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IDAHO PUBLIC
UTILITIES COMMISSION

May 24, 2018

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 – 2017

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 2017. 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:

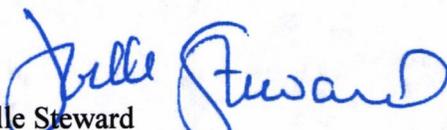
By E-mail (preferred): datarequest@pacificorp.com

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,


Joelle Steward
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 2017 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2018. For further information regarding Idaho's 2017 financial results, refer to the December 2017 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 24, 2018	Year of Report Dec. 31, 2017
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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	318,532,426	313,082,431
3	Operating Expenses			
4	Operation Expenses (401)	3-6	147,321,803	140,854,444
5	Maintenance Expenses (402)	3-6	23,715,054	22,322,197
6	Depreciation Expenses (403) ⁽¹⁾	7	40,868,126	39,428,690
7	Amort. & Depl. of Utility Plant (404-405)	7	2,388,097	2,263,532
8	Amort. of Utility Plant Acq. Adj (406)		297,442	292,229
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	9,595,882	9,115,314
12	Income Taxes - Federal (409.1)		16,531,588	15,394,935
13	- Other (409.1)		2,715,147	2,647,149
14	Provision for Deferred Income Taxes (410.1)		25,871,033	27,512,183
15	Provision for Deferred Income Taxes - Cr. (411.1)		(21,354,553)	(20,172,723)
16	Investment Tax Credit Adj. - Net (411.4)		(439,790)	(514,782)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(16,559)	(95,935)
18	Gains from Disp. Of Allowances (411.8)		(11)	(12)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		247,493,259	239,047,221
20	Net Utility Operating Income (Enter Total of line 2 less 19)		71,039,167	74,035,210

(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 unmeasured 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	79,081,269	79,111,547	712,438	712,648	63,138	61,982
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	44,426,770	44,014,203	502,269	491,380	8,757	8,607
5	Large (or Industrial) (See Instr. 4)	171,333,100	169,435,560	2,385,173	2,303,787	5,608	5,582
6	(444) Public Street and Highway Lighting	536,912	511,026	2,786	2,663	119	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	295,378,051	293,072,336	3,602,666	3,510,478	77,622	76,268
11	(447) Sales for Resale	13,024,600	10,739,647	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	308,402,651	303,811,983	3,602,666	3,510,478	77,622	76,268
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	308,402,651	303,811,983	3,602,666	3,510,478	77,622	76,268
15	Other Operating Revenues						
16	(450) Forfeited Discounts	493,758	476,780				
17	(451) Miscellaneous Service Revenues	87,571	153,840				
18	(453) Sale of Water and Water Power	3,372	4,585				
19	(454) Rent from Electric Property	662,743	696,408				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	8,882,331	7,938,835				
22							
23	TOTAL Other Operating Revenues	10,129,775	9,270,448				
24	TOTAL Electric Operating Revenues	318,532,426	313,082,431				

(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 2017 FERC Form No. 1.

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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	1,154,804	1,179,676
5	(501) Fuel	52,926,438	51,350,269
6	(502) Steam Expenses	4,701,481	4,736,162
7	(503) Steam from Other Sources	302,440	280,942
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	75,586	82,976
10	(506) Miscellaneous Steam Power Expenses	758,117	1,147,949
11	(507) Rents	34,171	30,408
12	TOTAL Operation (Enter Total of lines 4 thru 11)	59,953,037	58,808,382
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	497,626	525,029
15	(511) Maintenance of Structures	1,914,983	1,812,689
16	(512) Maintenance of Boiler Plant	5,470,864	5,759,440
17	(513) Maintenance of Electric Plant	1,868,784	1,932,314
18	(514) Maintenance of Miscellaneous Steam Plant	779,420	607,435
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	10,531,677	10,636,907
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	70,484,714	69,445,289
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	538,619	549,737
44	(536) Water for Power	7,504	2,949
45	(537) Hydraulic Expenses	245,024	271,243
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,218,122	1,088,454
48	(540) Rents	118,114	81,841
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,127,383	1,994,224

