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IDAHO PUBLIC  
UTILITIES COMMISSION

PAGE

May 30, 2012

**VIA OVERNIGHT DELIVERY**

Idaho Public Utilities Commission  
472 West Washington  
Boise, ID 83702-5983

Attention: Jean D. Jewell  
Commission Secretary

**Re: Commission Annual Idaho Form 1 Report 2011**

Rocky Mountain Power, a division of PacifiCorp, hereby submits for filing an original and seven (7) copies of the Idaho Public Utilities Commission Annual State Form 1 report for 2011. PacifiCorp's annual FERC Form 1 was filed May 31, 2012.

It is respectfully requested that all formal correspondence and staff requests regarding this matter be addressed to:

By E-mail (preferred): [datarequest@PacifiCorp.com](mailto:datarequest@PacifiCorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah, Suite 2000  
Portland, OR 97232

Any informal inquiries may be directed to Ted Weston, Idaho Regulatory Manager at 801-220-2963.

Sincerely,

Jeffery K. Larsen  
Vice President, Regulation & Government Affairs

ANNUAL REPORT  
IDAHO SUPPLEMENT TO FERC FORM NO. 1  
FOR  
MULTI-STATE ELECTRIC COMPANIES

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1	Statement of Operating Income for the Year
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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2011 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2012. For further information regarding Idaho's 2011 financial results, refer to the December 2011 Results of Operations report.

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 25, 2012	Year of Report Dec. 31, 2011
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**STATE OF IDAHO STATEMENT OF OPERATING INCOME FOR THE YEAR**

Line No.	ACCOUNT  (a)	(Ref) Page No. (b)	ELECTRIC UTILITY	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	2	267,166,558	255,464,933
3	Operating Expenses			
4	Operation Expenses (401)	3-6	137,926,867	141,144,205
5	Maintenance Expenses (402)	3-6	25,539,882	24,216,765
6	Depreciation Expenses (403) <sup>(1)</sup>	7	29,880,262	27,991,778
7	Amort. & Depl. of Utility Plant (404-405)	7	2,445,909	1,865,146
8	Amort. of Utility Plant Acq. Adj (406)		323,669	334,000
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		9,725	295,484
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) <sup>(2)</sup>	8	6,925,157	6,417,971
12	Income Taxes - Federal (409.1)		(11,388,181)	(24,664,111)
13	- Other (409.1)		(991,752)	(2,912,537)
14	Provision for Deferred Income Taxes (410.1)		42,020,540	56,078,937
15	Provision for Deferred Income Taxes - Cr. (411.1)		(17,024,472)	(19,354,047)
16	Investment Tax Credit Adj. - Net (411.4)		(214,038)	(221,638)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(28,879)	(109,336)
18	Gains from Disp. Of Allowances (411.8)		(10,336)	(178,662)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		215,414,353	210,903,955
20	Net Utility Operating Income (Enter Total of line 2 less 19)		51,752,205	44,560,978

(1) Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress.

(2) Payroll taxes are generally charged to operations and maintenance expense and construction work in progress.

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**ELECTRIC OPERATING REVENUES (Account 400)**

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.  
2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures

at the close of each month.  
3. If increases or decreases from previous period (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.  
4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform

System of Accounts. Explain basis of classification in a footnote).  
5. See page 108-109 of FERC Form No. 1, Important Changes During Period, for important new territory added and important rate increases or decreases.  
6. For lines 2, 4, 5, 6, and 7 see page 304 of FERC Form No. 1 for amounts relating to unbilled revenue by accounts.  
7. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (a)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	67,533,252	61,511,506	719,962	705,128	57,187	56,842
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	35,034,903	28,339,975	445,102	394,132	8,626	8,394
5	Large (or Industrial) (See Instr. 4)	127,142,259	116,237,754	2,272,462	2,224,451	5,542	5,537
6	(444) Public Street and Highway Lighting	498,327	470,881	2,724	2,583	208	209
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	230,208,741	206,560,116	3,440,250	3,326,294	71,563	70,982
11	(447) Sales for Resale	20,047,900	29,812,490	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	250,256,641	236,372,606	3,440,250	3,326,294	71,563	70,982
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	250,256,641	236,372,606	3,440,250	3,326,294	71,563	70,982
15	Other Operating Revenues						
16	(450) Forfeited Discounts	416,071	406,930				
17	(451) Miscellaneous Service Revenues	95,969	104,342				
18	(453) Sale of Water and Water Power	5,559	158				
19	(454) Rent from Electric Property	734,252	738,571				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	15,658,066	17,842,326				
22							
23	TOTAL Other Operating Revenues	16,909,917	19,092,327				
24	TOTAL Electric Operating Revenues	267,166,558	255,464,933				

