BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 33

CELESTE SCHWENDIMAN

JURISDICTIONAL SEPARATION STUDY
IDAHO REVENUE REQUIREMENT

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
*** SUMMARY OF RESULTS ***						
RATE OF RETURN UNDER PRESENT RATES						
TOTAL COMBINED RATE BASE		1,790,150,058	1,654,255,987	1,741,893,174	9,460,253	38,796,630
OPERATING REVENUES						
FIRM JURISDICTIONAL SALES REVENUES		593,092,366	563,785,004	590,276,688	2,815,678	
SYSTEM OPPORTUNITY SALES		76,777,300	72,276,966	76,191,070	586,230	
OTHER OPERATING REVENUES		40,078,936	34,861,259	36,631,772	169,975	3,277,189
TOTAL OPERATING REVENUES		709,948,602	670,923,229	703,099,530	3,571,883	3,277,189
OPERATING EXPENSES						
OPERATION & MAINTENANCE EXPENSES		431,690,682	404,755,322	425,688,264	3,118,809	2,883,609
DEPRECIATION EXPENSE		96,038,364	89,326,916	93,824,407	532,676	1,681,281
AMORTIZATION OF LIMITED TERM PLANT		8,740,305	8,086,033	8,524,162	46,746	169,397
TAXES OTHER THAN INCOME		21,593,368	19,329,004	20,831,399	115,397	646,572
REGULATORY DEBITS/CREDITS		19,944	19,944	19,944		
PROVISION FOR DEFERRED INCOME TAXES		-7,245,092	-7,392,940	-7,538,577	42,964	250,521
INVESTMENT TAX CREDIT ADJUSTMENT		1,569,900	1,601,936	1,633,494	-9,310	-54,284
FEDERAL INCOME TAXES		43,132,047	44,012,228	44,879,244	-255,779	-1,491,418
STATE INCOME TAXES		4,628,156	4,722,601	4,815,634	-27,446	-160,032
TOTAL OPERATING EXPENSES		600,167,674	564,461,044	592,677,971	3,564,058	3,925,645
OPERATING INCOME		109,780,928	106,462,185	110,421,559	7,826	-648,456
ADD: IERCO OPERATING INCOME		6,438,530	6,061,133	6,389,369	49,161	
CONSOLIDATED OPERATING INCOME		116,219,458	112,523,318	116,810,928	56,987	-648,456
RATE OF RETURN UNDER PRESENT RATES		6.49%	6.80%	6.71%	0.60%	-1.67%
DEVELOPMENT OF REVENUE REQUIREMENTS						
RATE OF RETURN @ 11.25 ROE		8.42%	8.42%	8.42%		8.42%
RETURN		150,730,635	139,288,354	146,667,405	796,553	3,266,676
EARNINGS DEFICIENCY		34,511,176	26,765,036	29,856,477	739,567	3,915,132
NET-TO-GROSS TAX MULTIPLIER		1.64	1.64	1.64	1.64	
REVENUE DEFICIENCY		56,667,352	43,948,189	49,024,336	1,214,368	6,428,647
FIRM JURISDICTIONAL REVENUES		593,601,087	562,123,417	588,437,801	2,815,678	2,347,608
PERCENT INCREASE REQUIRED		9.55%	7.82%	8.33%	43.13%	273.84%
SALES AND WHEELING REVENUES REQUIRED		650,268,439	606,071,606	637,462,137	4,030,046	8,776,255

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JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

	ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
*** SUMMARY OF RESULTS ***						
DEVELOPMENT OF RATE BASE COMPONENTS						
ELECTRIC PLANT IN SERVICE						
INTANGIBLE PLANT		82,206,839	76,057,345	80,177,503	440,148	1,589,188
PRODUCTION PLANT		1,530,412,330	1,446,845,540	1,518,711,884	11,700,446	
TRANSMISSION PLANT		591,006,831	505,382,813	530,579,470	4,086,936	56,340,426
DISTRIBUTION PLANT		1,028,657,766	962,206,618	1,023,023,620	1,078,628	4,555,518
GENERAL PLANT		221,599,943	205,023,127	216,129,586	1,186,481	4,283,876
TOTAL ELECTRIC PLANT IN SERVICE		3,453,883,709	3,195,515,443	3,368,622,064	18,492,639	66,769,006
LESS: ACCUM PROVISION FOR DEPRECIATION		1,455,021,234	1,348,691,878	1,423,786,929	7,985,953	23,248,352
AMORT OF OTHER UTILITY PLANT		47,092,432	43,569,934	45,930,139	252,170	910,124
NET ELECTRIC PLANT IN SERVICE		1,951,770,043	1,803,253,631	1,898,904,996	10,254,517	42,610,530
LESS: CUSTOMER ADV FOR CONSTRUCTION		16,747,735	16,699,918	16,747,735		
LESS: ACCUM DEFERRED INCOME TAXES		222,148,039	205,530,223	216,664,152	1,189,416	4,294,471
ADD : PLT HLD FOR FUTURE+ACQUIS ADJ		-149,591	-149,591	-149,591		
ADD : WORKING CAPITAL		35,890,891	33,386,387	35,215,616	194,704	480,572
ADD : CONSERVATION+OTHER DFRD PROG.		16,481,140	16,410,866	16,471,986	9,154	
ADD : SUBSIDIARY RATE BASE		25,053,349	23,584,836	24,862,055	191,294	
TOTAL COMBINED RATE BASE		1,790,150,058	1,654,255,987	1,741,893,174	9,460,253	38,796,630
DEVELOPMENT OF NET INCOME COMPONENTS						
OPERATING REVENUES						
SALES REVENUES		669,869,666	636,061,970	666,467,758	3,401,908	
OTHER OPERATING REVENUES		40,078,936	34,861,259	36,631,772	169,975	3,277,189
TOTAL OPERATING REVENUES		709,948,602	670,923,229	703,099,530	3,571,883	3,277,189
OPERATING EXPENSES						
OPERATION & MAINTENANCE EXPENSES		431,690,682	404,755,322	425,688,264	3,118,809	2,883,609
DEPRECIATION EXPENSE		96,038,364	89,326,916	93,824,407	532,676	1,681,281
AMORTIZATION OF LIMITED TERM PLANT		8,740,305	8,086,033	8,524,162	46,746	169,397
TAXES OTHER THAN INCOME		21,593,368	19,329,004	20,831,399	115,397	646,572
REGULATORY DEBITS/CREDITS		19,944	19,944	19,944		
PROVISION FOR DEFERRED INCOME TAXES		-7,245,092	-7,392,940	-7,538,577	42,964	250,521
INVESTMENT TAX CREDIT ADJUSTMENT		1,569,900	1,601,936	1,633,494	-9,310	-54,284
FEDERAL INCOME TAXES		43,132,047	44,012,228	44,879,244	-255,779	-1,491,418
STATE INCOME TAXES		4,628,156	4,722,601	4,815,634	-27,446	-160,032
TOTAL OPERATING EXPENSES		600,167,674	564,461,044	592,677,971	3,564,058	3,925,645
OPERATING INCOME		109,780,928	106,462,185	110,421,559	7,826	-648,456
ADD: IERCO OPERATING INCOME	E10	6,438,530	6,061,133	6,389,369	49,161	
CONSOLIDATED OPERATING INCOME		116,219,458	112,523,318	116,810,928	56,987	-648,456
POWER SUPPLY COSTS:						
ACCT. 447/SURPLUS SALES		76,777,300	72,276,966			
ACCT. 501/FUEL-THERMAL PLANTS		98,079,300	92,330,340	1,919,297	104,665	480,542
ACCT. 547/FUEL-OTHER		4,943,975	4,654,182			
ACCT. 555/NON-FIRM PURCHASES		25,729,500	24,221,354	53,924		
SUB-TOTAL: NET POWER SUPPLY COSTS		51,975,475	48,928,911	1,973,221	104,665	480,542
ACCT. 555/CSPP PURCHASES		54,632,157	51,441,162			
TOTAL POWER SUPPLY COSTS		106,607,632	100,370,073	1,973,221	104,665	480,542

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JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
90	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***						
91	INTANGIBLE PLANT						
92	301 - ORGANIZATION	P101P	9,669	8,946	9,430	52	187
93	302 - FRANCHISES & CONSENTS	P101P	13,057,982	12,081,178	12,735,636	69,914	252,431
94	303 - MISCELLANEOUS	P101P	69,139,188	63,967,221	67,432,437	370,182	1,336,569
95							
96	TOTAL INTANGIBLE PLANT		82,206,839	76,057,345	80,177,503	440,148	1,589,188
97							
98	PRODUCTION PLANT						
99	310-316 / STEAM PRODUCTION	D10	808,135,565	764,008,049	801,957,134	6,178,431	
100	330-336 / HYDRAULIC PRODUCTION	D10	630,153,150	595,744,203	625,335,446	4,817,704	
101	340-346 / OTHER PRODUCTION	D10	92,123,615	87,093,288	91,419,304	704,312	
102							
103	TOTAL PRODUCTION PLANT		1,530,412,330	1,446,845,540	1,518,711,884	11,700,446	
104							
105	TRANSMISSION PLANT						
106	350 / LAND & LAND RIGHTS - SYSTEM SERVICE	D11	22,157,737	19,193,402	20,146,759	155,214	1,855,764
107	DIRECT ASSIGNMENT	DA350	179,255		1,143		178,112
108	TOTAL ACCOUNT 350		22,336,992	19,193,402	20,147,902	155,214	2,033,876
109							
110	352 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	D11	31,999,821	27,718,780	29,095,601	224,158	2,680,063
111	DIRECT ASSIGNMENT	DA352	233,320		673		232,647
112	TOTAL ACCOUNT 352		32,233,141	27,718,780	29,096,273	224,158	2,912,710
113							
114	353 / STATION EQUIPMENT - SYSTEM SERVICE	D11	246,632,932	213,637,565	224,249,168	1,727,658	20,656,106
115	DIRECT ASSIGNMENT	DA353	2,364,981		29,707		2,335,274
116	TOTAL ACCOUNT 353		248,997,913	213,637,565	224,278,875	1,727,658	22,991,380
117							
118	354 / TOWERS & FIXTURES - SYSTEM SERVICE	D11	77,710,488	67,314,122	70,657,686	544,360	6,508,442
119	DIRECT ASSIGNMENT	DA354	163,741				163,741
120	TOTAL ACCOUNT 354		77,874,229	67,314,122	70,657,686	544,360	6,672,183
121							
122	355 / POLES & FIXTURES - SYSTEM SERVICE	D11	88,164,387	76,369,464	80,162,816	617,590	7,383,981
123	DIRECT ASSIGNMENT	DA355	2,783,583	1,570	34,864		2,748,719
124	TOTAL ACCOUNT 355		90,947,970	76,371,034	80,197,680	617,590	10,132,700
125							
126	356 / OVERHEAD CONDUCTORS & DEVICES - SYSTEM SERVICE	D11	116,464,378	100,883,389	105,894,374	815,830	9,754,174
127	DIRECT ASSIGNMENT	DA356	1,833,945	1,841	30,954		1,802,991
128	TOTAL ACCOUNT 356		118,298,323	100,885,231	105,925,327	815,830	11,557,165
129							
130	359 / ROADS & TRAILS - SYSTEM SERVICE	D11	303,249	262,679	275,727	2,124	25,398
131	DIRECT ASSIGNMENT	DA359	15,013				15,013
132	TOTAL ACCOUNT 359		318,262	262,679	275,727	2,124	40,411
133							
134	TOTAL TRANSMISSION PLANT		591,006,831	505,382,813	530,579,470	4,086,936	56,340,426

