

IDAHO PUBLIC UTILITIES COMMISSION
ELECTRIC COSTS REPORT
TO
THE GOVERNOR
AND
THE IDAHO LEGISLATURE

JANUARY 26, 1998

January 27, 1998

The Honorable Philip E. Batt
Governor
Statehouse
Committee Boise, ID 83720-0001

The Honorable Jerry T. Twigg
President Pro Tem
Idaho Senate
Committee
Statehouse
Boise, ID 83720-0081

The Honorable John Hansen
Co-chair
Electric Utility Restructuring Interim Study
Statehouse

Boise, ID 83720-0081
The Honorable Ron Crane
Co-chair
Electric Utility Restructuring Interim Study

Statehouse
Boise, ID 83720-0038

The Honorable Michael K. Simpson
Speaker of the House
House of Representatives
Statehouse
Boise, ID 83720-0038

Re: Report to the Legislature

Gentleman:

Idaho Code § 61-338, as enacted by 1997 House Bill No. 399, requires the Commission to issue periodic reports concerning the unbundling of electric utility costs in Idaho. The Commission has completed its initial inquiry and prepared the attached report.

Three new dockets have been opened to further investigate the unbundled costs reported by the three major investor-owned utilities regulated by the Commission. We will report the results of these investigations when they become available. No further proceedings are anticipated to review the cost information provided by the 26 publicly-owned utilities not under our regulatory jurisdiction.

I hope you will find the report useful. If you have any questions, please do not hesitate to contact me at 208-334-3427.

Sincerely,

Dennis S. Hansen
President

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**IDAHO PUBLIC UTILITIES COMMISSION
REPORT TO THE GOVERNOR AND THE IDAHO
LEGISLATURE
ON THE COSTS OF ELECTRIC SERVICE IN IDAHO**

EXECUTIVE SUMMARY

Idaho Code §§ 61-338 and 61-339, as enacted by 1997 House Bill No. 399, direct the Public Utilities Commission to obtain information from utilities operating in Idaho concerning the costs of supplying electric energy to their customers separated among utility functions.

The information collected reflects existing utility cost structures in which rates are set to recover actual costs and a reasonable rate of return on investment, and costs are fully allocated among the various services provided. Calendar year 1996 or a comparable fiscal year were used for the embedded cost data.

Because a number of existing classes of service such as “industrial” and “irrigation” include customers with widely differing demands and usage, costs have been separated at the voltage level rather than the customer-class level. All costs have been expressed in terms of cents per kilowatt hour because that is the way electric consumers have traditionally been billed for the bulk of their power costs.

In addition to the categories required to be used by House Bill No. 399 -- generation, transmission, and distribution -- the Commission has required separation of demand and energy costs associated with generation, as well as the contribution received from secondary sales and miscellaneous revenue. Fish mitigation, demand-side management and alternative energy costs that are also associated with generation have been identified. In addition to transmission and distribution facilities costs, the Commission has chosen to separate metering, meter reading, billing, uncollectible accounts expense, “other” costs, and public purposes including universal service and low-income assistance.

Appendix III of the report details the average costs by category for all the reporting electric providers. Costs are broken into the categories of generation, transmission, distribution facilities, metering, meter reading, billing, uncollectible accounts expense and other expenses. Detailed information for each provider supplied by voltage level can be found in Appendix IV.

At the request of Intervenors FMC and Potlatch, the Commission has opened Case Nos. IPC-E-98-2, UPL-E-98-1, and WWP-E-98-1 to further investigate the separated cost data filed by Idaho Power Company, PacifiCorp d.b.a. Utah Power and Light Company, and the Washington Water Power Company and formal audits have been scheduled. In these

proceedings the Commission will address a number of issues raised by these and other parties that were too complex and contentious to be resolved before the 1998 legislative session. No further proceedings have been scheduled to review the cost information provided by publicly-owned utilities not under the jurisdiction of the Commission. The Commission will report the results of the investor-owned utility investigations when the results become available.

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BACKGROUND

Idaho Code §§ 61-338 and 61-339, as enacted by 1997 House Bill No. 399, direct the Public Utilities Commission to obtain information from utilities operating in Idaho concerning the costs of supplying electric energy to their customers. The Commission was required by July 1, 1997 to begin proceedings to acquire cost information separated among utility functions, consisting at a minimum of generation, transmission, and distribution, but including other categories the Commission might deem relevant. All investor-owned, cooperative, and municipally-owned utilities operating in Idaho, with the exception of any investor-owned utility serving less than 1000 customers and any cooperative serving less than 1000 customers and also serving consumers in other states, must report cost information in the form and manner requested by the Commission.

There are three major investor-owned utilities (IOUs) and 26 publicly-owned utilities that are required to report cost information in accordance with House Bill No. 399. Two utilities, Inland Power and Light and Atlanta Power Company, are exempted. Appendix I contains maps showing the service areas and a chart of residential rates for all IOUs and publicly-owned utilities in Idaho.

Following enactment of House Bill No. 399, Governor Philip Batt expressed his interest in public purpose investments made by utilities and urged the Commission to include public purposes as a separate component of electric costs, and furthermore, to separately identify costs associated with universal service, fish mitigation, low-income assistance, conservation and alternate energy sources.

On June 30, 1997, the Commission issued a Notice of Inquiry opening Case No. GNR-E-97-1,

In the Matter of the Commission's Own Investigation into the Costs Incurred by Idaho's Electric Utilities in Providing Electric Service, and announcing a workshop on August 6, 1997. The workshop was held for two reasons. First, it was to provide direction to utilities on the appropriate cost categories to be separated and analytical methods to be used. Second, the workshop was to educate the general public and interested stakeholders without technical backgrounds on the key issues associated with cost separation to permit them to be better informed participants in future restructuring debates. The Commission hired a consultant to give a formal presentation and to moderate several panel discussions on the subject of cost separation. The workshop was well-attended by persons representing a wide variety of interests including, among others,

publicly-owned utilities, investor-owned utilities, customer groups and environmental organizations.

Following the workshop, the Commission issued a Notice of Scheduling and Proposed Order

No. 27134 generally endorsing a methodology presented by Idaho Power as a model for Idaho's other electric providers to use in providing separated information; establishing cost categories and ground rules for studies; finding that strandable costs are beyond the scope of the proceeding; and asking for comment. The order also scheduled a technical workshop for the Commission Staff and representatives of electric providers to resolve technical issues.

Participants in the workshop included Idaho Power Company, PacifiCorp, the Washington Water Power Company, and the Idaho Consumer-Owned Utility Association (ICUA) representing 21 of the 26 publicly-owned utilities required to provide cost information.

On November 18, 1997, the Commission issued Order No. 27211 adopting the conclusions and recommendations from the technical workshop and addressing comments in opposition to the Commission's proposed order. The Commission found some of the issues raised by Intervenor FMC and Potlatch to be on point but too complex and contentious to be resolved before the 1998 legislative session. The Commission stated its intention to open, upon receipt of cost information from investor-owned utilities, three new dockets to address the issues raised by FMC and Potlatch and examine in detail the cost data provided. It indicated, however, that no further proceedings would be held to review the cost information provided by publicly-owned utilities who are not under the jurisdiction of the Commission. Electric providers were given until December 18, 1997 to file their cost information. Four small non-profit providers were given an extension until January 18, 1998 to file their information and permitted to make abbreviated filings that satisfy the minimum requirements of House Bill No. 399.

GROUND RULES FOR COST STUDIES

The directions given to the electric providers were based on the underlying assumption that the information provided should reflect the existing cost structure inherent in regulated utility rates today. In today's regulated environment, utilities are allowed to charge rates to recover their prudently incurred actual costs and a reasonable rate of return on investment, and costs are fully allocated among the various services provided. The separated costs may or may not reflect prices that would be charged in an unregulated market.

BASIC DATA

All studies use calendar year 1996 or comparable fiscal-year embedded-cost data. No reconciliation of costs and rates or revenues has been required. In the case of investor-owned utilities, the cost data has been normalized for weather and stream flows. Normalization adjustments reflect the mix between hydropower and other generation as well as what loads would be under normal weather conditions. Because publicly-owned utilities purchase most of their power rather than generating it themselves, their per-kilowatt-hour costs are not as sensitive to weather and stream flows as those of generating utilities. Therefore, they were not required to file normalized data.

Utilities have used their authorized or other reasonable cost of capital in determining return on investment. Neither PacifiCorp nor Washington Water Power has had a recent case before the Commission in which its cost of capital was determined; therefore authorized rates of return may not reflect current costs of capital. In its study, PacifiCorp used a hypothetical weighted cost of capital of 9%, while Washington Water Power filed using its authorized rate of 11.02% as well as its more appropriate current actual regulated return of 9.58%. The Washington Water Power numbers in this report are from the 9.58% filing. Idaho Power used the 9.306% agreed to in Case No. IPC-E-95-11. ICUA members used their actual margins or 11%.

USE OF THE IDAHO POWER FORMAT

In July 1997, Idaho Power filed its report *Unbundled Cost Information* with the Commission. The basic methodology, described as a modified revenue requirement approach, used by Idaho Power in preparing this report was adopted by the Commission as a model for other utilities to use in preparing their own information. The study was based on historical accounting information allocated using methods accepted by its regulatory agencies. Idaho Power presented its approach at the August workshop. In Order No. 27134, issued following the workshop, the Commission indicated agreement with the Idaho Power approach and urged other electric providers to use it as a guide for their own studies. In general, utilities have followed the Idaho Power approach.

ALLOCATION OF COSTS AMONG CUSTOMER GROUPS

Because it is more expensive to serve some customers than others, costs have traditionally been allocated among customer groups with similar characteristics. Customers whose demand for power is highest at the time of the system peak (for example, space heating and cooling customers) are more expensive to serve than customers who use a constant amount of power each day of the year. Customers who take power at transmission-level voltages are cheaper to serve than customers for whom power must be “stepped down” to lower household-level voltages. Billing and other customer-related costs must be spread over a smaller number of kilowatt hours for residential customers than for industrial customers. Costs, therefore, must be separated not only among cost categories, but also among customer groups.

Customers have traditionally been grouped by classes such as residential, industrial, etc. However, a number of existing customer classes include customers with fairly large as well as small usage (for example, the irrigation class includes everything from small family farms to large corporate operations). Therefore, for this report customers have been grouped according to the voltage levels at which they take service, and costs have been separated at the voltage rather than the class level to provide more accurate and useful information. Also, because voltage level is more consistent among utilities, it is hoped that this grouping may foster comparability of information from utility to utility. To make the information more useful to customers, the reports were required to include adequate descriptions to allow customers to understand how the voltage-level information relates to them.

All costs have been expressed in terms of cents per kilowatt hour because that is the way electric consumers have traditionally been billed for the bulk of their power costs. In a restructured industry, this tradition might not survive and customers might find a larger portion of their bill does not vary with their usage. For example, in its unbundling report Idaho Power points out that it is possible that customers using the distribution facilities of a utility may pay a fixed monthly fee for that usage because many distribution costs are not usage sensitive.

Currently, customer rates are based on the average costs of serving all the customers in a class such as “residential” even though the cost of serving individual customers can be quite different. This practice is referred to as “postage stamp” pricing. Idaho Power also points out that its study maintains the postage stamp concept and does not consider line distances or population densities as a factor. If these factors were taken into consideration, the cost of serving customers with similar load characteristics in the same class of service but living in different areas might be shown to be different.

FUNCTIONALIZATION AND CLASSIFICATION OF COSTS

Utility costs have traditionally been functionalized between production (or generation), transmission, and distribution. Much of the functionalization of costs occurs directly as costs are incurred and recorded on the financial books of the utility in accordance with

the Uniform System of Accounts (USOA) required by the Idaho PUC for investor-owned utilities under its jurisdiction. Although municipal and cooperative utilities have not traditionally accounted for costs using the USOA, members of the Idaho Consumer-Owned Utility Association volunteered to present their cost information in conformance with the USOA, making their data comparable to data filed by investor-owned utilities.

Expenditures that relate to more than one function generally fall into the category of general and administrative costs. These costs must be allocated among generation, transmission, and distribution. In the past, utilities developed their preferred allocation methods for assigning administrative costs, and unless they were found to be unreasonable, these methods were accepted by the Commission. Because there is no one correct method of allocating costs, allocation methods may differ between utilities.

To allocate functionalized costs among customer groups, they must first be classified as demand, energy, or customer-related. Demand costs are those that are related to capacity, or readiness to serve. Energy costs vary according to consumption, and customer costs vary with the number of customers, regardless of power consumption. The classification of costs as demand, energy or customer-related also differs among utilities. The methodology appropriate for each utility will depend to some degree on the operating characteristics of that utility. Utilities were instructed for purposes of this report to use the method approved by the Commission for them. ICUA members have individually chosen a method they believe is appropriate to reflect the operating characteristics of their utilities.

COST CATEGORIES

House Bill No. 399 requires cost information to be separated among utility functions, consisting at a minimum of generation, transmission, and distribution services, but including other categories the Commission may find relevant. Governor Batt requested that the Commission also separately identify a number of cost categories related to “public purpose” expenditures. As a result of the Governor’s request, comments received in writing and at the two workshops, the Commission has identified a number of cost categories that should provide information that will be useful in understanding Idaho’s current electric costs.

GENERATION

Generation includes the cost of power supply whether obtained through a utility’s own generation facilities or through power purchased from an entity such as the Bonneville Power Administration (BPA). In Idaho, investor-owned utilities generate most of their own power, while publicly-owned utilities purchase the bulk of their power. The cost data filed by Idaho utilities show that, on average, generation costs are the single major cost of providing power, accounting for between 50% and 60% of total utility costs.

These costs range from

2.31 cents per kilowatt hour for Idaho Power to 3.28 cents per kilowatt hour for PacifiCorp.

Care should be taken in comparing these numbers with prevailing market index prices. These generation costs represent long-term power supplies complete with all ancillary services, whereas market index prices usually do not.

Because large-volume utility customers pay both demand and energy charges, electric providers were required to break generation charges into demand and energy categories.

Demand-related costs are incurred to ensure that power will be available when needed during peak-usage periods. They consist primarily of return on investment in generating facilities as well as related depreciation expense for generating utilities and demand charges for purchasing utilities. Energy-related costs are those that vary with the output of electricity and include variable costs such as fuel, purchased power, and operating and maintenance expenses. Purchasing utilities pay an energy or commodity rate per kilowatt hour of wholesale power purchased. In practice, some fixed costs have been allocated to energy and some operation and maintenance expenses have been considered fixed and therefore allocated to demand. The classification of these expenses will likely be one of the issues addressed in the cases opened to consider investor-owned utilities’ separated costs.

During non-peak periods and periods of excess capacity, a utility is frequently able to generate and sell excess power from facilities included in its rate base. Because the facilities are supported by retail customers, these surplus sales and other miscellaneous utility revenue have traditionally been used to offset generation costs in setting retail

rates. The Commission has, therefore, required that this contribution be separately identified under the generation category.

Several commenters took exception to categorizing alternative energy sources, demand-side management (DSM), and fish mitigation as public purposes when in fact they are generation or power supply costs. They argue that removing these costs from generation would be misleading and would understate generation costs.

While they may be imposed by public bodies, fish mitigation costs are incurred as a direct consequence of constructing hydroelectric projects. There is no difference between these costs and other environmental mitigation costs such as scrubbers on fossil fuel generating stations. Finally, practically speaking, it is almost impossible to capture all fish mitigation costs embedded in a utility's rate base and operating costs. Utilities have agreed to break out those embedded costs that are most easily identifiable and to track these costs in the future.

Alternative energy sources may be the category that most clearly belongs under generation. While the costs associated with these plants may be slightly higher than more traditional generation, these resources generate power and produce revenue in precisely the same way other generating resources do. Examples are Washington Water Power's Kettle Falls Plant powered by wood waste and Idaho Power's solar installations. They exist not because they were required by a public agency, but because the utilities believed they were reasonable investments.

Since the early 1980s, the Commission has encouraged utilities to develop programs to reduce demand on their systems and thereby avoid building expensive new generating facilities. Amounts that were considered reasonable payments for DSM resources were based on the costs a utility could avoid if it did not have to acquire new generation.

Because DSM costs were incurred in lieu of adding generation and were based on avoided generating costs, they were traditionally considered to be "generating costs."

Whether future DSM costs will be considered generation costs will depend on whether the electric industry is restructured. If generation is deregulated as proposed, it is highly unlikely that future DSM expenditures will be considered generation costs. For purposes of this report, they are shown as they have traditionally been considered, as generation costs.

Washington Water Power notes in its unbundling report that its DSM Tariff Rider, Schedule 91 is a revenue surcharge and is intended to be a non-bypassable distribution charge even though the Rider is applied to what may be considered generation costs. Idaho Power has a filing before the Commission in which it proposes to allocate DSM costs incurred prior to 1994 as they have traditionally been allocated but to allocate costs

incurred since 1994 based upon the ability of the customer class to participate in DSM programs.

NON-GENERATION

Transmission facilities transport energy at high voltage levels from generation sites to load centers and, in some cases, to large end-use customers. Generally speaking, distribution facilities connect all but the very largest consumers to the electric system, with customers taking service at different voltage levels. Although the use of the transmission system for wholesale sales and wheeling is regulated by the Federal Energy Regulatory Commission (FERC), the cost of transmission and distribution services to provide retail sales to IOU customers in Idaho is regulated by the Idaho Public Utilities Commission. Purchasing utilities pay their wholesale providers to have power delivered to their service areas. Although many of the publicly-owned utilities included this cost under purchased power, it has been categorized as “transmission” in this report.