(1) For a complete list of the number of customers and Megawatt hours sold on a total company basis see pages 310-311 of the 2011 FERC Form No. 1 - Sales for Resale.

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**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>1. POWER PRODUCTION EXPENSES</b>		
2	<b>A. Steam Power Generation</b>		
3	Operation		
4	(500) Operation Supervision and Engineering	1,136,223	1,216,976
5	(501) Fuel	44,247,651	40,818,209
6	(502) Steam Expenses	2,234,646	2,328,516
7	(503) Steam from Other Sources	224,863	231,811
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	245,538	259,358
10	(506) Miscellaneous Steam Power Expenses	3,088,298	2,907,791
11	(507) Rents	16,269	20,499
12	TOTAL Operation (Enter Total of lines 4 thru 11)	51,193,488	47,783,160
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	372,965	391,128
15	(511) Maintenance of Structures	1,382,596	1,542,233
16	(512) Maintenance of Boiler Plant	6,394,205	6,834,649
17	(513) Maintenance of Electric Plant	2,337,812	2,356,498
18	(514) Maintenance of Miscellaneous Steam Plant	780,425	730,302
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	11,268,003	11,854,810
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	62,461,491	59,637,970
21	<b>B. Nuclear Power Generation</b>		
22	Operation		
23	(517) Operation Supervision and Engineering	-	-
24	(518) Fuel	-	-
25	(519) Coolants and Water	-	-
26	(520) Steam Expenses	-	-
27	(521) Steam from Other Sources	-	-
28	(Less) (522) Steam Transferred - Cr.	-	-
29	(523) Electric Expenses	-	-
30	(524) Miscellaneous Nuclear Power Expenses	-	-
31	(525) Rents	-	-
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-	-
33	Maintenance		
34	(528) Maintenance Supervision and Engineering	-	-
35	(529) Maintenance of Structures	-	-
36	(530) Maintenance of Reactor Plant Equipment	-	-
37	(531) Maintenance of Electric Plant	-	-
38	(532) Maintenance of Miscellaneous Nuclear Plant	-	-
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-	-
40	TOTAL Power Production Expenses - Nuclear Power (Enter Total of lines 32 & 39)	-	-
41	<b>C. Hydraulic Power Generation</b>		
42	Operation		
43	(535) Operation Supervision and Engineering	221,894	231,548
44	(536) Water for Power	15,088	12,856
45	(537) Hydraulic Expenses	216,602	208,781
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,429,739	1,524,996
48	(540) Rents (1)	(23,701)	7,105
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,859,622	1,985,286

(1) Represents differences between accrued and actual rents.

