BEFORE THE

IDAHO PUBLIC UTILITIES COMMISSION

CASE NO. IPC-E-05-28

IDAHO POWER COMPANY

EXHIBIT NO. 14

LORI SMITH

2005 SUPPORTING SCHEDULES

IDAHO POWER COMPANY
OTHER OPERATING REVENUES
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	Miscellaneous service revenues (451)	$326,565	$371,926	$473,980	$459,703	$465,992	$536,894	$417,543	$417,543	$417,543	$417,543	$417,543	$417,543	$5,140,318
	Rent from electric property (454):													
2	Substation equipment	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	516,731	6,200,770
3	Station and line rentals	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	222,345	2,668,140
4	Cogeneration and small power production	39,981	40,071	40,078	40,200	41,066	40,458	38,845	38,845	38,845	38,845	38,845	38,845	474,924
5	Real estate rents	60,668	15,846	34,825	21,371	30,790	36,580	25,887	25,887	25,887	25,887	25,887	25,887	355,403
6	Dark fiber rents	37,333	37,333	37,333	41,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	37,333	451,998
7	Joint pole attachments	85,821	82,790	82,390	82,790	82,790	82,790	82,790	82,790	82,790	82,790	82,790	516,790	1,430,109
8	Facilities charges	495,397	494,512	493,955	503,194	500,305	502,303	497,769	497,769	497,769	497,769	497,769	497,769	5,976,278
9	Overnight park rents	272	0	6,181	26,570	40,950	46,192	47,356	46,515	46,359	31,444	68	6,950	298,857
10	Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Total rent from electric property	1,458,549	1,409,627	1,433,837	1,454,534	1,472,311	1,484,732	1,469,056	1,468,215	1,468,059	1,453,144	1,421,768	1,862,550	17,856,478
	Other electric revenue (456):													
12	Transmission for others - firm	266,498	335,082	258,965	366,119	313,212	223,588	391,800	391,800	241,800	241,800	191,800	191,800	3,414,264
13	Transmission for others - non-firm	895,455	735,230	843,096	941,839	912,966	961,450	958,328	985,500	887,017	886,212	894,793	917,916	10,819,803
14	Photovoltaic	2,084	2,084	2,084	2,084	1,985	1,985	2,114	2,114	2,114	2,114	2,114	2,114	24,990
15	Antelope	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	6,152	73,824
16	Conservation recovery - Oregon	25	0	(5)	0	0	0	0	0	0	0	0	0	21
17	Stand-by service	13,860	15,232	10,350	10,134	9,370	9,370	10,545	10,545	10,545	10,545	10,545	10,545	131,586
18	Miscellaneous	23,201	187	(2,216)	127	(145)	10,386	0	0	0	0	0	0	31,540
19	Total other electric revenue	1,207,275	1,093,968	1,118,427	1,326,454	1,243,540	1,212,932	1,368,939	1,396,111	1,147,628	1,146,823	1,105,404	1,128,527	14,496,027
20	Total other operating revenues	$2,992,389	$2,875,521	$3,026,244	$3,240,690	$3,181,842	$3,234,557	$3,255,538	$3,281,869	$3,033,230	$3,017,510	$2,944,715	$3,408,720	$37,492,824

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IDAHO POWER COMPANY
OTHER REVENUES AND EXPENSES
For Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Other Revenues (Acct 415):													
1	Power Solutions	$125,376	$62,143	$55,361	$394,110	$130,573	$146,584	$133,333	$133,333	$133,333	$133,333	$133,333	$133,333	$1,714,145
2	Hydro Services	0	0	0	0	0	0	0	0	0	0	0	0	$0
3	Water Management Services	23,215	3,333	36,692	0	0	47,579	0	0	66,240	0	0	47,580	$224,638
4	Joint Use (Pole) - Idaho	2,086	452	86,244	0	20,305	64,398	20,000	20,000	20,000	20,000	20,000	20,000	$293,486
5	Joint Use (Pole) - Oregon	88	0	8,095	12,150	0	0	500	500	500	500	500	500	$23,333
6	Total	$150,764	$65,929	$186,392	$406,260	$150,878	$258,562	$153,833	$153,833	$220,073	$153,833	$153,833	$201,413	$2,255,601
	Other Expenses (Acct 416):													
7	Power Solutions	$167,587	$112,617	$91,014	$341,373	$238,614	$155,396	$122,115	$122,115	$122,115	$122,115	$122,115	$122,116	$1,839,293
8	Hydro Services	104	0	0	230	0	0	0	0	0	0	0	0	334
9	Water Management Services	6,680	14,125	3,134	2,528	2,048	3,991	20,900	9,150	9,150	6,150	10,350	12,350	100,555
10	Joint Use - Idaho	14,397	6,310	7,163	9,684	15,783	12,491	17,000	17,000	17,000	17,000	17,000	17,000	167,828
11	Joint Use - Oregon	12,216	(143)	339	10	88	0	426	426	426	426	426	426	15,066
12	Total	$200,985	$132,907	$101,651	$353,825	$256,533	$171,877	$160,441	$148,691	$148,691	$145,691	$149,891	$151,892	$2,123,075

