



RECEIVED

2019 MAY 29 AM 11:58

IDAHO PUBLIC UTILITIES COMMISSION

1407 W. North Temple, Suite 330
Salt Lake City, Utah 84116

May 29, 2019

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 – 2018

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 2018. 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:

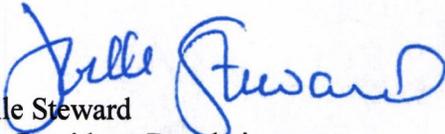
By E-mail (preferred): datarequest@PacifiCorp.com

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

Page Number	Title
1	Statement of Operating Income for the Year
2	Electric Operating Revenues
3 - 6	Electric Operation and Maintenance Expenses
7	Depreciation and Amortization of Electric Plant
8	Taxes, Other Than Income Taxes
9	Non-Utility Property
10	Summary of Utility Plant and Accumulated Provisions
11 - 12	Electric Plant in Service
13	Materials and Supplies

Data provided in this report is consistent with the unadjusted data reflected in the company's December 2018 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2019. For further information regarding Idaho's 2018 financial results, refer to the December 2018 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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	311,215,580	318,532,426
3	Operating Expenses			
4	Operation Expenses (401)	3-6	155,045,764	147,321,803
5	Maintenance Expenses (402)	3-6	23,414,617	23,715,054
6	Depreciation Expenses (403) ⁽¹⁾	7	41,826,626	40,868,126
7	Amort. & Depl. of Utility Plant (404-405)	7	2,656,503	2,388,097
8	Amort. of Utility Plant Acq. Adj (406)		296,455	297,442
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	9,849,439	9,595,882
12	Income Taxes - Federal (409.1)		13,328,069	16,531,588
13	- Other (409.1)		3,704,835	2,715,147
14	Provision for Deferred Income Taxes (410.1)		11,297,703	25,871,033
15	Provision for Deferred Income Taxes - Cr. (411.1)		(16,807,498)	(21,354,553)
16	Investment Tax Credit Adj. - Net (411.4)		(372,891)	(439,790)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(59,227)	(16,559)
18	Gains from Disp. Of Allowances (411.8)		(12)	(11)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		244,180,383	247,493,259
20	Net Utility Operating Income (Enter Total of line 2 less 19)		67,035,197	71,039,167

(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.

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

ELECTRIC OPERATING REVENUES (Account 400)

1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
 2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
 3. If increases or decreases from previous period (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
 4. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform

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

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (a)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	75,609,572	79,081,269	703,239	712,438	64,774	63,138
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	43,737,331	44,426,770	511,119	502,269	8,964	8,757
5	Large (or Industrial) (See Instr. 4)	166,377,983	171,333,100	2,426,431	2,385,173	5,629	5,608
6	(444) Public Street and Highway Lighting	502,969	536,912	2,645	2,786	117	119
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	286,227,855	295,378,051	3,643,434	3,602,666	79,484	77,622
11	(447) Sales for Resale	14,860,573	13,024,600	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	301,088,428	308,402,651	3,643,434	3,602,666	79,484	77,622
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	301,088,428	308,402,651	3,643,434	3,602,666	79,484	77,622
15	Other Operating Revenues						
16	(450) Forfeited Discounts	392,368	493,758				
17	(451) Miscellaneous Service Revenues	85,084	87,571				
18	(453) Sale of Water and Water Power	3,386	3,372				
19	(454) Rent from Electric Property	627,352	662,743				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	9,018,962	8,882,331				
22							
23	TOTAL Other Operating Revenues	10,127,152	10,129,775				
24	TOTAL Electric Operating Revenues	311,215,580	318,532,426				

(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 2018 FERC Form No. 1.