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
135	*** TABLE 1 - ELECTRIC PLANT IN SERVICE ***						
136							
137	DISTRIBUTION PLANT						
138	360 / LAND & LAND RIGHTS - SYSTEM SERVICE	DA360S	3,536,428	3,405,546	3,498,975	15,421	22,032
139	DIRECT ASSIGNMENT	DA360	2,953	51	51	1,398	1,504
140	NET DISTRIBUTION PLANT		3,539,381	3,405,597	3,499,026	16,819	23,536
141	PLUS: ADJUSTMENT FOR CIAC	DA360C	89,641	89,641	89,641		
142	NET DISTRIBUTION PLANT + CIAC		3,629,022	3,495,238	3,588,667	16,819	23,536
143							
144	361 / STRUCTURES & IMPROVEMENTS - SYSTEM SERVICE	DA361S	18,839,811	17,978,328	18,642,091	81,410	116,310
145	DIRECT ASSIGNMENT	DA361	293,690	228,260	228,260	44,288	21,142
146	NET DISTRIBUTION PLANT		19,133,501	18,206,588	18,642,091	81,410	116,310
147	PLUS: ADJUSTMENT FOR CIAC	DA361C	4,358,749	4,334,856	4,358,749		
148	NET DISTRIBUTION PLANT + CIAC		23,492,250	22,541,444	23,229,100	125,698	137,452
149							
150	362 / STATION EQUIPMENT - SYSTEM SERVICE	DA362S	139,560,176	132,979,589	138,097,706	602,161	860,308
151	DIRECT ASSIGNMENT	DA362	3,742,852	3,404,532	3,404,532	282,427	55,893
152	NET DISTRIBUTION PLANT		143,303,028	136,384,121	141,502,238	884,589	916,201
153	PLUS: ADJUSTMENT FOR CIAC	DA362C	17,538,678	17,446,637	17,538,678		
154	NET DISTRIBUTION PLANT + CIAC		160,841,706	153,830,758	159,040,916	884,589	916,201
155							
156	364 / POLES, TOWERS & FIXTURES	DA364	190,848,982	174,150,497	188,739,316		2,109,666
157	365 / OVERHEAD CONDUCTORS & DEVICES	DA365	98,665,626	91,447,441	97,557,828		1,107,798
158	366 / UNDERGROUND CONDUIT	DA366	41,229,812	40,552,027	41,229,812		
159	367 / UNDERGROUND CONDUCTORS & DEVICES	DA367	151,832,614	148,788,304	151,789,098		43,517
160	368 / LINE TRANSFORMERS	DA368	278,006,051	252,450,482	278,006,051		
161	369 / SERVICES	DA369	47,861,495	45,365,865	47,861,495		
162	370 / METERS	DA370	47,732,878	45,432,719	47,464,008	51,522	217,347
163	371 / INSTALLATIONS ON CUSTOMER PREMISES	DA371	2,521,315	2,245,531	2,521,315		
164	373 / STREET LIGHTING SYSTEMS	DA373	3,983,084	3,777,446	3,983,084		
165							
166	TOTAL DISTRIBUTION PLANT		1,028,657,766	962,206,618	1,023,023,620	1,078,628	4,555,518
167							
168	GENERAL PLANT						
169	389 / LAND & LAND RIGHTS	PTD	8,534,137	7,895,740	8,323,465	45,693	164,978
170	390 / STRUCTURES & IMPROVEMENTS	PTD	60,653,078	56,115,916	59,155,812	324,746	1,172,519
171	391 / OFFICE FURNITURE & EQUIPMENT	PTD	53,678,604	49,663,168	52,353,509	287,404	1,037,692
172	392 / TRANSPORTATION EQUIPMENT	PTD	45,504,464	42,100,496	44,381,153	243,638	879,673
173	393 / STORES EQUIPMENT	PTD	1,010,982	935,355	986,025	5,413	19,544
174	394 / TOOLS, SHOP & GARAGE EQUIPMENT	PTD	4,070,851	3,766,330	3,970,359	21,796	78,696
175	395 / LABORATORY EQUIPMENT	PTD	9,496,356	8,785,979	9,261,931	50,845	183,579
176	396 / POWER OPERATED EQUIPMENT	PTD	6,516,050	6,028,616	6,355,196	34,888	125,965
177	397 / COMMUNICATIONS EQUIPMENT	PTD	29,710,107	27,487,638	28,976,691	159,073	574,343
178	398 / MISCELLANEOUS EQUIPMENT	PTD	2,425,315	2,243,889	2,365,444	12,986	46,885
179							
180	TOTAL GENERAL PLANT		221,599,943	205,023,127	216,129,586	1,186,481	4,283,876
181							
182	TOTAL ELECTRIC PLANT IN SERVICE		3,453,883,709	3,195,515,443	3,368,622,064	18,492,639	66,769,006

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
183	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION *						
184							
185	PRODUCTION PLANT						
186	310-316 / STEAM PRODUCTION	L 99	487,944,658	461,300,878	484,214,179	3,730,478	
187	330-336 / HYDRAULIC PRODUCTION	L 100	265,731,785	251,221,740	263,700,189	2,031,597	
188	340-346 / OTHER PRODUCTION	L 101	7,030,082	6,646,211	6,976,335	53,747	
189	TOTAL PRODUCTION PLANT		760,706,525	719,168,829	754,890,703	5,815,822	
190							
191	TRANSMISSION PLANT						
192	350 / LAND & LAND RIGHTS	L 108	3,649,798	3,136,145	3,292,108	25,362	332,329
193	352 / STRUCTURES & IMPROVEMENTS	L 112	18,023,559	15,499,297	16,269,540	125,341	1,628,678
194	353 / STATION EQUIPMENT	L 116	75,397,146	64,689,950	67,912,164	523,139	6,961,843
195	354 / TOWERS & FIXTURES	L 120	25,887,047	22,376,643	23,488,115	180,957	2,217,975
196	355 / POLES & FIXTURES	L 124	41,337,970	34,712,413	36,451,713	280,709	4,605,548
197	356 / OVERHEAD CONDUCTORS & DEVICES	L 128	42,253,113	36,033,605	37,833,798	291,394	4,127,922
198	359 / ROADS & TRAILS	L 132	238,553	196,891	206,671	1,592	30,290
199	TOTAL TRANSMISSION PLANT		206,787,186	176,644,945	185,454,107	1,428,493	19,904,585
200							
201	DISTRIBUTION PLANT						
202	360 / LAND & LAND RIGHTS	L 140					
203	361 / STRUCTURES & IMPROVEMENTS	L 146	6,131,272	5,834,246	6,046,946	40,279	44,046
204	362 / STATION EQUIPMENT	L 152	34,956,168	33,268,427	34,516,898	215,779	223,491
205	364 / POLES, TOWERS & FIXTURES	L 156	83,440,041	76,139,388	82,517,685		922,356
206	365 / OVERHEAD CONDUCTORS & DEVICES	L 157	33,883,585	31,404,728	33,503,146		380,438
207	366 / UNDERGROUND CONDUIT	L 158	8,028,806	7,896,819	8,028,806		
208	367 / UNDERGROUND CONDUCTORS & DEVICES	L 159	50,339,232	49,329,908	50,324,804		14,428
209	368 / LINE TRANSFORMERS	L 160	138,779,525	126,022,286	138,779,525		
210	369 / SERVICES	L 161	29,425,522	27,891,195	29,425,522		
211	370 / METERS	L 162	8,825,295	8,400,020	8,775,584	9,526	40,185
212	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 163	2,212,334	1,970,347	2,212,334		
213	373 / STREET LIGHTING SYSTEMS	L 164	2,592,979	2,459,109	2,592,979		
214	TOTAL DISTRIBUTION PLANT		398,614,760	370,616,472	396,724,231	265,585	1,624,943

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JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
216	*** TABLE 2 - ACCUMULATED PROVISION FOR DEPRECIATION ***						
217							
218	GENERAL PLANT						
219	389 / LAND & LAND RIGHTS	L 169					
220	390 / STRUCTURES & IMPROVEMENTS	L 170	15,440,031	14,285,037	15,058,882	82,668	298,480
221	391 / OFFICE FURNITURE & EQUIPMENT	L 171	28,683,273	26,537,617	27,975,205	153,575	554,493
222	392 / TRANSPORTATION EQUIPMENT	L 172	17,962,673	16,618,972	17,519,251	96,175	347,247
223	393 / STORES EQUIPMENT	L 173	405,951	375,583	395,929	2,174	7,848
224	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 174	1,539,028	1,423,901	1,501,036	8,240	29,752
225	395 / LABORATORY EQUIPMENT	L 175	4,037,982	3,735,920	3,938,301	21,620	78,061
226	396 / POWER OPERATED EQUIPMENT	L 176	1,343,104	1,242,633	1,309,948	7,191	25,964
227	397 / COMMUNICATIONS EQUIPMENT	L 177	9,942,993	9,199,206	9,697,543	53,236	192,214
228	398 / MISCELLANEOUS EQUIPMENT	L 178	926,950	857,610	904,068	4,963	17,919
229	TOTAL GENERAL PLANT		80,281,983	74,276,478	78,300,163	429,842	1,551,977
230							
231	AMORTIZATION OF DISALLOWED COSTS	L 96	8,630,781	7,985,154	8,417,724	46,211	166,847
232							
233	TOTAL ACCUM PROVISION DEPRECIATION		1,455,021,234	1,348,691,878	1,423,786,929	7,985,953	23,248,352
234							
235	AMORTIZATION OF OTHER UTILITY PLANT						
236	INTANGIBLE PLANT	L 96	47,079,669	43,557,867	45,917,473	252,072	910,124
237	HYDRAULIC PRODUCTION	L 100	12,764	12,067	12,666	98	
238							
239	TOTAL AMORT OF OTHER UTILITY PLANT		47,092,432	43,569,934	45,930,139	252,170	910,124
240							
241	TOTAL ACCUM PROVISION FOR DEPR						
242	& AMORTIZATION OF OTHER UTILITY PLANT		1,502,113,667	1,392,261,812	1,469,717,068	8,238,122	24,158,477