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Power production expenses:				
	Steam power generation -				
	Operation -				
1	500	Oper and supv engineering	759,941	584,049	1,343,990
2	501	Fuel	0	0	0
3	502	Steam expenses	4,117,248	2,432,507	6,549,755
4	505	Electric expenses	729,543	748,660	1,478,203
5	506	Misc steam power expenses	3,224,920	3,340,546	6,565,466
6	507	Rents	149,371	257,024	406,395
7		Total operation	8,981,023	7,362,786	16,343,809
		Maintenance -			
8	510	Main supv and engineering	1,195,949	1,820,727	3,016,676
9	511	Main of structures	289,274	212,649	501,923
10	512	Main of boiler plant	10,125,294	6,197,401	16,322,695
11	513	Main of electric plant	4,018,430	2,680,107	6,698,537
12	514	Main of misc steam plant	563,415	547,375	1,110,791
13		Total maintenance	16,192,362	11,458,260	27,650,622
14		Total steam power generation	25,173,385	18,821,045	43,994,431
		Hydraulic power generation -			
		Operation -			
15	535	Oper supv and engineering	2,721,499	2,056,662	4,778,161
16	536	Water for power	2,729,037	1,546,859	4,275,896
17	537	Hydraulic expenses	3,475,842	3,659,670	7,135,511
18	538	Electric expenses	633,471	595,137	1,228,609
19	539	Misc hydro pwr gen exp	981,001	1,396,560	2,377,560
20	540	Rents	179,770	179,965	359,735
21		Total operation	10,720,620	9,434,853	20,155,472
		Maintenance -			
22	541	Main supv and engineering	800,605	473,734	1,274,339
23	542	Main of structures	438,826	462,452	901,279
24	543	Main of res,dams,waterwys	227,975	608,619	836,594
25	544	Main of electric plant	1,124,377	909,681	2,034,059
26	545	Main of misc hydro plant	1,104,053	1,328,271	2,432,324
27		Total maintenance	3,695,837	3,782,757	7,478,594
28		Total hydraulic power generation	14,416,457	13,217,610	27,634,066
		Other power generation -			
		Operation -			
29	546	Oper supv and engineering	158,440	178,973	337,413
30	547	Fuel	275	0	275
31	548	Generation expenses	96,361	110,759	207,120
32	549	Misc other pwr gen exp	229,070	183,321	412,391
33	550	Rents	0	0	0
34		Total operation	484,146	473,053	957,199

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
		Other power generation - (continued)			
		Maintenance -			
1	551	Main supv and engineering	0	0	0
2	552	Main of structures	122,831	61,443	184,274
3	553	Main of gen and elec plt	11,179	54,318	65,498
4	554	Main misc oth pwr gen plt	200,704	149,713	350,416
5		Total maintenance	334,714	265,474	600,188
6		Total other power generation	818,860	738,528	1,557,387
		Other power supply expenses -			
7	555	Purchased power	0	0	0
8	556	System cont and load disp	37,429	58,534	95,963
9	557	Other expenses	926,268	896,862	1,823,130
10		Total other power supply expenses	963,697	955,396	1,919,093
11		Total power production expenses	41,372,399	33,732,578	75,104,977

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Transmission expenses:				
	Operation -				
1	560	Oper supv and engineering	627,538	1,662,290	2,289,829
2	561	Load dispatching	1,272,987	1,480,647	2,753,634
3	562	Station expenses	824,145	935,202	1,759,347
4	563	Overhead line expenses	260,988	325,738	586,726
5	564	Underground line expenses	0	0	0
6	565	Trans of elec by others	1,997,871	5,690,766	7,688,637
7	566	Misc trans expenses	372,881	(7,747)	365,134
8	567	Rents	886,308	1,103,274	1,989,582
9	Total operation		6,242,719	11,190,170	17,432,890
	Maintenance -				
10	568	Main supv and engineering	335,702	251,185	586,886
11	569	Main of structures	0	0	0
12	570	Main of station equip	1,463,682	1,541,564	3,005,245
13	571	Main of overhead lines	790,335	1,540,618	2,330,954
14	573	Main of misc trans plant	11,051	2,744	13,795
15	Total maintenance		2,600,769	3,336,111	5,936,880
16	Total transmission expenses		8,843,489	14,526,281	23,369,770
	Distribution expenses:				
	Operation -				
17	580	Oper supv and engineering	1,741,259	2,009,827	3,751,087
18	581	Load dispatching	1,189,288	1,342,842	2,532,130
19	582	Station expenses	470,616	497,016	967,632
20	583	Overhead line expenses	1,275,384	1,632,694	2,908,078
21	584	Underground line expenses	785,907	977,448	1,763,355
22	585	St light and sgnl sys exp	63,270	51,974	115,245
23	586	Meter expenses	1,933,689	2,223,235	4,156,923
24	587	Customer install expenses	338,853	275,878	614,731
25	588	Misc distribution exp	2,787,211	2,513,540	5,300,751
26	589	Rents	9,639	122,488	132,127
27	Total operation		10,595,117	11,646,941	22,242,058
	Maintenance -				
28	590	Main supv and engineering	29,440	43,794	73,234
29	591	Main of structures	0	0	0
30	592	Main of station equip	1,306,754	1,576,683	2,883,437
31	593	Main of overhead lines	5,849,931	6,444,401	12,294,332
32	594	Main of underground lines	530,173	709,972	1,240,145
33	595	Main of line transformers	87,630	63,295	150,925
34	596	Main of st lght-sgnl sys	202,593	238,825	441,418
35	597	Main of meters	386,377	449,129	835,507
36	598	Main of misc dist plant	140,325	92,558	232,883
37	Total maintenance		8,533,224	9,618,657	18,151,881
38	Total distribution expenses		19,128,340	21,265,599	40,393,939

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
For the Twelve Months Ended December 31, 2005

LINE NO	FERC ACCOUNT NUMBER	DESCRIPTION	Y-T-D Actual June	Forecast July Through December	TOTAL
	Customer accounts expenses:				
	Operation -				
1	901	Supervision	222,677	222,539	445,215
2	902	Meter reading expenses	2,232,499	2,516,959	4,749,458
3	903	Cust recrds - collect exp	5,084,052	5,112,303	10,196,354
4	904	Uncollectible accounts	781,800	1,923,703	2,705,503
5	905	Misc customer accts exp	27,498	(5,730)	21,767
6		Total customer accounts expenses	8,348,525	9,769,774	18,118,299
	Customer service and informational expenses:				
	Operation -				
7	907	Supervision	142,477	171,954	314,431
8	908	Customer assistance exp	4,192,041	4,106,229	8,298,270
9	909	Info and instruct adv exp	0	0	0
10	910	Misc cust svc and inf exp	368,687	437,932	806,619
11	912	Demo and selling exp	0	0	0
12		Total customer service and informational expenses	4,703,205	4,716,115	9,419,320
	Administrative and general expenses:				
	Operation -				
13	920	Admin and gen salaries	19,559,608	19,430,425	38,990,033
14	921	Office supplies and exp	6,575,285	7,981,255	14,556,540
15	922	Admin exp transf - cr	(13,305,939)	(13,311,652)	(26,617,592)
16	923	Outside services employed	3,812,430	3,972,378	7,784,808
17	924	Property insurance	1,421,187	1,524,512	2,945,699
18	925	Injuries and damages	2,408,408	2,954,841	5,363,249
19	926	Emp pensions and benefits	12,370,010	14,002,426	26,372,437
20	927	Franchise requirements	550	1,603	2,153
21	928	Reg commission expenses	1,980,645	2,154,403	4,135,048
22	929	Duplicate charges - cr	0	0	0
23	930.1	General advertising exp	63,644	72,876	136,520
24	930.2	Misc general expenses	1,243,664	998,063	2,241,727
25	931	Rents	1,160	8,967	10,127
26		Total operation	36,130,652	39,790,097	75,920,749
	Maintenance -				
27	935	Main of general plant	1,603,477	1,315,718	2,919,194
28		Total maintenance	1,603,477	1,315,718	2,919,194
29		Total administrative and general expenses	37,734,129	41,105,814	78,839,943
30		Total electric operation and maintenance expenses	120,130,086	125,116,161	245,246,247

IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
PROPERTY INSURANCE - ACCOUNT 924
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Production - steam:													
1	Bridger plant	$ 49,358	$ 49,358	$ 49,358	$ 60,000	$ -	$ 20,663	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 408,737
2	Boardman plant	2,551	2,551	2,587	2,587	2,587	2,587	2,600	2,600	2,600	2,600	2,600	2,600	31,049
3	Valmy plant	39,879	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	40,125	481,255
4	Total production - steam	91,788	92,034	92,070	102,712	42,712	63,375	72,725	72,725	72,725	72,725	72,725	72,725	921,041
	All risk:													
5	Blanket fidelity bond	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	7,341	88,097
6	Property "all risk"	128,716	128,716	128,716	129,516	159,793	145,135	149,973	149,973	145,135	149,973	145,135	149,973	1,710,754
7	Other miscellaneous	9,957	17,020	8,971	12,483	10,486	12,940	29,353	23,889	24,364	24,311	22,598	29,436	225,807
8	Total all risk	146,014	153,077	145,028	149,340	177,620	165,417	186,667	181,203	176,841	181,625	175,074	186,751	2,024,658
9	Total property insurance	$237,802	$245,111	$237,098	$252,052	$220,332	$228,792	$259,392	$253,928	$249,566	$254,350	$247,800	$259,476	$2,945,699

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IDAHO POWER COMPANY
OPERATION AND MAINTENANCE EXPENSES
REGULATORY COMMISSION EXPENSES - ACCOUNT 928
For The Twelve Months Ended December 31, 2005

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	FERC administrative assessments and securities (928.101)													
1	Capacity	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$216,225	$229,198	$229,198	$229,198	$2,633,619
2	Generation	29,461	29,461	29,461	29,461	29,461	29,461	29,461	29,461	29,461	31,229	31,229	31,229	358,836
3	Ferc Order #472 - Sales for resale	31,000	31,000	31,000	31,000	28,300	28,300	28,300	28,300	28,300	33,000	33,000	33,000	364,500
4	Miscellaneous Other	2,041	17,315	3,212	53,949	35,005	5,895	106,311	38,944	60,054	45,460	27,495	39,661	435,341
5	Total (928.101)	278,727	294,001	279,898	330,635	308,991	279,881	380,297	312,930	334,040	338,887	320,922	333,088	3,792,296
6	FERC - Rate Case (928.102)	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FERC - Oregon Hydro (928.104)	13,209	13,209	13,209	13,209	13,209	13,209	15,333	10,862	12,116	12,412	11,516	12,804	154,296
8	Total FERC expense	291,936	307,210	293,107	343,844	322,200	293,090	395,631	323,792	346,157	351,298	332,437	345,891	3,946,591
	Idaho Public Utilities Commission expense:													
9	Rate case (928.202)	6,632	7,647	0	17,921	6,175	10,239	1,398	3,682	3,255	3,149	3,292	1,898	65,287
10	Other (928.203)	0	0	0	20,765	24,271	16,910	2,906	7,654	6,767	6,547	6,845	3,946	96,611
11	Total IPUC expense	6,632	7,647	0	38,686	30,446	27,149	4,304	11,336	10,022	9,696	10,137	5,843	161,899
	Oregon Public Utility Commission expense:													
12	Filing Fees (928.301)	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Rate case (928.302)	0	1,350	663	102	619	647	191	504	446	431	451	260	5,663
14	Other (928.303)	907	441	12	0	4,968	8,991	468	1,231	1,089	1,053	1,101	635	20,895
15	Total OPUC expense	907	1,791	675	102	5,587	9,637	659	1,735	1,534	1,484	1,552	894	26,558
	Nevada Public Service Commission expense:													
16	Other (928.403)	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Total NPSC expense	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total regulatory commission expenses	$299,474	$316,648	$293,782	$382,631	$358,233	$329,877	$400,594	$336,863	$357,713	$362,478	$344,126	$352,629	$4,135,048

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Idaho Power Company
Depreciation Expense