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	1,106,501	1,154,804
5	(501) Fuel	51,813,402	52,926,438
6	(502) Steam Expenses	5,000,469	4,701,481
7	(503) Steam from Other Sources	307,616	302,440
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	95,379	75,586
10	(506) Miscellaneous Steam Power Expenses	1,511,166	758,117
11	(507) Rents	30,295	34,171
12	TOTAL Operation (Enter Total of lines 4 thru 11)	59,864,828	59,953,037
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	495,217	497,626
15	(511) Maintenance of Structures	1,670,850	1,914,983
16	(512) Maintenance of Boiler Plant	5,843,098	5,470,864
17	(513) Maintenance of Electric Plant	2,509,582	1,868,784
18	(514) Maintenance of Miscellaneous Steam Plant	602,716	779,420
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	11,121,463	10,531,677
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	70,986,291	70,484,714
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	525,686	538,619
44	(536) Water for Power	2,379	7,504
45	(537) Hydraulic Expenses	281,394	245,024
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,150,134	1,218,122
48	(540) Rents	75,780	118,114
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,035,373	2,127,383

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	29	24
53	(542) Maintenance of Structures	44,458	45,584
54	(543) Maintenance of Reservoirs, Dams, and Waterways	88,434	127,070
55	(544) Maintenance of Electric Plant	104,353	156,668
56	(545) Maintenance of Miscellaneous Hydraulic Plant	240,598	202,099
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	477,872	531,445
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,513,245	2,658,828
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	17,707	21,359
62	(547) Fuel	15,603,255	13,841,605
63	(548) Generation Expenses	1,092,226	1,007,389
64	(549) Miscellaneous Other Power Generation Expenses	311,294	332,086
65	(550) Rents	249,926	217,601
66	TOTAL Operation (Enter Total of lines 61 thru 65)	17,274,408	15,420,040
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	272,609	169,056
70	(553) Maintenance of Generation and Electric Plant	1,101,066	980,220
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	193,095	190,158
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,566,770	1,339,434
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	18,841,178	16,759,474
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	43,924,705	37,980,893
76	(556) System Control and Load Dispatching	75,113	81,522
77	(557) Other Expenses (1)	7,002,440	6,884,073
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	51,002,258	44,946,488
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	143,342,972	134,849,504
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	419,901	394,876
83	(561) Load Dispatching	1,233,382	1,237,329
84	(562) Station Expenses	179,919	212,330
85	(563) Overhead Line Expenses	53,602	31,423
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	8,369,141	8,370,538
88	(566) Miscellaneous Transmission Expenses	177,269	146,129
89	(567) Rents	132,576	134,459
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,565,790	10,527,084
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	89,563	66,102
93	(569) Maintenance of Structures	382,730	362,036
94	(570) Maintenance of Station Equipment	743,056	735,657
95	(571) Maintenance of Overhead Lines	1,001,154	1,048,285
96	(572) Maintenance of Underground Lines	5,072	1,231
97	(573) Maintenance of Miscellaneous Transmission Plant	13,774	5,273
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,235,349	2,218,584
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,801,139	12,745,668
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	436,443	400,470
103	(581) Load Dispatching	573,951	535,799

(1) The Idaho amounts in Account 557 Other expenses are \$6,016,898 for the current year and \$5,898,531 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.

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 29, 2019	Year of Report Dec. 31, 2018
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	453,365	307,877	
106	(583) Overhead Line Expenses	429,560	336,592	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	12,318	7,638	
109	(586) Meter Expenses	199,955	264,029	
110	(587) Customer Installations Expenses	969,859	1,041,565	
111	(588) Miscellaneous Distribution Expenses	39,619	85,344	
112	(589) Rents	40,588	37,326	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,155,658	3,016,640	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	245,783	247,296	
116	(591) Maintenance of Structures	116,697	91,987	
117	(592) Maintenance of Station Equipment	327,807	630,236	
118	(593) Maintenance of Overhead Lines	4,697,065	5,313,274	
119	(594) Maintenance of Underground Lines	759,910	835,606	
120	(595) Maintenance of Line Transformers	48,446	48,700	
121	(596) Maintenance of Street Lighting and Signal Systems	102,493	115,279	
122	(597) Maintenance of Meters	16,860	16,911	
123	(598) Maintenance of Miscellaneous Distribution Plant	319,595	522,560	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	6,634,656	7,821,849	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	9,790,314	10,838,489	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	103,732	97,610	
129	(902) Meter Reading Expenses	2,057,782	2,049,368	
130	(903) Customer Records and Collection Expenses	2,168,720	1,998,552	
131	(904) Uncollectible Accounts	433,211	609,305	
132	(905) Miscellaneous Customer Accounts Expenses	642	505	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,764,087	4,755,340	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	4,925	11,930	
137	(908) Customer Assistance Expenses	103,768	95,493	
138	(909) Informational and Instructional Expenses	235,807	130,569	
139	(910) Miscellaneous Customer Service and Informational Expenses	1,732	131	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	346,232	238,123	
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	4,280,871	4,226,124	
151	(921) Office Supplies and Expense	598,608	569,056	
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,890,263)	(1,853,786)	
153	(923) Outside Services Employee	1,083,680	1,240,959	
154	(924) Property Insurance	421,773	439,163	
155	(925) Injuries and Damages	962,344	635,250	
156	(926) Employee Pensions and Benefits (2)	6,767,804	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.