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
244	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***						
245							
246	NET ELECTRIC PLANT IN SERVICE		1,951,770,043	1,803,253,631	1,898,904,996	10,254,517	42,610,530
247	LESS:						
248	252 CUSTOMER ADVANCES FOR CONSTRUCTION						
249	POWER SUPPLY	D10					
250	OTHER	DA252	16,747,735	16,699,918	16,747,735		
251	TOTAL CUSTOMER ADV FOR CONSTRUCTION		16,747,735	16,699,918	16,747,735		
252							
253	ACCUMULATED DEFERRED INCOME TAXES						
254	190 / ACCUMULATED DEFERRED INCOME TAXES	P101P	-15,192,502	-14,056,025	-14,817,464	-81,343	-293,695
255	281 / ACCELERATED AMORTIZATION	P101P					
256	282 / OTHER PROPERTY	P101P	232,355,061	214,973,707	226,619,206	1,244,066	4,491,789
257	283 / OTHER	P101P	4,985,480	4,612,540	4,862,410	26,693	96,377
258	TOTAL ACCUM DEFERRED INCOME TAXES		222,148,039	205,530,223	216,664,152	1,189,416	4,294,471
259							
260	NET ELECTRIC PLANT IN SERVICE		1,712,874,269	1,581,023,490	1,665,493,109	9,065,101	38,316,059
261	ADD:						
262	WORKING CAPITAL						
263	151 / FUEL INVENTORY	E10	8,899,824	8,378,157	8,831,870	67,954	
264	154 / PLANT MATERIALS & SUPPLIES						
265	PRODUCTION - GENERAL	L 103	10,514,391	9,940,262	10,434,005	80,386	
266	TRANSMISSION - GENERAL	L 134	4,350,358	3,720,086	3,905,557	30,084	414,718
267	DISTRIBUTION - GENERAL	L 164+CIAC	11,241,052	10,528,838	11,180,771	11,540	48,740
268	OTHER - UNCLASSIFIED	L 182	885,266	819,044	863,413	4,740	17,114
269	TOTAL ACCOUNT 154		26,991,067	25,008,229	26,383,746	126,750	480,572
270	165 / PREPAID ITEMS						
271	AD VALOREM TAXES	L 633					
272	OTHER PROD-RELATED PREPAYMENTS	D10					
273	INSURANCE	L 103					
274	PENSION EXPENSE	L 951					
275	PREPAID RETIREE BENEFITS	L 951					
276	MISCELLANEOUS PREPAYMENTS	P101P					
277	TOTAL ACCOUNT 165						
278	WORKING CASH ALLOWANCE	L 559					
279							
280	TOTAL WORKING CAPITAL		35,890,891	33,386,387	35,215,616	194,704	480,572
281							
282	NET ELECTRIC PLANT IN SERVICE		1,748,765,160	1,614,409,876	1,700,708,724	9,259,805	38,796,630

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
283	*** TABLE 3 - ADDITIONS & DELETIONS TO RATE BASE ***						
284							
285	NET ELECTRIC PLANT IN SERVICE		1,748,765,160	1,614,409,876	1,700,708,724	9,259,805	38,796,630
286	ADD:						
287	105 / PLANT HELD FOR FUTURE USE						
288	HYDRAULIC PRODUCTION	L 100					
289	TRANS LAND & LAND RIGHTS	L 108					
290	TRANS STRUCTURES & IMPROVEMENTS	L 112					
291	TRANS STATION EQUIPMENT	L 116					
292	DIST LAND & LAND RIGHTS	L 142					
293	DIST STRUCTURES & IMPROVEMENTS	L 148					
294	GEN LAND & LAND RIGHTS	L 169					
295	GEN STRUCTURES & IMPROVEMENTS	L 170					
296	TOTAL PLANT HELD FOR FUTURE USE						
297							
298	114/115 - PRAIRIE ACQUISITION ADJUSMENT	CIDA	-149,591	-149,591	-149,591		
299							
300	DEFERRED PROGRAMS:						
301	182 / CONSERVATION PROGRAMS						
302	IDAHO DEFERRED CONSERVATION PROGRAMS	CIDA	14,591,747	14,591,747	14,591,747		
303	OREGON DEFERRED CONSERVATION PROGRAMS	CODA					
304	TOTAL CONSERVATION PROGRAMS		14,591,747	14,591,747	14,591,747		
305	182 / MISC. OTHER REGULATORY ASSETS						
306	REORGANIZATION COSTS	LABOR					
307	AM. FALLS BOND REFINANCE	E10	1,198,901	1,128,627	1,189,747	9,154	
308	MERIDIAN BUYOUT	CODA					
309	INCREMENTAL SECURITY COSTS - ORDER 28974	CIDA	649,233	649,233	649,233		
310	PROFESSIONAL FEES - ORDER 29505	CIDA	41,259	41,259	41,259		
311	POSTRETIREMENT	LABOR					
312	POSTEMPLOYMENT	LABOR					
313	TOTAL OTHER REGULATORY ASSETS		1,889,393	1,819,119	1,880,239	9,154	
314	186 / MISC. OTHER DEFERRED PROGRAMS	E10					
315	TOTAL DEFERRED PROGRAMS		16,481,140	16,410,866	16,471,986	9,154	
316							
317	DEVELOPMENT OF IERCO RATE BASE						
318	INVESTMENT IN IERCO	E10	39,234,449	36,934,705	38,934,876	299,573	
319	PREPAID COAL ROYALTIES	E10	2,081,974	1,959,938	2,066,077	15,897	
320	NOTES PAYABLE TO SUBSIDIARY	E10	-16,263,074	-15,309,807	-16,138,898	-124,176	
321	TOTAL SUBSIDIARY RATE BASE		25,053,349	23,584,836	24,862,055	191,294	
322							
323	TOTAL COMBINED RATE BASE		1,790,150,058	1,654,255,987	1,741,893,174	9,460,253	38,796,630

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
324	*** TABLE 4 - OPERATING REVENUES ***							
325	OPERATING REVENUES							
326	FIRM ENERGY SALES							
327	440-448 / RETAIL		RETREV	588,437,801	562,123,417	588,437,801		
328	440-REVENUE OFFSET FOR PLANT ADDITIONS		DAREV	1,838,887	1,661,587	1,838,887		
329	447 / FIRM SALES FOR RESALE		RESREV	2,815,678			2,815,678	
330	447 / SYSTEM OPPORTUNITY SALES		E10	76,777,300	72,276,966	76,191,070	586,230	
331	TOTAL SALES OF ELECTRICITY			669,869,666	636,061,970	666,467,758	3,401,908	
332								
333	OTHER OPERATING REVENUES							
334	415 / MERCHANDISING REVENUES		D60	2,255,601	2,132,434	2,232,149	9,656	13,796
335								
336	451 / MISCELLANEOUS SERVICE REVENUES		DA451	5,470,828	5,422,879	5,470,828		
337								
338	454 / RENTS FROM ELECTRIC PROPERTY							
339	SUBSTATION EQUIPMENT	L	116	6,200,770	5,320,195	5,585,194	43,024	572,552
340	STATION AND LINE RENTALS		D11	2,668,140	2,311,187	2,425,987	18,690	223,463
341	COGENERATION & SMALL POWER PROD.	L	452	474,924	447,184	471,297	3,627	
342	REAL ESTATE RENTS	L	180	355,403	328,817	346,630	1,903	6,870
343	DARK FIBER PROJECT		CIDA	451,998	451,998	451,998		
344	POLE ATTACHMENTS	L	156	1,430,109	1,304,980	1,414,300		15,809
345	FACILITIES CHARGES		DA454	5,976,278	5,556,117	5,976,278		
346	OVERNIGHT PARK RENTS	L	100	298,857	282,538	296,572	2,285	
347	MISCELLANEOUS		DA454MISC					
348	TOTAL ACCOUNT 454			17,856,479	16,003,017	16,968,256	69,528	818,694
349								
350	456 / OTHER ELECTRIC REVENUES							
351	TRANSMISSION FOR OTHERS - FIRM		DAFIRM	2,347,608				2,347,608
352	TRANSMISSION FOR OTHERS - FIRM		D11	1,066,656	923,955	969,849	7,472	89,335
353	TRANSMISSION FOR OTHERS - NON FIRM		E10	10,819,803	10,185,596	10,737,189	82,614	
354	PHOTOVOLTAIC STATION SERVICE	L	164+CIAC	24,990	23,407	24,856	26	108
355	ANTELOPE/ALT. SERVICE CHARGE	L	134	73,824	63,129	66,276	511	7,038
356	CONSERVATION RECOVERY - OREGON		CODA	21		21		
357	SIERRA PACIFIC USAGE CHARGE		E10					
358	STANDY SERVICE		DASTNBY	131,586	77,662	131,586		
359	TRANSMISSION FOR IES		D11					
360	MISCELLANEOUS	L	180	31,540	29,181	30,761	169	610
361	TOTAL ACCOUNT 456			14,496,028	11,302,929	11,960,538	90,791	2,444,699
362								
363	TOTAL OTHER OPERATING REVENUES			40,078,936	34,861,259	36,631,772	169,975	3,277,189
364								
365	TOTAL OPERATING REVENUES			709,948,602	670,923,229	703,099,530	3,571,883	3,277,189

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
366	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
367	STEAM POWER GENERATION						
368	OPERATION						
369	500 / SUPERVISION & ENGINEERING	D10	1,353,214	1,279,323	1,342,868	10,346	
370	501 / FUEL	E10	98,079,300	92,330,340	97,330,420	748,880	
371	502 / STEAM EXPENSES						
372	LABOR	D10	2,218,677	2,097,528	2,201,715	16,962	
373	OTHER	E10	4,331,078	4,077,210	4,298,008	33,070	
374	TOTAL ACCOUNT 502		6,549,755	6,174,738	6,499,723	50,032	
375	505 / ELECTRIC EXPENSES						
376	LABOR	D10	949,270	897,436	942,013	7,257	
377	OTHER	E10	528,933	497,930	524,895	4,039	
378	TOTAL ACCOUNT 505		1,478,203	1,395,365	1,466,907	11,296	
379	506 / MISCELLANEOUS EXPENSES	D10	6,566,410	6,207,857	6,516,208	50,202	
380	507 / RENTS	L 99	406,395	384,204	403,288	3,107	
381	STEAM OPERATION EXPENSES		114,433,276	107,771,827	113,559,413	873,864	
382							
383	MAINTENANCE						
384	510 / SUPERVISION & ENGINEERING	D10	3,016,676	2,851,954	2,993,613	23,063	
385	511 / STRUCTURES	D10	501,923	474,516	498,086	3,837	
386	512 / BOILER PLANT						
387	LABOR	D10	5,596,518	5,290,925	5,553,731	42,787	
388	OTHER	E10	10,726,177	10,097,458	10,644,278	81,899	
389	TOTAL ACCOUNT 512		16,322,695	15,388,383	16,198,009	124,686	
390	513 / ELECTRIC PLANT						
391	LABOR	D10	2,090,190	1,976,057	2,074,210	15,980	
392	OTHER	E10	4,608,347	4,338,226	4,573,160	35,187	
393	TOTAL ACCOUNT 513		6,698,537	6,314,284	6,647,370	51,167	
394	514 / MISCELLANEOUS STEAM PLANT	D10	1,110,791	1,050,137	1,102,298	8,492	
395	STEAM MAINTENANCE EXPENSES		27,650,622	26,079,273	27,439,376	211,246	
396	TOTAL STEAM GENERATION EXPENSES		142,083,898	133,851,100	140,998,788	1,085,110	

