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Salt Lake City, Utah 84111

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IDAHO PUBLIC  
UTILITIES COMMISSION

May 30, 2014

***VIA OVERNIGHT DELIVERY***

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

Attention: Jean D. Jewell  
Commission Secretary

**Re: Commission Annual Idaho Form 1 Report 2013**

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 2013.

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

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

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

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

Sincerely,

Jeffery K. Larsen  
Vice President, Regulation & Government Affairs

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

INDEX

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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2013 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2014. For further information regarding Idaho's 2013 financial results, refer to the December 2013 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 28, 2014	Year of Report Dec. 31, 2013
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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	321,558,043	292,780,112
3	Operating Expenses			
4	Operation Expenses (401)	3-6	161,012,610	150,042,101
5	Maintenance Expenses (402)	3-6	25,052,464	24,940,846
6	Depreciation Expenses (403) <sup>(1)</sup>	7	33,658,982	31,977,302
7	Amort. & Depl. of Utility Plant (404-405)	7	2,425,873	2,565,715
8	Amort. of Utility Plant Acq. Adj (406)		323,322	335,815
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) <sup>(2)</sup>	8	8,173,201	7,555,365
12	Income Taxes - Federal (409.1)		10,376,817	776,217
13	- Other (409.1)		1,998,545	645,757
14	Provision for Deferred Income Taxes (410.1)		28,634,681	33,796,893
15	Provision for Deferred Income Taxes - Cr. (411.1)		(18,099,980)	(17,929,250)
16	Investment Tax Credit Adj. - Net (411.4)		(213,558)	(216,217)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		4,636	(45,488)
18	Gains from Disp. Of Allowances (411.8)		(1,690)	(3,155)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		253,345,903	234,441,901
20	Net Utility Operating Income (Enter Total of line 2 less 19)		68,212,140	58,338,211

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

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

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**ELECTRIC OPERATING REVENUES (Account 400)**

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

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

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

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (a)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	79,224,680	69,381,223	718,090	675,656	58,730	57,891
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	39,661,867	37,794,980	437,632	437,126	8,360	8,507
5	Large (or Industrial) (See Instr. 4)	172,144,477	153,345,325	2,463,393	2,402,196	5,571	5,549
6	(444) Public Street and Highway Lighting	483,995	498,388	2,531	2,649	125	166
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	291,515,019	261,019,916	3,621,646	3,517,627	72,786	72,113
11	(447) Sales for Resale	19,468,755	19,441,668	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	310,983,774	280,461,584	3,621,646	3,517,627	72,786	72,113
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	310,983,774	280,461,584	3,621,646	3,517,627	72,786	72,113
15	Other Operating Revenues						
16	(450) Forfeited Discounts	559,231	485,995				
17	(451) Miscellaneous Service Revenues	139,287	107,216				
18	(453) Sale of Water and Water Power	98	52				
19	(454) Rent from Electric Property	702,633	716,183				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	9,173,020	11,009,082				
22							
23	TOTAL Other Operating Revenues	10,574,269	12,318,528				
24	TOTAL Electric Operating Revenues	321,558,043	292,780,112				

(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 2013 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	1,122,497	1,163,702
5	(501) Fuel	52,054,639	47,445,074
6	(502) Steam Expenses	2,724,795	2,541,675
7	(503) Steam from Other Sources	275,411	248,983
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	245,021	236,888
10	(506) Miscellaneous Steam Power Expenses	3,413,599	3,450,539
11	(507) Rents	30,777	24,109
12	TOTAL Operation (Enter Total of lines 4 thru 11)	59,866,739	55,110,970
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	454,880	387,787
15	(511) Maintenance of Structures	1,861,103	1,543,174
16	(512) Maintenance of Boiler Plant	6,403,408	6,565,087
17	(513) Maintenance of Electric Plant	1,929,081	2,128,478
18	(514) Maintenance of Miscellaneous Steam Plant	916,863	739,133
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	11,565,335	11,363,659
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	71,432,074	66,474,629
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	468,559	286,433
44	(536) Water for Power	12,260	8,178
45	(537) Hydraulic Expenses	248,786	259,299
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,062,803	1,216,251
48	(540) Rents	66,706	40,227
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,859,114	1,810,388