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	1,161,503	1,094,397
160	(929) Duplicate Charges - Cr.	(7,619,742)	(6,160,704)
161	(930.1) General Advertising Expenses	34	85
162	(930.2) Miscellaneous General Expenses	129,277	133,699
163	(931) Rents	141,241	152,545
164	TOTAL Operation (Enter Total of lines 150 thru 163)	6,037,130	6,337,668
165	Maintenance		
166	(935) Maintenance of General Plant	1,378,507	1,272,065
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	7,415,637	7,609,733
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	178,460,381	171,036,857

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	59,864,828	11,121,463	70,986,291
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,035,373	477,872	2,513,245
174	Other Power Generation	17,274,408	1,566,770	18,841,178
175	Other Power Supply Expenses	51,002,258	-	51,002,258
176	Total Power Production Expenses	130,176,867	13,166,105	143,342,972
177	Transmission Expenses	10,565,790	2,235,349	12,801,139
178	Distribution Expenses	3,155,658	6,634,656	9,790,314
179	Customer Accounts Expenses	4,764,087	-	4,764,087
180	Customer Service and Informational Expenses	346,232	-	346,232
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	6,037,130	1,378,507	7,415,637
183	Total Electric Operation and Maintenance Expenses	155,045,764	23,414,617	178,460,381

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	-	2,616,260	-	2,616,260
2	Steam Production Plant	15,265,752	-	-	15,265,752
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	2,398,173	19,206	-	2,417,379
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,936,260	-	-	7,936,260
7	Transmission Plant	6,782,976	-	-	6,782,976
8	Distribution Plant	6,938,668	-	-	6,938,668
9	General Plant	2,504,797	21,037	-	2,525,834
10	Common Plant - Electric	-	-	-	-
11	TOTAL	41,826,626	2,656,503	-	44,483,129

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

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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

	KIND OF TAX	AMOUNT
1	Property	8,953,155
2	Other	896,284
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.)	9,849,439

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

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 29, 2019	Year of Report Dec. 31, 2018
		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		(43,152)	17,094	-
14	Total Non-Utility Property		114,934	-	(43,152)	17,094	88,876

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

**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)	1,645,966,883	1,618,513,208
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	14,289,130	16,773,227
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,660,256,013	1,635,286,435
9	Leased To Others	-	-
10	Held for Future Use	780,006	782,606
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,971,626	9,001,526
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,670,007,645	1,645,070,567
14	Accumulated Provision for Depreciation, Amortization & Depletion	626,334,125	595,224,914
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,043,673,520	1,049,845,653
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	582,574,935	553,921,484
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	35,945,599	33,761,241
22	Total In Service (Enter Total of Lines 18 through 21)	618,520,534	587,682,725
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	7,813,591	7,542,189
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	626,334,125	595,224,914
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 \$1,194,168,876 at December 31, 2018.