Account	Account Description	January-05	February-05	March-05	April-05	May-05	June-05
301	Organization						
302	Franchises and Consents	25,635.00	25,691.00	25,499.00	34,560.00	34,557.00	34,438.93
303	Miscellaneous Intangible Plant	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00
TOTAL	**INTANGIBLE PLANT**	696,281.00	696,337.00	696,145.00	705,206.00	705,203.00	705,084.93
310	Land and Land Rights	384.10	384.10	384.10	384.10	384.10	384.10
311	Structures and Improvements	280,154.32	280,158.65	280,187.93	280,261.79	280,461.35	280,516.22
312	Boiler Plant Equipment	1,133,117.80	1,133,313.76	1,133,443.48	1,136,032.02	1,136,541.08	1,137,728.96
314	Turbogenerator Units	337,779.10	337,749.04	337,928.54	341,358.22	344,378.80	345,334.70
315	Accessory electric Equipment	109,801.28	109,801.28	109,801.28	109,800.91	109,773.38	109,773.38
316	Misc Power Plant Equipment	33,631.60	33,711.61	33,715.48	34,072.87	33,287.98	33,786.20
TOTAL	**STEAM PRODUCTION PLANT**	1,894,868.20	1,895,118.44	1,895,460.81	1,901,909.91	1,904,826.69	1,907,523.56
330	Land and Land Rights	26.00	26.00	26.00	26.00	26.00	26.00
331	Structures and Improvements	254,802.03	254,848.90	254,821.90	254,831.17	254,855.09	254,863.89
332	Reservoirs, Dams, Waterways	392,540.72	391,540.13	387,035.89	387,034.07	387,168.80	387,202.32
333	Waterwheel, Turbines, Generato	283,203.67	283,204.72	283,238.04	283,237.13	283,244.18	283,244.79
334	Accessory Electric Equipment	86,368.68	86,369.14	86,368.87	86,462.92	86,613.04	86,613.29
335	Misc Power Plant Equipment	21,922.40	21,997.63	21,986.84	22,017.73	22,063.24	22,126.58
336	Roads, Railroads and Bridges	11,246.83	11,246.83	11,246.83	11,246.83	11,246.83	11,246.83
TOTAL	**HYDRO PRODUCTION PLANT**	1,050,110.33	1,049,233.35	1,044,724.37	1,044,855.85	1,045,217.18	1,045,323.70
340	LAND AND LAND RIGHTS						
341	Structures and Improvements	2,869.11	2,869.11	2,869.11	5,206.72	5,210.06	5,314.81
342	Fuel Holders, Producers, Acces	3,876.86	3,876.86	3,876.86	8,542.14	8,548.83	8,573.53
343	Prime Movers	1,837.92	1,837.92	1,837.92	4,753.72	4,757.90	4,773.34
344	Generators	104,045.68	104,045.68	104,045.68	210,947.28	211,095.22	211,641.71
345	Accessory Electric Equipment	5,492.15	5,492.15	5,492.15	8,991.11	8,996.12	9,014.65
346	Misc Power Plant Equipment	6,168.08	6,168.08	6,168.08	6,168.08	6,168.08	6,075.68
TOTAL	**OTHER PRODUCTION PLANT**	124,289.80	124,289.80	124,289.80	244,609.05	244,776.21	245,393.72
350	Land and Land Rights	26,918.44	26,377.01	26,381.66	26,383.09	26,383.15	26,383.53
352	Structures and Improvements	33,390.34	33,896.85	34,137.30	34,144.26	34,087.83	34,042.89
353	Station Equipment	403,421.62	408,628.99	415,850.18	412,469.25	412,707.92	414,026.98
354	Towers and Fixtures	156,362.57	157,781.91	157,846.26	157,905.66	158,460.41	158,849.08
355	Poles and Fixtures	220,316.44	220,474.09	221,023.73	221,057.88	221,434.79	221,578.23
356	Overhead Conductors, Devices	182,016.24	183,554.16	183,771.89	183,987.66	184,048.30	184,323.32
359	Roads and Trails	283.97	283.97	283.97	283.97	283.97	283.97
TOTAL	**TRANSMISSION PLANT**	1,022,709.62	1,030,996.98	1,039,294.99	1,036,231.77	1,037,406.37	1,039,488.00
360	Land and Land Rights						
361	Structures and improvements	31,977.38	31,943.93	32,516.56	32,527.52	32,539.67	32,539.67
362	Station Equipment	177,505.05	177,433.32	177,208.54	177,686.41	177,764.75	178,547.14
TOTAL	**SUBSTATION EQUIPMENT**	209,482.43	209,377.25	209,725.10	210,213.93	210,304.42	211,086.81
364	Poles, Towers and Fixtures	568,063.11	568,565.29	569,888.76	571,717.34	571,907.00	573,233.49
365	Overhead Conductors, Devices	254,920.62	255,265.29	255,680.87	256,414.54	256,560.02	256,825.97
366	Underground Conduit	66,663.62	66,894.88	67,388.21	67,566.65	67,529.03	67,735.17
367	Underground Conductors, Device	336,280.45	337,110.84	337,626.38	338,032.41	338,467.83	338,860.85
368	Line Transformers	393,640.01	396,140.06	397,574.28	399,395.59	401,257.86	403,814.13
369	Services	142,717.52	143,207.65	143,676.55	143,907.65	144,290.33	144,635.50
370	Meters	160,545.60	161,036.98	157,958.92	158,888.66	159,542.76	162,640.75
371	Installations, Cust Premises	29,488.38	29,574.85	29,755.69	29,867.37	29,964.30	30,043.77
373	Street Lighting, Signal System	19,019.19	19,049.42	19,093.58	19,079.84	19,068.56	19,089.93
TOTAL	**DISTRIBUTION LINES**	1,971,338.50	1,976,845.26	1,978,643.24	1,984,870.05	1,988,587.69	1,996,879.56
389	Land and Land Rights						
390	Structures and Improvements	120,906.20	120,777.38	120,961.99	120,967.72	120,970.08	121,002.97
391	Office Furniture, Equipment	916,492.08	918,271.45	920,236.80	947,716.95	950,881.61	952,880.02
392	Transportation Equipment	167.41	167.41	167.41	140.88	140.88	140.88
393	Stores Equipment	6,620.45	6,629.76	6,629.76	6,714.17	6,714.17	6,714.17
394	Tools, Shop, Garage Equipment	26,540.72	26,836.24	26,892.40	27,381.15	27,711.01	27,947.32
395	Laboratory Equipment	50,229.82	50,814.52	50,830.68	50,830.68	50,830.68	50,830.68
396	Power Operated Equipment						
397	Communication Equipment	211,072.67	213,325.05	214,756.28	216,124.04	219,589.33	220,428.21
398	Miscellaneous Equipment	16,608.64	16,608.64	16,608.64	16,588.14	16,590.27	16,600.03
TOTAL	**GENERAL EQUIPMENT PLANT**	1,348,637.99	1,353,430.45	1,357,083.96	1,386,463.73	1,393,428.03	1,396,544.28
TOTAL DEPRECIATION & AMORTIZATION EXPENSE ON ELECTRIC PLANT IN SERVICE		8,317,717.87	8,335,628.53	8,345,367.27	8,514,360.29	8,529,749.59	8,547,324.56
	Amortization of Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)
TOTAL DEPRECIATION & AMORTIZATION		8,293,026.26	8,310,936.92	8,320,675.66	8,489,668.68	8,505,057.98	8,522,632.95

