



PAC-E

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

May 27, 2016

VIA OVERNIGHT DELIVERY

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

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2016 MAY 31 AM 10:14
IDAHO PUBLIC UTILITIES COMMISSION

Attention: Jean D. Jewell
Commission Secretary

Re: Annual Idaho Form 1 Report – 2015

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 2015. This is being provided with PacifiCorp's annual FERC Form 1.

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,

Jeffery K. Larsen
Vice President, Regulation

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

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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2015 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 29, 2016. For further information regarding Idaho's 2015 financial results, refer to the December 2015 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, 2016	Year of Report Dec. 31, 2015
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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	309,761,849	311,779,727
3	Operating Expenses			
4	Operation Expenses (401)	3-6	149,241,356	153,518,935
5	Maintenance Expenses (402)	3-6	24,169,111	25,024,661
6	Depreciation Expenses (403) ⁽¹⁾	7	38,224,606	36,479,127
7	Amort. & Depl. of Utility Plant (404-405)	7	2,213,449	2,399,181
8	Amort. of Utility Plant Acq. Adj (406)		285,695	290,362
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		239,494	239,494
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	8,826,095	8,002,594
12	Income Taxes - Federal (409.1)		7,767,549	2,497,810
13	- Other (409.1)		1,539,508	894,656
14	Provision for Deferred Income Taxes (410.1)		30,863,760	42,588,480
15	Provision for Deferred Income Taxes - Cr. (411.1)		(18,511,640)	(24,189,554)
16	Investment Tax Credit Adj. - Net (411.4)		(545,332)	(573,425)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		22,307	(18,540)
18	Gains from Disp. Of Allowances (411.8)		(20)	(70)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		244,335,938	247,153,711
20	Net Utility Operating Income (Enter Total of line 2 less 19)		65,425,911	64,626,016

(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)

<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>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</p>	<p>at the close of each month.</p> <p>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.</p> <p>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</p>	<p>System of Accounts. Explain basis of classification in a footnote).</p> <p>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.</p> <p>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.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p>
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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	73,053,945	73,309,251	656,943	665,344	60,959	59,974
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	40,969,531	40,307,528	457,854	454,838	8,425	8,246
5	Large (or Industrial) (See Instr. 4)	170,483,001	167,369,766	2,325,939	2,372,320	5,544	5,534
6	(444) Public Street and Highway Lighting	512,630	508,491	2,663	2,672	116	117
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	285,019,107	281,495,036	3,443,399	3,495,174	75,044	73,871
11	(447) Sales for Resale	15,820,741	20,914,169	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	300,839,848	302,409,205	3,443,399	3,495,174	75,044	73,871
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	300,839,848	302,409,205	3,443,399	3,495,174	75,044	73,871
15	Other Operating Revenues			<p>(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 2015 FERC Form No. 1.</p>			
16	(450) Forfeited Discounts	407,950	452,358				
17	(451) Miscellaneous Service Revenues	89,145	108,626				
18	(453) Sale of Water and Water Power	-	-				
19	(454) Rent from Electric Property	754,448	688,403				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	7,670,458	8,121,135				
22							
23	TOTAL Other Operating Revenues	8,922,001	9,370,522				
24	TOTAL Electric Operating Revenues	309,761,849	311,779,727				

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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	933,133	1,111,743	
5	(501) Fuel	54,587,370	52,438,365	
6	(502) Steam Expenses	5,088,360	2,591,936	
7	(503) Steam from Other Sources	247,754	269,381	
8	(Less) (504) Steam Transferred - Cr.	-	-	
9	(505) Electric Expenses	141,419	235,525	
10	(506) Miscellaneous Steam Power Expenses (1)	(936,617)	2,496,274	
11	(507) Rents	23,736	22,779	
12	TOTAL Operation (Enter Total of lines 4 thru 11)	60,085,155	59,166,003	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	512,055	404,991	
15	(511) Maintenance of Structures	1,844,071	1,724,526	
16	(512) Maintenance of Boiler Plant	5,714,851	6,903,793	
17	(513) Maintenance of Electric Plant	2,094,847	2,685,486	
18	(514) Maintenance of Miscellaneous Steam Plant	715,273	717,131	
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	10,881,097	12,435,927	
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	70,966,252	71,601,930	
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	531,372	441,235	
44	(536) Water for Power	7,333	12,035	
45	(537) Hydraulic Expenses	260,269	263,502	
46	(538) Electric Expenses	-	-	
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,225,569	1,153,163	
48	(540) Rents	94,624	55,342	
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,119,167	1,925,277	

(1) Amount includes recovery of closure costs related to the Utah Mine Disposition offset in Account 501, Fuel expense and established in Account 182.3, Other regulatory assets.