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	13,180,923	13,140,328
4	(303) Miscellaneous Intangible Plant	42,134,234	43,314,263
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	55,315,157	56,454,591
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,784,547	5,765,332
9	(311) Structures and Improvements	63,915,904	64,108,123
10	(312) Boiler Plant Equipment	286,635,127	288,358,237
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	61,173,449	61,889,243
13	(315) Accessory Electric Equipment	30,281,042	30,234,918
14	(316) Misc. Power Plant Equipment	1,979,780	2,022,561
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	449,769,849	452,378,414
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	2,257,917	2,251,829
26	(331) Structures and Improvements	17,066,871	17,115,819
27	(332) Reservoirs, Dams, and Waterways	31,330,298	31,609,560
28	(333) Water Wheels, Turbines, and Generators	8,215,187	8,487,266
29	(334) Accessory Electric Equipment	5,090,050	5,221,187
30	(335) Misc. Power Plant Equipment	146,986	146,681
31	(336) Roads, Railroads, and Bridges	1,456,820	1,523,981
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	65,564,129	66,356,323
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,824,361	2,812,170
35	(341) Structures and Improvements	14,170,173	14,157,209
36	(342) Fuel Holders, Products, and Accessories	1,006,992	1,003,663
37	(343) Prime Movers	181,614,583	181,335,937
38	(344) Generators	29,558,808	29,475,202
39	(345) Accessory Electric Equipment	20,338,194	20,299,717
40	(346) Misc. Power Plant Equipment	989,475	987,300
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	250,502,586	250,071,198
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	765,836,564	768,805,935

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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	16,457,698	16,825,194
45	(352) Structures and Improvements	15,989,763	17,006,996
46	(353) Station Equipment	131,043,567	135,180,533
47	(354) Towers and Fixtures	80,530,080	80,561,836
48	(355) Poles and Fixtures	58,275,034	59,162,080
49	(356) Overhead Conductors and Devices	76,445,295	77,326,242
50	(357) Underground Conduit	218,928	218,243
51	(358) Underground Conductors and Devices	499,849	498,188
52	(359) Roads and Trails	742,568	740,101
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	380,202,782	387,519,413
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,816,103	1,835,903
56	(361) Structures and Improvements	2,326,727	2,932,719
57	(362) Station Equipment	31,527,631	35,064,026
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	87,893,269	91,208,496
60	(365) Overhead Conductors and Devices	38,241,239	39,041,944
61	(366) Underground Conduit	9,818,719	10,343,293
62	(367) Underground Conductors and Devices	27,632,803	28,695,233
63	(368) Line Transformers	81,544,229	83,528,553
64	(369) Services	40,533,943	42,557,533
65	(370) Meters	15,558,704	16,113,352
66	(371) Installations on Customer Premises	169,415	169,414
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	721,202	738,795
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	337,783,984	352,229,261
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	691,803	686,498
72	(390) Structures and Improvements	18,030,509	18,055,722
73	(391) Office Furniture and Equipment	4,736,617	4,845,991
74	(392) Transportation Equipment	8,781,395	8,466,379
75	(393) Stores Equipment	893,263	879,193
76	(394) Tools, Shop and Garage Equipment	3,838,515	3,826,980
77	(395) Laboratory Equipment	2,123,202	2,108,344
78	(396) Power Operated Equipment	12,521,963	13,709,362
79	(397) Communication Equipment	27,224,449	27,861,773
80	(398) Miscellaneous Equipment	413,064	396,414
81	SUBTOTAL (Enter Total of lines 71 thru 80)	79,254,780	80,836,656
82	(399) Other Tangible Property	119,941	121,027
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	79,374,721	80,957,683
84	TOTAL (Accounts 101)	1,618,513,208	1,645,966,883
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	16,773,227	14,289,130
89	TOTAL Electric Plant in Service	1,635,286,435	1,660,256,013

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 29, 2019	Year of Report Dec. 31, 2018
--	---	--	---------------------------------

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)		11,372,179	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)		8,906,406	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		3,931,221	Electric
8	Transmission Plant (Estimated)		39,905	Electric
9	Distribution Plant (Estimated)		611,170	Electric
10	Assigned to - Other		6,621	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		13,495,323	
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)		24,867,502	