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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)
50	C. Hydraulic Power Generation (Continued)		
51	Maintenance		
52	(541) Maintenance Supervision and Engineering	24	25
53	(542) Maintenance of Structures	45,584	70,748
54	(543) Maintenance of Reservoirs, Dams, and Waterways	127,070	246,368
55	(544) Maintenance of Electric Plant	156,668	154,457
56	(545) Maintenance of Miscellaneous Hydraulic Plant	202,099	184,175
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	531,445	655,773
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,658,828	2,649,997
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	21,359	19,292
62	(547) Fuel	13,841,605	16,195,242
63	(548) Generation Expenses	1,007,389	1,022,328
64	(549) Miscellaneous Other Power Generation Expenses	332,086	320,911
65	(550) Rents	217,601	217,524
66	TOTAL Operation (Enter Total of lines 61 thru 65)	15,420,040	17,775,297
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	169,056	172,687
70	(553) Maintenance of Generation and Electric Plant	980,220	1,060,884
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	190,158	130,505
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,339,434	1,364,076
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	16,759,474	19,139,373
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	37,980,893	30,555,374
76	(556) System Control and Load Dispatching	81,522	103,047
77	(557) Other Expenses (1)	6,884,073	7,588,543
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	44,946,488	38,246,964
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	134,849,504	129,481,623
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	394,876	470,385
83	(561) Load Dispatching	1,237,329	1,202,348
84	(562) Station Expenses	212,330	218,460
85	(563) Overhead Line Expenses	31,423	32,014
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	8,370,538	7,998,711
88	(566) Miscellaneous Transmission Expenses	146,129	226,221
89	(567) Rents	134,459	147,068
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,527,084	10,295,207
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	66,102	59,132
93	(569) Maintenance of Structures	362,036	286,531
94	(570) Maintenance of Station Equipment	735,657	707,795
95	(571) Maintenance of Overhead Lines	1,048,285	1,066,118
96	(572) Maintenance of Underground Lines	1,231	6,009
97	(573) Maintenance of Miscellaneous Transmission Plant	5,273	7,114
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,218,584	2,132,699
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,745,668	12,427,906
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	400,470	475,670
103	(581) Load Dispatching	535,799	570,094

(1) The Idaho amounts in Account 557 Other expenses are \$5,898,531 for the current year and \$6,603,001 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	307,877	423,275	
106	(583) Overhead Line Expenses	336,592	398,035	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	7,638	12,196	
109	(586) Meter Expenses	264,029	565,536	
110	(587) Customer Installations Expenses	1,041,565	860,640	
111	(588) Miscellaneous Distribution Expenses	85,344	117,630	
112	(589) Rents	37,326	25,457	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,016,640	3,448,533	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	247,296	283,546	
116	(591) Maintenance of Structures	91,987	94,796	
117	(592) Maintenance of Station Equipment	630,236	601,416	
118	(593) Maintenance of Overhead Lines	5,313,274	4,105,081	
119	(594) Maintenance of Underground Lines	835,606	697,390	
120	(595) Maintenance of Line Transformers	48,700	52,834	
121	(596) Maintenance of Street Lighting and Signal Systems	115,279	123,694	
122	(597) Maintenance of Meters	16,911	37,372	
123	(598) Maintenance of Miscellaneous Distribution Plant	522,560	257,797	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,821,849	6,253,926	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	10,838,489	9,702,459	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	97,610	96,409	
129	(902) Meter Reading Expenses	2,049,368	1,912,390	
130	(903) Customer Records and Collection Expenses	1,998,552	2,055,687	
131	(904) Uncollectible Accounts	609,305	562,763	
132	(905) Miscellaneous Customer Accounts Expenses	505	1,685	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,755,340	4,628,934	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	11,930	11,503	
137	(908) Customer Assistance Expenses	95,493	559,853	
138	(909) Informational and Instructional Expenses	130,569	117,587	
139	(910) Miscellaneous Customer Service and Informational Expenses	131	2,266	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	238,123	691,209	
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	4,226,124	3,991,048	
151	(921) Office Supplies and Expense	569,056	512,498	
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,853,786)	(1,948,758)	
153	(923) Outside Services Employee	1,240,959	812,199	
154	(924) Property Insurance	439,163	416,030	
155	(925) Injuries and Damages	635,250	(138,135)	
156	(926) Employee Pensions and Benefits (2)	5,860,880	-	
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	1,094,397	1,134,459
160	(929) Duplicate Charges - Cr.	(6,160,704)	(210,237)
161	(930.1) General Advertising Expenses	85	110
162	(930.2) Miscellaneous General Expenses	133,699	139,172
163	(931) Rents	152,545	257,308
164	TOTAL Operation (Enter Total of lines 150 thru 163)	6,337,668	4,965,694
165	Maintenance		
166	(935) Maintenance of General Plant	1,272,065	1,278,816
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	7,609,733	6,244,510
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	171,036,857	163,176,641