Because of environmental and economic considerations, it is assumed that the actual transmission of energy over electric transmission and distribution wires will continue to be a monopoly service and therefore regulated. Some ancillary services such as scheduling, load following, load shaping, voltage support, and system reserves, as well as distribution and customer services such as metering, meter reading, billing, and other customer services may not be considered monopoly services.

While they are needed to facilitate transmission, most ancillary services are actually generation-related. Although these services related to wholesale transmission have theoretically already been unbundled, costs for them are still being developed at the federal level. Utilities have not, therefore, been required to separate retail costs for these services. The average cost of transmission is .49 cents per kilowatt hour.

The Commission believes that it is appropriate to separately identify the costs of potentially competitive distribution and customer services. For purposes of this report, metering, meter reading, and billing services have been identified as potentially competitive and listed separately from distribution facilities and other customer-related costs. These categories average .27 cents per kilowatt hour. Distribution facilities costs include return on distribution plant including poles, wires and transformers, as well as expenses such as depreciation, tree trimming, etc. Distribution facilities costs average 1.73 cents per kilowatt hour. Uncollectibles, or bad debt expense, has been separately identified because it relates to all other services for which bills have been rendered. It averages .02 cents per kilowatt hour. An appropriate method of allocation has not been developed, but will be necessary in the future if restructuring occurs.

PUBLIC PURPOSES

After moving demand-side management, fish mitigation and alternative energy sources to generation, there remain two categories of public purposes. These are universal service

and low-income assistance. At the technical workshop the utilities indicated they spend very little on low-income assistance at this time. (Project Share, a low-income assistance program, is financed through voluntary contributions from utility customers. LIHEAP, or Low Income Home Energy Assistance Program, is a federal program that also provides heating assistance to low-income individuals. Neither program is financed through utility rates.) There also does not appear to be any universal service costs that can be identified. Nevertheless, because there may be future costs incurred by utilities in these categories, it seems reasonable to retain the categories for future use.

STUDY RESULTS

For a number of reasons, the separated costs for a customer group will not equal that group's current rate. One reason is that costs may have changed since rates were last set, and even if, overall, rates still produce reasonable levels of revenue, individual rates are no longer cost-based. Another reason is that not all rates were strictly cost-based to begin with. For investor-owned utilities, the Commission has traditionally considered cost important, but recognized that cost-of-service studies are not precise and that cost is only one among a number of factors to be considered in setting rates. Other factors include the ability of a customer group to pay and how large an increase would be required to move a class to its cost-of-service. The Commission has for a number of years been moving rates that were clearly not cost-based toward cost-of-service, but has tried to minimize the resulting economic hardships on classes that had previously been subsidized.

The separated costs reported by electric service providers in Idaho have been summarized and presented as follows:

Appendix I contains maps showing the service areas and a chart of residential rates for all IOUs and publicly-owned utilities in Idaho.

Appendix II contains charts showing national average utility costs as well as the average costs of generation, transmission, distribution, and other for the three Idaho investor-owned and the publicly-owned utilities.

Appendix III contains a summary of the cost data by category for each reporting provider.

Appendix IV contains a detailed chart for each provider showing separated costs per kilowatt hour by voltage level.

FURTHER PROCEEDINGS

The Commission has opened Case Nos. IPC-E-98-2, UPL-E-98-1, and WWP-E-98-1 to investigate the cost data filed by Idaho Power Company, PacifiCorp d.b.a. Utah Power

and Light Company, and the Washington Water Power Company. The Commission has scheduled audits of the underlying data of each of these investor-owned utilities. Intervenors in these cases may conduct formal discovery. In addition to verifying the data presented, it is expected that the issue of whether and how traditional cost allocation methods may have to change in a competitive environment will be addressed.

APPENDIX I
MAPS OF SERVICE AREAS
AND
CHART OF RESIDENTIAL RATES

APPENDIX II
CHARTS OF AVERAGE UTILITY COSTS

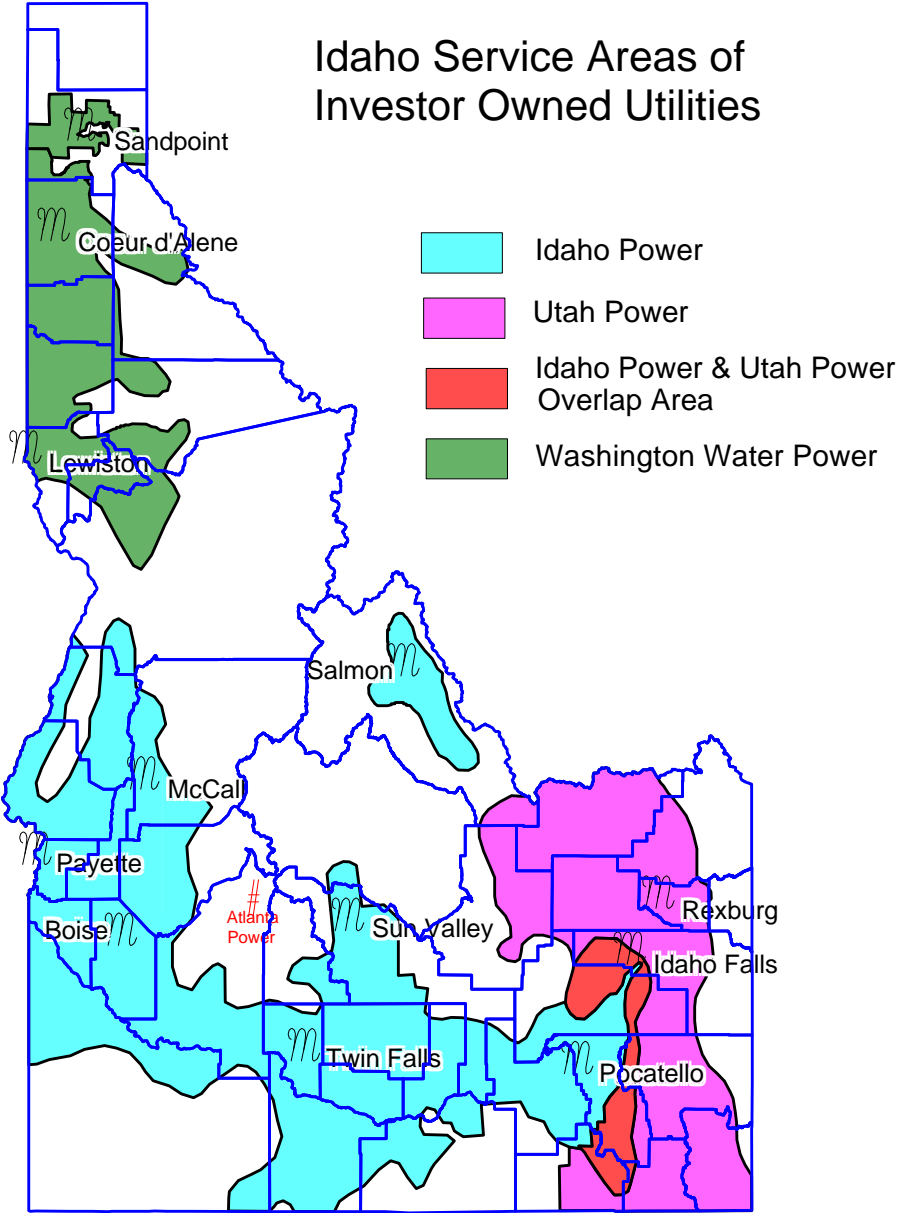
APPENDIX III
SUMMARY OF COST DATA

APPENDIX IV
DETAILED CHARTS FOR EACH PROVIDER

Idaho Power
PacifiCorp
Washington Water Power
Albion
City of Bonners Ferry
City of Burley
Clearwater Power Company
City of Declo
Fall River Rural Electric
City of Heyburn
Idaho County Light and Power
City of Idaho Falls
Kootenai Electric Cooperative, Inc.
Lost River Electric Co-op
Lower Valley Power and Light
Northern Lights, Inc.
City of Plummer
Raft River Rural Electric Co-op
City of Rupert
Rural Electric Company

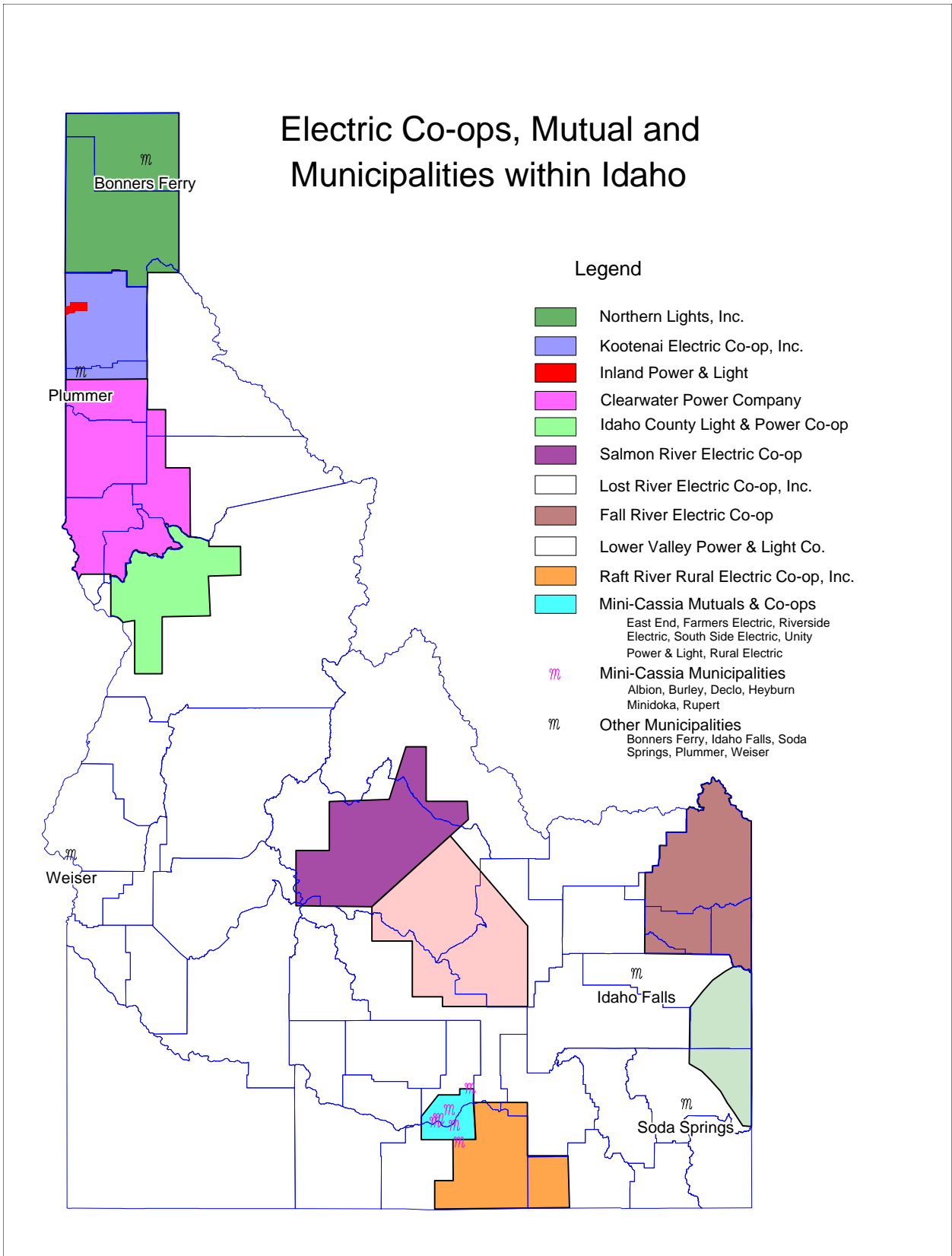
Salmon River Electric Company
City of Soda Springs
South Side Electric Lines
Unity Light and Power Company
City of Weiser
East End Mutual Electric Company, LTD.
Farmer's Electric Company
City of Minidoka
Riverside Electric Company

Idaho Service Areas of Investor Owned Utilities



Note: If this map does not display correctly and you would like to receive a printed copy, contact the Idaho Public Utilities Commission.

Electric Co-ops, Mutual and Municipalities within Idaho



Note: If this map does not display correctly and you would like to receive a printed copy, contact the Idaho Public Utilities Commission.

Residential Prices for Electricity

(elecrtw.ex1)

(October, 1997)

Average cents/kwh
(1000 kwh) (3000 kwh)

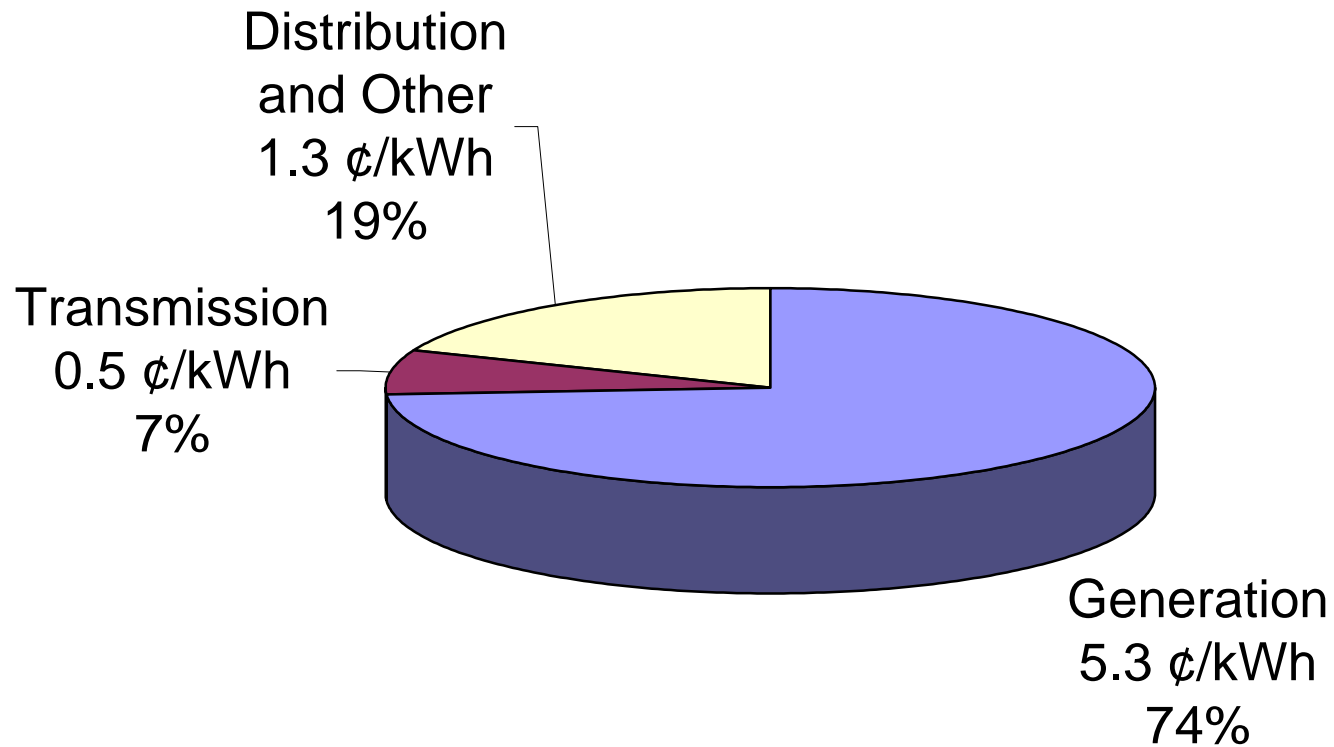
City County Area

Residential Rate Design		
Monthly	\$/kwh	Minimum

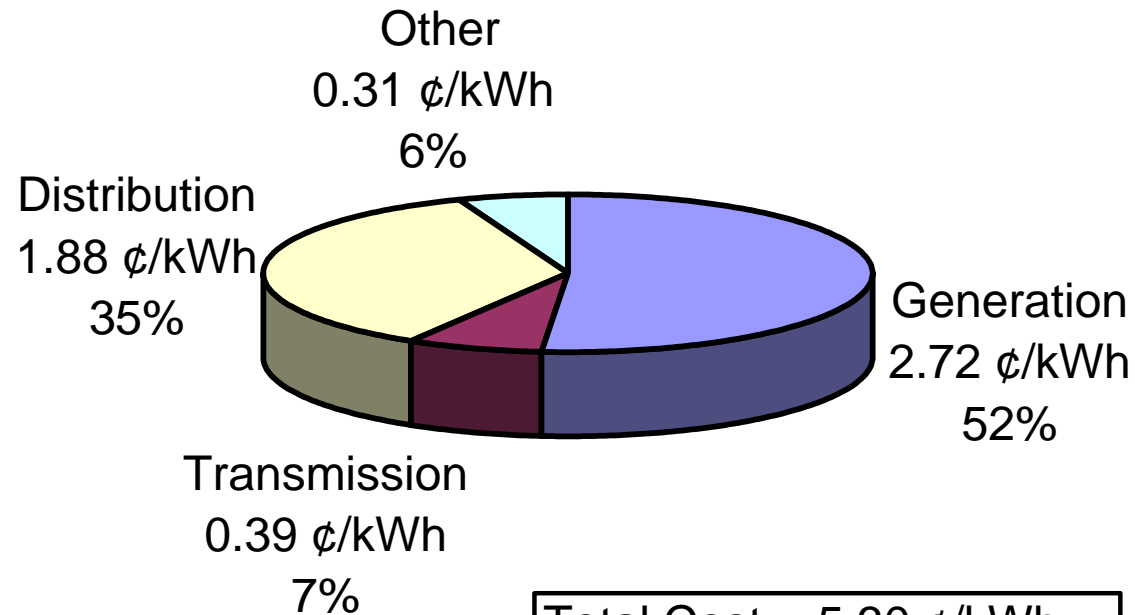
Total Bill & Avg. \$/kwh		
@	1000 kwh	@ 3000 kwh

