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IDAHO PUBLIC
UTILITIES COMMISSION

1407 W. North Temple, Suite 310
Salt Lake City, Utah 84116

May 25, 2017

VIA OVERNIGHT DELIVERY

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

Attention: Diane Hanian
Commission Secretary

Re: Annual Idaho Form 1 Report – 2016

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 2016.

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

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

By Fax: (503) 813-6060

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,

A handwritten signature in blue ink, appearing to read "Jeffery K. Larsen".

Jeffery K. Larsen
Vice President, Regulation

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

INDEX

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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2016 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 28, 2017. For further information regarding Idaho's 2016 financial results, refer to the December 2016 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, 2017	Year of Report Dec. 31, 2016
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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 ⁽³⁾ (c)	Previous Year ⁽³⁾ (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	2	313,082,431	305,926,098
3	Operating Expenses			
4	Operation Expenses (401)	3-6	140,854,444	149,241,356
5	Maintenance Expenses (402)	3-6	22,322,197	24,169,111
6	Depreciation Expenses (403) ⁽¹⁾	7	39,428,690	38,224,606
7	Amort. & Depl. of Utility Plant (404-405)	7	2,263,532	2,213,449
8	Amort. of Utility Plant Acq. Adj (406)		292,229	285,695
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	239,494
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	9,115,314	8,826,095
12	Income Taxes - Federal (409.1)		15,394,935	7,767,549
13	- Other (409.1)		2,647,149	1,539,508
14	Provision for Deferred Income Taxes (410.1)		27,512,183	30,863,760
15	Provision for Deferred Income Taxes - Cr. (411.1)		(20,172,723)	(18,511,640)
16	Investment Tax Credit Adj. - Net (411.4)		(514,782)	(545,332)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(95,935)	22,307
18	Gains from Disp. Of Allowances (411.8)		(12)	(20)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		239,047,221	244,335,938
20	Net Utility Operating Income (Enter Total of line 2 less 19)		74,035,210	61,590,160

(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.

(3) 2016 Sales to Ultimate Customers do not include collections of the Demand Side Management Revenues which are recovered on a tariff rider and not as part of base revenues. 2015 Sales to Ultimate Customers have been restated to remove Demand Side Management Revenues for consistency.

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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 ⁽²⁾ (a)	Amount for Previous Year ⁽²⁾ (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	79,111,547	71,554,393	712,648	656,943	61,962	60,959
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	44,014,203	40,120,094	491,380	457,854	8,607	8,425
5	Large (or Industrial) (See Instr. 4)	169,435,560	169,006,816	2,303,787	2,325,939	5,582	5,544
6	(444) Public Street and Highway Lighting	511,026	502,053	2,663	2,663	117	116
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	293,072,336	281,183,356	3,510,478	3,443,399	76,268	75,044
11	(447) Sales for Resale	10,739,647	15,820,741	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	303,811,983	297,004,097	3,510,478	3,443,399	76,268	75,044
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	303,811,983	297,004,097	3,510,478	3,443,399	76,268	75,044
15	Other Operating Revenues						
16	(450) Forfeited Discounts	476,780	407,950				
17	(451) Miscellaneous Service Revenues	153,840	89,145				
18	(453) Sale of Water and Water Power	4,585	-				
19	(454) Rent from Electric Property	696,408	754,448				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	7,938,835	7,670,458				
22							
23	TOTAL Other Operating Revenues	9,270,448	8,922,001				
24	TOTAL Electric Operating Revenues	313,082,431	305,926,098				

(1) For a complete list of the number of customers and Megawatt hours sold on a total company basis see pages 310-311 - Sales for Resale of the 2016 FERC Form No. 1.

(2) 2016 Sales to Ultimate Customers do not include collections of the Demand Side Management Revenues which are recovered on a tariff rider and not as part of base revenues. 2015 Sales to Ultimate Customers have been restated to remove Demand Side Management Revenues for consistency.

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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	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	1,179,676	933,133
5	(501) Fuel	51,350,269	54,587,370
6	(502) Steam Expenses	4,736,162	5,088,360
7	(503) Steam from Other Sources	280,942	247,754
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	82,976	141,419
10	(506) Miscellaneous Steam Power Expenses	1,147,949	(936,617)
11	(507) Rents	30,408	23,736
12	TOTAL Operation (Enter Total of lines 4 thru 11)	58,808,382	60,085,155
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	525,029	512,055
15	(511) Maintenance of Structures	1,812,689	1,844,071
16	(512) Maintenance of Boiler Plant	5,759,440	5,714,851
17	(513) Maintenance of Electric Plant	1,932,314	2,094,847
18	(514) Maintenance of Miscellaneous Steam Plant	607,435	715,273
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	10,636,907	10,881,097
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	69,445,289	70,966,252
21	B. Nuclear Power Generation		
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	C. Hydraulic Power Generation		
42	Operation		
43	(535) Operation Supervision and Engineering	549,737	531,372
44	(536) Water for Power	2,949	7,333
45	(537) Hydraulic Expenses	271,243	260,269
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,088,454	1,225,569
48	(540) Rents	81,841	94,624
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,994,224	2,119,167