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<b>ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO</b>				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering	111	28	
53	(542) Maintenance of Structures	60,358	86,574	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	142,389	118,611	
55	(544) Maintenance of Electric Plant	149,633	98,969	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	173,535	160,682	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	526,026	464,864	
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,385,648	2,450,150	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	25,184	21,706	
62	(547) Fuel	23,047,083	27,432,583	
63	(548) Generation Expenses	900,491	885,996	
64	(549) Miscellaneous Other Power Generation Expenses	1,247,434	1,131,910	
65	(550) Rents	249,249	215,389	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	25,469,441	29,687,584	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	172,203	75,087	
70	(553) Maintenance of Generation and Electric Plant	639,759	544,507	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	280,297	132,922	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,092,259	752,516	
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	26,561,700	30,440,100	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	24,335,808	25,682,684	
76	(556) System Control and Load Dispatching	102,194	53,108	
77	(557) Other Expenses (2)	3,628,554	3,442,812	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	28,066,556	29,178,604	
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	119,475,395	121,706,824	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	333,377	305,113	
83	(561) Load Dispatching	571,202	625,640	
84	(562) Station Expenses	155,120	128,605	
85	(563) Overhead Line Expenses	15,179	7,276	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	8,133,914	8,301,066	
88	(566) Miscellaneous Transmission Expenses	209,112	257,707	
89	(567) Rents	149,387	79,432	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	9,567,291	9,704,839	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	120,745	80,759	
93	(569) Maintenance of Structures	268,314	282,638	
94	(570) Maintenance of Station Equipment	658,084	610,841	
95	(571) Maintenance of Overhead Lines	1,310,730	1,160,475	
96	(572) Maintenance of Underground Lines	9,933	2,232	
97	(573) Maintenance of Miscellaneous Transmission Plant	94,182	16,551	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,461,988	2,153,496	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,029,279	11,858,335	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	649,347	686,229	
103	(581) Load Dispatching	614,959	636,783	

(2) The Idaho amounts in Account 557 Other expenses are \$3,768,974 for the current year and \$3,583,231 for the previous year. However, the amount for each year has been decreased by \$140,419 because of the estimated impact of the Klamath surcharge situs plus hydro embedded cost differentials.

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**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
104	<b>3. DISTRIBUTION EXPENSES (Continued)</b>		
105	(582) Station Expenses	293,829	240,728
106	(583) Overhead Line Expenses	271,277	194,882
107	(584) Underground Line Expenses	57	23
108	(585) Street Lighting and Signal System Expenses	10,720	9,702
109	(586) Meter Expenses	448,147	330,502
110	(587) Customer Installations Expenses	385,849	399,341
111	(588) Miscellaneous Distribution Expenses	217,474	214,478
112	(589) Rents	25,280	15,901
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,916,939	2,728,569
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	204,244	269,871
116	(591) Maintenance of Structures	94,266	158,151
117	(592) Maintenance of Station Equipment	960,436	802,702
118	(593) Maintenance of Overhead Lines	6,145,803	5,153,152
119	(594) Maintenance of Underground Lines	754,616	687,240
120	(595) Maintenance of Line Transformers	41,458	40,949
121	(596) Maintenance of Street Lighting and Signal Systems	179,304	156,790
122	(597) Maintenance of Meters	413,405	352,659
123	(598) Maintenance of Miscellaneous Distribution Plant	19,978	76,749
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	8,813,510	7,698,263
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	11,730,449	10,426,832
126	<b>4. CUSTOMER ACCOUNTS EXPENSES</b>		
127	Operation		
128	(901) Supervision	113,007	96,567
129	(902) Meter Reading Expenses	1,739,592	1,758,856
130	(903) Customer Records and Collection Expenses	2,268,732	2,228,346
131	(904) Uncollectible Accounts	319,048	681,857
132	(905) Miscellaneous Customer Accounts Expenses	7,739	6,380
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,448,118	4,772,006
134	<b>5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
135	Operation		
136	(907) Supervision	11,662	10,210
137	(908) Customer Assistance Expenses	6,274,552	6,911,450
138	(909) Informational and Instructional Expenses	197,305	206,745
139	(910) Miscellaneous Customer Service and Informational Expenses	7,067	3,489
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	6,490,586	7,131,894
141	<b>6. SALES EXPENSES</b>		
142	Operation		
143	(911) Supervision	-	-
144	(912) Demonstrating and Selling Expenses	-	-
145	(913) Advertising Expenses	-	-
146	(916) Miscellaneous Sales Expenses	-	-
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	-	-
148	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES</b>		
149	Operation		
150	(920) Administrative and General Salaries	4,208,597	4,647,563
151	(921) Office Supplies and Expense	524,652	584,476
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,638,094)	(1,644,124)
153	(923) Outside Services Employee	563,573	544,433
154	(924) Property Insurance	1,151,145	1,352,459
155	(925) Injuries and Damages	411,384	492,077
156	(926) Employee Pensions and Benefits (3)	-	-
157			

(3) Pension and benefits expense is associated with labor and is generally charged to operations and maintenance expense and construction work in progress.