1	Idaho Falls Electric avg/kwh	4.4	4.1	Idaho Falls	Bonneville	E	5.25	0.03900	5.25	44.25	122.25	
										0.0443	0.0408	
2	Soda Springs Muni. avg/kwh	4.7	4.3	Soda Springs	Caribou	E	5.50	0.04155	5.50	47.05	130.15	
										0.0471	0.0434	
3	Lower Valley P. & L. avg/kwh	6.1	5.3	Afton, WY	Bonneville	E	10.00	0.05072	10.0	60.72	159.56	
									add'l over 1,000 kwh	0.0607	0.0532	
4	Fall River Rural avg/kwh	7.1	5.6	Ashton	Fremont	E	26.22	incl. 200 kWh	26.22	71.10	166.50	
									0.0561 next 1200 kWh	0.0711	0.0555	
									0.0456 over 1400 kWh			
5	Salmon River Electric avg/kwh	6.0	4.7	Challis	Custer	C	19.65	0.04000	19.65	59.65	139.65	
									(excludes seasonal)	0.0597	0.0466	
6	Lost River Electric avg/kwh	4.7	4.1	Mackay	Custer	C	9.45	0.03750	9.45	46.95	121.95	
										0.047	0.0407	
7	Raft River Electric avg/kwh	5.2	4.1	Malta	Cassia	SC	4.00	0.02800	15.00	52.00 @ 6 KW	124.00 @ 10	
									per KW demand	0.052	0.0413	
8	South Side Electric avg/kwh	4.8	4.2	Declo	Cassia	SC	17.00	0.03600	9.50	47.70	125.00	
									(with 10% discount)	0.0477	0.0417	
9	Unity Light avg/kwh	4.8	4.2	Burley	Cassia	SC	9.00	0.03870	9.00	47.70	125.10	
										0.0477	0.0417	
10	Albion Light avg/kwh	7.0	6.4	Albion	Cassia	SC	9/26/96	9.00	0.06100	9.00	70	192
										0.07	0.064	
11	Burley Munic. avg/kwh	5.2	4.7	Burley	Cassia	SC	8.00	0.04434	8.00	52.34	141.02	
										0.0523	0.047	
12	Declo Munic. avg/kwh	4.4	4.1	Declo	Cassia	SC	9/26/96	19.00	incl.300kwh	19.00	44.44	122.56
									0.04340 add'l.kwh	0.0444	0.0409	
									(with 10% discount)			
13	Minidoka Elec. Dept. avg/kwh	6.2	5.7	Minidoka	Minidoka	SC	6.50	0.05500	6.50	61.50	171.50	
										0.0615	0.0572	
14	East End Mutual avg/kwh	4.6	4.1	Rupert	Minidoka	SC	6.67	0.04900	6.67	45.867	124.27	
									(with 20% discount)	0.0459	0.0414	
15	Rural Electric avg/kwh	5.2	4.4	Rupert	Minidoka	SC	11.00	0.04070	11.00	51.70	133.10	
									(2% for level pay not incl.)	0.0517	0.0444	
16	Farmers Electric avg/kwh	n.a.	n.a.	Rupert	Minidoka	SC						
17	Heyburn Electric avg/kwh	3.8	3.4	Heyburn	Minidoka	SC	6.00	0.03376	6.00	37.77	101.92	
									(with 5% discount)	0.0378	0.034	
18	Rupert Electric avg/kwh	5.1	4.5	Rupert	Minidoka	SC	10.00	0.04144	10.00	51.44	134.32	
										0.0514	0.0448	
19	Riverside Electric avg/kwh	4.3	4.0	Rupert	Minidoka	SC	6.00	0.04824	6.00	43.39	120.58	
									(with 20% discount)	0.0434	0.0402	
20	Weiser Light avg/kwh	5.0	4.8	Weiser	Washington	SW	2.50	0.04710	2.50	49.60	143.80	
									(mirrors Idaho Power res. rates)	0.0496	0.0479	
21	Inland Power avg/kwh	5.7	4.8	Spokane, WA	Bonner	N	14.00	0.04300	14.00	57.00	143.00	
										0.057	0.0477	
22	Plummer Electric avg/kwh	5.9	4.6	Plummer	Benewah	N	8.65	incl.50 kwh	8.65	59.095	139.2	
									0.05310 next 950 kwh	0.0591	0.0464	
									0.04070 next 1000 kwh			
									0.03940 over 2000 kwh			
23	Northern Lights avg/kwh	6.7	6.1	Sandpoint	Bonner	N	21.00		21.00	66.90	183.13	
									0.04900 first 500 kwh	0.0669	0.061	
									0.04280 next 750kwh			
									0.06030 next 6000kwh			
									0.05100 all add'l. kwh			
24	Bonnors Ferry avg/kwh	4.3	4.0	Bonnors F.	Boundary	N	3.50	0.03900	3.50	42.50	120.50	
									(inside city)	0.0425	0.0402	
25	Idaho County Light avg/kwh	8.4	6.0	Grangeville	Idaho	N	12.50	0.07100	first 1500 kwh	83.50	179.00	
									0.04000 add'l kwh	0.0835	0.0597	
26	Kootenai Electric avg/kwh	5.5	5.2	Hayden Lake	Kootenai	N	25.00	incl. 416 kWh	25.00	55.04	155.04	
									0.06000 417 to 500 kWh	0.055	0.0517	
									0.05000 add'l.kWh			
27	Clearwater Power avg/kwh	7.3	5.8	Lewiston	Nez Perce	N	11.00	0.06180	to 1600 kwh	72.80	173.02	
									0.04510 add'l kwh	0.0728	0.0577	
28	Idaho Power avg/kwh	5.0	4.8				2.50	0.04710	2.50	49.60	143.80	
									(incl. -.001552 PCA -.000384 Rev. Shar.)	0.0496	0.0479	
29	Washington Water Power avg/kwh	4.3	5.0				0.00	8.50	43.32	150.10		
									0.04026 first 600 kwh	0.0433	0.05	
									0.04790 next 700 kwh			
									0.05436 add'l kwh			
									(incl. +.00068 DSM rider - .00223 PCA)			
30	Utah Power & Light summer avg/kwh	8.7	8.7	Sch. 1, Residential	Sum-mer	May-Oct.	0.00	0.08693	9.57	86.93	260.80	
	winter avg/kwh	6.6	6.6	(excluding time-of-day)	Win-ter	Nov.-Apr.	0.00	0.06587	9.57	65.867	197.6	
	nonTOD 1996 avg.	7.3	16,523 cust.		ter				(w. avg. .011339 BPA credit)	0.0869	0.0869	
	summer avg/kwh	n.a.	n.a.	Sch. 36, Res. Time-of-Day	Sum-mer	Peak Hours	12.56	0.09361	12.56	n.a.	n.a.	
	winter avg/kwh	n.a.	n.a.	(w. same avg. BPA credit)	Win-ter	Peak Hours	12.56	0.08063	12.56	n.a.	n.a.	
	TOD 1996 avg.	5.4	15,110 cust.		ter	Off-Peak		0.02395		n.a.	n.a.	
31	Atlanta Power avg/kwh	8.1	2.7		Elmore		0.00	incl. 500 kwh	81.00	81.00	81.00	
									0.05000 add'l. kwh	0.081	0.027	

NATIONAL AVERAGE OF UTILITY COSTS

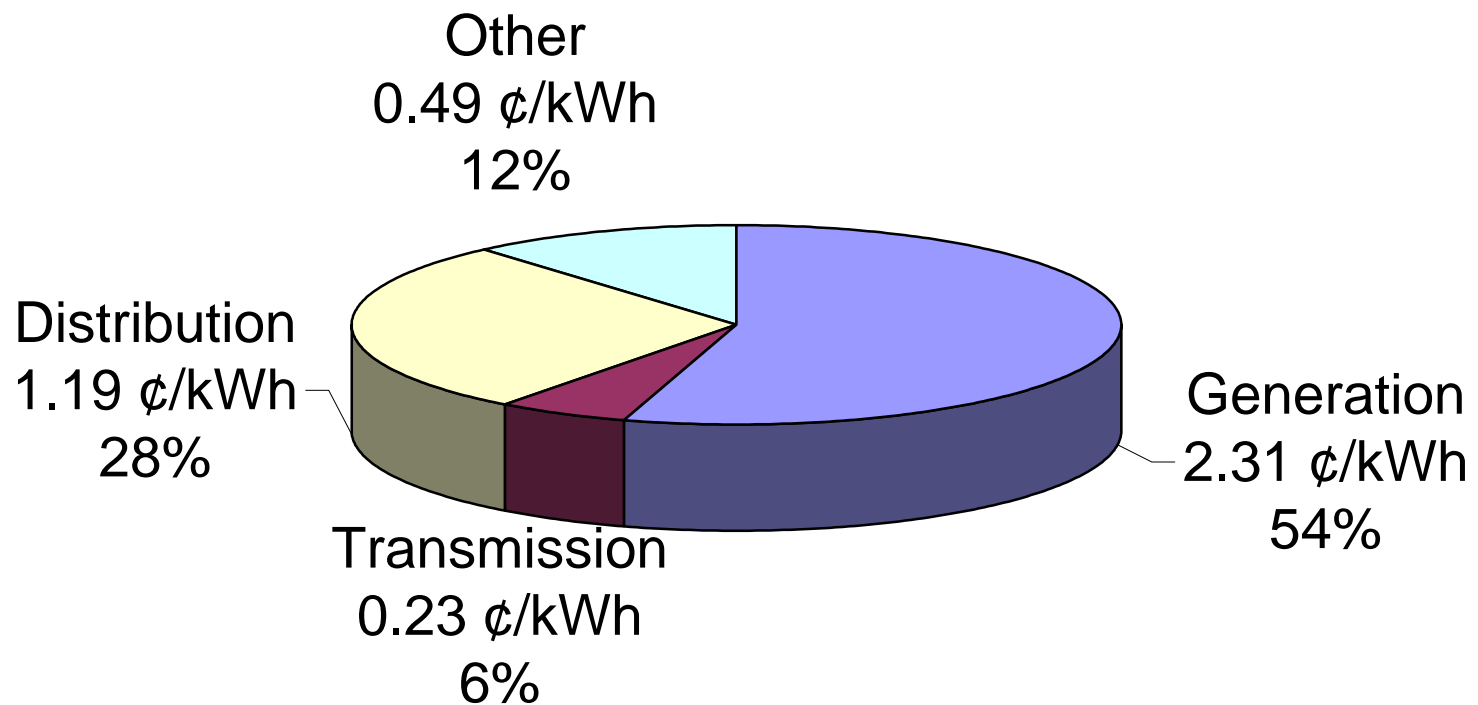


IDAHO CONSUMER OWNED UTILITIES AVERAGE COSTS

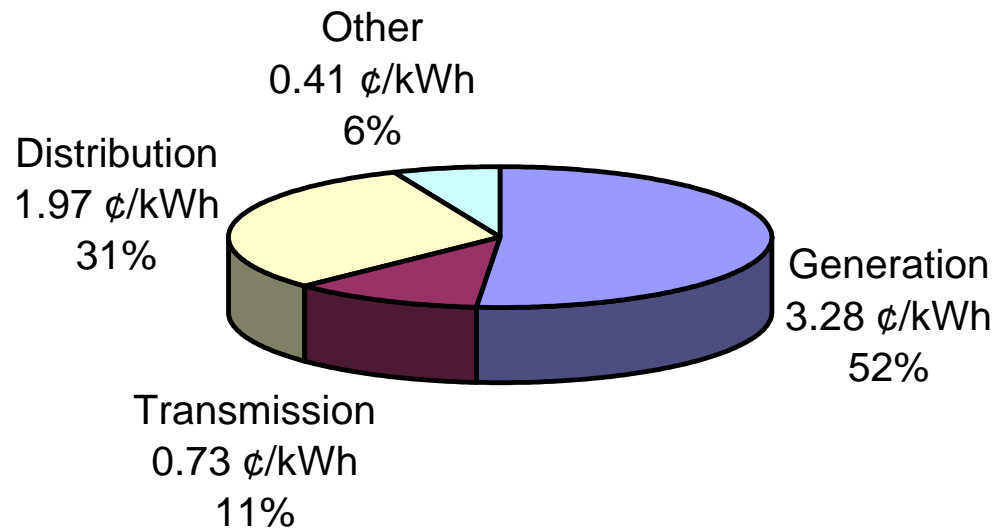


Total Cost = 5.30 ¢/kWh

IDAHO POWER COMPANY AVERAGE COSTS

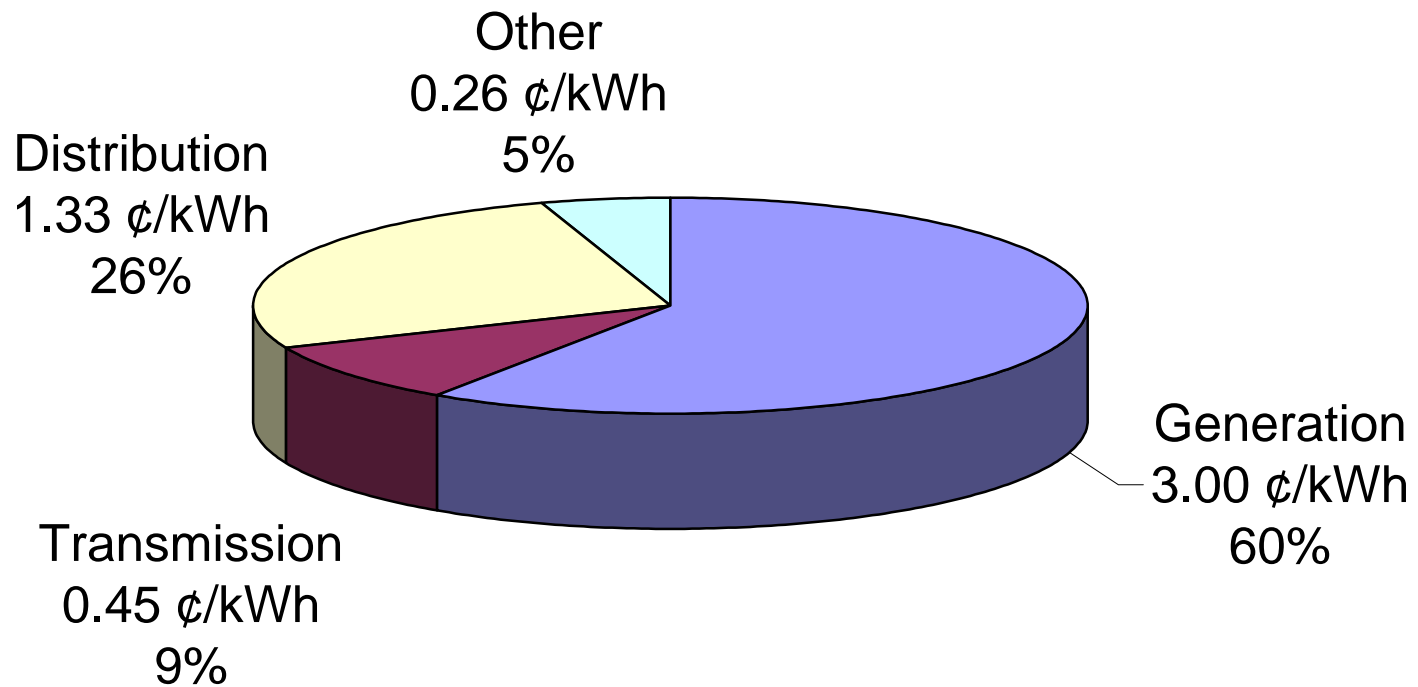


PACIFICORP AVERAGE COSTS



Total Cost = 6.39 ¢/kWh

WASHINGTON WATER POWER AVERAGE COSTS



**UNBUNDLED ANNUAL AVERAGE COSTS
ELECTRIC UTILITIES
IDAHO**

Utility	Generation	Transmission	Distribution	Metering	Meter Reading	Billing	Uncollectible Accounts (1)	Other	Total
	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh	¢/kWh
Investor Owned Utilities									
Idaho Power Company	2.31	0.23	1.19	0.15	0.07	0.24	0.01	0.01	4.22
PacifiCorp	3.28	0.73	1.97	0.23	0.06	0.08	0.02	0.02	6.39
Washington Water Power	3.00	0.45	1.33	0.04	0.04	0.13	0.02	0.03	5.04
Atlanta Power Company (5)									
Consumer Owned Utilities									
City of Albion (2)	2.90	0.64	1.94	0.03	0.01	0.14	0.02	0.00	5.69
City of Bonners Ferry (2)	2.19	0.33	1.68	0.04	0.02	0.16		0.02	4.44
City of Burley (2)	2.71	0.47	1.29	0.07	0.04	0.02		0.04	4.64
Clearwater Power Co. (2) (4)	2.56	0.62	5.10	0.04	0.04	0.17		0.00	8.60
City of Declo (2)	2.94	0.60	1.12	0.03	0.01	0.08		0.01	4.79
Fall River Rural Electric (2)	2.65	0.39	2.70	0.06	0.06	0.12		0.00	5.98
City of Heyburn (2)	2.27	0.39	0.44	0.01	0.03	0.04		0.00	3.18
Idaho County Light and Power (2)	2.66	0.52	3.80	0.07	0.10	0.29		0.07	7.51
City of Idaho Falls (2)	2.60	0.42	1.49	0.03	0.05	0.08		0.04	4.72
Inland Power and Light Co. (5)									
Kootenai Electric Cooperative	2.99	0.01	1.59	0.36	0.08	0.05	0.04	0.31	5.43
Lost River Electric Co-op (2)	1.96	0.44	2.04	0.07	0.07	0.11		0.01	4.70
Lower Valley Power and Light (3) (4)	0.22	0.44	1.79	0.00	0.10	0.17		0.00	2.72
Northern Lights, Inc. (2)	2.56	0.49	3.21	0.04	0.08	0.31		0.09	6.78
City of Plummer (2)	2.57	0.57	0.96	0.08	0.05	0.11		0.00	4.34
Raft River Rural Electric Co-op (2)	2.33	0.59	1.15	0.06	0.04	0.04		0.05	4.26
City of Rupert (2)	2.76	0.56	1.65	0.09	0.05	0.11		0.00	5.22
Rural Electric Company (2)	2.29	0.47	1.39	0.06	0.04	0.14		0.00	4.38
Salmon River Electric Co-op (2) (4)	2.52	0.45	1.96	0.06	0.05	0.19		0.10	5.33
City of Soda Springs (2)	3.22	0.48	2.05	0.05	0.04	0.21		0.00	6.05
South Side Electric Lines (2)	4.59	0.80	2.26	0.14	0.11	0.03		0.65	8.57
Unity Light and Power Company (2)	2.83	0.52	0.84	0.11	0.01	0.05		0.02	4.38
City of Weiser	2.78	0.00	1.04	0.05	0.05	0.06		0.08	4.07
East End Mutual Electric Co-op (2)	2.49	0.56	0.62	0.01	0.01	0.02		0.00	3.71
Farmers Cooperative (2)	2.54	0.68	0.59	0.01	0.05	0.10		0.00	3.97
City of Minidoka (2)	3.28	1.49	0.44	0.04	0.12	0.65		0.00	6.02
Riverside Electric Cooperative (2)	2.48	0.68	1.04	0.01	0.03	0.08		0.00	4.32
Average	2.64	0.52	1.68	0.07	0.05	0.14	0.02	0.05	5.15