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
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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.			
C. Hydraulic Power Generation (Continued)			
50			
51	Maintenance		
52	(541) Maintenance Supervision and Engineering	25	23
53	(542) Maintenance of Structures	70,748	54,562
54	(543) Maintenance of Reservoirs, Dams, and Waterways	246,368	84,984
55	(544) Maintenance of Electric Plant	154,457	105,228
56	(545) Maintenance of Miscellaneous Hydraulic Plant	184,175	181,373
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	655,773	426,170
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,649,997	2,545,337
D. Other Power Generation			
59			
60	Operation		
61	(546) Operation Supervision and Engineering	19,292	25,142
62	(547) Fuel	16,195,242	16,954,286
63	(548) Generation Expenses	1,022,328	1,096,770
64	(549) Miscellaneous Other Power Generation Expenses	320,911	463,556
65	(550) Rents	217,524	181,737
66	TOTAL Operation (Enter Total of lines 61 thru 65)	17,775,297	18,721,491
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	172,687	254,256
70	(553) Maintenance of Generation and Electric Plant	1,060,884	1,612,471
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	130,505	89,108
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,364,076	1,955,835
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	19,139,373	20,677,326
E. Other Power Supply Expenses			
74			
75	(555) Purchased Power	30,555,374	37,487,233
76	(556) System Control and Load Dispatching	103,047	85,793
77	(557) Other Expenses (1)	7,588,543	2,610,523
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	38,246,964	40,183,549
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	129,481,623	134,372,464
2. TRANSMISSION EXPENSES			
80			
81	Operation		
82	(560) Operation Supervision and Engineering	470,385	558,104
83	(561) Load Dispatching	1,202,348	1,128,100
84	(562) Station Expenses	218,460	184,797
85	(563) Overhead Line Expenses	32,014	24,626
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	7,998,711	8,935,205
88	(566) Miscellaneous Transmission Expenses	226,221	144,358
89	(567) Rents	147,068	135,232
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,295,207	11,110,422
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	59,132	71,352
93	(569) Maintenance of Structures	286,531	249,990
94	(570) Maintenance of Station Equipment	707,795	483,332
95	(571) Maintenance of Overhead Lines	1,066,118	1,027,808
96	(572) Maintenance of Underground Lines	6,009	3,106
97	(573) Maintenance of Miscellaneous Transmission Plant	7,114	32,695
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,132,699	1,868,283
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,427,906	12,978,705
3. DISTRIBUTION EXPENSES			
100			
101	Operation		
102	(580) Operation Supervision and Engineering	475,670	462,844
103	(581) Load Dispatching	570,094	573,493

(1) The Idaho amounts in Account 557 Other expenses are \$6,603,001 for the current year and \$2,750,942 for the previous year. However, the amount for each year has been increased by \$985,542 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	3. DISTRIBUTION EXPENSES (Continued)			
105	(582) Station Expenses	423,275	325,030	
106	(583) Overhead Line Expenses	398,035	334,037	
107	(584) Underground Line Expenses	-	302	
108	(585) Street Lighting and Signal System Expenses	12,196	10,934	
109	(586) Meter Expenses	565,536	458,663	
110	(587) Customer Installations Expenses	860,640	536,080	
111	(588) Miscellaneous Distribution Expenses	117,630	197,739	
112	(589) Rents	25,457	37,107	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,448,533	2,936,229	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	283,546	297,293	
116	(591) Maintenance of Structures	94,796	77,917	
117	(592) Maintenance of Station Equipment	601,416	608,446	
118	(593) Maintenance of Overhead Lines	4,105,081	5,336,804	
119	(594) Maintenance of Underground Lines	697,390	718,741	
120	(595) Maintenance of Line Transformers	52,834	45,032	
121	(596) Maintenance of Street Lighting and Signal Systems	123,694	150,260	
122	(597) Maintenance of Meters	37,372	294,168	
123	(598) Maintenance of Miscellaneous Distribution Plant	257,797	205,801	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	6,253,926	7,734,462	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	9,702,459	10,670,691	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	96,409	68,196	
129	(902) Meter Reading Expenses	1,912,390	1,593,366	
130	(903) Customer Records and Collection Expenses	2,055,687	2,099,278	
131	(904) Uncollectible Accounts	562,763	(63,382)	
132	(905) Miscellaneous Customer Accounts Expenses	1,685	1,286	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,628,934	3,698,744	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	11,503	10,632	
137	(908) Customer Assistance Expenses	559,853	4,485,045	
138	(909) Informational and Instructional Expenses	117,587	129,486	
139	(910) Miscellaneous Customer Service and Informational Expenses	2,266	640	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	691,209	4,625,803	
141	6. SALES EXPENSES			
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	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	3,991,048	4,546,458	
151	(921) Office Supplies and Expense	512,498	508,435	
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,948,758)	(2,189,601)	
153	(923) Outside Services Employee	812,199	964,288	
154	(924) Property Insurance	416,030	491,124	
155	(925) Injuries and Damages	(138,135)	128,378	
156	(926) Employee Pensions and Benefits (2)	-	-	
157				