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ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

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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	23	23
53	(542) Maintenance of Structures	54,562	47,925
54	(543) Maintenance of Reservoirs, Dams, and Waterways	84,984	113,545
55	(544) Maintenance of Electric Plant	105,228	119,623
56	(545) Maintenance of Miscellaneous Hydraulic Plant	181,373	224,607
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	426,170	505,723
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,545,337	2,431,000
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	25,142	21,248
62	(547) Fuel	16,954,286	24,830,040
63	(548) Generation Expenses	1,096,770	1,067,470
64	(549) Miscellaneous Other Power Generation Expenses	463,556	542,355
65	(550) Rents	181,737	223,293
66	TOTAL Operation (Enter Total of lines 61 thru 65)	18,721,491	26,684,406
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	254,256	136,901
70	(553) Maintenance of Generation and Electric Plant	1,612,471	1,046,607
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	89,108	179,386
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,955,835	1,362,894
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	20,677,326	28,047,300
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	37,487,233	36,117,533
76	(556) System Control and Load Dispatching	85,793	75,836
77	(557) Other Expenses (2)	2,610,523	2,982,539
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	40,183,549	39,175,908
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	134,372,464	141,256,138
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	558,104	339,454
83	(561) Load Dispatching	1,128,100	1,032,278
84	(562) Station Expenses	184,797	200,208
85	(563) Overhead Line Expenses	24,626	29,339
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	8,935,205	9,104,948
88	(566) Miscellaneous Transmission Expenses	144,358	261,316
89	(567) Rents	135,232	115,152
90	TOTAL Operation (Enter Total of lines 82 thru 89)	11,110,422	11,082,695
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	71,352	82,266
93	(569) Maintenance of Structures	249,990	245,470
94	(570) Maintenance of Station Equipment	483,332	474,247
95	(571) Maintenance of Overhead Lines	1,027,808	945,687
96	(572) Maintenance of Underground Lines	3,106	6,048
97	(573) Maintenance of Miscellaneous Transmission Plant	32,695	(88,765)
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,868,283	1,664,953
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,978,705	12,747,648
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	462,844	479,352
103	(581) Load Dispatching	573,493	531,643

(2) The Idaho amounts in Account 557 Other expenses are \$2,750,942 for the current year and \$3,122,958 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	3. DISTRIBUTION EXPENSES (Continued)		
105	(582) Station Expenses	325,030	377,861
106	(583) Overhead Line Expenses	334,037	253,946
107	(584) Underground Line Expenses	302	-
108	(585) Street Lighting and Signal System Expenses	10,934	11,094
109	(586) Meter Expenses	458,663	427,443
110	(587) Customer Installations Expenses	536,080	491,853
111	(588) Miscellaneous Distribution Expenses	197,739	263,815
112	(589) Rents	37,107	25,679
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,936,229	2,862,686
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	297,293	270,850
116	(591) Maintenance of Structures	77,917	96,378
117	(592) Maintenance of Station Equipment	608,446	730,966
118	(593) Maintenance of Overhead Lines	5,336,804	5,477,015
119	(594) Maintenance of Underground Lines	718,741	608,269
120	(595) Maintenance of Line Transformers	45,032	41,791
121	(596) Maintenance of Street Lighting and Signal Systems	150,260	141,409
122	(597) Maintenance of Meters	294,168	391,542
123	(598) Maintenance of Miscellaneous Distribution Plant	205,801	50,908
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,734,462	7,809,128
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	10,670,691	10,671,814
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	68,196	103,113
129	(902) Meter Reading Expenses	1,593,366	1,597,874
130	(903) Customer Records and Collection Expenses	2,099,278	2,131,896
131	(904) Uncollectible Accounts	(63,382)	936,456
132	(905) Miscellaneous Customer Accounts Expenses	1,286	6,172
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	3,698,744	4,775,511
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	10,632	5,906
137	(908) Customer Assistance Expenses	4,485,045	3,719,131
138	(909) Informational and Instructional Expenses	129,486	159,036
139	(910) Miscellaneous Customer Service and Informational Expenses	640	3,895
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	4,625,803	3,887,968
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	4,546,458	4,401,057
151	(921) Office Supplies and Expense	508,435	497,945
152	(Less) (922) Administrative Expenses Transferred - Cr.	(2,189,601)	(1,967,217)
153	(923) Outside Services Employee	964,288	803,773
154	(924) Property Insurance	491,124	477,860
155	(925) Injuries and Damages	128,378	(1,480,204)
156	(926) Employee Pensions and Benefits (3)	-	-
157			