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**ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued) - IDAHO**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,851,079	1,440,351
160	(929) Duplicate Charges - Cr.	(344,216)	(355,237)
161	(930.1) General Advertising Expenses	302	1,181
162	(930.2) Miscellaneous General Expenses	878,170	799,408
163	(931) Rents	308,234	309,676
164	TOTAL Operation (Enter Total of lines 150 thru 163)	7,914,826	8,172,263
165	Maintenance		
166	(935) Maintenance of General Plant	1,378,096	1,292,816
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	9,292,922	9,465,079
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	163,466,749	165,360,970

**SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO**

Line No.	Functional Classifications (a)	Operation (b)	Maintenance (c)	Total (d)
169	Power Production Expenses			
170	Electric Generation:			
171	Steam Power	51,193,488	11,268,003	<b>62,461,491</b>
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,859,622	526,026	<b>2,385,648</b>
174	Other Power Generation	25,469,441	1,092,259	<b>26,561,700</b>
175	Other Power Supply Expenses	28,066,556	-	<b>28,066,556</b>
176	Total Power Production Expenses	106,589,107	12,886,288	<b>119,475,395</b>
177	Transmission Expenses	9,567,291	2,461,988	<b>12,029,279</b>
178	Distribution Expenses	2,916,939	8,813,510	<b>11,730,449</b>
179	Customer Accounts Expenses	4,448,118	-	<b>4,448,118</b>
180	Customer Service and Informational Expenses	6,490,586	-	<b>6,490,586</b>
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	7,914,826	1,378,096	<b>9,292,922</b>
183	Total Electric Operation and Maintenance Expenses	137,926,867	25,539,882	<b>163,466,749</b>

**STATE OF IDAHO - ALLOCATED**

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**DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)**  
(Except amortization of acquisition adjustments)

**A. Summary of Depreciation and Amortization Charges**

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) <sup>(1)</sup> (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	-	2,347,699	-	2,347,699
2	Steam Production Plant	7,663,618	-	-	7,663,618
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,228,419	14,890	-	1,243,309
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	6,774,223	-	-	6,774,223
7	Transmission Plant	4,959,241	-	-	4,959,241
8	Distribution Plant	7,158,850	-	-	7,158,850
9	General Plant	2,095,911	83,320	-	2,179,231
10	Common Plant - Electric	-	-	-	-
11	TOTAL	29,880,262	2,445,909	-	32,326,171

(1) Depreciation expense associated with transportation equipment is generally charged to operations and maintenance expense and construction work in progress.

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**STATE OF IDAHO - ALLOCATED  
TAXES, OTHER THAN INCOME TAXES  
ACCOUNT 408.1 <sup>(1)</sup>**

	KIND OF TAX	AMOUNT
1	Property	6,357,989
2	Miscellaneous	567,168
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20	Total ( Must agree with page 1, line 11.)	6,925,157

(1) Payroll taxes are generally charged to operations and maintenance expense and construction work in progress.

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<b>NON-UTILILITY PROPERTY (ACCOUNT 121)</b>			