NOTES:

- (1) Uncollectible Accounts costs are included with Billing costs if an amount is not shown in this column.
- (2) Transmission Demand costs included under Purchased Power in this utilities unbundling report have been removed from Generation costs and included in the Transmission costs category in this Appendix.
- (3) Power supply costs have been filed confidential and, therefore, are not included in this Appendix.
- (4) Some customer cost and usage information has been filed confidential and, therefore, is not included in this Appendix.
- (5) This utility was exempt from filing unbundled cost information by statute.

**OTHER UNBUNDLED ANNUAL COSTS
ELECTRIC UTILITIES
IDAHO**

Utility	Generation			Public Purposes		Total
	Demand Side Management \$	Fish Mitigation \$	Alternative Energy Services \$	Low Income Assistance \$	Universal Service \$	
Investor Owned Utilities						
Idaho Power Company	4,548,875					4,548,875
PacifiCorp	943,281	295,923	582,209			1,821,413
Washington Water Power	7,254,814	4,269	5,089,549			12,348,632
Atlanta Power Company (2)						
Consumer Owned Utilities						
City of Albion						0
City of Bonners Ferry						0
City of Burley						0
Clearwater Power Co.			18,963			18,963
City of Declo						0
Fall River Rural Electric			11,005			11,005
City of Heyburn						0
Idaho County Light and Power	51,000					51,000
City of Idaho Falls	172,723					172,723
Inland Power and Light Co. (2)						
Kootenai Electric Cooperative	309,587	757,052				1,066,639
Lost River Electric Co-op			9,171			9,171
Lower Valley Power and Light	887,641					887,641
Northern Lights, Inc.						0
City of Plummer						0
Raft River Rural Electric Co-op	46,432		26,282			72,714
City of Rupert						0
Rural Electric Company						0
Salmon River Electric Cooperative	7,000					7,000
City of Soda Springs						0
South Side Electric Lines						0
Unity Light and Power Company						0
City of Weiser						0
East End Mutual Electric Co-op (1)						
Farmers Cooperative (1)						
City of Minidoka (1)						
Riverside Electric Cooperative (1)						
Total	14,221,353	1,057,244	5,737,179	0	0	21,015,776

(1) Commission Order No. 27268 allows abbreviated filing requirements for these utilities. These utilities have not been required to unbundle the cost categories listed on this page.

(2) These utilities are exempt from filing unbundled cost information by statute.

IDAHO POWER COMPANY						
UNBUNDLING REPORT						
IDAHO						
GNR-E-97-1						
Voltage Categories						
Description	Unit	Small	Secondary	Primary	Transmission (1)	Total
Generation						
Demand Related Costs	\$	21,594,181	19,991,117	8,941,407	349,024	50,875,729
Energy Related Costs	\$	79,933,281	73,999,358	29,830,355	1,791,174	185,554,168
Net Benefit of	\$	(6,016,661)	(5,570,008)	(2,574,284)	(146,453)	(14,307,406)
Secondary Sales Revenues						
Demand Side Management (including Low Income DSM)	\$	1,979,110	1,832,189	699,826	37,750	4,548,875
Fish Mitigation	\$					0
Alternative Energy Services	\$					0
Total Generation	\$	97,489,911	90,252,656	36,897,304	2,031,495	226,671,366
Transmission						
Transmission	\$	11,016,284	8,284,450	3,552,614	173,227	23,026,575
Distribution Facilities	\$	54,840,532	53,888,628	7,931,471	0	116,660,631
Metering	\$	8,771,013	5,108,829	391,507	19,647	14,290,996
Meter Reading	\$	5,818,965	1,274,545	83,793	4,191	7,181,494
Billing	\$	22,147,576	1,558,473	10,200	533	23,716,782
Uncollectible Accounts	\$	1,302,844	140,275	0	0	1,443,119
Other Customer Services (2)	\$	457,926	495,616	109,988	7,111	1,070,641
Total Non-Generation	\$	104,355,140	70,750,816	12,079,573	204,709	187,390,238
Load at Customer Level						
Billing Demand	MWh	4,101,935	3,797,424	1,805,567	105,138	9,810,064
Average No. of Customers	kW	0	12,137,263	3,737,356	221,386	16,096,005
Currently Served by Schedules *	No.	305,307	23,216	141	8	328,672
		1,7,15,40,41,42, 24,A,B,I,LU, OL,OP,UM	9,19,24,LP,LW, I	9,19,	9,19,24	
Number of Bills						
Actual	Bills	3,634,937	242,914	1,696	99	3,879,646
Unseasonalized (3)	Bills	3,645,653	281,401	1,696	108	3,928,858
* List the rate schedule numbers for all schedules currently providing service under each voltage category.						
Some rate schedules may provide service at more than one voltage.						
All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.						
(1) Does not include Special Contract customer data.						
(2) Includes Customer Assistance expense, intervenor funding, and regulatory commission fees.						
(3) Actual number of bills adjusted to remove the effect of seasonal usage by irrigation customers; unseasonalized number of bills is used to determine the monthly per unit cost of transmission, distribution facilities and metering.						

IDAHO POWER COMPANY

SCHEDULE NO.	TITLE OF SCHEDULE
1	Residential Service
7	Small General Service
9	Large General Service
15	Dusk to Dawn Customer Lighting
19	Large Power Service
24	Irrigation Service
40	Unmetered General Service
41	Municipal Street Lighting Service
42	Traffic Control Signal Lighting Service
A	Domestic and Small General Service
B	Commercial and Small Industrial Service
I	Irrigation Pumping Service
LP	Large Power Service
LU	Limited Use Service
LW	Large Power Winter Service
OL	Outdoor Lighting Service
OP	Offpeak Service
UM	Unmetered General Service

IDAHO POWER COMPANY						
UNBUNDLING REPORT						
IDAHO						
GNR-E-97-1						
Voltage Categories						
Description	Unit	Small	Secondary	Primary	Transmission (1)	Average
Generation						
Demand Related Costs	¢/kWh	0.53	0.53	0.50	0.33	0.52
Energy Related Costs	¢/kWh	1.95	1.95	1.65	1.70	1.89
Net Benefit of	¢/kWh	(0.15)	(0.15)	(0.14)	(0.14)	(0.15)
Secondary Sales Revenues						
Demand Side Management (including Low Income DSM)	¢/kWh	0.05	0.05	0.04	0.04	0.05
Fish Mitigation	¢/kWh					0.00
Alternative Energy Services	¢/kWh					0.00
Total Generation	¢/kWh	2.38	2.38	2.04	1.93	2.31
Transmission						
Transmission	¢/kWh	0.27	0.22	0.20	0.16	0.23
Distribution Facilities	¢/kWh	1.34	1.42	0.44	0.00	1.19
Metering	¢/kWh	0.21	0.13	0.02	0.02	0.15
Meter Reading	¢/kWh	0.14	0.03	0.00	0.00	0.07
Billing	¢/kWh	0.54	0.04	0.00	0.00	0.24
Uncollectible Accounts	¢/kWh	0.03	0.00	0.00	0.00	0.01
Other Customer Services (2)	¢/kWh	0.01	0.01	0.01	0.01	0.01
Total Non-Generation	¢/kWh	2.54	1.86	0.67	0.19	1.91
Total	¢/kWh	4.92	4.24	2.71	2.13	4.22
Load at Customer Level	MWh	4,101,935	3,797,424	1,805,567	105,138	9,810,064
Billing Demand	kW	0	12,137,263	3,737,356	221,386	16,096,005
Average No. of Customers	No.	305,307	23,216	141	8	328,672
Currently Served by Schedules *	No.	1,7,15,40,41,42,	9,19,24,LP,LW,	9,19,	9,19,24	
		24,A,B,I,LU,	I			
		OL,OP,UM				
Number of Bills						
Actual	Bills	3,634,937	242,914	1,696	99	3,879,646
Unseasonalized (3)	Bills	3,645,653	281,401	1,696	108	3,928,858
* List the rate schedule numbers for all schedules currently providing service under each voltage category. Some rate schedules may provide service at more than one voltage. All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.						
(1) Does not include Special Contract customer data.						
(2) Includes Customer Assistance expense, intervenor funding, and regulatory commission fees.						
(3) Actual number of bills adjusted to remove the effect of seasonal usage by irrigation customers; unseasonalized number of bills is used to determine the monthly per unit cost of transmission, distribution facilities and metering.						

PACIFICORP							
UNBUNDLING REPORT							
IDAHO							
GNR-E-97-1							
Voltage Categories							
Description	Unit	Residential	Secondary Small	Large	Primary	Transmission	Total
Generation							
Demand Related Costs	\$	7,193,424	1,519,051	11,006,863	402,910	3,765,963	23,888,211
Energy Related Costs	\$	10,656,359	1,805,619	14,480,321	554,007	5,784,176	33,280,482
Total Generation	\$	17,849,783	3,324,670	25,487,184	956,917	9,550,139	57,168,693
Transmission							
Transmission	\$	3,798,082	823,091	5,774,771	210,370	2,146,397	12,752,711
Distribution Facilities	\$	12,976,384	2,520,205	17,834,641	214,774	809,623	34,355,627
Metering	\$	1,944,838	556,963	1,356,575	45,650	158,028	4,062,054
Meter Reading	\$	757,578	110,874	208,425	377	1,057	1,078,311
Billing	\$	806,088	158,977	354,704	779	7,600	1,328,148
Uncollectible Accounts	\$	127,184	25,780	125,235	4,422	0	282,621
Other Customer Services	\$	304,866	41,074	49,674	416	676	396,706
Total Non-Generation		20,715,020	4,236,964	25,704,025	476,788	3,123,381	54,256,178
Net Benefit of Secondary							
Net Benefit of Secondary	\$	(10,875,842)	(2,305,035)	(15,832,197)	(590,533)	(5,740,088)	(35,343,695)
Sales Revenues**							
Demand Side Management***	\$	293,286	59,226	419,002	15,746	156,021	943,281
(including Low Income DSM)							
Fish Mitigation***	\$	92,009	18,580	131,448	4,940	48,946	295,923
Alternative Energy Services***	\$	177,892	38,928	262,280	9,734	93,375	582,209
Load at Customer Level							
Load at Customer Level	MWh	555,548	94,359	745,422	29,635	319,190	1,744,154
Billing Demand	kW	4,782,227	529,602	2,376,439	62,279	540,897	8,291,444
Average No. of Customers	No.	40,143	6,363	3,479	9	20	50,014
Currently Served by Schedules *	No.	01, 36	23, 19, 104, 07	06, 10, 35	06, 08	Contracts, 09	
* List the rate schedule numbers for all schedules currently providing service under each voltage category.							
Some rate schedules may provide service at more than one voltage.							
All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.							
** The net benefit of Secondary Sales Revenues includes Secondary and Non-Firm sales. Theses amounts have been deducted from the Generation and Transmission Revenue Requirement to arrive at the Net Cost of Service for retail customers.							
*** These amounts are included in the Generation Demand and Energy Cost of Service for retail customers shown above.							

PACIFICORP							
UNBUNDLING REPORT							
IDAHO							
GNR-E-97-1							
Voltage Categories							
Description	Unit	Residential	Secondary Small	Large	Primary	Transmission	Total
Generation							
Demand Related Costs	\$	7,193,424	1,519,051	11,006,863	402,910	3,765,963	23,888,211
Energy Related Costs	\$	10,656,359	1,805,619	14,480,321	554,007	5,784,176	33,280,482
Total Generation	\$	17,849,783	3,324,670	25,487,184	956,917	9,550,139	57,168,693
Transmission							
Transmission	\$	3,798,082	823,091	5,774,771	210,370	2,146,397	12,752,711
Distribution Facilities	\$	12,976,384	2,520,205	17,834,641	214,774	809,623	34,355,627
Metering	\$	1,944,838	556,963	1,356,575	45,650	158,028	4,062,054
Meter Reading	\$	757,578	110,874	208,425	377	1,057	1,078,311
Billing	\$	806,088	158,977	354,704	779	7,600	1,328,148
Uncollectible Accounts	\$	127,184	25,780	125,235	4,422	0	282,621
Other Customer Services	\$	304,866	41,074	49,674	416	676	396,706
Total Non-Generation		20,715,020	4,236,964	25,704,025	476,788	3,123,381	54,256,178
Net Benefit of Secondary							
Net Benefit of Secondary	\$	(10,875,842)	(2,305,035)	(15,832,197)	(590,533)	(5,740,088)	(35,343,695)
Sales Revenues**							
Demand Side Management***	\$	293,286	59,226	419,002	15,746	156,021	943,281
(including Low Income DSM)							
Fish Mitigation***	\$	92,009	18,580	131,448	4,940	48,946	295,923
Alternative Energy Services***	\$	177,892	38,928	262,280	9,734	93,375	582,209
Load at Customer Level							
Load at Customer Level	MWh	555,548	94,359	745,422	29,635	319,190	1,744,154
Billing Demand	kW	4,782,227	529,602	2,376,439	62,279	540,897	8,291,444
Average No. of Customers	No.	40,143	6,363	3,479	9	20	50,014
Currently Served by Schedules *	No.	01, 36	23, 19, 104, 07	06, 10, 35	06, 08	Contracts, 09	
* List the rate schedule numbers for all schedules currently providing service under each voltage category.							
Some rate schedules may provide service at more than one voltage.							
All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.							
** The net benefit of Secondary Sales Revenues includes Secondary and Non-Firm sales. Theses amounts have been deducted from the Generation and Transmission Revenue Requirement to arrive at the Net Cost of Service for retail customers.							
*** These amounts are included in the Generation Demand and Energy Cost of Service for retail customers shown above.							

PACIFICORP								
UNBUNDLING REPORT								
IDAHO								
GNR-E-97-1								
Voltage Categories								
Description	Unit	Residential	Secondary Small	Large	Primary	Transmission	Average	
Generation								
Demand Related Costs	¢/kWh	1.29	1.61	1.48	1.36	1.18	1.37	
Energy Related Costs	¢/kWh	1.92	1.91	1.94	1.87	1.81	1.91	
Total Generation	¢/kWh	3.21	3.52	3.42	3.23	2.99	3.28	
Transmission								
Transmission	¢/kWh	0.68	0.87	0.77	0.71	0.67	0.73	
Distribution Facilities	¢/kWh	2.34	2.67	2.39	0.72	0.25	1.97	
Metering	¢/kWh	0.35	0.59	0.18	0.15	0.05	0.23	
Meter Reading	¢/kWh	0.14	0.12	0.03	0.00	0.00	0.06	
Billing	¢/kWh	0.15	0.17	0.05	0.00	0.00	0.08	
Uncollectible Accounts	¢/kWh	0.02	0.03	0.02	0.01	0.00	0.02	
Other Customer Services	¢/kWh	0.05	0.04	0.01	0.00	0.00	0.02	
Total Non-Generation	¢/kWh	3.73	4.49	3.45	1.61	0.98	3.11	
Total								
Total	¢/kWh	6.94	8.01	6.87	4.84	3.97	6.39	
Net Benefit of Secondary								
Net Benefit of Secondary	¢/kWh	(1.96)	(2.44)	(2.12)	(1.99)	(1.80)	(2.03)	
Sales Revenues**								
Sales Revenues**	¢/kWh	0.05	0.06	0.06	0.05	0.05	0.05	
Demand Side Management***								
Demand Side Management*** (including Low Income DSM)	¢/kWh	0.05	0.06	0.06	0.05	0.05	0.05	
Fish Mitigation***								
Fish Mitigation***	¢/kWh	0.02	0.02	0.02	0.02	0.02	0.02	
Alternative Energy Services***								
Alternative Energy Services***	¢/kWh	0.03	0.04	0.04	0.03	0.03	0.03	
Load at Customer Level								
Load at Customer Level	MWh	555,548	94,359	745,422	29,635	319,190	1,744,154	
Billing Demand								
Billing Demand	kW	4,782,227	529,602	2,376,439	62,279	540,897	8,291,444	
Average No. of Customers								
Average No. of Customers	No.	40,143	6,363	3,479	9	20	50,014	
Currently Served by Schedules *								
Currently Served by Schedules *	No.	01, 36	23, 19, 104, 07	06, 10, 35	06, 08	Contracts, 09		
* List the rate schedule numbers for all schedules currently providing service under each voltage category.								
Some rate schedules may provide service at more than one voltage.								
All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.								
** The net benefit of Secondary Sales Revenues includes Secondary and Non-Firm sales. These amounts have been deducted from the Generation and Transmission Revenue Requirement to arrive at the Net Cost of Service for retail customers.								
*** These amounts are included in the Generation Demand and Energy Cost of Service for retail customers shown above.								