(3) 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	1,222,595	1,177,717
160	(929) Duplicate Charges - Cr.	(310,033)	(430,332)
161	(930.1) General Advertising Expenses	19	477
162	(930.2) Miscellaneous General Expenses	130,777	143,701
163	(931) Rents	268,356	333,704
164	TOTAL Operation (Enter Total of lines 150 thru 163)	5,760,796	3,958,481
165	Maintenance		
166	(935) Maintenance of General Plant	1,303,264	1,246,036
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	7,064,060	5,204,517
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	173,410,467	178,543,596

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	60,085,155	10,881,097	70,966,252
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,119,167	426,170	2,545,337
174	Other Power Generation	18,721,491	1,955,835	20,677,326
175	Other Power Supply Expenses	40,183,549	-	40,183,549
176	Total Power Production Expenses	121,109,362	13,263,102	134,372,464
177	Transmission Expenses	11,110,422	1,868,283	12,978,705
178	Distribution Expenses	2,936,229	7,734,462	10,670,691
179	Customer Accounts Expenses	3,698,744	-	3,698,744
180	Customer Service and Informational Expenses	4,625,803	-	4,625,803
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	5,760,796	1,303,264	7,064,060
183	Total Electric Operation and Maintenance Expenses	149,241,356	24,169,111	173,410,467

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	-	2,067,943	-	2,067,943
2	Steam Production Plant	14,196,175	-	-	14,196,175
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	2,064,179	16,936	-	2,081,115
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,635,405	-	-	7,635,405
7	Transmission Plant	5,949,569	-	-	5,949,569
8	Distribution Plant	6,003,149	-	-	6,003,149
9	General Plant	2,376,129	128,570	-	2,504,699
10	Common Plant - Electric	-	-	-	-
11	TOTAL	38,224,606	2,213,449	-	40,438,055

(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	8,048,484
2	Other	777,611
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.)	8,826,095

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

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NON-UTILITILY 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	THREEMILE KNOLL SUBSTATION	Fee Land	26,058				26,058
13	Total Non-Utility Property		114,552	-	-	-	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, 2016	Year of Report Dec. 31, 2015
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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)	1,521,930,657	1,483,167,772
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	99,221	-
6	Completed Construction not Classified	3,495,759	5,199,137
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,525,525,637	1,488,366,909
9	Leased To Others	-	-
10	Held for Future Use	815,873	2,701,579
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,609,566	8,599,086
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,534,951,076	1,499,667,574
14	Accumulated Provision for Depreciation, Amortization & Depletion	525,789,149	520,164,810
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,009,161,927	979,502,764
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	487,891,699	483,042,265
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	31,181,334	30,699,953
22	Total In Service (Enter Total of Lines 18 through 21)	519,073,033	513,742,218
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	6,716,116	6,422,592
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	525,789,149	520,164,810
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 \$628,213,113 at December 31, 2015.