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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	31	24
53	(542) Maintenance of Structures	71,728	50,171
54	(543) Maintenance of Reservoirs, Dams, and Waterways	142,211	126,952
55	(544) Maintenance of Electric Plant	180,424	120,039
56	(545) Maintenance of Miscellaneous Hydraulic Plant	265,981	178,494
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	660,375	475,680
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,519,489	2,286,068
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	27,840	22,487
62	(547) Fuel	20,518,965	23,051,944
63	(548) Generation Expenses	893,842	1,059,667
64	(549) Miscellaneous Other Power Generation Expenses	653,457	552,092
65	(550) Rents	263,453	217,529
66	TOTAL Operation (Enter Total of lines 61 thru 65)	22,357,557	24,903,719
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	187,941	139,290
70	(553) Maintenance of Generation and Electric Plant	1,092,827	1,567,296
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	193,676	119,540
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,474,444	1,826,126
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	23,832,001	26,729,845
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	41,370,787	31,524,371
76	(556) System Control and Load Dispatching	89,326	93,988
77	(557) Other Expenses (1)	3,957,329	3,635,593
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	45,417,442	35,253,952
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	143,201,006	130,744,494
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	386,645	336,338
83	(561) Load Dispatching	594,216	520,941
84	(562) Station Expenses	187,971	181,461
85	(563) Overhead Line Expenses	21,920	17,340
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	8,526,795	8,658,365
88	(566) Miscellaneous Transmission Expenses	258,270	224,692
89	(567) Rents	170,947	91,024
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,146,764	10,030,161
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	99,778	151,151
93	(569) Maintenance of Structures	268,786	272,112
94	(570) Maintenance of Station Equipment	629,243	694,473
95	(571) Maintenance of Overhead Lines	1,160,705	1,250,858
96	(572) Maintenance of Underground Lines	4,498	5,023
97	(573) Maintenance of Miscellaneous Transmission Plant	32,021	167,112
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,195,031	2,540,729
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,341,795	12,570,890
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	603,236	694,821
103	(581) Load Dispatching	585,967	610,556

(1) The Idaho amounts in Account 557 Other expenses are \$4,097,748 for the current year and \$3,776,012 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	387,985	312,818
106	(583) Overhead Line Expenses	328,040	155,811
107	(584) Underground Line Expenses	-	13
108	(585) Street Lighting and Signal System Expenses	9,535	10,432
109	(586) Meter Expenses	390,430	366,757
110	(587) Customer Installations Expenses	575,018	644,431
111	(588) Miscellaneous Distribution Expenses	169,129	260,409
112	(589) Rents	63,040	22,103
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,112,380	3,078,151
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	304,146	182,613
116	(591) Maintenance of Structures	84,806	45,457
117	(592) Maintenance of Station Equipment	1,016,848	802,842
118	(593) Maintenance of Overhead Lines	5,030,822	5,139,862
119	(594) Maintenance of Underground Lines	679,723	592,752
120	(595) Maintenance of Line Transformers	48,395	42,528
121	(596) Maintenance of Street Lighting and Signal Systems	159,756	180,346
122	(597) Maintenance of Meters	441,714	438,011
123	(598) Maintenance of Miscellaneous Distribution Plant	130,913	62,028
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,897,123	7,486,439
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	11,009,503	10,564,590
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	95,544	100,596
129	(902) Meter Reading Expenses	1,652,785	1,663,819
130	(903) Customer Records and Collection Expenses	2,126,110	2,180,565
131	(904) Uncollectible Accounts	1,118,478	748,572
132	(905) Miscellaneous Customer Accounts Expenses	4,515	5,288
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,997,432	4,698,840
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	12,902	11,665
137	(908) Customer Assistance Expenses	4,524,195	5,816,787
138	(909) Informational and Instructional Expenses	120,310	117,754
139	(910) Miscellaneous Customer Service and Informational Expenses	4,560	7,909
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	4,661,967	5,954,115
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	4,558,173	4,350,434
151	(921) Office Supplies and Expense	506,054	510,611
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,728,860)	(1,578,168)
153	(923) Outside Services Employee	915,283	743,082
154	(924) Property Insurance	467,339	620,798
155	(925) Injuries and Damages	2,153,664	2,893,113
156	(926) Employee Pensions and Benefits (2)	-	-
157			