	Location Description	Description	Beginning Balance (c)	Acquisition (d)	Retirement (e)	Transfer (f)	Balance at End of Year (g)
1	IDAHO FALLS POLE TREATING PLANT	Fee Land	54,317				54,317
2	MALAD PLANT SITE AND WATER RIGHTS	Land Rights	33				33
3	GEORGETOWN PLANT LAND	Fee Land	110				110
4	LAVA DEVELOPMENT	Land Rights	1,274				1,274
5	MENAN SUBSTATION SITE	Fee Land	55				55
6	UCON SITE - CATERCORNER TO UCON SUBSTATION	Fee Land	27				27
7	OLD DUBOIS SUBSTATION SITE	Fee Land	75				75
8	EAST RIVER SUBSTATION SITE	Fee Land	13,742				13,742
9	NORTH MONTEVIEW SUBSTATION SITE	Fee Land	328				328
10	MONTEVIEW SUBSTATION SITE	Fee Land	618				618
11	MUD LAKE SERVICE CENTER	Fee Land	17,915				17,915
12	ARCO TRANSMISSION SUBSTATION AND OFFICE	Fee Land	1,740		(1,740)		-
13	ARCO TRANSMISSION SUBSTATION AND OFFICE	Structures	35,653		(35,653)		-
14	THREEMILE KNOLL SUBSTATION	Fee Land	26,058				26,058
15	Total Non-Utility Property		151,945	-	(37,393)	-	114,552

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 25, 2012	Year of Report Dec. 31, 2011
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>UTILITY PLANT</b>		
2	In Service		
3	Plant In Service (Classified)	1,278,470,306	1,226,417,776
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	60	(271,420)
6	Completed Construction not Classified	3,853,389	30,191,562
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,282,323,755	1,256,337,918
9	Leased To Others	-	-
10	Held for Future Use	2,345,964	644,154
11	Construction Work In Process	67,965,703	57,988,197
12	Acquisition Adjustments	9,326,654	9,634,085
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,361,962,076	1,324,604,354
14	Accumulated Provision for Depreciation, Amortization & Depletion	438,676,479	437,161,332
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	923,285,597	887,443,022
	<b>DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>		
16			
17	In Service		
18	Depreciation	406,870,689	406,547,397
19	Amortization/Depletion of Producing Natural Gas Land And Land Rights	-	-
20	Amortization of Underground Storage Land and Land Rights	-	-
21	Amortization of Other Utility Plant	25,514,648	24,449,758
22	Total In Service (Enter Total of Lines 18 through 21)	432,385,337	430,997,155
23	Leased To Others		
24	Depreciation	-	-
25	Amortization And Depletion	-	-
26	Total Leased to Others (Enter Total of Lines 24 and 25)	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use (Enter Total of Lines 28 and 29)	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Accumulated Provision for Asset Acquisition Adjustment	6,291,142	6,164,177
	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	438,676,479	437,161,332
33			
34			

(1) Capital leases are not included in rate base.

## ELECTRIC PLANT IN SERVICE - STATE OF IDAHO (ALLOCATED)

(In addition to Account 101, Electric Plant In Service (Classified), this schedule includes Account 102, Electric Plant Purchased or Sold, Account 103, Experimental Electric Plant Unclassified and Account 106, Completed Construction Not Classified-Electric.)

1. Report below the original cost of electric plant in service according to prescribed accounts.

3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year.

Line No.	Account (a)	Beginning Balance (b)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT		
2	(301) Organization	-	-
3	(302) Franchises and Consents	12,828,755	12,348,290
4	(303) Miscellaneous Intangible Plant	33,191,350	34,676,769
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	46,020,105	47,025,059
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,804,271	5,449,642
9	(311) Structures and Improvements	55,770,852	55,011,074
10	(312) Boiler Plant Equipment	212,958,535	226,939,392
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	54,261,442	55,773,974
13	(315) Accessory Electric Equipment	25,176,402	25,094,476
14	(316) Misc. Power Plant Equipment	2,011,487	1,955,412
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	355,982,989	370,223,970
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights	-	-
18	(321) Structures and Improvements	-	-
19	(322) Reactor Plant Equipment	-	-
20	(323) Turbogenerator Units	-	-
21	(324) Accessory Electric Equipment	-	-
22	(325) Misc. Power Plant Equipment	-	-
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	-	-
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights	1,581,128	1,526,407
26	(331) Structures and Improvements	6,828,113	8,257,204
27	(332) Reservoirs, Dams, and Waterways	19,759,456	20,855,441
28	(333) Water Wheels, Turbines, and Generators	6,804,886	6,982,153
29	(334) Accessory Electric Equipment	3,638,534	3,843,522
30	(335) Misc. Power Plant Equipment	142,884	137,952
31	(336) Roads, Railroads, and Bridges	987,967	987,035
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	39,742,968	42,589,714
33	D. Other Production Plant		
34	(340) Land and Land Rights	1,749,855	1,694,096
35	(341) Structures and Improvements	9,440,302	9,594,210
36	(342) Fuel Holders, Products, and Accessories	654,376	627,458
37	(343) Prime Movers	152,143,781	146,093,667
38	(344) Generators	20,999,396	20,639,914
39	(345) Accessory Electric Equipment	14,208,191	14,583,123
40	(346) Misc. Power Plant Equipment	737,294	724,867
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	199,933,195	193,957,335
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	595,659,152	606,771,019