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, 2016	Year of Report Dec. 31, 2015
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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	12,598,872	12,613,009
4	(303) Miscellaneous Intangible Plant	39,091,029	38,798,645
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	51,689,901	51,411,654
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,622,217	5,626,114
9	(311) Structures and Improvements	61,011,568	61,189,722
10	(312) Boiler Plant Equipment	254,470,222	266,303,086
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	59,794,340	59,014,803
13	(315) Accessory Electric Equipment	29,521,068	29,477,579
14	(316) Misc. Power Plant Equipment	1,869,083	1,881,129
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	412,288,498	423,492,433
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	1,880,973	1,883,038
26	(331) Structures and Improvements	14,791,165	15,704,436
27	(332) Reservoirs, Dams, and Waterways	28,873,254	29,326,849
28	(333) Water Wheels, Turbines, and Generators	7,610,610	7,681,799
29	(334) Accessory Electric Equipment	4,615,679	4,760,758
30	(335) Misc. Power Plant Equipment	141,771	142,283
31	(336) Roads, Railroads, and Bridges	1,223,243	1,320,875
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	59,136,695	60,820,038
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,579,272	2,582,377
35	(341) Structures and Improvements	13,601,890	13,663,027
36	(342) Fuel Holders, Products, and Accessories	953,188	956,423
37	(343) Prime Movers	173,993,200	176,043,545
38	(344) Generators	28,273,330	28,394,998
39	(345) Accessory Electric Equipment	19,521,607	19,559,401
40	(346) Misc. Power Plant Equipment	907,077	955,570
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	239,829,564	242,155,341
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	711,254,757	726,467,812

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, 2016	Year of Report Dec. 31, 2015
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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	13,828,372	15,062,444
45	(352) Structures and Improvements	12,637,909	14,131,087
46	(353) Station Equipment	111,331,692	117,511,703
47	(354) Towers and Fixtures	73,144,608	77,895,411
48	(355) Poles and Fixtures	44,063,888	53,079,681
49	(356) Overhead Conductors and Devices	64,490,475	71,351,257
50	(357) Underground Conduit	211,395	211,653
51	(358) Underground Conductors and Devices	482,627	483,215
52	(359) Roads and Trails	716,983	717,857
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	320,907,949	350,444,308
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,524,365	1,542,211
56	(361) Structures and Improvements	2,296,232	2,314,825
57	(362) Station Equipment	29,136,349	30,698,058
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	78,676,958	82,300,568
60	(365) Overhead Conductors and Devices	35,857,057	36,625,030
61	(366) Underground Conduit	8,870,991	9,159,684
62	(367) Underground Conductors and Devices	26,158,914	26,629,373
63	(368) Line Transformers	75,655,999	77,757,176
64	(369) Services	34,980,068	36,862,057
65	(370) Meters	13,903,683	14,141,951
66	(371) Installations on Customer Premises	169,054	168,879
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	665,568	680,411
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	307,895,238	318,880,223
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	677,247	677,580
72	(390) Structures and Improvements	17,510,635	17,382,750
73	(391) Office Furniture and Equipment	4,653,864	4,438,502
74	(392) Transportation Equipment	6,990,044	7,440,748
75	(393) Stores Equipment	746,950	767,577
76	(394) Tools, Shop and Garage Equipment	3,692,909	3,748,985
77	(395) Laboratory Equipment	2,086,323	2,087,375
78	(396) Power Operated Equipment	11,833,524	12,227,685
79	(397) Communication Equipment	24,173,620	25,425,920
80	(398) Miscellaneous Equipment	373,861	370,273
81	SUBTOTAL (Enter Total of lines 71 thru 80)	72,738,977	74,567,395
82	(399) Other Tangible Property	18,680,950	159,265
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	91,419,927	74,726,660
84	TOTAL (Accounts 101)	1,483,167,772	1,521,930,657
85	(102) Electric Plant Purchased	-	(2,625,380)
86	Less (102) Electric Plant Sold	-	2,724,601
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	5,199,137	3,495,759
89	TOTAL Electric Plant in Service	1,488,366,909	1,525,525,637

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, 2016	Year of Report Dec. 31, 2015
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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)		11,618,119	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)		7,503,931	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		5,091,786	Electric
8	Transmission Plant (Estimated)		35,111	Electric
9	Distribution Plant (Estimated)		673,144	Electric
10	Assigned to - Other		8,875	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		13,312,847	
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)		24,930,966	