Idaho Power Company
Depreciation Expense

Account	Account Description	July-05	August-05	September-05	October-05	November-05	December-05	Total
301	Organization							-
302	Franchises and Consents	58,977.67	58,977.67	58,977.67	58,977.67	59,407.50	59,580.34	535,279.45
303	Miscellaneous Intangible Plant	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	670,646.00	8,047,752.00
TOTAL	**INTANGIBLE PLANT**	729,623.67	729,623.67	729,623.67	729,623.67	730,053.50	730,226.34	8,583,031.45
310	Land and Land Rights	384.04	384.04	384.04	384.04	384.04	384.04	4,608.84
311	Structures and Improvements	281,458.95	281,577.92	281,697.45	281,817.43	281,937.98	282,200.38	3,372,430.37
312	Boiler Plant Equipment	1,153,992.39	1,155,920.31	1,157,857.41	1,159,801.79	1,161,755.33	1,166,007.74	13,765,512.07
314	Turbogenerator Units	347,232.89	347,665.52	348,100.21	348,536.53	348,974.91	349,929.17	4,134,967.63
315	Accessory electric Equipment	109,855.37	109,866.92	109,878.53	109,890.18	109,901.88	109,927.36	1,318,071.75
316	Misc Power Plant Equipment	36,379.29	36,330.02	36,280.52	36,230.83	36,180.90	36,072.23	419,679.53
TOTAL	**STEAM PRODUCTION PLANT**	1,929,302.93	1,931,744.73	1,934,198.16	1,936,660.80	1,939,135.04	1,944,520.92	23,015,270.19
330	Land and Land Rights	26.00	26.00	26.00	26.00	26.00	26.00	312.00
331	Structures and Improvements	255,292.51	255,341.80	255,581.61	255,603.07	255,842.65	256,779.07	3,063,463.69
332	Reservoirs, Dams, Waterways	388,901.36	388,939.10	389,124.43	389,144.92	389,354.85	390,203.47	4,668,190.06
333	Waterwheel, Turbines, Generato	283,326.62	283,338.15	283,390.53	283,385.48	283,383.96	283,308.90	3,399,506.17
334	Accessory Electric Equipment	86,896.70	86,941.81	87,145.04	87,097.29	87,066.62	86,492.59	1,040,435.99
335	Misc Power Plant Equipment	22,070.66	22,078.70	22,116.34	22,118.27	22,134.39	22,185.66	264,818.44
336	Roads, Railroads and Bridges	11,261.28	11,262.64	11,269.52	11,270.44	11,281.52	11,327.24	135,153.62
TOTAL	**HYDRO PRODUCTION PLANT**	1,047,775.13	1,047,928.20	1,048,653.47	1,048,645.47	1,049,089.99	1,050,322.93	12,571,879.97
340	LAND AND LAND RIGHTS							-
341	Structures and Improvements	5,325.83	5,343.68	5,361.55	5,366.76	5,366.76	5,409.52	56,513.02
342	Fuel Holders, Producers, Acces	8,651.95	8,675.97	8,700.02	8,707.04	8,707.04	8,764.59	89,501.69
343	Prime Movers	4,813.23	4,824.82	4,836.42	4,839.81	4,839.81	4,867.57	48,820.38
344	Generators	212,162.78	212,795.62	213,429.39	213,614.30	213,614.30	215,130.66	2,226,568.30
345	Accessory Electric Equipment	8,536.36	8,554.12	8,571.91	8,577.09	8,577.09	8,619.65	94,914.55
346	Misc Power Plant Equipment	6,204.02	6,241.58	6,279.18	6,290.16	6,290.16	6,380.14	74,601.32
TOTAL	**OTHER PRODUCTION PLANT**	245,694.17	246,435.79	247,178.47	247,395.16	247,395.16	249,172.13	2,590,919.26
350	Land and Land Rights	26,688.45	26,717.63	26,717.58	26,856.47	27,843.03	28,398.03	322,048.07
352	Structures and Improvements	34,456.50	34,797.86	34,810.80	34,863.24	35,296.09	36,035.89	413,959.85
353	Station Equipment	414,463.32	419,251.63	419,471.65	420,029.25	425,624.63	435,764.99	5,001,710.41
354	Towers and Fixtures	159,255.15	159,298.92	159,298.92	159,500.34	160,931.51	161,738.81	1,907,229.54
355	Poles and Fixtures	222,837.13	222,853.33	222,848.25	223,426.89	227,501.96	229,636.64	2,674,989.36
356	Overhead Conductors, Devices	185,302.69	185,306.38	185,302.20	185,734.44	188,775.67	190,356.08	2,222,479.03
359	Roads and Trails	283.83	283.77	283.77	283.75	283.59	283.43	3,405.96
TOTAL	**TRANSMISSION PLANT**	1,043,287.07	1,048,509.52	1,048,733.17	1,050,694.38	1,066,256.48	1,082,213.87	12,545,822.22
360	Land and Land Rights							-
361	Structures and improvements	32,635.77	32,723.24	32,796.42	32,826.29	32,990.03	33,676.14	391,692.62
362	Station Equipment	179,204.47	179,887.65	180,459.16	180,692.42	181,971.12	187,329.41	2,155,689.44
TOTAL	**SUBSTATION EQUIPMENT**	211,840.24	212,610.89	213,255.58	213,518.71	214,961.15	221,005.55	2,547,382.06
364	Poles, Towers and Fixtures	587,244.16	590,154.98	594,122.25	598,318.39	604,751.59	614,238.89	7,012,205.25
365	Overhead Conductors, Devices	261,634.97	262,319.16	263,422.41	264,786.29	266,903.66	270,278.82	3,125,012.62
366	Underground Conduit	69,848.62	71,583.74	72,717.59	73,819.83	75,012.82	75,932.32	842,692.48
367	Underground Conductors, Device	345,145.25	349,452.78	352,078.54	355,015.98	357,674.52	361,009.73	4,146,755.56
368	Line Transformers	402,861.66	402,495.58	402,182.79	401,853.66	401,441.93	400,922.42	4,803,579.97
369	Services	146,995.98	148,992.82	150,514.86	151,695.10	153,180.41	154,260.48	1,768,074.85
370	Meters	162,539.66	162,370.43	162,370.77	162,466.39	162,654.93	162,564.49	1,935,580.34
371	Installations, Cust Premises	29,411.32	29,367.27	29,360.62	29,376.50	29,356.02	29,426.11	354,992.20
373	Street Lighting, Signal System	19,091.88	19,070.83	19,089.30	19,115.77	19,136.43	19,124.80	229,029.53
TOTAL	**DISTRIBUTION LINES**	2,024,773.50	2,035,807.59	2,045,859.13	2,056,447.91	2,070,112.31	2,087,758.06	24,217,922.80
389	Land and Land Rights							-
390	Structures and Improvements	120,733.31	120,721.44	120,916.20	121,911.95	122,258.50	126,852.52	1,458,980.26
391	Office Furniture, Equipment	1,006,863.07	1,016,644.37	1,023,776.38	1,028,017.53	1,029,957.01	824,176.64	11,535,913.91
392	Transportation Equipment							924.87
393	Stores Equipment	6,714.17	6,714.17	6,714.17	6,714.17	6,714.17	6,106.13	79,699.46
394	Tools, Shop, Garage Equipment	28,790.72	28,941.34	29,293.83	29,320.14	29,449.08	29,164.21	338,268.16
395	Laboratory Equipment	52,704.68	52,704.68	52,710.12	52,770.52	53,532.35	52,189.70	620,979.11
396	Power Operated Equipment							-
397	Communication Equipment	226,209.47	228,177.68	242,779.83	250,208.59	250,713.35	238,698.21	2,732,082.71
398	Miscellaneous Equipment	17,571.05	17,657.72	17,840.07	17,988.82	18,129.29	17,810.87	206,602.18
TOTAL	**GENERAL EQUIPMENT PLANT**	1,459,586.47	1,471,561.40	1,494,030.60	1,506,931.72	1,510,753.75	1,294,998.28	16,973,450.66
TOTAL DEPRECIATION & AMORTIZATION EXPENSE ON ELECTRIC PLANT IN SERVICE		8,691,883.18	8,724,221.79	8,761,532.25	8,789,917.82	8,827,757.38	8,660,218.08	103,045,678.61
	Amortization of Disallowed Costs	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(24,691.61)	(296,299.32)
TOTAL DEPRECIATION & AMORTIZATION		8,667,191.57	8,699,530.18	8,736,840.64	8,765,226.21	8,803,065.77	8,635,526.47	102,749,379.29