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
398	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
399	HYDRAULIC POWER GENERATION							
400	OPERATION							
401	535 / SUPERVISION & ENGINEERING	L	805	4,951,863	4,680,427	4,914,007	37,856	
402	536 / WATER FOR POWER		D10	4,291,287	4,056,965	4,258,479	32,808	
403	537 / HYDRAULIC EXPENSES		D10	7,300,194	6,901,573	7,244,382	55,812	
404	538 / ELECTRIC EXPENSES							
405	LABOR		D10	920,527	870,263	913,489	7,038	
406	OTHER		E10	359,717	338,632	356,970	2,747	
407	TOTAL ACCOUNT 538			1,280,244	1,208,894	1,270,459	9,784	
408	539 / MISCELLANEOUS EXPENSES		D10	2,438,744	2,305,578	2,420,099	18,645	
409	540 / RENTS		D10	359,735	340,092	356,985	2,750	
410	HYDRAULIC OPERATION EXPENSES			20,622,066	19,493,530	20,464,411	157,656	
411								
412	MAINTENANCE							
413	541 / SUPERVISION & ENGINEERING	L	816	1,333,547	1,260,730	1,323,352	10,195	
414	542 / STRUCTURES		D10	935,458	884,378	928,306	7,152	
415	543 / RESERVOIRS, DAMS & WATERWAYS		D10	863,370	816,226	856,769	6,601	
416	544 / ELECTRIC PLANT							
417	LABOR		D10	1,476,659	1,396,027	1,465,370	11,289	
418	OTHER		E10	640,230	602,702	635,341	4,888	
419	TOTAL ACCOUNT 544			2,116,889	1,998,730	2,100,711	16,178	
420	545 / MISCELLANEOUS HYDRAULIC PLANT	L	100	2,526,033	2,388,102	2,506,721	19,312	
421	HYDRAULIC MAINTENANCE EXPENSES			7,775,297	7,348,165	7,715,859	59,438	
422	TOTAL HYDRAULIC GENERATION EXPENSES			28,397,363	26,841,696	28,180,269	217,094	

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
423	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***						
424	OTHER POWER GENERATION						
425	OPERATION						
426	546 / SUPERVISION & ENGINEERING	L 829	353,479	334,177	350,776	2,702	
427	547 / FUEL	E10	4,943,975	4,654,182	4,906,225	37,750	
428	548 / GENERATING EXPENSES						
429	LABOR	D10	124,023	117,251	123,075	948	
430	OTHER	E10	90,054	84,776	89,367	688	
431	TOTAL ACCOUNT 548		214,077	202,027	212,441	1,636	
432	549 / MISCELLANEOUS EXPENSES	D10	423,982	400,831	420,740	3,241	
433	550 / RENTS	D10					
434	OTHER POWER OPER EXPENSES		5,935,513	5,591,216	5,890,184	45,329	
435							
436	MAINTENANCE						
437	551 / SUPERVISION & ENGINEERING	L 839					
438	552 / STRUCTURES	D10	191,597	181,135	190,132	1,465	
439	553 / GENERATING & ELECTRIC PLANT						
440	LABOR	D10	21,113	19,960	20,952	161	
441	OTHER	E10	45,569	42,898	45,221	348	
442	TOTAL ACCOUNT 553		66,682	62,858	66,173	509	
443	554 / MISCELLANEOUS EXPENSES	L 101	359,783	340,137	357,032	2,751	
444	OTHER POWER MAINT EXPENSES		618,061	584,130	613,336	4,725	
445	TOTAL OTHER POWER GENERATION EXP		6,553,574	6,175,346	6,503,520	50,054	
446							
447	OTHER POWER SUPPLY EXPENSE						
448	555.1 / PURCHASED POWER	E10	25,729,500	24,221,354	25,533,043	196,457	
449	555.2 / COGENERATION & SMALL POWER PROD						
450	CAPACITY RELATED	D10	2,815,124	2,661,407	2,793,602	21,522	
451	ENERGY RELATED	E10	51,817,033	48,779,756	51,421,386	395,647	
452	TOTAL 555.2/CSPP		54,632,157	51,441,162	54,214,988	417,169	
453	555/TOTAL		80,361,657	75,662,517	79,748,031	613,626	
454	556 / LOAD CONTROL & DISPATCHING EXPENSES	D10	95,963	90,723	95,230	734	
455	557 / OTHER EXPENSES	D10	1,906,950	1,802,822	1,892,370	14,579	
456	TOTAL OTHER POWER SUPPLY EXPENSES		82,364,570	77,556,062	81,735,631	628,939	
457							
458	TOTAL PRODUCTION EXPENSES		259,399,405	244,424,204	257,418,209	1,981,196	

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
459	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
460	TRANSMISSION EXPENSES							
461	OPERATION							
462	560 / SUPERVISION & ENGINEERING	L	134	2,353,275	2,012,337	2,112,665	16,273	224,337
463	561 / LOAD DISPATCHING		D11	2,877,358	2,492,416	2,616,217	20,156	240,986
464	562 / STATION EXPENSES	L	116	1,824,840	1,565,693	1,643,681	12,662	168,498
465	563 / OVERHEAD LINE EXPENSES	L	120+124+128	605,306	515,602	541,344	4,170	59,793
466	565 / TRANSMISSION OF ELECTRICITY BY OTHERS		E10	7,688,637	7,237,965	7,629,931	58,706	
467	566 / MISCELLANEOUS EXPENSES	L	134	372,821	318,807	334,702	2,578	35,541
468	567 / RENTS	L	134	1,989,582	1,701,335	1,786,158	13,758	189,666
469	TOTAL TRANSMISSION OPERATION			17,711,819	15,844,155	16,664,697	128,303	918,820
470								
471	MAINTENANCE							
472	568 / SUPERVISION & ENGINEERING	L	134	604,321	516,768	542,532	4,179	57,610
473	569 / STRUCTURES	L	112					
474	570 / STATION EQUIPMENT	L	116	3,099,663	2,659,478	2,791,947	21,507	286,209
475	571 / OVERHEAD LINES	L	120+124+128	2,362,472	2,012,363	2,112,831	16,273	233,367
476	573 / MISCELLANEOUS PLANT	L	134	13,955	11,933	12,528	97	1,330
477	TOTAL TRANSMISSION MAINTENANCE			6,080,411	5,200,542	5,459,839	42,056	578,517
478								
479	TOTAL TRANSMISSION EXPENSES			23,792,231	21,044,697	22,124,535	170,359	1,497,336

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
480	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
481	DISTRIBUTION EXPENSES							
482	OPERATION							
483	580 / SUPERVISION & ENGINEERING	L	166	3,888,737	3,637,525	3,867,437	4,078	17,222
484	581 / LOAD DISPATCHING		D60	2,644,665	2,500,253	2,617,168	11,322	16,175
485	582 / STATION EXPENSES	L	154	996,371	952,940	985,216	5,480	5,676
486	583 / OVERHEAD LINE EXPENSES	L	156+157	3,009,609	2,760,987	2,976,162		33,447
487	584 / UNDERGROUND LINE EXPENSES	L	158+159	1,792,484	1,757,926	1,792,080		404
488	585 / STREET LIGHTING & SIGNAL SYSTEMS	L	164	119,175	113,022	119,175		
489	586 / METER EXPENSES	L	162	4,316,627	4,108,617	4,292,313	4,659	19,655
490	587 / CUSTOMER INSTALLATIONS EXPENSE	L	163	640,078	570,066	640,078		
491	588 / MISCELLANEOUS EXPENSES	L	166	5,465,671	5,112,589	5,435,734	5,731	24,205
492	589 / RENTS	L	166	132,127	123,591	131,403	139	585
493	TOTAL DISTRIBUTION OPERATION			23,005,543	21,637,517	22,856,766	31,408	117,369
494								
495	MAINTENANCE							
496	590 / SUPERVISION & ENGINEERING	L	166	75,668	70,780	75,254	79	335
497	591 / STRUCTURES	L	148					
498	592 / STATION EQUIPMENT	L	154	2,974,531	2,844,874	2,941,228	16,359	16,944
499	593 / OVERHEAD LINES	L	156+157	12,467,319	11,437,400	12,328,766		138,553
500	594 / UNDERGROUND LINES	L	158+159	1,280,336	1,255,652	1,280,048		289
501	595 / LINE TRANSFORMERS	L	160	153,424	139,320	153,424		
502	596 / STREET LIGHTING & SIGNAL SYSTEMS	L	164	455,092	431,597	455,092		
503	597 / METERS	L	162	863,324	821,722	858,461	932	3,931
504	598 / MISCELLANEOUS PLANT	L	166	239,323	223,863	238,012	251	1,060
505	TOTAL DISTRIBUTION MAINTENANCE			18,509,018	17,225,208	18,330,285	17,621	161,112
506	TOTAL DISTRIBUTION EXPENSES			41,514,561	38,862,725	41,187,051	49,030	278,481
507								
508	CUSTOMER ACCOUNTING EXPENSES							
509	901 / SUPERVISION	L	909	464,738	444,042	464,500	238	
510	902 / METER READING		CW902	4,915,232	4,660,624	4,907,679	7,553	
511	903 / CUSTOMER RECORDS & COLLECTIONS		CW903	10,527,824	10,097,237	10,527,824		
512	904 / UNCOLLECTIBLE ACCOUNTS		CW904	2,705,508	2,562,154	2,705,508		
513	905 / MISC EXPENSES	L	510+511+512	21,767	20,773	21,758	9	
514	TOTAL CUSTOMER ACCOUNTING EXPENSES			18,635,070	17,784,831	18,627,270	7,800	
515								
516	CUSTOMER SERVICES & INFORMATION EXPENSES							
517	907 / SUPERVISION	L	916	327,872	324,999	327,872		
518	908 / CUSTOMER ASSISTANCE		DA908	8,372,736	8,299,353	8,372,736		
519	909 / INFORMATION & INSTRUCTIONAL		DA909					
520	910 / MISCELLANEOUS EXPENSES	L	518+519	831,230	823,945	831,230		
521	TOTAL CUST SERV & INFORMATN EXPENSES			9,531,839	9,448,297	9,531,839		