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

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

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

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
157	<b>7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)</b>		
158	(927) Franchise Requirements	-	-
159	(928) Regulatory Commission Expenses	1,210,656	1,194,237
160	(929) Duplicate Charges - Cr.	(255,012)	(281,081)
161	(930.1) General Advertising Expenses	91	288
162	(930.2) Miscellaneous General Expenses	446,910	423,647
163	(931) Rents	318,917	324,844
164	TOTAL Operation (Enter Total of lines 150 thru 163)	8,593,215	9,201,805
165	Maintenance		
166	(935) Maintenance of General Plant	1,260,156	1,248,213
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	9,853,371	10,450,018
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	186,065,074	174,982,947

**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	59,866,739	11,565,335	71,432,074
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,859,114	660,375	2,519,489
174	Other Power Generation	22,357,557	1,474,444	23,832,001
175	Other Power Supply Expenses	45,417,442	-	45,417,442
176	Total Power Production Expenses	129,500,852	13,700,154	143,201,006
177	Transmission Expenses	10,146,764	2,195,031	12,341,795
178	Distribution Expenses	3,112,380	7,897,123	11,009,503
179	Customer Accounts Expenses	4,997,432	-	4,997,432
180	Customer Service and Informational Expenses	4,661,967	-	4,661,967
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	8,593,215	1,260,156	9,853,371
183	Total Electric Operation and Maintenance Expenses	161,012,610	25,052,464	186,065,074



STATE OF IDAHO - ALLOCATED

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification  (a)	Depreciation Expense (Account 403) <sup>(1)</sup>  (b)	Amortization of Limited-Term Electric Plant (Acct. 404)  (c)	Amortization of Other Electric Plant (Acct. 405)  (d)	Total  (e)
1	Intangible Plant	-	2,295,216	-	2,295,216
2	Steam Production Plant	9,068,033	-	-	9,068,033
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,587,464	16,995	-	1,604,459
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,202,840	-	-	7,202,840
7	Transmission Plant	5,884,171	-	-	5,884,171
8	Distribution Plant	7,613,345	-	-	7,613,345
9	General Plant	2,303,129	113,662	-	2,416,791
10	Common Plant - Electric	-	-	-	-
11	TOTAL	33,658,982	2,425,873	-	36,084,855

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

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

	KIND OF TAX	AMOUNT
1	Property	7,375,235
2	Other	797,966
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.)	8,173,201

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

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NON-UTILILITY PROPERTY (ACCOUNT 121)			

13	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 28, 2014	Year of Report Dec. 31, 2013
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS  
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	<b>UTILITY PLANT</b>		
2	In Service		
3	Plant In Service (Classified)	1,441,048,502	1,371,292,054
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	7,538
6	Completed Construction not Classified	5,319,856	3,020,379
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,446,368,358	1,374,319,971
9	Leased To Others	-	-
10	Held for Future Use	2,665,375	2,450,892
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	9,876,012	9,676,636
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,458,909,745	1,386,447,499
14	Accumulated Provision for Depreciation, Amortization & Depletion	501,997,615	468,260,695
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	956,912,130	918,186,804
16	<b>DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>		
17	In Service		
18	Depreciation	465,831,626	434,623,703
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	28,838,231	26,773,961
22	Total In Service (Enter Total of Lines 18 through 21)	494,669,857	461,397,664
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	7,327,758	6,863,031
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	501,997,615	468,260,695
34			

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

(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 \$1,321,622,138 and \$1,250,513,185 at December 31, 2013 and 2012, respectively.

