BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

PETE PENGILLY

WORKPAPERS

Idaho Power Company
Base Rates Without Temporary Tax Adjustment

Schedule	Serv. Level		Effective Base	Less Temp Tax From Base	2005 Test Year Base Rate
1	Cust		3.30		3.30
	Min		3.00		3.00
	0-300		0.054280	0.001211	0.053069
	kWh	summer	0.060936	0.001211	0.059725
	kWh	winter	0.054280	0.001211	0.053069
4	Cust		3.30		3.30
	Min		3.00		3.00
Energy Watch Hours			0.200000	0.000000	0.200000
	kWh	summer	0.054280	0.001211	0.053069
	kWh	winter	0.054280	0.001211	0.053069
5	Cust		3.30		3.30
	Min		3.00		3.00
	On-Peak	summer	0.068686	0.001211	0.067475
	Mid-Peak	summer	0.061717	0.001211	0.060506
	Off-Peak	summer	0.053004	0.001211	0.051793
	Off-Peak	winter	0.054280	0.001211	0.053069
7	Cust		3.30		3.30
	Min		3.00		3.00
	0-300		0.065351	0.001481	0.063870
	kWh	summer	0.073408	0.001481	0.071927
	kWh	winter	0.065351	0.001481	0.063870
9s	Cust		5.60		5.60
	Min		5.00		5.00
	BLC	summer	0.38		0.38
	BLC	winter	0.38		0.38
	kW	summer	3.15		3.15
	kW	winter	2.86		2.86
	kWH	summer	0.031099	0.000811	0.030288
	kWH	winter	0.027829	0.000811	0.027018
9p	Cust		125.00		125.00
	Min		10.00		10.00
	BLC	summer	0.87		0.87
	BLC	winter	0.87		0.87
	kW	summer	3.32		3.32
	kW	winter	2.96		2.96
	kWh	summer	0.027380	0.000811	0.026569
	kWh	winter	0.024606	0.000811	0.023795

	Serv.		Effective Base	Less Temp Tax From Base	2005 Test Year Base Rate
9T	Cust		125.00		125.00
	Min		10.00		10.00
	BLC	summer	0.44		0.44
	BLC	winter	0.44		0.44
	kW	summer	3.21		3.21
	kW	winter	2.86		2.86
	kWh	summer	0.026750	0.000811	0.025939
	kWh	winter	0.024163	0.000811	0.023352
19S	cust		5.60		5.60
	blc	summer	0.38		0.38
	blc	winter	0.38		0.38
	kw	summer	2.99		2.99
		on-peak summer	0.38		0.38
	kw	winter	2.76		2.76
	kwh	on-summer	0.032205	0.000629	0.031576
	kwh	mid-summer	0.030630	0.000629	0.030001
	kwh	off-summer	0.028590	0.000629	0.027961
	kwh	mid-winter	0.027620	0.000629	0.026991
	kwh	off-winter	0.026400	0.000629	0.025771
19P	cust		125.00		125.00
	blc	summer	0.81		0.81
	blc	winter	0.81		0.81
	kw	summer	2.91		2.91
		on-peak summer	0.38		0.38
	kw	winter	2.69		2.69
	kWh	on-summer	0.027563	0.000629	0.026934
	kWh	mid-summer	0.024942	0.000629	0.024313
	kWh	off-summer	0.023289	0.000629	0.022660
	kWh	mid-winter	0.022624	0.000629	0.021995
	kWh	off-winter	0.021614	0.000629	0.020985
19T	cust		125.00		125.00
	blc	summer	0.41		0.41
	blc	winter	0.41		0.41
	kw	summer	2.83		2.83
		on-peak summer	0.38		0.38
	kw	winter	2.63		2.63
	kwh	on-summer	0.027200	0.000629	0.026571
	kwh	mid-summer	0.024611	0.000629	0.023982
	kwh	off-summer	0.022982	0.000629	0.022353
	kwh	mid-winter	0.022281	0.000629	0.021652
	kwh	off-winter	0.021287	0.000629	0.020658