Rate Schedules

PACIFICORP	
SCHEDULE NO.	TITLE OF SCHEDULE
1	Residential Service
6	General Service - Large Power
7	Security Area Lighting
8	General Service - Medium Voltage
9	General Service - High Voltage
10	Irrigation and Soil Drainage Pumping Power Service
12	Street Lighting, Traffic and Other Signal System Service
19	Commercial and Industrial Space Heating
23	General Service
35	Optional Time-of-Day - General Service - Distribution Voltage
36	Optional Time-of-Day - Residential Service
Special Contracts:	Monsanto Company (Schedule No. 400)
	Nu-West Industries, Inc.

WASHINGTON WATER POWER

UNBUNDLING REPORT

IDAHO

GNR-E-97-1

Voltage Categories						
Description	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$	16,899,830	8,008,460	7,301,475	0	32,209,765
Energy Related Costs	\$	34,084,147	21,443,728	15,103,143	0	70,631,018
Net Benefit of	\$	(22,039,677)	(12,974,032)	(9,725,342)	0	(44,739,051)
Secondary Sales Revenues						
Demand Side Management (including Low Income DSM)	\$	3,593,555	2,091,670	1,569,589	0	7,254,814
Fish Mitigation	\$	2,096	1,247	926	0	4,269
Alternative Energy Services	\$	2,427,133	1,539,362	1,123,054	0	5,089,549
Total Generation	\$	34,967,084	20,110,435	15,372,845	0	70,450,364
Transmission						
Transmission	\$	5,263,934	3,091,206	2,316,420	0	10,671,560
Distribution Facilities	\$	16,921,404	10,167,339	4,091,854	0	31,180,597
Metering	\$	444,279	417,430	5,253	0	866,962
Meter Reading	\$	865,091	80,692	1,694	0	947,477
Billing	\$	2,903,301	135,404	1,137	0	3,039,842
Uncollectible Accounts	\$	265,428	145,606	94,341	0	505,375
Other Customer Services	\$	492,170	125,100	72,246	0	689,516
Total Non-Generation	\$	27,155,607	14,162,777	6,582,945	0	47,901,329
Load at Customer Level	MWh	1,123,227	710,142	515,028	0	2,348,397
Billing Demand	kW	N/A	2,418,108	1,057,213	0	3,475,321
Average No. of Customers	No.	91,977	4,328	36	0	96,341
Currently Served by Schedules *	No.	See Note 1				
* List the rate schedule numbers for all schedules currently providing service under each voltage category.						
Some rate schedules may provide service at more than one voltage.						
All utilities need to provide a separate list of rate schedules by number with a description of the type of service provided under each schedule.						
Note 1 The customer categories include the rate schedules as listed below.						
Small: Residential Service, Street and Area Lights and Non-Demand Metered General Service						
Entire Schedules 001,006, 007, 041 through 046, 047 through 049, 070, 071 and 079						
Non-demand metered subset of Schedules 002, 003, 011, 012, 072, 073, and 077						
Secondary: Demand Metered General Service, Large General Service taken at Secondary voltage and Pumping Service						
Entire Schedules 022, 031, 074, 075, 076, and 078						
Demand Metered sub-set of Schedules 002, 003, 011, 012, 072, 073 and 077						
Secondary subset of Schedule 021						
Primary: Large General Service taken at Primary voltage, Extra Large General Service, and Special Contract						
Entire Schedules 008, and 025						
Primary subset of Schedule 021						
Directly Assigned portion of Schedule 028						
Transmission: Special Contract						
At the present no Idaho customers take service at transmission level						

ALBION
UNBUNDLING REPORT
IDAHO
GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$67,259				\$67,259
Generation Demand	\$	\$15,926				\$15,926
Transmission Demand	\$	\$18,308				\$18,308
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$101,493	\$0	\$0	\$0	\$101,493
Total Power Costs	\$	\$101,493	\$0	\$0	\$0	\$101,493
Transmission						
Distribution Facilities	\$	\$55,669				\$55,669
Metering	\$	\$971				\$971
Meter Reading	\$	\$377				\$377
Billing	\$	\$3,964				\$3,964
Uncollectible Accounts	\$	\$512				\$512
Other Customer Services	\$					\$0
Total Non-Generation		\$61,493	\$0	\$0	\$0	\$61,493
Load at Customer Level	MWH	2,863	0	0	0	2,863
Billing Demand	kW					0
Average No. of Customers	No.	172				172
Currently Served by Schedules	No.	Residential				

CITY OF BONNERS FERRY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$	\$53,332	\$24,931	\$18,692		\$96,955
Energy Related Costs	\$	\$76,151	\$50,549	\$47,926		\$174,626
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$129,483	\$75,480	\$66,618	\$0	\$271,581
Purchased Power						
Energy	\$	\$393,493	\$261,199	\$247,645		\$902,337
Generation Demand	\$	\$131,361	\$86,337	\$64,731		\$282,429
Transmission Demand	\$	\$143,741	\$42,263	\$31,687		\$217,691
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$668,595	\$389,799	\$344,063	\$0	\$1,402,457
Total Power Costs	\$	\$798,078	\$465,279	\$410,681	\$0	\$1,674,038
Transmission						
Distribution Facilities	\$	\$814,453	\$186,217	\$114,980		\$1,115,650
Metering	\$	\$19,403	\$7,247	\$812		\$27,462
Meter Reading	\$	\$14,252	\$1,863	\$64		\$16,179
Billing	\$	\$88,790	\$11,206	\$3,066		\$103,062
Uncoll. Accounts Incl. in Billing						
Other Customer Services	\$	\$11,178	\$1,623	\$0		\$12,801
Total Non-Generation		\$948,076	\$208,156	\$118,922	\$0	\$1,275,154
Load at Customer Level	MWH	28,820	19,280	18,280	0	66,380
Billing Demand	kW		72,024	45,000		117,024
Average No. of Customers	No.	2,340	173	3		2,516
Currently Served by Schedules	No.	Residential Lighting	Commercial	Industrial		

**CITY OF BONNERS FERRY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.19	0.13	0.10	0.00	0.15
Energy Related Costs	¢/kWh	0.26	0.26	0.26	0.00	0.26
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.45	0.39	0.36	0.00	0.41
Purchased Power						
Energy	¢/kWh	1.37	1.35	1.35	0.00	1.36
Generation Demand	¢/kWh	0.46	0.45	0.35	0.00	0.43
Transmission Demand	¢/kWh	0.50	0.22	0.17	0.00	0.33
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.32	2.02	1.88	0.00	2.11
Total Power Costs	¢/kWh	2.77	2.41	2.25	0.00	2.52
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	2.83	0.97	0.63	0.00	1.68
Metering	¢/kWh	0.07	0.04	0.00	0.00	0.04
Meter Reading	¢/kWh	0.05	0.01	0.00	0.00	0.02
Billing	¢/kWh	0.31	0.06	0.02	0.00	0.16
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.04	0.01	0.00	0.00	0.02
Total Non-Generation	¢/kWh	3.29	1.08	0.65	0.00	1.92
Total Cost	¢/kWh	6.06	3.49	2.90	0.00	4.44
Load and Billing Data						
Load at Customer Level	MWH	28,820	19,280	18,280	0	66,380
Billing Demand	kW	0	72,024	45,000		117,024
Average No. of Customers	No.	2,340	173	3		2,516
Currently Served by Schedules	No.	Residential	Commercial	Industrial		
		Lighting				

CITY OF BURLEY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$1,571,947	\$427,396	\$613,015		\$2,612,358
Generation Demand	\$	\$280,756	\$111,533	\$69,227		\$461,516
Transmission Demand	\$	\$322,829	\$128,247	\$79,602		\$530,678
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$2,175,532	\$667,176	\$761,844	\$0	\$3,604,552
Total Power Costs	\$	\$2,175,532	\$667,176	\$761,844	\$0	\$3,604,552
Transmission						
Distribution Facilities	\$	\$891,727	\$354,248	\$219,878		\$1,465,853
Metering	\$	\$65,940	\$5,088	\$6,080		\$77,108
Meter Reading	\$	\$46,769	\$464	\$59		\$47,292
Billing	\$	\$20,400	\$464	\$59		\$20,923
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$43,000	\$0	\$0		\$43,000
Total Non-Generation		\$1,067,836	\$360,264	\$226,076	\$0	\$1,654,176
Load at Customer Level	MWH	71,538	19,650	22,080	0	113,268
Billing Demand	kW		5,800	3,200		9,000
Average No. of Customers	No.	4,028	47	6		4,081
Currently Served by Schedules		Residential	3ph Commercial	3ph Commercial		
		City Use				
		1ph Commercial				
		3ph Commercial				

CITY OF BURLEY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.20	2.18	2.78	0.00	2.31
Generation Demand	¢/kWh	0.39	0.57	0.31	0.00	0.41
Transmission Demand	¢/kWh	0.45	0.65	0.36	0.00	0.47
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.04	3.40	3.45	0.00	3.18
Total Power Costs	¢/kWh	3.04	3.40	3.45	0.00	3.18
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.25	1.80	1.00	0.00	1.29
Metering	¢/kWh	0.09	0.03	0.03	0.00	0.07
Meter Reading	¢/kWh	0.07	0.00	0.00	0.00	0.04
Billing	¢/kWh	0.03	0.00	0.00	0.00	0.02
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.06	0.00	0.00	0.00	0.04
Total Non-Generation	¢/kWh	1.49	1.83	1.02	0.00	1.46
Total Cost	¢/kWh	4.53	5.23	4.47	0.00	4.64
Load and Demand						
Load at Customer Level	MWH	71,538	19,650	22,080	0	113,268
Billing Demand	kW	0	5,800	3,200		9,000
Average No. of Customers	No.	4,028	47	6		4,081
Currently Served by Schedules		Residential	3ph Commercial	3ph Commercial		
		City Use				
		1ph Commercial				
		3ph Commercial				

**CLEARWATER POWER COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$	\$16,449	\$2,514			\$18,963
Total Generation	\$	\$16,449	\$2,514	\$0	\$0	\$18,963
Purchased Power						
Energy	\$	\$2,616,978	\$399,750			\$3,016,728
Generation Demand	\$	\$498,459	\$101,050			\$599,509
Transmission Demand	\$	\$659,509	\$136,094			\$795,603
Load Shaping	\$	\$0	\$0			\$0
Load Regulation	\$	\$0	\$0			\$0
Total Purchased Power	\$	\$3,774,946	\$636,894	\$0	\$0	\$4,411,840
Total Power Costs	\$	\$3,791,395	\$639,408	\$0	\$0	\$4,430,803
Transmission						
Transmission	\$	\$80,966	\$10,138			\$91,104
Distribution Facilities	\$	\$6,831,126	\$493,200			\$7,324,326
Metering	\$	\$58,012	\$1,948			\$59,960
Meter Reading	\$	\$57,111	\$1,213			\$58,324
Billing	\$	\$234,987	\$5,238			\$240,225
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$0	\$0			\$0
Total Non-Generation		\$7,262,202	\$511,737	\$0	\$0	\$7,773,939
Load at Customer Level	MWH	123,238	18,690	0	0	141,928
Billing Demand	kW		72,294			72,294
Average No. of Customers	No.	8,360	109			8,469
Currently Served by Schedules	No.	Farm-Home	Irrigation			
		Residential	Large Comm.			
		Small Comm.				
		Lighting				

Clearwater Power filed their Primary data confidential so it is not shown on this report but included in the composite.

**CLEARWATER POWER COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.01	0.01	0.00	0.00	0.01
Total Generation	¢/kWh	0.01	0.01	0.00	0.00	0.01
Purchased Power						
Energy	¢/kWh	2.12	2.14	0.00	0.00	2.13
Generation Demand	¢/kWh	0.40	0.54	0.00	0.00	0.42
Transmission Demand	¢/kWh	0.54	0.73	0.00	0.00	0.56
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.06	3.41	0.00	0.00	3.11
Total Power Costs	¢/kWh	3.08	3.42	0.00	0.00	3.12
Transmission	¢/kWh	0.07	0.05	0.00	0.00	0.06
Distribution Facilities	¢/kWh	5.54	2.64	0.00	0.00	5.16
Metering	¢/kWh	0.05	0.01	0.00	0.00	0.04
Meter Reading	¢/kWh	0.05	0.01	0.00	0.00	0.04
Billing	¢/kWh	0.19	0.03	0.00	0.00	0.17
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	5.89	2.74	0.00	0.00	5.48
Total Cost	¢/kWh	8.97	6.16	0.00	0.00	8.60
Load at Customer Level	MWH	123,238	18,690	0	0	141,928
Billing Demand	kW	0	72,294			72,294
Average No. of Customers	No.	8,360	109			8,469
Currently Served by Schedules	No.	Farm-Home	Irrigation			
		Residential	Large Comm.			
		Small Comm.				
		Lighting				

Clearwater Power filed their Primary data confidential so it is not shown on this report but included in the composite.

CITY OF DECLO
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$64,013				\$64,013
Generation Demand	\$	\$13,929				\$13,929
Transmission Demand	\$	\$15,980				\$15,980
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$93,922	\$0	\$0	\$0	\$93,922
Total Power Costs	\$	\$93,922	\$0	\$0	\$0	\$93,922
Transmission						
Distribution Facilities	\$	\$29,629				\$29,629
Metering	\$	\$688				\$688
Meter Reading	\$	\$319				\$319
Billing	\$	\$2,032				\$2,032
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$263				\$263
Total Non-Generation		\$32,931	\$0	\$0	\$0	\$32,931
Load at Customer Level	MWH	2,650	0	0	0	2,650
Billing Demand	kW					0
Average No. of Customers	No.	107				107
Currently Served by Schedules	No.	Residential				

**CITY OF DECLO
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.42	0.00	0.00	0.00	2.42
Generation Demand	¢/kWh	0.53	0.00	0.00	0.00	0.53
Transmission Demand	¢/kWh	0.60	0.00	0.00	0.00	0.60
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.54	0.00	0.00	0.00	3.54
Total Power Costs	¢/kWh	3.54	0.00	0.00	0.00	3.54
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.12	0.00	0.00	0.00	1.12
Metering	¢/kWh	0.03	0.00	0.00	0.00	0.03
Meter Reading	¢/kWh	0.01	0.00	0.00	0.00	0.01
Billing	¢/kWh	0.08	0.00	0.00	0.00	0.08
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.01	0.00	0.00	0.00	0.01
Total Non-Generation	¢/kWh	1.24	0.00	0.00	0.00	1.24
Total Cost	¢/kWh	4.79	0.00	0.00	0.00	4.79
Load						
Load at Customer Level	MWH	2,650	0	0	0	2,650
Billing Demand	kW					0
Average No. of Customers	No.	107				107
Currently Served by Schedules	No.	Residential				

**FALL RIVER RURAL ELECTRIC
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$	\$365,280	\$296,275			\$661,555
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$	\$5,833	\$5,172			\$11,005
Total Generation	\$	\$371,113	\$301,447	\$0	\$0	\$672,560
Purchased Power						
Energy	\$	\$1,824,045	\$1,602,925			\$3,426,970
Generation Demand	\$	\$273,848	\$346,240			\$620,088
Transmission Demand	\$	\$250,595	\$325,062			\$575,657
Load Shaping	\$	\$0	\$0			\$0
Load Regulation	\$	\$0	\$0			\$0
Total Purchased Power	\$	\$2,348,488	\$2,274,227	\$0	\$0	\$4,622,715
Total Power Costs	\$	\$2,719,601	\$2,575,674	\$0	\$0	\$5,295,275
Transmission	\$	\$81,246	\$47,720			\$128,966
Distribution Facilities	\$	\$2,806,584	\$2,000,597			\$4,807,181
Metering	\$	\$66,169	\$47,847			\$114,016
Meter Reading	\$	\$69,537	\$28,624			\$98,161
Billing	\$	\$146,817	\$60,436			\$207,253
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$0	\$0			\$0
Total Non-Generation		\$3,170,353	\$2,185,224	\$0	\$0	\$5,355,577
Load at Customer Level	MWH	85,992	92,105	0	0	178,097
Billing Demand	kW		320,421			320,421
Average No. of Customers	No.	7,887	1,599			9,486
Currently Served by Schedules	No.	Farm-Home	Irrigation			
		Residential	Large Comm.			
		Small Comm.				
		Lighting				

