38	92,914.38	-
	September Amortization	9/30/2009	90039		7,147.25	85,767.13	85,767.13	-
	October Amortization	10/31/2009	100039		7,147.25	78,619.88	78,619.88	-
	November Amortization	11/30/2009	110039		7,147.25	71,472.63	71,472.63	-
	December Amortization	12/31/2009	120039		7,147.25	64,325.38	64,325.38	-
Ending Balance		12/31/2009				64,325.38	64,325.38	
Beginning Balance		1/1/2010				64,325.38	64,325.38	
	January Amortization	1/31/2010	10039		7,147.25	57,178.13	57,178.13	-
	February Amortization	2/28/2010	20039		7,147.25	50,030.88	50,030.88	-
	March Amortization	3/31/2010	30039		7,147.25	42,883.63	42,883.63	-
	April Amortization	4/30/2010	40039		7,147.25	35,736.38	35,736.38	-
	May Amortization	5/31/2010	50039		7,147.25	28,589.13	28,589.13	-
	June Amortization	6/30/2010	60039		7,147.25	21,441.88	21,441.88	-
	July Amortization	7/31/2010	70039		7,147.25	14,294.63	14,294.63	-
	August Amortization	8/31/2010	80039		7,147.25	7,147.38	7,147.38	-
	September Amortization	9/30/2010	90039		7,147.38	-	-	-
		10/31/2010				-	-	-
		11/30/2010				-	-	-
		12/31/2010				-	-	-