(2) Pensions and benefits expense is associated with labor and 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	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,134,459	1,222,595
160	(929) Duplicate Charges - Cr.	(210,237)	(310,033)
161	(930.1) General Advertising Expenses	110	19
162	(930.2) Miscellaneous General Expenses	139,172	130,777
163	(931) Rents	257,308	268,356
164	TOTAL Operation (Enter Total of lines 150 thru 163)	4,965,694	5,760,796
165	Maintenance		
166	(935) Maintenance of General Plant	1,278,816	1,303,264
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	6,244,510	7,064,060
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	163,176,641	173,410,467

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	58,808,382	10,636,907	69,445,289
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,994,224	655,773	2,649,997
174	Other Power Generation	17,775,297	1,364,076	19,139,373
175	Other Power Supply Expenses	38,246,964	-	38,246,964
176	Total Power Production Expenses	116,824,867	12,656,756	129,481,623
177	Transmission Expenses	10,295,207	2,132,699	12,427,906
178	Distribution Expenses	3,448,533	6,253,926	9,702,459
179	Customer Accounts Expenses	4,628,934	-	4,628,934
180	Customer Service and Informational Expenses	691,209	-	691,209
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	4,965,694	1,278,816	6,244,510
183	Total Electric Operation and Maintenance Expenses	140,854,444	22,322,197	163,176,641

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) ⁽¹⁾ (b)	Amortization of Limited-Term Electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	-	2,136,818	-	2,136,818
2	Steam Production Plant	14,361,834	-	-	14,361,834
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	2,162,254	18,613	-	2,180,867
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,793,885	-	-	7,793,885
7	Transmission Plant	6,377,525	-	-	6,377,525
8	Distribution Plant	6,330,372	-	-	6,330,372
9	General Plant	2,402,820	108,101	-	2,510,921
10	Common Plant - Electric	-	-	-	-
11	TOTAL	39,428,690	2,263,532	-	41,692,222

(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 ⁽¹⁾**

	KIND OF TAX	AMOUNT
1	Property	8,216,202
2	Other	899,112
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.)	9,115,314

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

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		NON-UTILITY PROPERTY (ACCOUNT 121)	

	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	LAVA SUBSTATION AND SERVICE CENTER	Fee Land				382	382
13	THREEMILE KNOLL SUBSTATION	Fee Land	26,058				26,058
14	Total Non-Utility Property		114,552	-	-	382	114,934

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, 2017	Year of Report Dec. 31, 2016
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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	UTILITY PLANT		
2	In Service		
3	Plant In Service (Classified)	1,565,767,729	1,521,930,657
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	(22,726)	99,221
6	Completed Construction not Classified	9,432,901	3,495,759
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,575,177,904	1,525,525,637
9	Leased To Others	-	-
10	Held for Future Use	768,889	815,873
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,843,753	8,609,566
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,584,790,546	1,534,951,076
14	Accumulated Provision for Depreciation, Amortization & Depletion	554,599,200	525,789,149
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,030,191,346	1,009,161,927
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	516,038,714	487,891,699
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	31,442,721	31,181,334
22	Total In Service (Enter Total of Lines 18 through 21)	547,481,435	519,073,033
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	7,117,765	6,716,116
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	554,599,200	525,789,149
34			

- (1) Capitalized lease assets are not included in rate base; they are included in operating expense as rent expense.
(2) Construction Work In Process ("CWIP") is not included in rate base and it is not assigned allocation factors until it goes into service. On a total company basis, CWIP was \$655,882,614 at December 31, 2016.