	Serv.		Effective Base	Less Temp Tax From Base	2005 Test Year Base Rate
24s	bill	In-Season	12.00		12.00
	bill	Out-Season	3.00		3.00
	min		3.00		3.00
	kw	In-Season	4.19		4.19
	kw	Out-Season	0.83		0.83
	kwh	In-Season	0.034897	0.000937	0.033960
	kwh	Out-Season	0.034897	0.000937	0.033960
24T	bill	In-Season	12.00		12.00
	bill	Out-Season	3.00		3.00
	kw	In-Season	3.94		3.94
	kw	Out-Season	0.78		0.78
	kwh	In-Season	0.033255	0.000937	0.032318
	kwh	Out-Season	0.033255	0.000937	0.032318
25S	bill	In-Season	12.00		12.00
	bill	Out-Season	3.00		3.00
	meter		3.00		3.00
	min		3.00		3.00
	kw	In-Season	4.18		4.18
	kw	Out-Season	0.83		0.83
	kwh	On-Peak	0.062566	0.000937	0.061629
	kwh	Mid-Peak	0.036149	0.000937	0.035212
	kwh	Off-Peak	0.018518	0.000937	0.017581
	kwh	Out-Season	0.036139	0.000937	0.035202
40	min		1.50		1.50
	kwh		0.054944	0.001130	0.053814
42			0.034048	0.000688	0.033360

Lamp Charges

Schedule	Lamp MRU	kWh per Lamp	Effective Base	Less Temp Tax Base	2005 Test Year Base Rate
	Min		3.00		3.00
15	1CSA	34	5.95	0.113526	5.84
	2CSA	68	9.71	0.227052	9.48
	2CSF	68	11.76	0.227052	11.53
	4CHF	137	19.69	0.457443	19.23
	4CSA	137	15.61	0.457443	15.15
	4CSF	137	17.67	0.457443	17.21
	1KHF	342	36.21	1.141938	35.07
Street Lighting - Company Owned					
41	**A**				
	70S	29	6.89	0.059827	6.83
	100S	41	6.25	0.084583	6.17
	200S	80	7.36	0.165040	7.19
	400S	166	10.59	0.342458	10.25
	250S	104	8.35	0.214552	8.14
	wp		1.71		
	sp		6.80		
Street Lighting - Customer Owned					
41	**B**				
	100S	41	3.40	0.084583	3.32
	200S	80	4.76	0.165040	4.59
	250S	104	5.72	0.214552	5.51
	400S	166	7.97	0.342458	7.63
	25CI	66	2.87	0.136158	2.73
	175M	70	5.19	0.144410	5.05
	400M	163	8.31	0.336269	7.97
	1KM	388	14.35	0.800444	13.55
	70S	29	2.98	0.059827	2.92
Street Lighting - Customer Owned - METERED					
41	**B**				
	100S	41	1.69		1.69
	200S	80	1.72		1.72
	250S	104	1.69		1.69
	400S	166	1.71		1.71
	25CI	66	1.72		1.72
	175M	70	1.76		1.76
	400M	163	1.80		1.80
	1KM	388	2.58		2.58
	70S	29	1.89		1.89
	Meter Chg		8.00		8.00
	energy		0.047119	0.002063	0.045056

Special Contracts

Name	Sch.	Effective Base	Less Temp Tax Base	2005 Test Year Base Rate
	Excess Demand	0.204		0.204
	cont kw	1.65		1.65
	kw	6.69		6.69
Micron	kwh	0.014189	0.000548	0.013641
	Excess Demand	0.204		0.204
	cont kw	1.51		1.51
	kw	5.17		5.17
Simplot	kwh	0.014226	0.000511	0.013715
	kw	5.59		5.59
DOE	kWh	0.015219	0.000522	0.014697

Brilz, Maggie

From: Said, Greg
Sent: Tuesday, October 04, 2005 1:14 PM
To: Brilz, Maggie
Subject: RE: Valmy fuel cost

Maggie,

The 2005 test year normalized Valmy fuel cost is 16.7 mills per kilowatt-hour.

Greg

Valmy fuel: 16.7
Valmy Variable O&M: 3.417
20.117 mills

Brilz, Maggie

From: Christensen, Kent
Sent: Monday, October 10, 2005 3:16 PM
To: Brilz, Maggie
Subject: Valmy Variable O & M

Maggie,
Here is the Valmy variable O & M number, based on our long-standing methodology for calculating variable O & M costs. This number is for the twelve month period ending August 31, 2005, as booked into Idaho Power's records.