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 28, 2014	Year of Report Dec. 31, 2013
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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	10,833,604	11,040,822
4	(303) Miscellaneous Intangible Plant	38,163,145	38,647,367
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	48,996,749	49,688,189
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,663,658	5,807,674
9	(311) Structures and Improvements	61,029,821	62,659,234
10	(312) Boiler Plant Equipment	248,653,206	255,248,818
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	58,777,176	61,350,255
13	(315) Accessory Electric Equipment	28,903,801	29,809,255
14	(316) Misc. Power Plant Equipment	2,084,230	1,931,656
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	405,111,892	416,806,892
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	1,908,254	1,943,039
26	(331) Structures and Improvements	11,033,597	11,927,433
27	(332) Reservoirs, Dams, and Waterways	27,755,479	29,242,308
28	(333) Water Wheels, Turbines, and Generators	7,304,722	7,495,198
29	(334) Accessory Electric Equipment	4,545,661	4,737,064
30	(335) Misc. Power Plant Equipment	143,369	146,392
31	(336) Roads, Railroads, and Bridges	1,072,109	1,233,668
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	53,763,191	56,725,102
33	D. Other Production Plant		
34	(340) Land and Land Rights	1,764,287	1,800,599
35	(341) Structures and Improvements	9,977,601	10,261,553
36	(342) Fuel Holders, Products, and Accessories	656,625	689,773
37	(343) Prime Movers	152,720,124	159,172,007
38	(344) Generators	21,476,035	19,415,529
39	(345) Accessory Electric Equipment	15,162,182	15,489,759
40	(346) Misc. Power Plant Equipment	755,585	753,319
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	202,512,439	207,582,539
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	661,387,522	681,114,533

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 28, 2014	Year of Report Dec. 31, 2013
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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	12,043,248	13,999,007
45	(352) Structures and Improvements	10,361,810	11,424,654
46	(353) Station Equipment	105,201,488	111,652,385
47	(354) Towers and Fixtures	60,051,644	74,806,568
48	(355) Poles and Fixtures	40,813,549	43,236,560
49	(356) Overhead Conductors and Devices	55,336,026	64,901,390
50	(357) Underground Conduit	201,395	207,236
51	(358) Underground Conductors and Devices	455,284	465,302
52	(359) Roads and Trails	704,380	739,747
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	285,168,824	321,432,849
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,428,574	1,494,314
56	(361) Structures and Improvements	2,170,752	2,163,513
57	(362) Station Equipment	29,040,258	29,192,380
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	72,486,081	75,038,449
60	(365) Overhead Conductors and Devices	34,952,923	35,382,778
61	(366) Underground Conduit	8,391,301	8,580,532
62	(367) Underground Conductors and Devices	25,097,643	25,624,217
63	(368) Line Transformers	71,365,319	73,647,322
64	(369) Services	31,784,412	33,345,160
65	(370) Meters	13,510,047	13,584,414
66	(371) Installations on Customer Premises	168,075	169,054
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	625,650	640,226
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	291,021,035	298,862,359
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	566,943	690,614
72	(390) Structures and Improvements	16,519,983	17,198,400
73	(391) Office Furniture and Equipment	5,047,057	5,052,904
74	(392) Transportation Equipment	6,889,797	6,928,112
75	(393) Stores Equipment	769,155	781,783
76	(394) Tools, Shop and Garage Equipment	3,682,837	3,802,794
77	(395) Laboratory Equipment	2,126,165	2,112,433
78	(396) Power Operated Equipment	10,653,822	11,054,941
79	(397) Communication Equipment	19,371,831	22,649,386
80	(398) Miscellaneous Equipment	376,721	378,685
81	SUBTOTAL (Enter Total of lines 71 thru 80)	66,004,311	70,650,052
82	(399) Other Tangible Property	18,713,613	19,300,520
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	84,717,924	89,950,572
84	TOTAL (Accounts 101)	1,371,292,054	1,441,048,502
85	(102) Electric Plant Purchased	7,538	-
86	Less (102) Electric Plant Sold	-	(202)
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	3,020,379	5,319,856
89	TOTAL Electric Plant in Service	1,374,319,971	1,446,368,156

**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 28, 2014	Year of Report Dec. 31, 2013
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**MATERIALS AND SUPPLIES**

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

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

Line No.	ACCOUNT (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)		14,980,437	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)		5,457,804	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		6,260,126	Electric
8	Transmission Plant (Estimated)		40,363	Electric
9	Distribution Plant (Estimated)		716,568	Electric
10	Assigned to - Other		444,572	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		12,919,433	
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)		27,899,870	