**FALL RIVER RURAL ELECTRIC
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.42	0.32	0.00	0.00	0.37
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.01	0.01	0.00	0.00	0.01
Total Generation	¢/kWh	0.43	0.33	0.00	0.00	0.38
Purchased Power						
Energy	¢/kWh	2.12	1.74	0.00	0.00	1.92
Generation Demand	¢/kWh	0.32	0.38	0.00	0.00	0.35
Transmission Demand	¢/kWh	0.29	0.35	0.00	0.00	0.32
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.73	2.47	0.00	0.00	2.60
Total Power Costs	¢/kWh	3.16	2.80	0.00	0.00	2.97
Transmission	¢/kWh	0.09	0.05	0.00	0.00	0.07
Distribution Facilities	¢/kWh	3.26	2.17	0.00	0.00	2.70
Metering	¢/kWh	0.08	0.05	0.00	0.00	0.06
Meter Reading	¢/kWh	0.08	0.03	0.00	0.00	0.06
Billing	¢/kWh	0.17	0.07	0.00	0.00	0.12
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	3.69	2.37	0.00	0.00	3.01
Total Cost	¢/kWh	6.85	5.17	0.00	0.00	5.98
Load at Customer Level	MWH	85,992	92,105	0	0	178,097
Billing Demand	kW		320,421			320,421
Average No. of Customers	No.	7,887	1,599			9,486
Currently Served by Schedules	No.	Farm-Home	Irrigation			
		Residential	Large Comm.			
		Small Comm.				
		Lighting				

CITY OF HEYBURN
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$417,528	\$25,334	\$1,788,199		\$2,231,061
Generation Demand	\$	\$18,082	\$8,603	\$133,622		\$160,307
Transmission Demand	\$	\$47,578	\$22,635	\$351,589		\$421,802
Load Shaping	\$	\$3,932	\$1,870	\$29,054		\$34,856
Load Regulation	\$	\$3,447	\$1,640	\$25,470		\$30,557
Total Purchased Power	\$	\$490,567	\$60,082	\$2,327,934	\$0	\$2,878,583
Total Power Costs	\$	\$490,567	\$60,082	\$2,327,934	\$0	\$2,878,583
Transmission						
Transmission	\$					\$0
Distribution Facilities	\$	\$463,275	\$13,050	\$2,610		\$478,935
Metering	\$	\$13,440	\$379	\$76		\$13,895
Meter Reading	\$	\$27,765	\$782	\$156		\$28,703
Billing	\$	\$38,447	\$1,083	\$217		\$39,747
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$542,927	\$15,294	\$3,059	\$0	\$561,280
Load						
Load at Customer Level	MWH	20,376	1,143	86,568	0	108,087
Billing Demand	kW		1,030	13,473		14,503
Average No. of Customers	No.	1,065	30	6		1,101
Currently Served by Schedules	No.	Residential	Commercial	Commercial		
		Commercial		Industrial		
		Lighting				

CITY OF HEYBURN
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.05	2.22	2.07	0.00	2.06
Generation Demand	¢/kWh	0.09	0.75	0.15	0.00	0.15
Transmission Demand	¢/kWh	0.23	1.98	0.41	0.00	0.39
Load Shaping	¢/kWh	0.02	0.16	0.03	0.00	0.03
Load Regulation	¢/kWh	0.02	0.14	0.03	0.00	0.03
Total Purchased Power	¢/kWh	2.41	5.26	2.69	0.00	2.66
Total Power Costs	¢/kWh	2.41	5.26	2.69	0.00	2.66
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	2.27	1.14	0.00	0.00	0.44
Metering	¢/kWh	0.07	0.03	0.00	0.00	0.01
Meter Reading	¢/kWh	0.14	0.07	0.00	0.00	0.03
Billing	¢/kWh	0.19	0.09	0.00	0.00	0.04
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.66	1.34	0.00	0.00	0.52
Total Cost	¢/kWh	5.07	6.59	2.69	0.00	3.18
Load and Demand						
Load at Customer Level	MWH	20,376	1,143	86,568	0	108,087
Billing Demand	kW		1,030	13,473		14,503
Average No. of Customers	No.	1,065	30	6		1,101
Currently Served by Schedules		Residential	Commercial	Commercial		
		Commercial		Industrial		
		Lighting				

IDAHO COUNTY LIGHT AND POWER
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$	\$51,000				\$51,000
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$51,000	\$0	\$0	\$0	\$51,000
Purchased Power						
Energy	\$	\$810,000	\$86,000			\$896,000
Generation Demand	\$	\$75,000	\$11,000			\$86,000
Transmission Demand	\$	\$178,000	\$27,000			\$205,000
Load Shaping	\$	\$13,000	\$2,000			\$15,000
Load Regulation	\$	\$1,000				\$1,000
Total Purchased Power	\$	\$1,077,000	\$126,000	\$0	\$0	\$1,203,000
Total Power Costs	\$	\$1,128,000	\$126,000	\$0	\$0	\$1,254,000
Transmission						
Distribution Facilities	\$	\$1,419,000	\$80,000			\$1,499,000
Metering	\$	\$28,000	\$1,000			\$29,000
Meter Reading	\$	\$37,000	\$2,000			\$39,000
Billing	\$	\$106,000	\$7,000			\$113,000
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$27,000	\$1,000			\$28,000
Total Non-Generation		\$1,617,000	\$91,000	\$0	\$0	\$1,708,000
Load at Customer Level	MWH	35,641	3,810	0	0	39,451
Billing Demand	kW		12,308			12,308
Average No. of Customers	No.	2,620	33			2,653
Currently Served by Schedules	No.	Residential General	Irrigation Large Power			

IDAHO COUNTY LIGHT AND POWER
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.14	0.00	0.00	0.00	0.13
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.14	0.00	0.00	0.00	0.13
Purchased Power						
Energy	¢/kWh	2.27	2.26	0.00	0.00	2.27
Generation Demand	¢/kWh	0.21	0.29	0.00	0.00	0.22
Transmission Demand	¢/kWh	0.50	0.71	0.00	0.00	0.52
Load Shaping	¢/kWh	0.04	0.05	0.00	0.00	0.04
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.02	3.31	0.00	0.00	3.05
Total Power Costs	¢/kWh	3.16	3.31	0.00	0.00	3.18
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	3.98	2.10	0.00	0.00	3.80
Metering	¢/kWh	0.08	0.03	0.00	0.00	0.07
Meter Reading	¢/kWh	0.10	0.05	0.00	0.00	0.10
Billing	¢/kWh	0.30	0.18	0.00	0.00	0.29
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.08	0.03	0.00	0.00	0.07
Total Non-Generation	¢/kWh	4.54	2.39	0.00	0.00	4.33
Total Cost	¢/kWh	7.70	5.70	0.00	0.00	7.51
Load at Customer Level	MWH	35,641	3,810	0	0	39,451
Billing Demand	kW		12,308			12,308
Average No. of Customers	No.	2,620	33			2,653
Currently Served by Schedules	No.	Residential	Irrigation			
		General	Large Power			

CITY OF IDAHO FALLS
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$	\$172,723				\$172,723
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$172,723	\$0	\$0	\$0	\$172,723
Purchased Power						
Energy	\$	\$6,977,274	\$5,152,928	\$988,694		\$13,118,896
Generation Demand	\$	\$989,026	\$1,247,360	\$132,496		\$2,368,882
Transmission Demand	\$	\$1,048,214	\$1,322,008	\$140,425		\$2,510,647
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$9,014,514	\$7,722,296	\$1,261,615	\$0	\$17,998,425
Total Power Costs	\$	\$9,187,237	\$7,722,296	\$1,261,615	\$0	\$18,171,148
Transmission						
Distribution Facilities	\$	\$5,479,531	\$3,236,542	\$243,865		\$8,959,938
Metering	\$	\$108,312	\$83,088	\$4,257		\$195,657
Meter Reading	\$	\$246,492	\$53,741	\$235		\$300,468
Billing	\$	\$449,110	\$43,518	\$95		\$492,723
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$205,169	\$22,366	\$0		\$227,535
Total Non-Generation		\$6,488,614	\$3,439,255	\$248,452	\$0	\$10,176,321
Load at Customer Level	MWH	319,555	236,001	45,282	0	600,838
Billing Demand	kW		72,349	7,685		80,034
Average No. of Customers	No.	18,920	2,750	6		21,676
Currently Served by Schedules		Residential	Commercial	Industrial		

CITY OF IDAHO FALLS
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.05	0.00	0.00	0.00	0.03
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.05	0.00	0.00	0.00	0.03
Purchased Power						
Energy	¢/kWh	2.18	2.18	2.18	0.00	2.18
Generation Demand	¢/kWh	0.31	0.53	0.29	0.00	0.39
Transmission Demand	¢/kWh	0.33	0.56	0.31	0.00	0.42
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.82	3.27	2.79	0.00	3.00
Total Power Costs	¢/kWh	2.88	3.27	2.79	0.00	3.02
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.71	1.37	0.54	0.00	1.49
Metering	¢/kWh	0.03	0.04	0.01	0.00	0.03
Meter Reading	¢/kWh	0.08	0.02	0.00	0.00	0.05
Billing	¢/kWh	0.14	0.02	0.00	0.00	0.08
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.06	0.01	0.00	0.00	0.04
Total Non-Generation	¢/kWh	2.03	1.46	0.55	0.00	1.69
Total Cost	¢/kWh	4.91	4.73	3.33	0.00	4.72
Customer Data						
Load at Customer Level	MWH	319,555	236,001	45,282	0	600,838
Billing Demand	kW		72,349	7,685		80,034
Average No. of Customers	No.	18,920	2,750	6		21,676
Currently Served by Schedules		Residential	Commercial	Industrial		

LOST RIVER ELECTRIC CO-OP
UNBUNDLING REPORT
IDAHO
GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$	\$4,058	\$5,113			\$9,171
Total Generation	\$	\$4,058	\$5,113	\$0	\$0	\$9,171
Purchased Power						
Energy	\$	\$442,225	\$557,193			\$999,418
Generation Demand	\$	\$109,752	\$124,796			\$234,548
Transmission Demand	\$	\$127,447	\$144,917			\$272,364
Load Shaping	\$	\$0	\$0			\$0
Load Regulation	\$	\$0	\$0			\$0
Total Purchased Power	\$	\$679,424	\$826,906	\$0	\$0	\$1,506,330
Total Power Costs	\$	\$683,482	\$832,019	\$0	\$0	\$1,515,501
Transmission	\$	\$2,615	\$3,126			\$5,741
Distribution Facilities	\$	\$557,566	\$732,769			\$1,290,335
Metering	\$	\$13,542	\$29,331			\$42,873
Meter Reading	\$	\$31,330	\$13,394			\$44,724
Billing	\$	\$41,130	\$31,197			\$72,327
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$4,783	\$3,628			\$8,411
Total Non-Generation		\$650,966	\$813,445	\$0	\$0	\$1,464,411
Load at Customer Level	MWH	24,725	38,641	0	0	63,366
Billing Demand	kW		74,138			74,138
Average No. of Customers	No.	1,642	702			2,344
Currently Served by Schedules		Residential	Irrigation			
		Lighting	Large Comm.			

LOST RIVER ELECTRIC CO-OP
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.02	0.01	0.00	0.00	0.01
Total Generation	¢/kWh	0.02	0.01	0.00	0.00	0.01
Purchased Power						
Energy	¢/kWh	1.79	1.44	0.00	0.00	1.58
Generation Demand	¢/kWh	0.44	0.32	0.00	0.00	0.37
Transmission Demand	¢/kWh	0.52	0.38	0.00	0.00	0.43
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.75	2.14	0.00	0.00	2.38
Total Power Costs	¢/kWh	2.76	2.15	0.00	0.00	2.39
Transmission	¢/kWh	0.01	0.01	0.00	0.00	0.01
Distribution Facilities	¢/kWh	2.26	1.90	0.00	0.00	2.04
Metering	¢/kWh	0.05	0.08	0.00	0.00	0.07
Meter Reading	¢/kWh	0.13	0.03	0.00	0.00	0.07
Billing	¢/kWh	0.17	0.08	0.00	0.00	0.11
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.02	0.01	0.00	0.00	0.01
Total Non-Generation	¢/kWh	2.63	2.11	0.00	0.00	2.31
Total Cost	¢/kWh	5.40	4.26	0.00	0.00	4.70
Load at Customer Level	MWH	24,725	38,641	0	0	63,366
Billing Demand	kW		74,138			74,138
Average No. of Customers	No.	1,642	702			2,344
Currently Served by Schedules		Residential	Irrigation			
		Lighting	Large Comm.			

**LOWER VALLEY POWER AND LIGHT
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$	\$28,100	\$8,042	\$2,447		\$38,589
Energy Related Costs	\$	\$114,852	\$32,869	\$10,000		\$157,721
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$	\$646,381	\$184,984	\$56,276		\$887,641
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$789,333	\$225,895	\$68,723	\$0	\$1,083,951
Purchased Power						
Energy	\$					\$0
Generation Demand	\$					\$0
Transmission Demand	\$					\$0
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$0	\$0	\$0	\$0	\$0
Total Power Costs	\$	\$789,333	\$225,895	\$68,723	\$0	\$1,083,951
Transmission						
Transmission	\$	\$1,556,807	\$445,535	\$135,542		\$2,137,884
Distribution Facilities	\$	\$6,362,095	\$1,820,737	\$553,909		\$8,736,741
Metering	\$					\$0
Meter Reading	\$	\$356,396	\$101,995	\$31,029		\$489,420
Billing	\$	\$594,156	\$170,039	\$51,370		\$815,565
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$8,869,454	\$2,538,306	\$771,850	\$0	\$12,179,610
Load at Customer Level	MWH	337,406	108,326	41,994	0	487,726
Billing Demand	kW		42,480	8,987		51,467
Average No. of Customers	No.	16,855	293	1		17,149
Currently Served by Schedules	No.	R1, R3, C1, I1, L1	C2	C3		

Lower Valley filed their power cost data confidentially so it is removed from this spreadsheet but remains in the Consumer-Owned Utility totals.

**LOWER VALLEY POWER AND LIGHT
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.01	0.01	0.01	0.00	0.01
Energy Related Costs	¢/kWh	0.03	0.03	0.02	0.00	0.03
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.19	0.17	0.13	0.00	0.18
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.23	0.21	0.16	0.00	0.22
Purchased Power						
Energy	¢/kWh	0.00	0.00	0.00	0.00	0.00
Generation Demand	¢/kWh	0.00	0.00	0.00	0.00	0.00
Transmission Demand	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Power Costs	¢/kWh	0.23	0.21	0.16	0.00	0.22
Transmission	¢/kWh	0.46	0.41	0.32	0.00	0.44
Distribution Facilities	¢/kWh	1.89	1.68	1.32	0.00	1.79
Metering	¢/kWh	0.00	0.00	0.00	0.00	0.00
Meter Reading	¢/kWh	0.11	0.09	0.07	0.00	0.10
Billing	¢/kWh	0.18	0.16	0.12	0.00	0.17
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.63	2.34	1.84	0.00	2.50
Total Cost	¢/kWh	2.86	2.55	2.00	0.00	2.72
Load at Customer Level	MWH	337,406	108,326	41,994	0	487,726
Billing Demand	kW	0	42,480	8,987		51,467
Average No. of Customers	No.	16,855	293	1		17,149
Currently Served by Schedules	No.	R1, R3, C1, I1, L1	C2	C3		

Lower Valley filed their power cost data confidentially so it is removed from this spreadsheet but remains in the Consumer-Owned Utility totals.