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, 2017	Year of Report Dec. 31, 2016
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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.
2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year.
3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.

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	12,613,009	12,802,210
4	(303) Miscellaneous Intangible Plant	38,798,645	40,041,836
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	51,411,654	52,844,046
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,626,114	5,666,210
9	(311) Structures and Improvements	61,189,722	61,997,429
10	(312) Boiler Plant Equipment	266,303,086	276,828,435
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	59,014,803	59,428,639
13	(315) Accessory Electric Equipment	29,477,579	29,798,811
14	(316) Misc. Power Plant Equipment	1,881,129	1,892,539
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	423,492,433	435,612,063
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	1,883,038	1,944,864
26	(331) Structures and Improvements	15,704,436	16,179,267
27	(332) Reservoirs, Dams, and Waterways	29,326,849	30,242,452
28	(333) Water Wheels, Turbines, and Generators	7,681,799	7,878,569
29	(334) Accessory Electric Equipment	4,760,758	4,915,165
30	(335) Misc. Power Plant Equipment	142,283	144,602
31	(336) Roads, Railroads, and Bridges	1,320,875	1,398,992
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	60,820,038	62,703,911
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,582,377	2,774,857
35	(341) Structures and Improvements	13,663,027	13,899,096
36	(342) Fuel Holders, Products, and Accessories	956,423	988,688
37	(343) Prime Movers	176,043,545	178,279,925
38	(344) Generators	28,394,998	28,920,252
39	(345) Accessory Electric Equipment	19,559,401	19,970,075
40	(346) Misc. Power Plant Equipment	955,570	969,348
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	242,155,341	245,802,241
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	726,467,812	744,118,215

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, 2017	Year of Report Dec. 31, 2016
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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	15,062,444	15,614,620
45	(352) Structures and Improvements	14,131,087	14,826,972
46	(353) Station Equipment	117,511,703	124,168,800
47	(354) Towers and Fixtures	77,895,411	78,855,491
48	(355) Poles and Fixtures	53,079,681	55,981,179
49	(356) Overhead Conductors and Devices	71,351,257	73,891,861
50	(357) Underground Conduit	211,653	215,091
51	(358) Underground Conductors and Devices	483,215	491,088
52	(359) Roads and Trails	717,857	729,552
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	350,444,308	364,774,654
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,542,211	1,609,898
56	(361) Structures and Improvements	2,314,825	2,325,642
57	(362) Station Equipment	30,698,058	31,068,982
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	82,300,568	85,814,357
60	(365) Overhead Conductors and Devices	36,625,030	37,098,846
61	(366) Underground Conduit	9,159,684	9,523,987
62	(367) Underground Conductors and Devices	26,629,373	27,070,937
63	(368) Line Transformers	77,757,176	79,606,393
64	(369) Services	36,862,057	38,808,468
65	(370) Meters	14,141,951	15,113,405
66	(371) Installations on Customer Premises	168,879	168,878
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	680,411	707,175
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	318,880,223	328,916,968
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	677,580	685,049
72	(390) Structures and Improvements	17,382,750	17,759,550
73	(391) Office Furniture and Equipment	4,438,502	4,281,156
74	(392) Transportation Equipment	7,440,748	7,465,195
75	(393) Stores Equipment	767,577	787,175
76	(394) Tools, Shop and Garage Equipment	3,748,985	3,774,621
77	(395) Laboratory Equipment	2,087,375	2,151,142
78	(396) Power Operated Equipment	12,227,685	11,439,364
79	(397) Communication Equipment	25,425,920	26,273,113
80	(398) Miscellaneous Equipment	370,273	378,719
81	SUBTOTAL (Enter Total of lines 71 thru 80)	74,567,395	74,995,084
82	(399) Other Tangible Property	159,265	118,762
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	74,726,660	75,113,846
84	TOTAL (Accounts 101)	1,521,930,657	1,565,767,729
85	(102) Electric Plant Purchased	(2,625,380)	-
86	Less (102) Electric Plant Sold	2,724,601	(22,726)
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	3,495,759	9,432,901
89	TOTAL Electric Plant in Service	1,525,525,637	1,575,177,904

STATE OF IDAHO --ALLOCATED

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <u>X</u> An Original (2) <u>—</u> A resubmission	Date of Report (Mo, Da, Yr) May 25, 2017	Year of Report Dec. 31, 2016
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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)		13,437,865	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)		7,971,302	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		4,472,851	Electric
8	Transmission Plant (Estimated)		37,787	Electric
9	Distribution Plant (Estimated)		615,382	Electric
10	Assigned to - Other		11,141	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		13,108,463	
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)		26,546,328	