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	59,953,037	10,531,677	70,484,714
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,127,383	531,445	2,658,828
174	Other Power Generation	15,420,040	1,339,434	16,759,474
175	Other Power Supply Expenses	44,946,488	-	44,946,488
176	Total Power Production Expenses	122,446,948	12,402,556	134,849,504
177	Transmission Expenses	10,527,084	2,218,584	12,745,668
178	Distribution Expenses	3,016,640	7,821,849	10,838,489
179	Customer Accounts Expenses	4,755,340	-	4,755,340
180	Customer Service and Informational Expenses	238,123	-	238,123
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	6,337,668	1,272,065	7,609,733
183	Total Electric Operation and Maintenance Expenses	147,321,803	23,715,054	171,036,857

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	-	2,341,595	-	2,341,595
2	Steam Production Plant	15,075,024	-	-	15,075,024
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	2,254,179	19,033	-	2,273,212
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,914,549	-	-	7,914,549
7	Transmission Plant	6,625,917	-	-	6,625,917
8	Distribution Plant	6,627,878	-	-	6,627,878
9	General Plant	2,370,579	27,469	-	2,398,048
10	Common Plant - Electric	-	-	-	-
11	TOTAL	40,868,126	2,388,097	-	43,256,223

(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	8,651,223
2	Other	944,659
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.)	9,595,882

(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		114,934	-	-	-	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 24, 2018	Year of Report Dec. 31, 2017
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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)	1,618,513,208	1,565,767,729
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	(22,726)
6	Completed Construction not Classified	16,773,227	9,432,901
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,635,286,435	1,575,177,904
9	Leased To Others	-	-
10	Held for Future Use	782,606	768,889
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	9,001,526	8,843,753
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,645,070,567	1,584,790,546
14	Accumulated Provision for Depreciation, Amortization & Depletion	595,224,914	554,599,200
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,049,845,653	1,030,191,346
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	553,921,484	516,038,714
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	33,761,241	31,442,721
22	Total In Service (Enter Total of Lines 18 through 21)	587,682,725	547,481,435
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	7,542,189	7,117,765
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	595,224,914	554,599,200
34			

(1) Capitalized lease assets are not included in rate base; they are included in operating expense as rent
(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 \$676,995,960 at December 31, 2017.