IDAHO POWER COMPANY
ELECTRIC PLANT/REGULATORY ASSETS - AMORT.,ADJUST.,GAINS & LOSSES
For The Twelve Months Ended December 31, 2005

Line No	Acct No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
1	406	Amortization of electric plant acquisition adjustment - Prairie Power.....	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(1,894)	(22,723)
2		Total.....	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($1,894)	($22,723)

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IDAHO POWER COMPANY
REGULATORY DEBITS AND CREDITS
For The Twelve Months Ended December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Regulatory Debits (Acct 407.3):													
1	Amortization of Prof Fees-IPUC Order 29505	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$19,944
2	Total	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$1,662	$19,944

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IDAHO POWER COMPANY
TAXES OTHER THAN INCOME TAXES
FOR THE YEAR ENDED DECEMBER 31, 2005
SIX MONTHS ACTUAL - SIX MONTHS ESTIMATED

Line No	DESCRIPTION	Jan - June Actual	July - December Estimate	2005 AMOUNT
	State, county and local taxes:			
	Real and personal property:			
1	Idaho	6,517,101.97	6,510,256.00	13,027,357.97
2	Oregon	1,021,496.01	1,050,000.00	2,071,496.01
3	Montana	45,000.00	45,000.00	90,000.00
4	Wyoming	499,900.00	500,100.00	1,000,000.00
5	Nevada	441,928.54	440,000.00	881,928.54
6	Shoshone-Bannock	31,092.00	31,094.00	62,186.00
7	**Total real and personal property**			**17,132,968.52**
8	**Kilowatt-hour tax - Idaho**	848,000.00	1,189,818.00	2,037,818.00
	Licenses:			
9	Wyoming	1,362.00	1,362.00	2,724.00
10	Nevada	240.67	-	240.67
11	Shoshone-Bannock	150.00	-	150.00
12	**Total licenses**			**3,114.67**
	Regulatory commission:			
13	Idaho	835,421.46	835,421.46	1,670,842.92
14	Oregon	47,995.00	47,999.00	95,994.00
15	**Total regulatory commission**			**1,766,836.92**
	Franchise:			
16	Oregon (actual Jan - Jun)	239,225.22	227,100.00	466,325.22
17	**Total franchise**			**466,325.22**
18	**TOTAL TAXES OTHER THAN INCOME TAXES**	10,528,912.87	10,878,150.46	**21,407,063.33**

IDAHO POWER COMPANY
STATEMENT OF INCOME
FOR IDAHO ENERGY RESOURCES COMPANY
For The Twelve Months Ended December 31, 2005