LOWER VALLEY POWER AND LIGHT

SCHEDULE NO. TITLE OF SCHEDULE

R1	Residential
R3	Residential
C1	Small Commercial
C2	Large Commercial
C3	Industrial
I1	Irrigation
L1	Lighting

NORTHERN LIGHTS, INC.
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$	\$137,581	\$42,680	\$19,739		\$200,000
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$137,581	\$42,680	\$19,739	\$0	\$200,000
Purchased Power						
Energy	\$	\$2,997,807	\$929,958	\$430,185		\$4,357,950
Generation Demand	\$	\$1,207,769	\$355,766	\$130,575		\$1,694,110
Transmission Demand	\$	\$175,527	\$51,903	\$24,174		\$251,604
Load Shaping	\$	\$11,118	\$3,914	\$1,777		\$16,809
Load Regulation	\$	\$9,729	\$3,425	\$1,555		\$14,709
Total Purchased Power	\$	\$4,401,950	\$1,344,966	\$588,266	\$0	\$6,335,182
Total Power Costs	\$	\$4,539,531	\$1,387,646	\$608,005	\$0	\$6,535,182
Transmission	\$	\$3,579	\$988	\$433		\$5,000
Distribution Facilities	\$	\$7,922,260	\$2,146,171	\$851,289		\$10,919,720
Metering	\$	\$77,252	\$13,671	\$77		\$91,000
Meter Reading	\$	\$165,713	\$8,030	\$52		\$173,795
Billing	\$	\$801,544	\$40,554	\$387		\$842,485
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$179,873	\$48,969	\$19,447		\$248,289
Total Non-Generation		\$9,150,221	\$2,258,383	\$871,685	\$0	\$12,280,289
Load at Customer Level	MWH	146,142	45,304	21,050	0	212,496
Billing Demand	kW		116,516	45,322		161,838
Average No. of Customers	No.	12,630	612	4		13,246
Currently Served by Schedules		Residential	Commercial	Industrial		
		Seasonal	Industrial			
		Irrigation				

NORTHERN LIGHTS, INC.
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$	\$157,115	\$23,146	\$19,739		\$200,000
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$157,115	\$23,146	\$19,739	\$0	\$200,000
Purchased Power						
Energy	\$	\$3,455,152	\$509,018	\$434,075		\$4,398,245
Generation Demand	\$	\$634,650	\$117,141	\$78,710		\$830,501
Transmission Demand	\$	\$796,313	\$146,980	\$98,760		\$1,042,053
Load Shaping	\$	\$0	\$0	\$0		\$0
Load Regulation	\$	\$0	\$0	\$0		\$0
Total Purchased Power	\$	\$4,886,115	\$773,139	\$611,545	\$0	\$6,270,799
Total Power Costs	\$	\$5,043,230	\$796,285	\$631,284	\$0	\$6,470,799
Transmission	\$	\$3,915	\$652	\$433		\$5,000
Distribution Facilities	\$	\$5,449,070	\$836,955	\$538,280		\$6,824,305
Metering	\$	\$89,609	\$1,314	\$77		\$91,000
Meter Reading	\$	\$172,011	\$1,732	\$52		\$173,795
Billing	\$	\$647,156	\$6,228	\$300		\$653,684
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$186,914	\$1,799	\$87		\$188,800
Total Non-Generation		\$6,548,675	\$848,680	\$539,229	\$0	\$7,936,584
Load at Customer Level	MWH	146,142	45,304	21,050	0	212,496
Billing Demand	kW		116,516	45,322		161,838
Average No. of Customers	No.	12,630	612	4		13,246
Currently Served by Schedules		Residential	Commercial	Industrial		
		Seasonal	Industrial			
		Irrigation				

NORTHERN LIGHTS, INC.
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.11	0.05	0.09	0.00	0.09
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.11	0.05	0.09	0.00	0.09
Purchased Power						
Energy	¢/kWh	2.36	1.12	2.06	0.00	2.07
Generation Demand	¢/kWh	0.43	0.26	0.37	0.00	0.39
Transmission Demand	¢/kWh	0.54	0.32	0.47	0.00	0.49
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.34	1.71	2.91	0.00	2.95
Total Power Costs	¢/kWh	3.45	1.76	3.00	0.00	3.05
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	3.73	1.85	2.56	0.00	3.21
Metering	¢/kWh	0.06	0.00	0.00	0.00	0.04
Meter Reading	¢/kWh	0.12	0.00	0.00	0.00	0.08
Billing	¢/kWh	0.44	0.01	0.00	0.00	0.31
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.13	0.00	0.00	0.00	0.09
Total Non-Generation	¢/kWh	4.48	1.87	2.56	0.00	3.73
Total Cost	¢/kWh	7.93	3.63	5.56	0.00	6.78
Customer Data						
Load at Customer Level	MWH	146,142	45,304	21,050	0	212,496
Billing Demand	kW		116,516	45,322		161,838
Average No. of Customers	No.	12,630	612	4		13,246
Currently Served by Schedules		Residential	Commercial	Industrial		
		Seasonal	Industrial			
		Irrigation				

**CITY OF PLUMMER
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.07	2.30	2.49	0.00	2.30
Generation Demand	¢/kWh	0.35	0.16	0.08	0.00	0.20
Transmission Demand	¢/kWh	1.02	0.46	0.24	0.00	0.57
Load Shaping	¢/kWh	0.06	0.03	0.01	0.00	0.03
Load Regulation	¢/kWh	0.07	0.03	0.02	0.00	0.04
Total Purchased Power	¢/kWh	3.57	2.98	2.84	0.00	3.14
Total Power Costs	¢/kWh	3.57	2.98	2.84	0.00	3.14
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.48	0.35	0.72	0.00	0.96
Metering	¢/kWh	0.19	0.04	0.01	0.00	0.08
Meter Reading	¢/kWh	0.12	0.02	0.00	0.00	0.05
Billing	¢/kWh	0.27	0.03	0.00	0.00	0.11
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.06	0.44	0.74	0.00	1.20
Total Cost	¢/kWh	5.64	3.42	3.57	0.00	4.34
Load at Customer Level	MWH	10,934	4,060	13,425	0	28,419
Billing Demand	kW		577	987		1,564
Average No. of Customers	No.	732	29	3		764
Currently Served by Schedules		Residential	Commercial	Industrial		
		Commercial				

**RAFT RIVER RURAL ELECTRIC CO-OP
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$		\$46,432			\$46,432
Fish Mitigation	\$					\$0
Alternative Energy Services	\$		\$26,282			\$26,282
Total Generation	\$	\$0	\$72,714	\$0	\$0	\$72,714
Purchased Power						
Energy	\$	\$25,429	\$3,590,033			\$3,615,462
Generation Demand	\$	\$9,359	\$818,891			\$828,250
Transmission Demand	\$	\$8,836	\$773,171			\$782,007
Load Shaping	\$	\$67	\$5,900			\$5,967
Load Regulation	\$	\$59	\$5,162			\$5,221
Total Purchased Power	\$	\$43,750	\$5,193,157	\$0	\$0	\$5,236,907
Total Power Costs	\$	\$43,750	\$5,265,871	\$0	\$0	\$5,309,621
Transmission	\$	\$7,753	\$362,274			\$370,027
Distribution Facilities	\$	\$89,409	\$2,137,615			\$2,227,024
Metering	\$	\$2,512	\$121,844			\$124,356
Meter Reading	\$	\$516	\$67,599			\$68,115
Billing	\$	\$4,445	\$73,440			\$77,885
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$3,877	\$102,334			\$106,211
Total Non-Generation		\$108,512	\$2,865,106	\$0	\$0	\$2,973,618
Load at Customer Level	MWH	1,368	193,125	0	0	194,493
Billing Demand	kW		495,379			495,379
Average No. of Customers	No.	243	2,290			2,533
Currently Served by Schedules		Residential	Residential			
			Commercial			
			Irrigation			

RAFT RIVER RURAL ELECTRIC CO-OP
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.02	0.00	0.00	0.02
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.01	0.00	0.00	0.01
Total Generation	¢/kWh	0.00	0.04	0.00	0.00	0.04
Purchased Power						
Energy	¢/kWh	1.86	1.86	0.00	0.00	1.86
Generation Demand	¢/kWh	0.68	0.42	0.00	0.00	0.43
Transmission Demand	¢/kWh	0.65	0.40	0.00	0.00	0.40
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.20	2.69	0.00	0.00	2.69
Total Power Costs	¢/kWh	3.20	2.73	0.00	0.00	2.73
Transmission	¢/kWh	0.57	0.19	0.00	0.00	0.19
Distribution Facilities	¢/kWh	6.54	1.11	0.00	0.00	1.15
Metering	¢/kWh	0.18	0.06	0.00	0.00	0.06
Meter Reading	¢/kWh	0.04	0.04	0.00	0.00	0.04
Billing	¢/kWh	0.32	0.04	0.00	0.00	0.04
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.28	0.05	0.00	0.00	0.05
Total Non-Generation	¢/kWh	7.93	1.48	0.00	0.00	1.53
Total Cost	¢/kWh	11.13	4.21	0.00	0.00	4.26
Load at Customer Level	MWH	1,368	193,125	0	0	194,493
Billing Demand	kW		495,379			495,379
Average No. of Customers	No.	243	2,290			2,533
Currently Served by Schedules		Residential	Residential			
			Commercial			
			Irrigation			

CITY OF RUPERT
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of	\$					\$0
Secondary Sales Revenues						
Demand Side Management	\$					\$0
(including Low Income DSM)						
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$983,225	\$718,500			\$1,701,725
Generation Demand	\$	\$248,305	\$119,432			\$367,737
Transmission Demand	\$	\$284,554	\$136,868			\$421,422
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$1,516,084	\$974,800	\$0	\$0	\$2,490,884
Total Power Costs	\$	\$1,516,084	\$974,800	\$0	\$0	\$2,490,884
Transmission						
Distribution Facilities	\$	\$1,061,587	\$172,184			\$1,233,771
Metering	\$	\$63,400	\$6,855			\$70,255
Meter Reading	\$	\$30,211	\$6,533			\$36,744
Billing	\$	\$73,864	\$7,987			\$81,851
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$1,229,062	\$193,559	\$0	\$0	\$1,422,621
Load at Customer Level	MWH	43,329	31,663	0	0	74,992
Billing Demand	kW		4,959			4,959
Average No. of Customers	No.	2,497	270			2,767
Currently Served by Schedules	No.	1, 4, 5, 6, 7, 9	2, 3			

CITY OF RUPERT
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.27	2.27	0.00	0.00	2.27
Generation Demand	¢/kWh	0.57	0.38	0.00	0.00	0.49
Transmission Demand	¢/kWh	0.66	0.43	0.00	0.00	0.56
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.50	3.08	0.00	0.00	3.32
Total Power Costs	¢/kWh	3.50	3.08	0.00	0.00	3.32
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	2.45	0.54	0.00	0.00	1.65
Metering	¢/kWh	0.15	0.02	0.00	0.00	0.09
Meter Reading	¢/kWh	0.07	0.02	0.00	0.00	0.05
Billing	¢/kWh	0.17	0.03	0.00	0.00	0.11
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.84	0.61	0.00	0.00	1.90
Total Cost	¢/kWh	6.34	3.69	0.00	0.00	5.22
Load and Billing						
Load at Customer Level	MWH	43,329	31,663	0	0	74,992
Billing Demand	kW		4,959			4,959
Average No. of Customers	No.	2,497	270			2,767
Currently Served by Schedules	No.	1, 4, 5, 6, 7, 9	2, 3			

**RURAL ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$944,982	\$806,076			\$1,751,058
Generation Demand	\$	\$197,025	\$188,489			\$385,514
Transmission Demand	\$	\$225,776	\$215,990			\$441,766
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$1,367,783	\$1,210,555	\$0	\$0	\$2,578,338
Total Power Costs	\$	\$1,367,783	\$1,210,555	\$0	\$0	\$2,578,338
Transmission						
Distribution Facilities	\$	\$602,118	\$694,282			\$1,296,400
Metering	\$	\$43,373	\$16,627			\$60,000
Meter Reading	\$	\$26,197	\$10,143			\$36,340
Billing	\$	\$91,331	\$35,011			\$126,342
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$763,019	\$756,063	\$0	\$0	\$1,519,082
Load at Customer Level	MWH	46,191	47,388	0	0	93,579
Billing Demand	kW		96,818			96,818
Average No. of Customers	No.	2,113	810			2,923
Currently Served by Schedules		Residential	Commercial			
			Irrigation			

**RURAL ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.05	1.70	0.00	0.00	1.87
Generation Demand	¢/kWh	0.43	0.40	0.00	0.00	0.41
Transmission Demand	¢/kWh	0.49	0.46	0.00	0.00	0.47
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.96	2.55	0.00	0.00	2.76
Total Power Costs	¢/kWh	2.96	2.55	0.00	0.00	2.76
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.30	1.47	0.00	0.00	1.39
Metering	¢/kWh	0.09	0.04	0.00	0.00	0.06
Meter Reading	¢/kWh	0.06	0.02	0.00	0.00	0.04
Billing	¢/kWh	0.20	0.07	0.00	0.00	0.14
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	1.65	1.60	0.00	0.00	1.62
Total Cost	¢/kWh	4.61	4.15	0.00	0.00	4.38
Load at Customer Level	MWH	46,191	47,388	0	0	93,579
Billing Demand	kW	0	96,818			96,818
Average No. of Customers	No.	2,113	810			2,923
Currently Served by Schedules		Residential	Commercial			
			Irrigation			

**SALMON RIVER ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$	\$7,000				\$7,000
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$7,000	\$0	\$0	\$0	\$7,000
Purchased Power						
Energy	\$	\$733,762	\$412,436			\$1,146,198
Generation Demand	\$	\$104,267	\$77,153			\$181,420
Transmission Demand	\$	\$137,178	\$101,506			\$238,684
Load Shaping	\$	\$2,985	\$2,209			\$5,194
Load Regulation	\$	\$2,613	\$1,932			\$4,545
Total Purchased Power	\$	\$980,805	\$595,236	\$0	\$0	\$1,576,041
Total Power Costs	\$	\$987,805	\$595,236	\$0	\$0	\$1,583,041
Transmission						
Transmission	\$					\$0
Distribution Facilities	\$	\$899,666	\$145,740			\$1,045,406
Metering	\$	\$18,538	\$12,527			\$31,065
Meter Reading	\$	\$9,682	\$18,647			\$28,329
Billing	\$	\$71,978	\$30,660			\$102,638
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$43,851	\$10,054			\$53,905
Total Non-Generation		\$1,043,715	\$217,628	\$0	\$0	\$1,261,343
Load at Customer Level	MWH	34,176	19,210	0	0	53,386
Billing Demand	kW		41,472			41,472
Average No. of Customers	No.	2,236	246			2,482
Currently Served by Schedules	No.	A, B, D, E	B, C, D			

Salmon River filed their Primary data confidential so it is removed from this report but included in the composite.

**SALMON RIVER ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.02	0.00	0.00	0.00	0.01
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.02	0.00	0.00	0.00	0.01
Purchased Power						
Energy	¢/kWh	2.15	2.15	0.00	0.00	2.15
Generation Demand	¢/kWh	0.31	0.40	0.00	0.00	0.34
Transmission Demand	¢/kWh	0.40	0.53	0.00	0.00	0.45
Load Shaping	¢/kWh	0.01	0.01	0.00	0.00	0.01
Load Regulation	¢/kWh	0.01	0.01	0.00	0.00	0.01
Total Purchased Power	¢/kWh	2.87	3.10	0.00	0.00	2.95
Total Power Costs	¢/kWh	2.89	3.10	0.00	0.00	2.97
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	2.63	0.76	0.00	0.00	1.96
Metering	¢/kWh	0.05	0.07	0.00	0.00	0.06
Meter Reading	¢/kWh	0.03	0.10	0.00	0.00	0.05
Billing	¢/kWh	0.21	0.16	0.00	0.00	0.19
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.13	0.05	0.00	0.00	0.10
Total Non-Generation	¢/kWh	3.05	1.13	0.00	0.00	2.36
Total Cost	¢/kWh	5.94	4.23	0.00	0.00	5.33
Load and Demand						
Load at Customer Level	MWH	34,176	19,210	0	0	53,386
Billing Demand	kW		41,472	0	0	41,472
Average No. of Customers	No.	2,236	246	0	0	2,482
Currently Served by Schedules	No.	A, B, D, E	B, C, D			

Salmon River filed their Primary data confidential so it is removed from this report but included in the composite.

SOUTH SIDE ELECTRIC LINES
UNBUNDLING REPORT
IDAHO
GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$764,637	\$681,747			\$1,446,384
Generation Demand	\$	\$204,267	\$217,085			\$421,352
Transmission Demand	\$	\$160,945	\$171,045			\$331,990
Load Shaping	\$	\$6,941	\$7,376			\$14,317
Load Regulation	\$	\$6,073	\$6,454			\$12,527
Total Purchased Power	\$	\$1,142,863	\$1,083,707	\$0	\$0	\$2,226,570
Total Power Costs	\$	\$1,142,863	\$1,083,707	\$0	\$0	\$2,226,570
Transmission						
Transmission	\$					\$0
Distribution Facilities	\$	\$596,308	\$335,424			\$931,732
Metering	\$	\$22,928	\$34,391			\$57,319
Meter Reading	\$	\$9,672	\$34,080			\$43,752
Billing	\$	\$7,623	\$4,477			\$12,100
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$169,495	\$99,545			\$269,040
Total Non-Generation		\$806,026	\$507,917	\$0	\$0	\$1,313,943
Load at Customer Level	MWH	19,425	21,875	0	0	41,300
Billing Demand	kW		66,583			66,583
Average No. of Customers	No.	672	247			919
Currently Served by Schedules		Residential	Irrigation			

CITY OF SODA SPRINGS
UNBUNDLING REPORT
IDAHO
GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$	\$58,433	\$24,545			\$82,978
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$58,433	\$24,545	\$0	\$0	\$82,978
Purchased Power						
Energy	\$	\$391,249	\$156,282			\$547,531
Generation Demand	\$	\$68,008	\$26,343			\$94,351
Transmission Demand	\$	\$77,936	\$30,189			\$108,125
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$537,193	\$212,814	\$0	\$0	\$750,007
Total Power Costs	\$	\$595,626	\$237,359	\$0	\$0	\$832,985
Transmission						
Transmission	\$					\$0
Distribution Facilities	\$	\$405,082	\$55,924			\$461,006
Metering	\$	\$10,044	\$543			\$10,587
Meter Reading	\$	\$5,984	\$3,740			\$9,724
Billing	\$	\$41,199	\$6,681			\$47,880
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$0	\$0			\$0
Total Non-Generation		\$462,309	\$66,888	\$0	\$0	\$529,197
Load at Customer Level	MWH	16,040	6,466	0	0	22,506
Billing Demand	kW		20,954			20,954
Average No. of Customers	No.	1,512	70			1,582
Currently Served by Schedules		Residential	3ph Comm.			
		1ph Comm.	Industrial			
		Area Lights				