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 24, 2018	Year of Report Dec. 31, 2017
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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	12,802,210	13,180,923
4	(303) Miscellaneous Intangible Plant	40,041,836	42,134,234
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	52,844,046	55,315,157
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,666,210	5,784,547
9	(311) Structures and Improvements	61,997,429	63,915,904
10	(312) Boiler Plant Equipment	276,828,435	286,635,127
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	59,428,639	61,173,449
13	(315) Accessory Electric Equipment	29,798,811	30,281,042
14	(316) Misc. Power Plant Equipment	1,892,539	1,979,780
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	435,612,063	449,769,849
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	1,944,864	2,257,917
26	(331) Structures and Improvements	16,179,267	17,066,871
27	(332) Reservoirs, Dams, and Waterways	30,242,452	31,330,298
28	(333) Water Wheels, Turbines, and Generators	7,878,569	8,215,187
29	(334) Accessory Electric Equipment	4,915,165	5,090,050
30	(335) Misc. Power Plant Equipment	144,602	146,986
31	(336) Roads, Railroads, and Bridges	1,398,992	1,456,820
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	62,703,911	65,564,129
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,774,857	2,824,361
35	(341) Structures and Improvements	13,899,096	14,170,173
36	(342) Fuel Holders, Products, and Accessories	988,688	1,006,992
37	(343) Prime Movers	178,279,925	181,614,583
38	(344) Generators	28,920,252	29,558,808
39	(345) Accessory Electric Equipment	19,970,075	20,338,194
40	(346) Misc. Power Plant Equipment	969,348	989,475
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	245,802,241	250,502,586
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	744,118,215	765,836,564

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 24, 2018	Year of Report Dec. 31, 2017
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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	15,614,620	16,457,698
45	(352) Structures and Improvements	14,826,972	15,989,763
46	(353) Station Equipment	124,168,800	131,043,567
47	(354) Towers and Fixtures	78,855,491	80,530,080
48	(355) Poles and Fixtures	55,981,179	58,275,034
49	(356) Overhead Conductors and Devices	73,891,861	76,445,295
50	(357) Underground Conduit	215,091	218,928
51	(358) Underground Conductors and Devices	491,088	499,849
52	(359) Roads and Trails	729,552	742,568
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	364,774,654	380,202,782
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,609,898	1,816,103
56	(361) Structures and Improvements	2,325,642	2,326,727
57	(362) Station Equipment	31,068,982	31,527,631
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	85,814,357	87,893,269
60	(365) Overhead Conductors and Devices	37,098,846	38,241,239
61	(366) Underground Conduit	9,523,987	9,818,719
62	(367) Underground Conductors and Devices	27,070,937	27,632,803
63	(368) Line Transformers	79,606,393	81,544,229
64	(369) Services	38,808,468	40,533,943
65	(370) Meters	15,113,405	15,558,704
66	(371) Installations on Customer Premises	168,878	169,415
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	707,175	721,202
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	328,916,968	337,783,984
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	685,049	691,803
72	(390) Structures and Improvements	17,759,550	18,030,509
73	(391) Office Furniture and Equipment	4,281,156	4,736,617
74	(392) Transportation Equipment	7,465,195	8,781,395
75	(393) Stores Equipment	787,175	893,263
76	(394) Tools, Shop and Garage Equipment	3,774,621	3,838,515
77	(395) Laboratory Equipment	2,151,142	2,123,202
78	(396) Power Operated Equipment	11,439,364	12,521,963
79	(397) Communication Equipment	26,273,113	27,224,449
80	(398) Miscellaneous Equipment	378,719	413,064
81	SUBTOTAL (Enter Total of lines 71 thru 80)	74,995,084	79,254,780
82	(399) Other Tangible Property	118,762	119,941
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	75,113,846	79,374,721
84	TOTAL (Accounts 101)	1,565,767,729	1,618,513,208
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	(22,726)	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	9,432,901	16,773,227
89	TOTAL Electric Plant in Service	1,575,177,904	1,635,286,435

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 24, 2018	Year of Report Dec. 31, 2017
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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)		12,418,461	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)		8,538,650	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		4,591,427	Electric
8	Transmission Plant (Estimated)		20,488	Electric
9	Distribution Plant (Estimated)		574,468	Electric
10	Assigned to - Other		2,677	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		13,727,710	
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)		26,146,171	