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
522	*** TABLE 5 - OPERATION & MAINTENANCE EXPENSES ***							
523	ADMINISTRATIVE & GENERAL EXPENSES							
524	920 / ADMINISTRATIVE & GENERAL SALARIES		LABOR	40,613,214	38,024,530	39,880,781	151,813	580,620
525	921 / OFFICE SUPPLIES		LABOR	14,639,891	13,706,745	14,375,870	54,724	209,297
526	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR		LABOR	-26,617,592	-24,920,988	-26,137,561	-99,497	-380,534
527	923 / OUTSIDE SERVICES		LABOR	7,784,808	7,288,604	7,644,414	29,100	111,294
528	924 / PROPERTY INSURANCE							
529	PRODUCTION - STEAM	L	99	921,041	870,748	913,999	7,042	
530	ALL RISK & MISCELLANEOUS		P110P	2,044,553	1,891,697	1,984,269	14,250	46,035
531	TOTAL ACCOUNT 924			2,965,594	2,762,445	2,898,268	21,291	46,035
532	925 / INJURIES & DAMAGES		LABOR	5,368,581	5,026,388	5,271,762	20,068	76,751
533	926 / EMPLOYEE PENSIONS & BENEFITS		LABOR	22,864,834	21,407,430	22,452,481	85,469	326,883
534	927 / FRANCHISE REQUIREMENTS		CIDA	2,153	2,153	2,153		
535	928 / REGULATORY COMMISSION EXPENSES							
536	FERC ADMIN ASSESS & SECURITIES							
537	CAPACITY RELATED		D10	2,633,619	2,489,813	2,613,484	20,135	
538	ENERGY RELATED		E10	358,836	337,803	356,096	2,740	
539	FERC RATE CASE		RESREV					
540	FERC ORDER 472		E99	364,500	306,227	322,983	2,599	38,918
541	FERC OTHER		RESREV	435,341			435,341	
542	FERC OREGON HYDRO		RESREV	154,296			154,296	
543	SEC EXPENSES	L	182					
544	IDAHO PUC -RATE CASE		CIDA	65,287	65,287	65,287		
545	-OTHER		CIDA	96,611	96,611	96,611		
546	OREGON PUC -RATE CASE		CODA	5,663		5,663		
547	-OTHER		CODA	20,895		20,895		
548	IPC/IPUC JSS TRUE-UP		PTD					
549	-OTHER		CNDA					
550	TOTAL ACCOUNT 928			4,135,048	3,295,741	3,481,019	615,111	38,918
551	929 / DUPLICATE CHARGES		LABOR					
552	930.1 / GENERAL ADVERTISING		LABOR					
553	930.2 / MISCELLANEOUS EXPENSES		LABOR	1,969,283	1,843,761	1,933,768	7,361	28,154
554	931 / RENTS	L	180	10,127	9,369	9,877	54	196
555	TOTAL ADM & GEN OPERATION			73,735,941	68,446,179	71,812,833	885,494	1,037,613
556	PLUS:							
557	935 / GENERAL PLANT MAINTENANCE	L	180	2,958,560	2,737,245	2,885,526	15,841	57,194
558	416 / MERCHANDISING EXPENSE		D60	2,123,075	2,007,145	2,101,001	9,089	12,985
559	TOTAL OPER & MAINT EXPENSES			431,690,682	404,755,322	425,688,264	3,118,809	2,883,609

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
560	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***						
561							
562	DEPRECIATION EXPENSE						
563	310-316 / STEAM PRODUCTION	L 99	23,334,251	22,060,105	23,155,854	178,397	
564	330-336 / HYDRAULIC PRODUCTION	L 100	12,603,251	11,915,062	12,506,896	96,356	
565	340-346 / OTHER PRODUCTION	L 101	2,990,065	2,826,796	2,967,206	22,860	
566	TOTAL PRODUCTION PLANT		38,927,568	36,801,963	38,629,955	297,613	
567							
568	TRANSMISSION PLANT						
569	350 / LAND & LAND RIGHTS	L 108	340,776	292,817	307,379	2,368	31,029
570	352 / STRUCTURES & IMPROVEMENTS	L 112	432,431	371,867	390,347	3,007	39,076
571	353 / STATION EQUIPMENT	L 116	5,358,455	4,597,497	4,826,499	37,179	494,776
572	354 / TOWERS & FIXTURES	L 120	1,940,866	1,677,675	1,761,007	13,567	166,291
573	355 / POLES & FIXTURES	L 124	2,787,138	2,340,422	2,457,691	18,926	310,521
574	356 / OVERHEAD CONDUCTORS & DEVICES	L 128	2,284,273	1,948,036	2,045,357	15,753	223,162
575	359 / ROADS & TRAILS	L 132	3,401	2,807	2,947	23	432
576	TOTAL TRANSMISSION PLANT		13,147,339	11,231,122	11,791,228	90,824	1,265,288
577							
578	DISTRIBUTION PLANT						
579	360 / LAND & LAND RIGHTS	L 142					
580	361 / STRUCTURES & IMPROVEMENTS	L 148	404,114	387,758	399,587	2,162	2,364
581	362 / STATION EQUIPMENT	L 154	2,349,687	2,247,266	2,323,380	12,923	13,384
582	364 / POLES, TOWERS & FIXTURES	L 156	7,415,901	7,092,648	7,332,872	40,786	42,243
583	365 / OVERHEAD CONDUCTORS & DEVICES	L 157	3,243,346	3,006,069	3,206,930		36,416
584	366 / UNDERGROUND CONDUIT	L 158	911,188	896,209	911,188		
585	367 / UNDERGROUND CONDUCTORS & DEVICES	L 159	4,332,117	4,245,256	4,330,875		1,242
586	368 / LINE TRANSFORMERS	L 160	4,811,069	4,368,814	4,811,069		
587	369 / SERVICES	L 161	1,851,126	1,754,603	1,851,126		
588	370 / METERS	L 162	1,950,774	1,856,770	1,939,786	2,106	8,883
589	371 / INSTALLATIONS ON CUSTOMER PREMISES	L 163	353,113	314,489	353,113		
590	373 / STREET LIGHTING SYSTEMS	L 164	229,498	217,649	229,498		
591	TOTAL DISTRIBUTION PLANT		27,851,931	26,387,531	27,689,423	57,976	104,532

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
592	*** TABLE 6 - DEPRECIATION & AMORTIZATION EXPENSE ***						
593							
594	GENERAL PLANT						
595	389 / LAND & LAND RIGHTS	L 169					
596	390 / STRUCTURES & IMPROVEMENTS	L 170	1,522,230	1,408,360	1,484,653	8,150	29,427
597	391 / OFFICE FURNITURE & EQUIPMENT	L 171	10,757,966	9,953,214	10,492,397	57,600	207,968
598	392 / TRANSPORTATION EQUIPMENT	L 172					
599	393 / STORES EQUIPMENT	L 173	73,274	67,792	71,465	392	1,416
600	394 / TOOLS, SHOP & GARAGE EQUIPMENT	L 174	349,971	323,791	341,331	1,874	6,765
601	395 / LABORATORY EQUIPMENT	L 175	626,276	579,428	610,816	3,353	12,107
602	396 / POWER OPERATED EQUIPMENT	L 176					
603	397 / COMMUNICATIONS EQUIPMENT	L 177	2,864,378	2,650,108	2,793,669	15,336	55,373
604	398 / MISCELLANEOUS EQUIPMENT	L 178	213,731	197,742	208,454	1,144	4,132
605	TOTAL GENERAL PLANT		16,407,825	15,180,436	16,002,786	87,850	317,189
606							
607	TOTAL DEPRECIATION EXPENSE		96,334,663	89,601,051	94,113,392	534,263	1,687,009
608							
609	DEPRECIATION ON DISALLOWED COSTS	L 231	-296,299	-274,135	-288,985	-1,586	-5,728
610	TOTAL DEPRECIATION EXPENSE		96,038,364	89,326,916	93,824,407	532,676	1,681,281
611							
612	AMORTIZATION EXPENSE						
613	INTANGIBLE PLANT	L 96	8,762,716	8,107,220	8,546,402	46,917	169,397
614	HYDRAULIC PRODUCTION	L 100	312	295	310	2	
615	ADJUSTMENTS, GAINS & LOSSES	L 96	-22,723	-21,482	-22,549	-174	
616	TOTAL AMORTIZATION EXPENSE		8,740,305	8,086,033	8,524,162	46,746	169,397
617							
618	TOTAL DEPRECIATION & AM0RTIZATION EXP		105,074,968	97,687,084	102,637,554	581,008	1,856,406

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			ALLOC/ SOURCE		TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
619	*** TABLE 7 - TAXES OTHER THAN INCOME TAXES ***								
620									
621	TAXES OTHER THAN INCOME								
622	FEDERAL TAXES								
623	FICA		LABOR						
624	FUTA		LABOR						
625	LESS PAYROLL DEDUCTION		LABOR						
626									
627	STATE TAXES								
628	AD VALOREM TAXES								
629	JIM BRIDGER STATION	L	99		940,000	888,672	932,813	7,187	
630	VALMY	L	99		878,191	830,238	871,477	6,714	
631	BOARDMAN	L	99		313,583	296,460	311,186	2,397	
632	OTHER-PRODUCTION PLANT	L	103		3,682,862	3,481,763	3,654,705	28,157	
633	OTHER-TRANSMISSION PLANT	L	134		6,314,417	5,399,595	5,668,801	43,666	601,951
634	OTHER-DISTRIBUTION PLANT	L	166		3,738,436	3,496,934	3,717,960	3,920	16,556
635	OTHER-GENERAL PLANT	L	180		1,451,784	1,343,183	1,415,946	7,773	28,065
636	SUB-TOTAL				17,319,273	15,736,845	16,572,888	99,813	646,572
637									
638	LICENSES - HYDRO PROJECTS	L	100		3,115	2,945	3,091	24	
639									
640	REGULATORY COMMISSION FEES								
641	STATE OF IDAHO		CIDA		1,670,843	1,670,843	1,670,843		
642	STATE OF OREGON		CODA		95,994		95,994		
643	STATE OF NEVADA		CNDA						
644									
645	FRANCHISE TAXES								
646	STATE OF OREGON		CODA		466,325		466,325		
647	STATE OF NEVADA		CNDA						
648									
649	OTHER STATE TAXES								
650	UNEMPLOYMENT TAXES		LABOR						
651	HYDRO GENERATION KWH TAX		E10		1,718,741	1,617,996	1,705,618	13,123	
652	IRRIGATION-PIC		E10		319,077	300,374	316,641	2,436	
653									
654	TOTAL TAXES OTHER THAN INCOME				21,593,368	19,329,004	20,831,399	115,397	646,572