Variable O & M 3.417 mills / kwh

R. Kent Christensen
Thermal Accounting Coordinator
Idaho Power Company
phone - (208) 388-2593
fax - (208) 433-5180

Range of Annual Customer Bill (Decrease) / Increase
With Rate Schedule Conversion

	Without PCA Effects	
	Customers	**Dollars**
R24C to R7		
Range: <$118.21> - $250.11		
Customer Bills Decrease	52	(2,297.99)
$0 - $150 Increase	44	2,312.17
Greater than $150 Increase	5	966.88
Total	101	981.06
R24C to R9S		
Range: 196.46 - 288.87		
Customer Bills Decrease	0	0.00
$0 - $150 Increase	0	0.00
Greater than $150 Increase	7	1,803.29
Total	7	1,803.29
R24S & R25S to R7		
Range: <$447.91> - $1,619.72		
Customer Bills Decrease	109	(8,552.33)
$0 - $150 Increase	77	4,955.21
Greater than $150 Increase	21	6,854.88
Total	207	3,257.76
R24S & R25S to R9S		
Range: <$11,019.39> - $1,238.48		
Customer Bills Decrease	198	(84,465.07)
$0 - $150 Increase	94	7,225.52
Greater than $150 Increase	73	25,015.79
Total	365	(52,223.76)
GRAND TOTAL	**680**	**(46,181.65)**
SUMMARY		
Customers With Decreases in Annual Bills	**359**	**(95,315.39)**
Customers With Increases in Annual Bills	**321**	**49,133.74**

IRRIGATION TO COMMERCIAL TARIFFS
ANNUAL REVENUE COMPARISONS

	Increased Revenues		Decreased Revenues		Net Dollars	Customer $ Range in Total Bills (Savings)/Add'l Cost
	No. of Service Points	Dollar Amounts	No. of Service Points	Dollar Amounts		
R24C to R7	49	3,279.05	52	2,297.99	981.06	<118.21> - 250.11
R24C to R9	7	1,803.29	-	-	1,803.29	196.46 - 288.87
R24S & R25S to R7	98	11,810.09	109	8,552.33	3,257.76	<447.91) - 1,619.72
R24S & R25S to R9S	167	32,241.31	198	84,465.07	(52,223.76)	<11,019.39> - 1,238.48
Total	321	49,133.74	359	95,315.39	(46,181.65)	

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
DERIVATION OF SCHEDULE 45 STANDBY CHARGES
December 31, 2005

DERIVATION OF WEIGHTED RESERVE MARGIN

Line No.		Maximum Capacity	Operating Reserve Percentage	Operating Reserve	Weighted Reserve Margin
1	Thermal Plant *	1,110.1	7%	78	2.8%
2	Hydro Plant	1,706.7	5%	85	3.0%
3	TOTAL	2,816.8		163	5.8%

* Excludes Danskin, Bennett Mountain, and Salmon Diesel

DERIVATION OF STANDBY RESERVATION CHARGE

				Unit Cost	Standby Reservation Charge Primary	Standby Reservation Charge Transmission
	Generation Reserve Component					
	Schedule 19 Production	(Unit Cost * 5.8% WRM)				
4	Summer			3.77208	0.22	0.22
5	Non-Summer			1.63825	0.09	0.09
	Transmission Reserve Component					
6	Schedule 19 Transmission	(Unit Cost * 10% EFOR)		1.55139	0.16	0.16
	Distribution Reserve Component	Total Cost	Billing Units			
7	Schedule 19 Substation	1,619,867	4,128,168	0.39239	0.39	
8	Schedule 19 Primary Lines	3,322,406	4,128,168	0.80481	0.80	
9	Schedule 19 Primary Trans	199,562	4,128,168	0.04834	0.05	
10	Dist. Subtotal			1.246	1.25	
	TOTAL STANDBY RESERVATION CHARGE					
11	Summer				**$1.62**	**$0.37**
12	Non-Summer				**$1.50**	**$0.25**

DERIVATION OF STANDBY DEMAND CHARGE

	Schedule 45 Total Demand Component	
13	Summer	6.57
14	Non-Summer	4.44
15	Ratio of $3.54 to $5.32	0.66541
16	Ratio of $2.96 to $3.19	0.92790
	Schedule 45 Primary Standby Demand Charge	
17	Summer	**$4.37**
18	Non-Summer	**$4.12**
	Less Avoided Losses at Transmission Voltage	
19	Summer	0.24
20	Non-Summer	0.23
	Schedule 45 Transmission Standby Demand Charge	
21	Summer	**$4.13**
22	Non-Summer	**$3.89**

IDAHO POWER COMPANY
Derivation of Standby Demand Charge
Amalgamated Sugar Company Standby Service Agreement
Twelve Months Ending December 31, 2005

	Total Cost	Billing Units	Unit Cost
Generation Capacity (Winter)	4,967,214	3,032,030	$1.64
Transmission Capacity	6,404,380	4,128,168	1.55
Distribution Capacity			
Substation	1,619,867	4,128,168	0.39
Primary Lines	3,322,406	4,128,168	0.80
Primary Line Transformers	199,562	4,128,168	0.05
Total Standby Demand Component			$4.44
Ratio of $2.96 to $3.58 (Note 1)			0.82682
Standby Demand Component			$3.67
Less: Standby Reservation Charge			1.34
Standy Demand Charge			$2.33

Note 1: Winter demand charge for Schedule 19 is $2.96. Total of generation, transmission, and distribution substation components is $3.58.