CITY OF SODA SPRINGS
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.36	0.38	0.00	0.00	0.37
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.36	0.38	0.00	0.00	0.37
Purchased Power						
Energy	¢/kWh	2.44	2.42	0.00	0.00	2.43
Generation Demand	¢/kWh	0.42	0.41	0.00	0.00	0.42
Transmission Demand	¢/kWh	0.49	0.47	0.00	0.00	0.48
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.35	3.29	0.00	0.00	3.33
Total Power Costs	¢/kWh	3.71	3.67	0.00	0.00	3.70
Transmission and Distribution						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	2.53	0.86	0.00	0.00	2.05
Metering	¢/kWh	0.06	0.01	0.00	0.00	0.05
Meter Reading	¢/kWh	0.04	0.06	0.00	0.00	0.04
Billing	¢/kWh	0.26	0.10	0.00	0.00	0.21
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.88	1.03	0.00	0.00	2.35
Total Cost	¢/kWh	6.60	4.71	0.00	0.00	6.05
Customer Data						
Load at Customer Level	MWH	16,040	6,466	0	0	22,506
Billing Demand	kW		20,954			20,954
Average No. of Customers	No.	1,512	70			1,582
Currently Served by Schedules		Residential	3ph Comm.			
		1ph Comm.	Industrial			
		Area Lights				

**SOUTH SIDE ELECTRIC LINES
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	3.94	3.12	0.00	0.00	3.50
Generation Demand	¢/kWh	1.05	0.99	0.00	0.00	1.02
Transmission Demand	¢/kWh	0.83	0.78	0.00	0.00	0.80
Load Shaping	¢/kWh	0.04	0.03	0.00	0.00	0.03
Load Regulation	¢/kWh	0.03	0.03	0.00	0.00	0.03
Total Purchased Power	¢/kWh	5.88	4.95	0.00	0.00	5.39
Total Power Costs	¢/kWh	5.88	4.95	0.00	0.00	5.39
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	3.07	1.53	0.00	0.00	2.26
Metering	¢/kWh	0.12	0.16	0.00	0.00	0.14
Meter Reading	¢/kWh	0.05	0.16	0.00	0.00	0.11
Billing	¢/kWh	0.04	0.02	0.00	0.00	0.03
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.87	0.46	0.00	0.00	0.65
Total Non-Generation	¢/kWh	4.15	2.32	0.00	0.00	3.18
Total Cost	¢/kWh	10.03	7.28	0.00	0.00	8.57
Load at Customer Level	MWH	19,425	21,875	0	0	41,300
Billing Demand	kW	0	66,583			66,583
Average No. of Customers	No.	672	247			919
Currently Served by Schedules		Residential	Irrigation			

UNITY LIGHT AND POWER COMPANY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$970,876	\$916,945			\$1,887,821
Generation Demand	\$	\$187,406	\$127,976			\$315,382
Transmission Demand	\$	\$242,131	\$165,346			\$407,477
Load Shaping	\$	\$1,263	\$4,342			\$5,605
Load Regulation	\$	\$1,105	\$754			\$1,859
Total Purchased Power	\$	\$1,402,781	\$1,215,363	\$0	\$0	\$2,618,144
Total Power Costs	\$	\$1,402,781	\$1,215,363	\$0	\$0	\$2,618,144
Transmission						
Distribution Facilities	\$	\$377,628	\$280,355			\$657,983
Metering	\$	\$45,786	\$41,156			\$86,942
Meter Reading	\$	\$5,876	\$3,597			\$9,473
Billing	\$	\$21,787	\$15,523			\$37,310
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$6,967	\$9,443			\$16,410
Total Non-Generation		\$458,044	\$350,074	\$0	\$0	\$808,118
Load at Customer Level	MWH	38,931	39,243	0	0	78,174
Billing Demand	kW		3,150,922			3,150,922
Average No. of Customers	No.	1,627	678			2,305
Currently Served by Schedules		Residential	Commercial			
			Irrigation			

UNITY LIGHT AND POWER COMPANY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.49	2.34	0.00	0.00	2.41
Generation Demand	¢/kWh	0.48	0.33	0.00	0.00	0.40
Transmission Demand	¢/kWh	0.62	0.42	0.00	0.00	0.52
Load Shaping	¢/kWh	0.00	0.01	0.00	0.00	0.01
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.60	3.10	0.00	0.00	3.35
Total Power Costs	¢/kWh	3.60	3.10	0.00	0.00	3.35
Transmission						
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	0.97	0.71	0.00	0.00	0.84
Metering	¢/kWh	0.12	0.10	0.00	0.00	0.11
Meter Reading	¢/kWh	0.02	0.01	0.00	0.00	0.01
Billing	¢/kWh	0.06	0.04	0.00	0.00	0.05
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.02	0.02	0.00	0.00	0.02
Total Non-Generation	¢/kWh	1.18	0.89	0.00	0.00	1.03
Total Cost	¢/kWh	4.78	3.99	0.00	0.00	4.38
Load and Demand						
Load at Customer Level	MWH	38,931	39,243	0	0	78,174
Billing Demand	kW		3,150,922			3,150,922
Average No. of Customers	No.	1,627	678			2,305
Currently Served by Schedules		Residential	Commercial			
			Irrigation			

CITY OF WEISER
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$439,756	\$299,799			\$739,555
Generation Demand	\$	\$327,049	\$215,611			\$542,660
Transmission Demand	\$					\$0
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$766,805	\$515,410	\$0	\$0	\$1,282,215
Total Power Costs	\$	\$766,805	\$515,410	\$0	\$0	\$1,282,215
Transmission						
Distribution Facilities	\$	\$423,419	\$58,289			\$481,708
Metering	\$	\$13,832	\$10,380			\$24,212
Meter Reading	\$	\$20,711	\$1,642			\$22,353
Billing	\$	\$26,722	\$2,043			\$28,765
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$	\$33,043	\$4,459			\$37,502
Total Non-Generation		\$517,727	\$76,813	\$0	\$0	\$594,540
Load at Customer Level	MWH	27,415	18,733	0	0	46,148
Billing Demand	kW		36,540			36,540
Average No. of Customers	No.	2,651	161			2,812
Currently Served by Schedules		Residential	Commercial			
		Small Comm.				
		Lighting				

CITY OF WEISER
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Small	Secondary	Primary	Transmission	Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	1.60	1.60	0.00	0.00	1.60
Generation Demand	¢/kWh	1.19	1.15	0.00	0.00	1.18
Transmission Demand	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	2.80	2.75	0.00	0.00	2.78
Total Power Costs	¢/kWh	2.80	2.75	0.00	0.00	2.78
Transmission	¢/kWh	0.00	0.00	0.00	0.00	0.00
Distribution Facilities	¢/kWh	1.54	0.31	0.00	0.00	1.04
Metering	¢/kWh	0.05	0.06	0.00	0.00	0.05
Meter Reading	¢/kWh	0.08	0.01	0.00	0.00	0.05
Billing	¢/kWh	0.10	0.01	0.00	0.00	0.06
Uncoll. Accounts Incl. in Billing						
Other Customer Services	¢/kWh	0.12	0.02	0.00	0.00	0.08
Total Non-Generation	¢/kWh	1.89	0.41	0.00	0.00	1.29
Total Cost	¢/kWh	4.69	3.16	0.00	0.00	4.07
Load at Customer Level	MWH	27,415	18,733	0	0	46,148
Billing Demand	kW		36,540			36,540
Average No. of Customers	No.	2,651	161			2,812
Currently Served by Schedules		Residential	Commercial			
		Small Comm.				
		Lighting				

EAST END MUTUAL ELECTRIC CO., LTD.
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Residential	Irrigation			Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$253,884	\$133,104			\$386,988
Generation Demand	\$	\$61,394	\$17,165			\$78,559
Transmission Demand	\$	\$77,869	\$21,770			\$99,639
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$393,147	\$172,039	\$0	\$0	\$565,186
Total Power Costs	\$	\$393,147	\$172,039	\$0	\$0	\$565,186
Non-Generation						
Transmission	\$	\$3,712	\$1,759			\$5,471
Distribution Facilities (1)	\$	\$68,534	\$46,739			\$115,273
Metering	\$	\$730	\$1,874			\$2,604
Meter Reading	\$	\$1,085	\$738			\$1,823
Billing	\$	\$2,626	\$1,021			\$3,647
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$76,687	\$52,131	\$0	\$0	\$128,818
Load at Customer Level	MWH	12,269	6,432	0	0	18,701
Billing Demand	kW	4,085	1,142			5,227
Average No. of Customers	No.	410	166			576
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.

EAST END MUTUAL ELECTRIC CO., LTD.
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Residential	Irrigation			Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.07	2.07	0.00	0.00	2.07
Generation Demand	¢/kWh	0.50	0.27	0.00	0.00	0.42
Transmission Demand	¢/kWh	0.63	0.34	0.00	0.00	0.53
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.20	2.67	0.00	0.00	3.02
Total Power Costs	¢/kWh	3.20	2.67	0.00	0.00	3.02
Transmission	¢/kWh	0.03	0.03	0.00	0.00	0.03
Distribution Facilities (1)	¢/kWh	0.56	0.73	0.00	0.00	0.62
Metering	¢/kWh	0.01	0.03	0.00	0.00	0.01
Meter Reading	¢/kWh	0.01	0.01	0.00	0.00	0.01
Billing	¢/kWh	0.02	0.02	0.00	0.00	0.02
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	0.63	0.81	0.00	0.00	0.69
Total Cost	¢/kWh	3.83	3.49	0.00	0.00	3.71
Load at Customer Level	MWH	12,269	6,432	0	0	18,701
Billing Demand	kW	4,085	1,142			5,227
Average No. of Customers	No.	410	166			576
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.

**FARMER'S ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Residential	Irrigation			Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$82,751	\$2,693			\$85,444
Generation Demand	\$	\$14,823	\$474			\$15,297
Transmission Demand	\$	\$20,046	\$641			\$20,687
Load Shaping	\$	\$0	\$0			\$0
Load Regulation	\$	\$0	\$0			\$0
Total Purchased Power	\$	\$117,620	\$3,808	\$0	\$0	\$121,428
Total Power Costs	\$	\$117,620	\$3,808	\$0	\$0	\$121,428
Non-Generation						
Transmission	\$	\$5,978	\$220			\$6,198
Distribution Facilities (1)	\$	\$22,269	\$1,321			\$23,590
Metering	\$	\$156	\$53			\$209
Meter Reading	\$	\$2,018	\$50			\$2,068
Billing	\$	\$3,960	\$170			\$4,130
Uncoll. Accounts Incl. in Billing	\$					
Other Customer Services	\$					\$0
Total Non-Generation		\$34,381	\$1,814	\$0	\$0	\$36,195
Load at Customer Level	MWH	3,841	125	0	0	3,966
Billing Demand	kW	1,216	36			1,252
Average No. of Customers	No.	140	6			146
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.

CITY OF MINIDOKA
UNBUNDLING REPORT
IDAHO
GNR-E-97-1

	Unit	Residential	St. Lighting			Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$17,498	\$468			\$17,966
Generation Demand	\$	\$4,060	\$83			\$4,143
Transmission Demand	\$	\$4,659	\$95			\$4,754
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$26,217	\$646	\$0	\$0	\$26,863
Total Power Costs	\$	\$26,217	\$646	\$0	\$0	\$26,863
Transmission	\$	\$5,234	\$0			\$5,234
Distribution Facilities (1)	\$	\$2,648	\$291			\$2,939
Metering	\$	\$276	\$0			\$276
Meter Reading	\$	\$837	\$0			\$837
Billing	\$	\$4,397	\$0			\$4,397
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$13,392	\$291	\$0	\$0	\$13,683
Load at Customer Level	MWH	655	18	0	0	673
Billing Demand	kW	229	4			233
Average No. of Customers	No.	55	20			75
Currently Served by Schedules		Residential	St. Lighting			

(1) "Distribution Facilities" include "Service Entrance" costs.

CITY OF MINIDOKA
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Residential	St. Lighting			Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.67	2.60	0.00	0.00	2.67
Generation Demand	¢/kWh	0.62	0.46	0.00	0.00	0.62
Transmission Demand	¢/kWh	0.71	0.53	0.00	0.00	0.71
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	4.00	3.59	0.00	0.00	3.99
Total Power Costs	¢/kWh	4.00	3.59	0.00	0.00	3.99
Transmission	¢/kWh	0.80	0.00	0.00	0.00	0.78
Distribution Facilities (1)	¢/kWh	0.40	1.62	0.00	0.00	0.44
Metering	¢/kWh	0.04	0.00	0.00	0.00	0.04
Meter Reading	¢/kWh	0.13	0.00	0.00	0.00	0.12
Billing	¢/kWh	0.67	0.00	0.00	0.00	0.65
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	2.04	1.62	0.00	0.00	2.03
Total Cost	¢/kWh	6.05	5.21	0.00	0.00	6.02
Load at Customer Level	MWH	655	18	0	0	673
Billing Demand	kW	229	4			233
Average No. of Customers	No.	55	20			75
Currently Served by Schedules		Residential	St. Lighting			

(1) "Distribution Facilities" include "Service Entrance" costs.

**FARMER'S ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Residential	Irrigation			Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.15	2.15	0.00	0.00	2.15
Generation Demand	¢/kWh	0.39	0.38	0.00	0.00	0.39
Transmission Demand	¢/kWh	0.52	0.51	0.00	0.00	0.52
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.06	3.05	0.00	0.00	3.06
Total Power Costs	¢/kWh	3.06	3.05	0.00	0.00	3.06
Transmission and Distribution						
Transmission	¢/kWh	0.16	0.18	0.00	0.00	0.16
Distribution Facilities (1)	¢/kWh	0.58	1.06	0.00	0.00	0.59
Metering	¢/kWh	0.00	0.04	0.00	0.00	0.01
Meter Reading	¢/kWh	0.05	0.04	0.00	0.00	0.05
Billing	¢/kWh	0.10	0.14	0.00	0.00	0.10
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	0.90	1.45	0.00	0.00	0.91
Total Cost	¢/kWh	3.96	4.50	0.00	0.00	3.97
Load and Demand						
Load at Customer Level	MWH	3,841	125	0	0	3,966
Billing Demand	kW	1,216	36			1,252
Average No. of Customers	No.	140	6			146
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.

**RIVERSIDE ELECTRIC COMPANY
UNBUNDLING REPORT
IDAHO
GNR-E-97-1**

	Unit	Residential	Irrigation			Total
Generation						
Demand Related Costs	\$					\$0
Energy Related Costs	\$					\$0
Net Benefit of Secondary Sales Revenues	\$					\$0
Demand Side Management (including Low Income DSM)	\$					\$0
Fish Mitigation	\$					\$0
Alternative Energy Services	\$					\$0
Total Generation	\$	\$0	\$0	\$0	\$0	\$0
Purchased Power						
Energy	\$	\$216,179	\$91,396			\$307,575
Generation Demand	\$	\$49,918	\$9,184			\$59,102
Transmission Demand	\$	\$69,509	\$12,788			\$82,297
Load Shaping	\$					\$0
Load Regulation	\$					\$0
Total Purchased Power	\$	\$335,606	\$113,368	\$0	\$0	\$448,974
Total Power Costs	\$	\$335,606	\$113,368	\$0	\$0	\$448,974
Transmission and Distribution						
Transmission	\$	\$13,820	\$3,392			\$17,212
Distribution Facilities (1)	\$	\$114,139	\$38,822			\$152,961
Metering	\$	\$781	\$1,296			\$2,077
Meter Reading	\$	\$4,322	\$789			\$5,111
Billing	\$	\$9,498	\$2,603			\$12,101
Uncoll. Accounts Incl. in Billing	\$					\$0
Other Customer Services	\$					\$0
Total Non-Generation		\$142,560	\$46,902	\$0	\$0	\$189,462
Customer Service						
Load at Customer Level	MWH	10,381	4,389	0	0	14,770
Billing Demand	kW	5,610	828			6,438
Average No. of Customers	No.	500	137			637
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.

RIVERSIDE ELECTRIC COMPANY
 UNBUNDLING REPORT
 IDAHO
 GNR-E-97-1

	Unit	Residential	Irrigation			Average
Generation						
Demand Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Energy Related Costs	¢/kWh	0.00	0.00	0.00	0.00	0.00
Net Benefit of Secondary Sales Revenues	¢/kWh	0.00	0.00	0.00	0.00	0.00
Demand Side Management (including Low Income DSM)	¢/kWh	0.00	0.00	0.00	0.00	0.00
Fish Mitigation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Alternative Energy Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Generation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Purchased Power						
Energy	¢/kWh	2.08	2.08	0.00	0.00	2.08
Generation Demand	¢/kWh	0.48	0.21	0.00	0.00	0.40
Transmission Demand	¢/kWh	0.67	0.29	0.00	0.00	0.56
Load Shaping	¢/kWh	0.00	0.00	0.00	0.00	0.00
Load Regulation	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Purchased Power	¢/kWh	3.23	2.58	0.00	0.00	3.04
Total Power Costs	¢/kWh	3.23	2.58	0.00	0.00	3.04
Transmission	¢/kWh	0.13	0.08	0.00	0.00	0.12
Distribution Facilities (1)	¢/kWh	1.10	0.88	0.00	0.00	1.04
Metering	¢/kWh	0.01	0.03	0.00	0.00	0.01
Meter Reading	¢/kWh	0.04	0.02	0.00	0.00	0.03
Billing	¢/kWh	0.09	0.06	0.00	0.00	0.08
Uncoll. Accounts Incl. in Billing	¢/kWh					
Other Customer Services	¢/kWh	0.00	0.00	0.00	0.00	0.00
Total Non-Generation	¢/kWh	1.37	1.07	0.00	0.00	1.28
Total Cost	¢/kWh	4.61	3.65	0.00	0.00	4.32
Load at Customer Level	MWH	10,381	4,389	0	0	14,770
Billing Demand	kW	5,610	828			6,438
Average No. of Customers	No.	500	137			637
Currently Served by Schedules		Residential	Irrigation			

(1) "Distribution Facilities" include "Service Entrance" costs.