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
655	*** TABLE 8 - REGULATORY DEBITS/CREDITS ***							
656	REGULATORY DEBITS/CREDITS							
657	STATE OF IDAHO		CIDA	19,944	19,944	19,944		
658	STATE OF OREGON		CODA					
659								
660	TOTAL REGULATORY DEBITS/CREDITS			19,944	19,944	19,944		
661								
662								
663	*** TABLE 9 - INCOME TAXES ***							
664								
665	410/411 NET PROVISION FOR DEFERRED INCOME TAXES	L	698	-7,245,092	-7,392,940	-7,538,577	42,964	250,521
666								
667	411.4 - INVESTMENT TAX CREDIT ADJUSTMENT	L	698	1,569,900	1,601,936	1,633,494	-9,310	-54,284
668								
669	SUMMARY OF INCOME TAXES							
670								
671	TOTAL FEDERAL INCOME TAX			43,132,047	44,012,228	44,879,244	-255,779	-1,491,418
672								
673	STATE INCOME TAX							
674	STATE OF IDAHO			4,051,244	4,133,916	4,215,352	-24,024	-140,084
675	STATE OF OREGON			424,003	432,656	441,179	-2,514	-14,661
676	OTHER STATES			152,909	156,029	159,103	-907	-5,287
677	TOTAL STATE INCOME TAXES			4,628,156	4,722,601	4,815,634	-27,446	-160,032

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
678	*** TABLE 10 - CALCULATION OF FEDERAL INCOME TAX ***						
679	OPERATING REVENUES		709,948,602	670,923,229	703,099,530	3,571,883	3,277,189
680							
681	OPERATING EXPENSES						
682	OPERATION & MAINTENANCE		431,690,682	404,755,322	425,688,264	3,118,809	2,883,609
683	DEPRECIATION EXPENSE		96,038,364	89,326,916	93,824,407	532,676	1,681,281
684	AMORTIZATION OF LIMITED TERM PLANT		8,740,305	8,086,033	8,524,162	46,746	169,397
685	TAXES OTHER THAN INCOME		21,593,368	19,329,004	20,831,399	115,397	646,572
686	REGULATORY DEBITS/CREDITS		19,944	19,944			
687	TOTAL OPERATING EXPENSES		558,082,663	521,517,219	548,888,177	3,813,627	5,380,859
688							
689	BOOK-TAX ADJUSTMENT	L 676					
690							
691	INCOME BEFORE TAX ADJUSTMENTS		151,865,939	149,406,011	154,211,353	-241,744	-2,103,670
692							
693	INCOME STATEMENT ADJUSTMENTS						
694	LONG TERM DEBT INTEREST EXPENSE	L 182	55,033,079	50,916,322	53,674,547	294,656	1,063,876
695	OTHER INTEREST EXPENSE	L 182	3,352,599	3,101,807	3,269,838	17,950	64,811
696	TOTAL INTEREST CHARGES		58,385,678	54,018,129	56,944,385	312,606	1,128,687
697							
698	NET OPERATING INCOME BEFORE TAXES		93,480,261	95,387,882	97,266,969	-554,350	-3,232,357
699							
700	ALLOWANCE FOR AFUDC	L 698					
701	FEDERAL INCOME TAX ADJUSTMENTS	L 698	33,394,991	34,076,471	34,747,758	-198,037	-1,154,731
702							
703	NET OPER INCOME BEFORE STATE INCOME TAXES		126,875,252	129,464,353	132,014,727	-752,387	-4,387,088
704							
705	TOTAL STATE INCOME TAXES (ALLOWED)	L 722+744+757	4,628,156	4,722,601	4,815,634	-27,446	-160,032
706							
707	TOTAL FEDERAL TAXABLE INCOME		122,247,096	124,741,752	127,199,093	-724,941	-4,227,056
708							
709	FEDERAL TAX AT 35 PERCENT: ORDERED EFF. RATE	@ 0	42,786,484	43,659,613	44,519,683	-253,729	-1,479,469
710	ADD : CURRENT YEAR'S TAX DEFICIENCIES	L 709	345,563	352,615	359,561	-2,049	-11,949
711	PRIOR YEARS' TAX ADJUSTMENT	L 709					
712							
713	TOTAL FEDERAL INCOME TAX		43,132,047	44,012,228	44,879,244	-255,779	-1,491,418

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
714	*** TABLE 11 - OREGON STATE INCOME TAXES ***						
715							
716	NET OPERATING INCOME BEFORE TAXES - OREGON	L 687	93,480,261	95,387,882	97,266,969	-554,350	-3,232,357
717							
718	ALLOWANCE FOR AFUDC	L 705					
719	STATE INCOME TAX ADJUSTMENTS	L 705	33,394,991	34,076,471	34,747,758	-198,037	-1,154,731
720	ADD: OREGON DEPRECIATION ADJUSTMENT	L 705	-356,488	-363,763	-370,929	2,114	12,327
721							
722	TOTAL STATE INCOME TAX ADJUSTMENTS - OREGON		33,038,503	33,712,709	34,376,830	-195,923	-1,142,404
723							
724	INCOME SUBJECT TO OREGON TAX		126,518,764	129,100,590	131,643,798	-750,273	-4,374,761
725							
726	IERCO TAXABLE INCOME	L 713	10,611,379	10,827,922	11,041,226	-62,927	-366,920
727							
728	TOTAL STATE TAXABLE INCOME - OREGON		137,130,143	139,928,512	142,685,024	-813,200	-4,741,681
729							
730	OREGON TAX AT 0.3 PERCENT: ORDERED EFF. RATE	@ 0	411,390	419,786	428,055	-2,440	-14,225
731	LESS: INVESTMENT TAX CREDIT	L 719					
732							
733	STATE INCOME TAX ALLOWED - OREGON		411,390	419,786	428,055	-2,440	-14,225
734	ADD: CURRENT YEAR'S TAX DEFICIENCY	L 719	12,613	12,870	13,124	-75	-436
735	PRIOR YEARS' TAX ADJUSTMENT	L 719					
736							
737	STATE INCOME TAX PAID - OREGON		424,003	432,656	441,179	-2,514	-14,661

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
739	*** TABLE 12 - IDAHO STATE INCOME TAXES ***						
740							
741	NET OPERATING INCOME BEFORE TAXES - IDAHO	L 687	93,480,261	95,387,882	97,266,969	-554,350	-3,232,357
742							
743	ALLOWANCE FOR AFUDC	L 730					
744	TOTAL STATE INCOME TAX ADJUSTMENTS - IDAHO	L 730	33,394,991	34,076,471	34,747,758	-198,037	-1,154,731
745							
746	INCOME SUBJECT TO IDAHO TAX		126,875,252	129,464,353	132,014,727	-752,387	-4,387,088
747							
748	IERCO TAXABLE INCOME	L 735	10,611,379	10,827,922	11,041,226	-62,927	-366,920
749	BONUS DEPRECIATION ADJUSTMENT	L 735	11,218,346	11,447,275	11,672,780	-66,526	-387,908
750	TOTAL STATE TAXABLE INCOME - IDAHO		148,704,977	151,739,550	154,728,733	-881,840	-5,141,915
751							
752	IDAHO TAX AT 5.9 PERCENT: ORDERED EFF. RATE	@ 0	8,773,594	8,952,633	9,128,995	-52,029	-303,373
753	LESS: INVESTMENT TAX CREDIT	L 741	4,998,320	5,100,319	5,200,792	-29,641	-172,832
754							
755	STATE INCOME TAX ALLOWED - IDAHO		3,775,274	3,852,314	3,928,203	-22,388	-130,541
756	ADD : CURRENT YEAR'S TAX DEFICIENCY	L 741	275,970	281,602	287,149	-1,637	-9,542
757	PRIOR YEARS' TAX ADJUSTMENT	L 741					
758	STATE INCOME TAX PAID - IDAHO		4,051,244	4,133,916	4,215,352	-24,024	-140,084
759							
760							
761	OTHER STATE INCOME TAX						
762	INCOME SUBJECT TO TAX		126,875,252	129,464,353	132,014,727	-752,387	-4,387,088
763							
764	IERCO TAXABLE INCOME	L 751	10,611,379	10,827,922	11,041,226	-62,927	-366,920
765	BONUS DEPRECIATION ADJUSTMENT	L 751	11,218,346	11,447,275	11,672,780	-66,526	-387,908
766	TOTAL TAXABLE INCOME-OTHER STATES		148,704,977	151,739,550	154,728,733	-881,840	-5,141,915
767							
768	OTHER TAX AT 0.1 PERCENT		148,705	151,740	154,729	-882	-5,142
769	ADD : CURRENT YEAR'S TAX DEFICIENCY	L 747	4,204	4,290	4,374	-25	-145
770	PRIOR YEARS' TAX ADJUSTMENT	L 747					
771	OTHER STATES' INCOME TAX PAID		152,909	156,029	159,103	-907	-5,287

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
772	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATO							
773	STEAM POWER GENERATION							
774	OPERATION							
775	500 / SUPERVISION & ENGINEERING	L	776-786	155,212	146,737	154,025	1,187	
776	501 / FUEL		D10					
777	502 / STEAM EXPENSES							
778	LABOR		D10					
779	OTHER		D10					
780	TOTAL ACCOUNT 502							
781	505 / ELECTRIC EXPENSES							
782	LABOR		D10					
783	OTHER		D10					
784	TOTAL ACCOUNT 505							
785	506 / MISCELLANEOUS EXPENSES		D10	15,884	15,017	15,763	121	
786	507 / RENTS		D10					
787	STEAM OPERATION EXPENSES			171,096	161,753	169,788	1,308	
788								
789	MAINTENANCE							
790	510 / SUPERVISION & ENGINEERING	L	791-800					
791	511 / STRUCTURES		D10					
792	512 / BOILER PLANT							
793	LABOR		D10					
794	OTHER		D10					
795	TOTAL ACCOUNT 512							
796	513 / ELECTRIC PLANT							
797	LABOR		D10					
798	OTHER		D10					
799	TOTAL ACCOUNT 513							
800	514 / MISCELLANEOUS STEAM PLANT		D10					
801	STEAM MAINTENANCE EXPENSES							
802	TOTAL STEAM GENERATION EXPENSES			171,096	161,753	169,788	1,308	

