

Idaho Power Audit
 Staff Request No. A88

State Street Office sale
 Sale closed 12/19/2001

101000	Electric plant in service - retire improvements		1,730,206.18
108000	Accumulated provision for depreciation – retire impr	1,730,206.18	
421190	Gain on disposition of property - retire land	346,000.00	
101000	Electric plant in service - retire land		346,000.00
131201	Cash – sales price less closing fees of 4,211.00	1,595,789.00	
108000	Accumulated provision for depreciation – cash allocated to depreciable property		1,117,052.30
421190	Gain on disposition of property – cash allocated to non-depreciable property		478,736.70
108000	Accumulated provision for depreciation – selling costs allocated to depreciable property	13,258.91	
421190	Gain on disposition of property – selling costs allocated to non-depreciable property	5,682.46	
921000	Office supplies and expenses – selling costs	36.30	
131201	Cash		18977.67
163800	Stores expense undistributed – salvage allocation	793.92	
108000	Accumulated provision for depreciation – salvage allocation		793.92

The State Street Office was purchased July 30, 1980 for \$1,813,757.39. Subsequent additions and retirements until it's sale resulted in a net cost of \$2,076,206.18.
 This property was sold December 19, 2001 for \$1,600,000.00.