NET INCOME FOR IDAHO ENERGY RESOURCES COMPANY

Line No	Description	Actual January	February	March	April	May	June	Forecast July	August	September	October	November	December	Total
	Income:													
1	Bridger Coal Company - joint venture	$680,913	$1,557,371	$1,563,058	($329,541)	$687,719	$929,918	$1,167,100	$1,314,367	$1,061,817	$595,800	$450,032	$379,500	$10,158,054
2	Bridger Coal Company - overriding royalties	17,826	16,862	17,987	19,825	9,060	14,364	14,400	14,400	14,400	14,400	14,400	14,400	182,324
3	Interest and dividend income	34,832	31,396	36,733	45,641	52,874	47,745	40,914	37,432	36,332	34,059	30,905	30,002	458,865
4	Total income	733,571	1,605,629	1,717,778	(264,075)	749,653	992,027	1,222,414	1,366,199	1,112,549	644,259	495,337	423,902	10,799,243
	Expenses:													
5	Operation expense	22,831	16,952	17,987	20,270	9,060	14,364	14,400	14,400	14,400	14,400	14,400	14,400	187,864
6	Income taxes	248,759	556,037	577,427	(99,520)	259,207	327,307	422,805	473,130	416,727	220,451	168,328	143,326	3,713,984
7	Interest expense	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total expenses	271,590	572,989	595,414	(79,250)	268,267	341,671	437,205	487,530	431,127	234,851	182,728	157,726	3,901,848
9	Net income from operations	461,981	1,032,640	1,122,364	(184,825)	481,386	650,356	785,209	878,669	681,422	409,408	312,609	266,176	6,897,395
10	Less: Interest income from notes payable of parent	(34,832)	(31,396)	(36,733)	(45,641)	(52,874)	(47,745)	(40,914)	(37,432)	(36,332)	(34,059)	(30,905)	(30,002)	(458,865)
11	Net income (earnings to Idaho Power Company)	$427,149	$1,001,244	$1,085,631	($230,466)	$428,512	$602,611	$744,295	$841,237	$645,090	$375,349	$281,704	$236,174	$6,438,530

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IDAHO POWER COMPANY
ELECTRIC PLANT IN SERVICE (EXCLUDING ARO)
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$3,322,495,113
2	Actual	January, 2005	3,330,787,240
3	Actual	February	3,338,459,320
4	Actual	March	3,398,415,651
5	Actual	April	3,404,006,845
6	Actual	May	3,411,036,433
7	Actual	June	3,438,675,820
8	Forecast	July	3,443,185,832
9	Forecast	August	3,454,380,175
10	Forecast	September	3,463,644,333
11	Forecast	October	3,471,960,635
12	Forecast	November	3,488,666,053
13	Forecast	December	3,486,266,775
14		Average	$3,419,383,094

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR DEPRECIATION (EXCLUDING ARO)
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$1,417,927,499
2	Actual	January, 2005	1,423,959,423
3	Actual	February	1,429,860,113
4	Actual	March	1,435,257,065
5	Actual	April	1,441,563,514
6	Actual	May	1,449,478,592
7	Actual	June	1,455,135,109
8	Forecast	July	1,461,987,521
9	Forecast	August	1,468,065,680
10	Forecast	September	1,474,486,768
11	Forecast	October	1,481,222,981
12	Forecast	November	1,487,062,368
13	Forecast	December	1,477,097,257
14		Average	$1,454,084,915

IDAHO POWER COMPANY
ACCUMULATED PROVISION FOR AMORTIZATION
OF ELECTRIC UTILITY PLANT
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$44,319,189
2	Actual	January, 2005	45,015,496
3	Actual	February	45,711,859
4	Actual	March	46,408,030
5	Actual	April	47,113,262
6	Actual	May	47,818,491
7	Actual	June	48,523,602
8	Forecast	July	49,253,252
9	Forecast	August	49,982,901
10	Forecast	September	50,712,551
11	Forecast	October	51,442,201
12	Forecast	November	52,172,280
13	Forecast	December	32,562,584
14		Average	$47,002,746

IDAHO POWER COMPANY
MATERIALS AND SUPPLIES
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Account 154	(2) Account 163	(3) Total
1	Actual	December, 2004	$25,378,778	$685,830	$26,064,607
2	Actual	January, 2005	$25,432,199	$890,750	$26,322,949
3	Actual	February	$25,885,278	$1,022,896	$26,908,174
4	Actual	March	$27,977,254	$490,437	$28,467,690
5	Actual	April	$27,421,076	$420,499	$27,841,575
6	Actual	May	$28,166,502	$254,491	$28,420,993
7	Actual	June	$29,311,333	$115,831	$29,427,165
8	Forecast	July	$25,720,195	$518,258	$26,238,453
9	Forecast	August	$25,720,195	$518,258	$26,238,453
10	Forecast	September	$25,720,195	$518,258	$26,238,453
11	Forecast	October	$25,720,195	$518,258	$26,238,453
12	Forecast	November	$25,720,195	$518,258	$26,238,453
13	Forecast	December	$25,720,195	$518,258	$26,238,453
14		Average	$26,453,353	$537,714	$26,991,067

IDAHO POWER COMPANY
DEFERRED CONSERVATION PROGRAMS
At December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	Sept	October	November	December	Amount
	IDAHO -													
1	Deferred Conservation -													
	IPUC Order 27660 / 27722 / 28041	$17,564,134	$17,293,917	$17,023,700	$16,753,483	$16,483,266	$16,213,049	$15,942,832	$15,672,615	$15,402,398	$15,132,181	$14,861,964	$14,591,747	$14,591,747
	Total	$17,564,134	$17,293,917	$17,023,700	$16,753,483	$16,483,266	$16,213,049	$15,942,832	$15,672,615	$15,402,398	$15,132,181	$14,861,964	$14,591,747	$14,591,747

EXHIBIT NO. 14
CASE NO. IPC-E-05-28
L. SMITH, IPC
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IDAHO POWER COMPANY
OTHER DEFERRED PROGRAMS
At December 31, 2005

Line No	Program	Actual January	February	March	April	May	June	Forecast July	August	Sept	October	November	December	Amount
	Other Deferred Programs :													
1	American Falls Bond Refinancing - IPUC Order 25880.....	1,256,240	1,251,027	1,245,814	1,240,602	1,235,389	1,230,177	1,224,964	1,219,751	1,214,539	1,209,326	1,204,114	1,198,901	$1,198,901
2	2001-2003 Incremental Security Costs - IPUC Order 28975...	793,380	773,574	753,719	733,897	714,052	694,212	674,350	654,492	708,910	689,023	669,139	649,234	$649,234
3	Professional Fees - IPUC Order 29505.....	58,607	57,046	55,472	53,905	52,332	50,760	49,182	47,604	46,023	44,437	42,851	41,259	41,259
4	Total.....	$2,108,226	$2,081,647	$2,055,006	$2,028,403	$2,001,773	$1,975,148	$1,948,496	$1,921,847	$1,969,472	$1,942,786	$1,916,103	$1,889,395	$1,889,395