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
804	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATO							
805	HYDRAULIC POWER GENERATION							
806	OPERATION							
807	535 / SUPERVISION & ENGINEERING	L	808-815	2,922,980	2,762,757	2,900,634	22,346	
808	536 / WATER FOR POWER		E10	258,997	243,816	257,019	1,978	
809	537 / HYDRAULIC EXPENSES		D10	2,771,200	2,619,881	2,750,013	21,187	
810	538 / ELECTRIC EXPENSES							
811	LABOR		D10	868,892	821,447	862,249	6,643	
812	OTHER		D10					
813	TOTAL ACCOUNT 538			868,892	821,447			
814	539 / MISCELLANEOUS EXPENSES		D10	1,029,568	973,349	1,021,697	7,871	
815	540 / RENTS		D10					
816	HYDRAULIC OPERATION EXPENSES			7,851,637	7,421,250	7,791,613	60,024	
817								
818	MAINTENANCE							
819	541 / SUPERVISION & ENGINEERING	L	820-826	996,331	941,927	988,714	7,617	
820	542 / STRUCTURES		D10	575,156	543,750	570,759	4,397	
821	543 / RESERVOIRS, DAMS & WATERWAYS		D10	450,571	425,968	447,126	3,445	
822	544 / ELECTRIC PLANT							
823	LABOR		D10	1,393,829	1,317,720			
824	OTHER		D10					
825	TOTAL ACCOUNT 544			1,393,829	1,317,720			
826	545 / MISCELLANEOUS HYDRAULIC PLANT		D10	1,576,901	1,490,796	1,564,845	12,056	
827	HYDRAULIC MAINTENANCE EXPENSES			4,992,788	4,720,161	4,954,617	38,171	
828	TOTAL HYDRAULIC GENERATION EXPENSES			12,844,425	12,141,412	12,746,230	98,195	

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
829	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATO							
830	OTHER POWER GENERATION							
831	OPERATION							
832	546 / SUPERVISION & ENGINEERING	L	833-839	270,353	255,591	268,286	2,067	
833	547 / FUEL		E10					
834	548 / GENERATING EXPENSES							
835	LABOR		D10	117,066	110,674			
836	OTHER		D10					
837	TOTAL ACCOUNT 548			117,066	110,674			
838	549 / MISCELLANEOUS EXPENSES		D10	195,039	184,389	193,548	1,491	
839	550 / RENTS		D10					
840	OTHER POWER OPER EXPENSES			582,458	550,653	578,005	4,453	
841								
842	MAINTENANCE							
843	551 / SUPERVISION & ENGINEERING	L	844-849					
844	552 / STRUCTURES		D10	123,226	116,497	122,284	942	
845	553 / GENERATING & ELECTRIC PLANT							
846	LABOR		D10	19,929	18,841			
847	OTHER		D10					
848	TOTAL ACCOUNT 553			19,929	18,841			
849	554 / MISCELLANEOUS EXPENSES		D10	157,608	149,002	156,403	1,205	
850	OTHER POWER MAINT EXPENSES			300,763	284,340	298,464	2,299	
851	TOTAL OTHER POWER GENERATION EXP			883,221	834,994	876,469	6,752	
852								
853	OTHER POWER SUPPLY EXPENSE							
854	555.1 / PURCHASED POWER		E10					
855	555.2 / COGENERATION & SMALL POWER PROD							
856	CAPACITY RELATED		D10					
857	ENERGY RELATED		E10					
858	TOTAL 555.2/CSPP							
859	555/TOTAL							
860	556 / LOAD CONTROL & DISPATCHING EXPENSES		D10					
861	557 / OTHER EXPENSES		D10	1,410,478	1,333,460	1,399,694	10,784	
862	TOTAL OTHER POWER SUPPLY EXPENSES			1,410,478	1,333,460	1,399,694	10,784	
863								
864	TOTAL PRODUCTION EXPENSES			15,309,220	14,471,619	15,192,181	117,039	

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
865	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATO							
866	TRANSMISSION EXPENSES							
867	OPERATION							
868	560 / SUPERVISION & ENGINEERING	L	134	1,067,651	912,972	958,489	7,383	101,779
869	561 / LOAD DISPATCHING		D11	2,081,971	1,803,438	1,893,017	14,584	174,370
870	562 / STATION EXPENSES	L	116	1,102,084	945,576	992,676	7,647	101,762
871	563 / OVERHEAD LINE EXPENSES	L	120+124+128	312,660	266,325	279,621	2,154	30,885
872	565 / TRANSMISSION OF ELECTRICITY BY OTHERS		E10					
873	566 / MISCELLANEOUS EXPENSES	L	479	129,345	114,408	120,279	926	8,140
874	567 / RENTS	L	134					
875	TOTAL TRANSMISSION OPERATION			4,693,711	4,042,719	4,244,082	32,694	416,935
876								
877	MAINTENANCE							
878	568 / SUPERVISION & ENGINEERING	L	134	293,373	250,870	263,377	2,029	27,967
879	569 / STRUCTURES	L	112					
880	570 / STATION EQUIPMENT	L	116	1,588,818	1,363,189	1,431,090	11,024	146,705
881	571 / OVERHEAD LINES	L	120+124+128	530,384	451,783	474,339	3,653	52,392
882	573 / MISCELLANEOUS PLANT	L	134	2,697	2,306	2,421	19	257
883	TOTAL TRANSMISSION MAINTENANCE			2,415,272	2,068,148	2,171,227	16,725	227,321
884								
885	TOTAL TRANSMISSION EXPENSES			7,108,983	6,110,867	6,415,308	49,419	644,256

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
886	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCATO						
887	DISTRIBUTION EXPENSES						
888	OPERATION						
889	580 / SUPERVISION & ENGINEERING	L 166	2,316,314	2,166,680	2,303,627	2,429	10,258
890	581 / LOAD DISPATCHING	D60	1,893,683	1,790,279	1,873,994	8,107	11,582
891	582 / STATION EXPENSES	L 154	483,608	462,528	478,194	2,660	2,755
892	583 / OVERHEAD LINE EXPENSES	L 156+157	1,708,521	1,567,381	1,689,534		18,987
893	584 / UNDERGROUND LINE EXPENSES	L 158+159	490,166	480,716	490,056		110
894	585 / STREET LIGHTING & SIGNAL SYSTEMS	L 164	66,133	62,719	66,133		
895	586 / METER EXPENSES	L 162	2,687,433	2,557,931	2,672,295	2,901	12,237
896	587 / CUSTOMER INSTALLATIONS EXPENSE	L 163	426,535	379,880	426,535		
897	588 / MISCELLANEOUS EXPENSES	L 506	2,775,198	2,597,926	2,753,304	3,278	18,616
898	589 / RENTS	L 166					
899	TOTAL DISTRIBUTION OPERATION		12,847,591	12,066,040	12,753,671	19,374	74,546
900							
901	MAINTENANCE						
902	590 / SUPERVISION & ENGINEERING	L 166	40,957	38,311	40,733	43	181
903	591 / STRUCTURES	L 148					
904	592 / STATION EQUIPMENT	L 154	1,532,897	1,466,079	1,515,735	8,431	8,732
905	593 / OVERHEAD LINES	L 156+157	2,910,964	2,670,491	2,878,614		32,350
906	594 / UNDERGROUND LINES	L 158+159	676,325	663,286	676,173		152
907	595 / LINE TRANSFORMERS	L 160	42,042	38,177	42,042		
908	596 / STREET LIGHTING & SIGNAL SYSTEMS	L 164	230,097	218,218	230,097		
909	597 / METERS	L 162	468,098	445,541	465,461	505	2,131
910	598 / MISCELLANEOUS PLANT	L 166	108,366	101,366	107,772	114	480
911	TOTAL DISTRIBUTION MAINTENANCE		6,009,746	5,641,469	5,956,626	9,092	44,027
912	TOTAL DISTRIBUTION EXPENSES		18,857,337	17,707,508	18,710,298	28,466	118,573
913							
914	CUSTOMER ACCOUNTING EXPENSES						
915	901 / SUPERVISION	L 919	328,524	313,894	328,356	168	
916	902 / METER READING	CW902	2,789,573	2,645,073	2,785,286	4,287	
917	903 / CUSTOMER RECORDS & COLLECTIONS	CW903	5,577,827	5,349,695	5,577,827		
918	904 / UNCOLLECTIBLE ACCOUNTS	CW904	84	79	84		
919	905 / MISC EXPENSES	L 916-918	0	0	0	0	
920	TOTAL CUSTOMER ACCOUNTING EXPENSES		8,696,008	8,308,741	8,691,553	4,455	
921			8,696,008				
922	CUSTOMER SERVICES & INFORMATION EXPENSES						
923	907 / SUPERVISION	L 926	226,193	224,211	226,193		
924	908 / CUSTOMER ASSISTANCE	L 518	2,786,595	2,762,172	2,786,595		
925	909 / INFORMATION & INSTRUCTIONAL	L 519					
926	910 / MISCELLANEOUS EXPENSES	L 924+925	414,144	410,514	414,144		
927	TOTAL CUST SERV & INFORMATN EXPENSES		3,426,932	3,396,897	3,426,932		

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			ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
928	*** TABLE 13 - DEVELOPMENT OF LABOR RELATED ALLOCA							
929	ADMINISTRATIVE & GENERAL EXPENSES							
930	920 / ADMINISTRATIVE & GENERAL SALARIES		PTDCAS	27,314,175	25,573,564	26,821,990	101,986	390,199
931	921 / OFFICE SUPPLIES		PTDCAS	1,614,804	1,511,900	1,585,706	6,029	23,068
932	922 / ADMIN & GENERAL EXPENSES TRANSFERRED-CR		SUBEX					
933	923 / OUTSIDE SERVICES		PTDCAS					
934	924 / PROPERTY INSURANCE							
935	PRODUCTION - STEAM	L	99					
936	ALL RISK & MISCELLANEOUS		P110P	107,467	99,432	104,298	749	2,420
937	TOTAL ACCOUNT 924			107,467	99,432			
938	925 / INJURIES & DAMAGES		LABOR	89,720	84,001	88,102	335	1,283
939	926 / EMPLOYEE PENSIONS & BENEFITS		LABOR					
940	927 / FRANCHISE REQUIREMENTS		CIDA					
941	928 / REGULATORY COMMISSION EXPENSES							
942	FERC ADMIN ASSESS & SECURITIES							
943	CAPACITY RELATED		D10					
944	ENERGY RELATED		E10					
945	FERC RATE CASE		RESREV					
946	SEC EXPENSES	L	182					
947	IDAHO PUC -RATE CASE		CIDA					
948	-OTHER		CIDA					
949	OREGON PUC -RATE CASE		CODA					
950	-OTHER		CODA					
951	NEVADA PUC -RATE CASE		CNDA					
952	-OTHER		CNDA					
953	TOTAL ACCOUNT 928							
954	929 / DUPLICATE CHARGES		SUBEX					
955	930.1 / GENERAL ADVERTISING		RELAB					
956	930.2 / MISCELLANEOUS EXPENSES		PTDCAS	15,501	14,513	15,222	58	221
957	931 / RENTS	L	180					
958	TOTAL ADM & GEN OPERATION			29,141,667	27,283,411			
959	PLUS:							
960	935 / GENERAL PLANT MAINTENANCE		P3908	662,432	612,879	646,079	3,547	12,806
961	416 / MERCHANDISING EXPENSE		E10					
962	TOTAL OPER & MAINT EXPENSES			83,202,579	77,891,921	81,697,669	312,083	1,192,827
963	TOTAL LABOR - RATIO (%)			1.0000	0.9362	0.9819	0.0038	0.0143
964								

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
965	*** TABLE 14 - ALLOCATION FACTORS ***						
966							
967	CAPACITY RELATED KW						
968	PRODUCTION RELATED COINCIDENT PEAKS @ GENERATION	D10	2,223,480	2,102,069	2,206,481	16,999	
969	SYSTEM TRANSMISSION SERVICE @ GENERATION LEVEL	D11	2,426,724	2,102,069	2,206,481	16,999	203,244
970	DISTRIBUTION SERVICE @ GENERATION LEVEL	D60	2,073,343	1,960,129	2,051,786	8,876	12,681
971							
972	ENERGY RELATED MWH						
973	GENERATION LEVEL (PSP)	E10	14,819,152	13,950,521	14,706,001	113,151	
974	RETAIL MWH AT GENERATION LVL	E99	15,110,956	12,695,163	13,389,787	107,763	1,613,407
975	CUSTOMER LEVEL						
976							
977	CUSTOMER RELATED FACTORS	DA369	48,105,589	45,597,232	48,105,589		
978	369-DIRECT ASSIGNMENT	DA370	48,859,213	46,504,778	48,583,999	52,738	222,476
979	370-DIRECT ASSIGNMENT	CW902	4,724,431	4,479,706	4,717,171	7,260	
980	902-CUSTOMER WEIGHTED	CW903	9,290,028	8,910,067	9,290,028		
981	903-CUSTOMER WEIGHTED	CW904	3,066,907	2,904,404	3,066,907		
982	904-CUSTOMER WEIGHTED	DA909	431,608	413,970	431,608		
983	909-DIRECT ASSIGN-AVG.NO.CUST.						