IDAHO POWER COMPANY
CLASS COST OF SERVICE STUDY
TWELVE MONTHS ENDING DECEMBER 31, 2005
UNIT COSTS
AMALGAMATED SUGAR COMPANY STANDBY SERVICES AGREEMENT

****** LARGE POWER - SCHEDULE 19 PRIMARY ******

	(A) RETURN @ -3.97%	(B) OPERATING EXPENSES	(C) SALES REVS PER BOOKS	(D) REVENUE @ -1.16%	(E) BILLING UNITS	(F) UNIT COSTS ($/EACH)	(G) SUMMER ($/KW)	(H) NON-SUMMER ($/KW)	(I) SUMMER ($/KWH)	(J) NON-SUMMER ($/KWH)	(K) SERVICE ($/CUST/MO)	(L) BASIC ($/KW)	(M) DIRECT ASSIGN
FUNCTION													
PRODUCTION													
DEMAND - POWER SUPPLY	0	0	0	0	4,128,168	0.00000							
DEMAND - Summer	(825,778)	4,375,906	3,550,128	4,134,720	1,096,138	3.77208	3.77208						
DEMAND - Non-Summer	(992,043)	5,256,961	4,264,919	4,967,214	3,032,030	1.63825		**1.63825**	***5.8% = .095018**				
ENERGY - POWER SUPPLY	0	0	0	0	2,056,658,504	0.00000							
ENERGY - Summer	(731,263)	12,579,634	11,848,371	12,366,053	521,030,867	0.02373			0.023734				
ENERGY - Non-Summer	(1,850,242)	31,829,007	29,978,765	31,288,604	1,535,627,637	0.02038				0.020375		**$0.25**	
ENERGY - ANNUAL						0.02123							
TRANSMISSION													
DEMAND - POWER SUPPLY	0	0	0	0	0	0.00000							
DEMAND - TRANSMISSION	(1,723,824)	6,907,860	5,184,035	6,404,380	4,128,168	1.55139	1.55139	**1.55139**	***10% = .155139**				
DEMAND - SUBTRANSMISSION	0	0	0	0	0	0.00000							
DEMAND - DIRECT	0	0	0	0	0	0.00000							
DISTRIBUTION													
SUBSTATIONS - GENERAL	(519,477)	1,771,592	1,252,115	1,619,867	4,728,597	**0.34257**						0.34257	
SUBSTATIONS - DIRECT	(7,582)	16,712	9,129	14,497	4,728,597	0.00307							0.00307
LINES - PRIMARY DEMAND	(584,216)	3,493,038	2,908,823	3,322,406	4,728,597	**0.70262**		**$1.09**				0.70262	
LINES - PRIMARY CUSTOMER	(830)	4,961	4,131	4,719	1,317	3.58307					3.58307		
LINES - SECONDARY DIRECT	(258,683)	1,094,873	836,190	1,019,319	4,728,597	0.21556							0.21556
LINE TRANS - PRIMARY DEMAND	(67,861)	219,383	151,521	199,562	4,728,597	**0.04220**						0.04220	
LINE TRANS - PRIMARY CUST	(96)	312	215	283	1,317	0.21522					0.21522		
LINE TRANS - SECOND DIRECT	(167,538)	541,614	374,076	492,681	4,728,597	0.10419							0.10419
LINE TRANS - SECOND DEMAND	(1,477)	4,775	3,298	4,344	4,728,597	0.00092							0.00092
LINE TRANS - SECOND CUSTOME	0	0	0	0	1,317	0.00000							
LINES - SECONDARY DEMAND	(1,071)	5,162	4,091	4,849	4,728,597	0.00103							0.00103
LINES - SECONDARY CUSTOMEF	0	0	0	0	1,317	0.00000							
SERVICES	(2,170)	15,325	13,155	14,691	1,317	11.15497							11.15497
METERS	(24,288)	241,208	216,920	234,114	1,317	177.76329					177.76329		
STREET LIGHTS	(193)	5,248	5,055	5,191	1,317	3.94177							3.94177
INSTALL ON CUST PREMISES	(3)	364	361	363	1,317	0.27588							0.27588
CUSTOMER ACCOUNTING													
METER READING	(7)	545,291	545,285	545,289	1,317	414.03903					414.03903		
CUSTOMER ACCOUNTS	(0)	27,038	27,038	27,038	1,317	20.52993					20.52993		
UNCOLLECTIBLES	0	0	0	0	1,317	0.00000							
MISC	0	0	0	0	1,317	0.00000							
CONSUMER INFORMATION													
CUSTOMER ASSIST	(0)	2,176	2,176	2,176	1,317	1.65249					1.65249		
SALES EXPENSE	0	0	0	0	1,317	0.00000							
ADVERTISING	0	0	0	0	1,317	0.00000							
MISC	0	0	0	0	1,317	0.00000							
MISCELLANEOUS													
DEMAND	0	0	0	0	0	0.00000							
ENERGY	0	310,782	310,782	310,782	2,056,658,504	0.00015			0.00015	0.00015			
CUSTOMER	0	0	0	0	1,317	0.00000							
REVENUE	0	0	0	0	1,317	0.00000							
OTHER	0	0	0	0	2,056,658,504	0.00000							
SUBSTATION CIAC	255,284	(182,399)	72,885	(107,838)	4,728,597	(0.02281)						(0.02281)	
TOTALS	(7,503,359)	69,066,825	61,563,466	66,875,308			5.32347	3.18963	0.02388	0.02053	617.78302	1.06459	15.69739