EXHIBIT NO. 14
CASE NO. IPC-E-05-28
L. SMITH, IPC
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IDAHO POWER COMPANY
2005 RATE CASE ESTIMATE
DEFERRED INCOME TAX BALANCES

LINE NO		(1) BEGINNING BALANCE	(2) CHANGE IN BALANCE	(3) ENDING BALANCE	(4) ADJUSTED AVERAGE BALANCE
	ACCOUNT 190 - ACCUM DEF INC TAXES				
1	004003-CONSTRUCTION ADV-252	5,357,402	864,672	6,222,074	5,789,738
2	005010-SFAS 112-POST-EMPLY BEN 182/253	1,157,160	129,415	1,286,575	1,221,867
3	005033-NONVEBA PEN&BEN-Acct 228	926,069	(272,013)	654,056	790,062
4	005044-RESTRICTED STOCK PLAN-COMP	275,928	92,151	368,079	322,004
5	005047-OTHER EMPLOYEE'S LT DEFERRED COMP-228	2,346,500	(21,644)	2,324,856	2,335,678
6	005531-RATE CASE DISALLOWANCES-REVERSE AMORT	3,432,123	(115,838)	3,316,285	3,374,204
7	007007-OTHER REGULATORY LIABILITIES-254	53,000	2,494	55,494	54,247
8	008001-VEBA-POST RET BNFTS-TRUST-ACCT 165	867,675	874,054	1,741,729	1,304,702
9	**TOTAL 190**	**14,415,857**	**1,553,291**	**15,969,148**	**15,192,502**
	ACCOUNT 282 - ACCUM DEF INC TAXES - OTHER PROPERTY				
10	LIBERALIZED DEPR - ELEC PLANT	(224,926,950)	3,505,498	(221,421,452)	(223,174,201)
11	BRIDGER PRTNRSHP CPTLZD ITMS - DEF ONLY	(427,257)	102,400	(324,857)	(376,057)
12	FERC JURISDICTION - S. GEORGIA & 144A	(7,818,502)	0	(7,818,502)	(7,818,502)
13	N VALMY PRTNRSHP CPTLZD ITMS - DEF ONLY	(886,766)	76,500	(810,266)	(848,516)
14	PERCENTAGE REPAIR ALLOWANCE - DEF ONLY	(222,385)	169,200	(53,185)	(137,785)
15	**TOTAL 282**	**(234,281,860)**	**3,853,598**	**(230,428,262)**	**(232,355,061)**
	ACCOUNT 283 - ACCUM DEF INC TAXES - OTHER				
16	004501-ROYALTY INCOME	(367,232)	45,017	(322,215)	(344,724)
17	005008-GAIN/LOSS ON REACQUIRED DEBT-DEFERRED	1,014,614	215,385	1,229,999	1,122,307
18	005039-POST RETIREE BENEFIT- FAS106-ACCT 182	(17,749)	17,749	0	(8,875)
19	005051-PUC ORDER 29505 PROFESSIONAL FEES	(23,522)	7,797	(15,725)	(19,624)
20	008020-CONSERVATION PROGRAMS	(6,972,343)	1,267,696	(5,704,647)	(6,338,495)
21	008057-REORGANIZATION COSTS-ACCT 182	(294,798)	294,798	0	(147,399)
22	008071-PHOTOVOLTAIC STARTUP COSTS-ACCT 182	(776)	776	0	(388)
23	008074-INCREMENTAL SECURITY COSTS DEDUCTED	(317,911)	64,093	(253,818)	(285,865)
24	FERC JURIS.-144A-ACCT 283-DEF ONLY	1,075,137	(75,108)	1,000,029	1,037,583
25	**TOTAL 283**	**(5,904,580)**	**1,838,203**	**(4,066,377)**	**(4,985,480)**
26	**TOTAL DEFERRED TAX BALANCES**	**(225,770,583)**	**7,245,092**	**(218,525,491)**	**(222,148,039)**

IDAHO POWER COMPANY
CUSTOMER ADVANCES FOR CONSTRUCTION
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Amount
1	Actual	December, 2004	$15,073,749
2	Actual	January, 2005	15,586,298
3	Actual	February	15,449,502
4	Actual	March	15,586,989
5	Actual	April	16,082,865
6	Actual	May	16,527,792
7	Actual	June	17,518,189
8	Forecast	July	16,940,748
9	Forecast	August	17,476,731
10	Forecast	September	17,972,179
11	Forecast	October	18,145,694
12	Forecast	November	17,815,579
13	Forecast	December	17,544,239
14		Average	$16,747,735

IDAHO POWER COMPANY
IERCo - SUBSIDIARY RATE BASE COMPONENTS
For The Thirteen Months Ended December 31, 2005

Line No		Month	(1) Investment	(2) Advance Coal Royalties	(3) Notes Payable to Subsidiary	(4) Total
1	Actual	December, 2004....	$36,544,480	2,176,829	($20,469,707)	$18,251,602
2	Actual	January, 2005.....	36,523,727	2,159,003	(20,849,539)	17,833,192
3	Actual	February.....	37,767,724	2,142,141	(20,975,934)	18,933,931
4	Actual	March.....	38,562,580	2,124,153	(20,704,656)	19,982,078
5	Actual	April.....	37,788,713	2,104,328	(19,709,823)	20,183,218
6	Actual	May.....	39,014,534	2,095,268	(17,707,697)	23,402,106
7	Actual	June.....	38,715,438	2,080,904	(15,934,968)	24,861,374
8	Forecast	July.....	39,500,647	2,066,505	(14,361,477)	27,205,675
9	Forecast	August.....	40,379,317	2,052,105	(13,388,309)	29,043,113
10	Forecast	September.....	41,060,739	2,037,705	(13,524,265)	29,574,179
11	Forecast	October.....	41,470,147	2,023,305	(11,682,725)	31,810,727
12	Forecast	November.....	41,782,756	2,008,905	(11,198,030)	32,593,631
13	Forecast	December.....	42,048,933	1,994,505	(10,912,826)	33,130,612
14		Average.....	$39,319,980	$2,081,974	($16,263,074)	$25,138,880