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
984	*** TABLE 14 - ALLOCATION FACTORS ***						
985							
986	DIRECT ASSIGNMENTS						
987	252-CUSTOMER ADVANCES	DA252	13,853,346	13,813,793	13,853,346		
988	350-LAND & LAND RIGHTS	DA350	179,339		1,144		178,195
989	352-STRUCTURES & IMPROVEMENTS	DA352	228,274		658		227,616
990	353-STATION EQUIPMENT	DA353	2,367,839		29,743		2,338,096
991	354-TOWERS & FIXTURES	DA354	161,207				161,207
992	355-POLES & FIXTURES	DA355	2,778,231	1,567	34,797		2,743,434
993	356-OVERHEAD CONDUCTORS & DEVICES	DA356	1,817,603	1,825	30,678		1,786,925
994	359-ROADS & TRAILS	DA359	15,013				15,013
995	360LAND & LAND RIGHTS-SITUS	DA360S	3,441,058	3,313,706	3,404,615	15,005	21,438
996	360LAND & LAND RIGHTS-DA	DA360	2,953	51	51	1,398	1,504
997	360LAND & LAND RIGHTS-CIAC	DA360C	89,641	89,641	89,641		
998	361-STRUCTURES & IMPROVEMENTS-SITUS	DA361S	18,428,428	17,585,756	18,235,025	79,632	113,771
999	361-STRUCTURES & IMPROVEMENTS-DA	DA361	293,691	228,261	228,261	44,288	21,142
1000	361-STRUCTURES & IMPROVEMENTS-CIAC	DA361C	4,358,749	4,334,856	4,358,749		
1001	362-STATION EQUIPMENT-SITUS	DA362S	126,107,213	120,160,965	124,785,719	544,116	777,378
1002	362-STATION EQUIPMENT-DA	DA362	3,742,859	3,404,538	3,404,538	282,428	55,893
1003	362-STATION EQUIPMENT-CIAC	DA362C	17,538,678	17,446,637	17,538,678		
1004	364-POLES, TOWERS & FIXTURES-NET	DA364	183,266,620	167,231,560	181,240,770		2,025,850
1005	365-OVERHEAD CONDUCTORS & DEVICES-NET	DA365	93,740,976	86,883,069	92,688,471		1,052,505
1006	366-UNDERGROUND CONDUIT-NET	DA366	37,309,500	36,696,162	37,309,500		
1007	367-UNDERGROUND CONDUCTORS & DEVICES-NET	DA367	140,930,230	138,104,517	140,889,838		40,392
1008	368-LINE TRANSFORMERS-NET	DA368	272,981,978	247,888,244	272,981,978		
1009	371-INSTALLATIONS ON CUSTOMER PREMISES-NET	DA371	2,319,536	2,065,823	2,319,536		
1010	373-STREET LIGHTING SYSTEMS-NET	DA373	3,976,941	3,771,620	3,976,941		
1011	451-REVENUE - MISCELLANEOUS SERVICE	DA451	4,214,833	4,177,892	4,214,833		
1012	454-REVENUE - FACILITIES CHARGE	DA454	6,072,339	5,645,424	6,072,339		
1013	454-REVENUE - MISCELLANEOUS	DA454MISC	68,037	31,775	68,037		
1014	908-OTHER CUSTOMER ASSISTANCE	DA908	8,207,139	8,011,543	8,207,139		
1015	440-RETAIL SALES REVENUE	RETREV	588,437,801	562,123,417	588,437,801		
1016	447-WHOLESALE SALES REVENUE	RESREV	2,815,678			2,815,678	
1017	456-REVENUE - WHEELING	DAFIRM	2,347,608				2,347,608
1018	456-REVENUE - STANDBY SERVICE	DASTNBY	147,334	86,957	147,334		
1019	440-REVENUE OFFSET FOR PLANT ADDITIONS	DAREV	1,838,888	1,661,588	1,838,888		
1020	IDAHO	CIDA	1	1	1		
1021	OREGON	CODA	1		1		
1022	RAFT RIVER (NEVADA)	CNDA	1				1
1023	NET TO GROSS TAX MULTIPLIER	DA990	1.642	1.642	1.642	1.642	

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		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
1024	*** TABLE 14 - ALLOCATION FACTORS ***						
1025							
1026	INTERNALLY DEVELOPED ALLOCATION FACTORS						
1027	PLANT - PROD,TRANS&DIST	PTD	3,150,076,927	2,914,434,971	3,072,314,975	16,866,010	60,895,943
1028	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	PTDCAS	53,398,480	49,995,632	52,436,272	199,379	762,829
1029	PLANT - HYDRO,OTHER,TSUBS,DSUBS&GP	P110P	1,387,544,292	1,283,807,672	1,346,632,073	9,670,600	31,241,619
1030	PLANT - GEN PLT (390,391,397&398)	P3908	131,318,490	121,495,191	128,076,797	703,100	2,538,593
1031	PLANT - PROD,TRANS,DIST&GEN	P101P	3,371,676,870	3,119,458,098	3,288,444,561	18,052,491	65,179,819
1032	O&M - PROD,TRANS,DIST,CUST ACCT&CSIS	SUBEX	352,873,106	331,564,753	348,888,904	2,208,385	1,775,817
1033	LAB - PROD,TRANS,DIST,CUST ACCT&CSIS	RELAB	1,387,544,292	1,283,807,672	1,346,632,073	9,670,600	31,241,619
1034	LAB - ALL LABOR WITHOUT 925-6 "CIRC"	LABOR	82,434,926	77,180,528	80,948,266	308,143	1,178,517

IDAHO POWER COMPANY
BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION
JURISDICTIONAL SEPARATION STUDY, IDAHO REVENUE REQUIREMENT
TWELVE MONTHS ENDED DECEMBER 31, 2005

		ALLOC/ SOURCE	TOTAL SYSTEM	IDAHO IPUC	TOTAL RETAIL	TOTAL RESALE	FIRM TRANSFER
1035	*** TABLE 15 - DEVELOPMENT OF DISTRIBUTION JURISDICTION						
1036	DISTRIBUTION-IDAHO @ GENERATION LEVEL	D60-ID	1,981,685	1,960,129	1,960,129	8,876	12,681
1037	DISTRIBUTION-OREGON @ GENERATION LEVEL	D60-OR	91,658		91,658		
1038							
1039	DISTRIBUTION PLANT						
1040	360 / LAND & LAND RIGHTS						
1041	NET PLANT:						
1042	DISTRIBUTION - IDAHO	D60-ID	3,350,149	3,313,706	3,313,706	15,005	21,438
1043	DISTRIBUTION - OREGON	D60-OR	90,909		90,909		
1044	DISTRIBUTION - SITUS ALLOCATION	DA360S	3,441,058	3,313,706	3,404,615	15,005	21,438
1045	DIRECT ASSIGNMENT	DA360	2,953	51	51	1,398	1,504
1046	CIAC:						
1047	DISTRIBUTION - IDAHO	CIDA	89,641	89,641	89,641		
1048	DISTRIBUTION - OREGON	CODA					
1049	DISTRIBUTION - SITUS ALLOCATION		89,641	89,641	89,641		
1050	DIRECT ASSIGNMENT						
1051	TOTAL 360 CIAC	DA360C	89,641	89,641	89,641		
1052							
1053	361 / STRUCTURES & IMPROVEMENTS						
1054	NET PLANT:						
1055	DISTRIBUTION - IDAHO	D60-ID	17,779,159	17,585,756	17,585,756	79,632	113,771
1056	DISTRIBUTION - OREGON	D60-OR	649,269		649,269		
1057	DISTRIBUTION - SITUS ALLOCATION	DA361S	18,428,428	17,585,756	18,235,025	79,632	113,771
1058	DIRECT ASSIGNMENT	DA361	293,691	228,261	228,261	44,288	21,142
1059	CIAC:						
1060	DISTRIBUTION - IDAHO	CIDA	1,205,062	1,205,062	1,205,062		
1061	DISTRIBUTION - OREGON	CODA	23,893		23,893		
1062	DISTRIBUTION - SITUS ALLOCATION		1,228,955	1,205,062	1,228,955		
1063	DIRECT ASSIGNMENT		3,129,794	3,129,794	3,129,794		
1064	TOTAL 361 CIAC	DA361C	4,358,749	4,334,856	4,358,749		
1065							
1066	362 / STATION EQUIPMENT						
1067	NET PLANT:						
1068	DISTRIBUTION - IDAHO	D60-ID	121,482,459	120,160,965	120,160,965	544,116	777,378
1069	DISTRIBUTION - OREGON	D60-OR	4,624,754		4,624,754		
1070	DISTRIBUTION - SITUS ALLOCATION	DA362S	126,107,213	120,160,965	124,785,719	544,116	777,378
1071	DIRECT ASSIGNMENT	DA362	3,742,859	3,404,538	3,404,538	282,428	55,893
1072	CIAC:						
1073	DISTRIBUTION - IDAHO	CIDA	5,906,146	5,906,146	5,906,146		
1074	DISTRIBUTION - OREGON	CODA	92,041		92,041		
1075	DISTRIBUTION - SITUS ALLOCATION		5,998,187	5,906,146	5,998,187		
1076	DIRECT ASSIGNMENT		11,540,491	11,540,491	11,540,491		
1077	TOTAL 362 CIAC	DA362C	17,538,678	17,446,637	17,538,678		