**ELECTRIC PLANT IN SERVICE (Continued) STATE OF IDAHO (ALLOCATED)**

Line No.	Account (a)	Beginning Balance (b)	Balance End of Year (g)
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	10,986,331	11,100,527
45	(352) Structures and Improvements	7,435,711	8,611,943
46	(353) Station Equipment	93,124,902	94,301,208
47	(354) Towers and Fixtures	37,874,819	57,500,191
48	(355) Poles and Fixtures	36,288,171	37,754,951
49	(356) Overhead Conductors and Devices	47,141,966	52,422,128
50	(357) Underground Conduit	197,278	190,993
51	(358) Underground Conductors and Devices	452,430	437,992
52	(359) Roads and Trails	702,011	678,904
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	234,203,619	262,998,837
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,361,267	1,383,048
56	(361) Structures and Improvements	1,501,905	2,121,244
57	(362) Station Equipment	28,317,005	28,523,545
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	64,357,546	68,038,927
60	(365) Overhead Conductors and Devices	34,389,397	34,462,333
61	(366) Underground Conduit	7,627,151	7,852,196
62	(367) Underground Conductors and Devices	24,047,521	24,535,345
63	(368) Line Transformers	67,761,455	69,514,987
64	(369) Services	29,049,197	30,457,924
65	(370) Meters	13,964,243	13,315,347
66	(371) Installations on Customer Premises	169,333	169,110
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	615,773	618,579
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	273,161,793	280,992,585
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	565,759	557,322
72	(390) Structures and Improvements	16,769,603	17,091,940
73	(391) Office Furniture and Equipment	4,493,317	4,464,253
74	(392) Transportation Equipment	6,632,157	6,895,134
75	(393) Stores Equipment	790,976	775,331
76	(394) Tools, Shop and Garage Equipment	3,597,335	3,604,487
77	(395) Laboratory Equipment	1,965,924	2,127,283
78	(396) Power Operated Equipment	9,138,419	10,296,420
79	(397) Communication Equipment	15,655,299	16,277,446
80	(398) Miscellaneous Equipment	380,319	354,133
81	SUBTOTAL (Enter Total of lines 71 thru 80)	59,989,108	62,443,749
82	(399) Other Tangible Property	17,383,999	18,239,057
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	77,373,107	80,682,806
84	TOTAL (Accounts 101)	1,226,417,776	1,278,470,306
85	(102) Electric Plant Purchased	-	60
86	Less (102) Electric Plant Sold	(271,420)	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	30,191,562	3,853,389
89	TOTAL Electric Plant in Service	1,256,337,918	1,282,323,755

**STATE OF IDAHO --ALLOCATED**

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 25, 2012	Year of Report Dec. 31, 2011
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**MATERIALS AND SUPPLIES**

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense clearing, if applicable.

Line No.	ACCOUNT (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)		14,562,260	Electric
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		6,311,242	Electric
8	Transmission Plant (Estimated)		144,880	Electric
9	Distribution Plant (Estimated)		5,062,831	Electric
10	Assigned to - Other		11,882	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		11,530,835	
12	Merchandise (Account 155)			
13	Other Materials and Supplies (Account 156)			
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
15	Stores Expense Undistributed (Account 163)			
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)		26,093,095	

Note: Materials and operating supplies assigned to construction are included in the amounts assigned to operations and maintenance amounts above.