TASCO_Standby_Unitcost_10-20.10/20/2005.mb

IDAHO POWER COMPANY
Amalgamated Sugar Company Standby Service Agreement
Distribution Facilities Standby Charge Computation
Twelve Months Ending December 31, 2005

Nampa

	$1.09	
less	$0.14	(($42,000+$16,000)[1] * 8.420% / (3000 kW * 12 months))
	$0.95	

[1] Cost of getaway conductor at substation and line capacitors

Paul

	$1.09	
less	$0.16	($68,533[1] * 8.420% / (3000 kW * 12 months))
	$0.93	

[1] Proportional contribution for substation computed as follows:

$ 68,000
$ 10,000
$127,600
$205,600 / 3 = $68,533

Twin Falls

	$1.09	
less	$0.51	($72,719[1] * 8.420% / (1000 kW * 12 months))
	$0.58	

[1] Cost of line upgrade for .6 miles of line

Schedule 7 Billing Components Estimated to Move to Scheule 9S
Under the New Eligibility Criteria

Line	Adjusted Service Charge and Minimum Bill Billing Units	Actual Revenue 07/04 - 06/05 (a)	Current Unit Price (b)	(c)	Billing Units (d) (a) / (b)
(1)	**Service Charge**	$ 135,059	$ 3.30		40,926.9
(2)	**Minimum Bills**	$ 498	$ 3.00		166.1

	Adjusted BLC and Demand Billing Units	Actual Demand and BLC 07/04 - 06/05 (a)	(b)	(c)	Billing Units (d) (a)
	BLC (kW)				
	Summer				
(3)	20 and Below	125,876			125,876
(4)	Over 20	13,395			13,395
	Non-Summer				
(5)	20 and Below	393,583			393,583
(6)	Over 20	38,726			38,726
(7)	Total	571,580			571,580
	Demand (kW)				
	Summer				
(8)	20 and Below	102,296			102,296
(9)	Over 20	6,850			6,850
	Non-Summer				
(10)	20 and Below	318,588			318,588
(11)	Over 20	20,213			20,213
(12)	Total	447,947			447,947

	Total Adjusted Energy Calculation	Actual Energy 07/04 - 06/05 (a)	% of Actual Energy (b)	Total Normalized Energy (c)	Adjusted Normalized Energy (d) (b) x (c)
	Energy (kWh)				
(13)	Total Energy Usage	289,827,459	100.0000%	296,650,388	
(14)	Schedule 7 Adjustment	76,249,620	26.3086%	296,650,388	78,044,564

	Adjusted Energy Billing Units	Actual Energy 07/04 - 06/05 (a)	% of Actual Energy (b)	Adjusted Normalized Energy (c)	Billing Units (d) (b) x (c)
	Energy (kWh)				
	Summer				
(15)	20 and Below	15,265,976	20.02%	78,044,564	15,625,380
(16)	Over 20	2,661,953	3.49%	78,044,564	2,724,614
	Non-Summer				
(17)	20 and Below	51,375,856	67.38%	78,044,564	52,585,257
(18)	Over 20	6,945,836	9.11%	78,044,564	7,109,313
(19)	Total	76,249,620	100%	78,044,564	78,044,564