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Salt Lake City, Utah 84111

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IDAHO PUBLIC
UTILITIES COMMISSION

May 29, 2015

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 2014

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 2014.

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 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,

Jeffrey K. Larsen
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
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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2014 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2015. For further information regarding Idaho's 2014 financial results, refer to the December 2014 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, 2015	Year of Report Dec. 31, 2014
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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	311,779,727	321,558,043
3	Operating Expenses			
4	Operation Expenses (401)	3-6	153,518,935	161,012,610
5	Maintenance Expenses (402)	3-6	25,024,661	25,052,464
6	Depreciation Expenses (403) ⁽¹⁾	7	36,479,127	33,658,982
7	Amort. & Depl. of Utility Plant (404-405)	7	2,399,181	2,425,873
8	Amort. of Utility Plant Acq. Adj (406)		290,362	323,322
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		239,494	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	8,002,594	8,173,201
12	Income Taxes - Federal (409.1)		2,497,810	10,376,817
13	- Other (409.1)		894,656	1,998,545
14	Provision for Deferred Income Taxes (410.1)		42,588,480	28,634,681
15	Provision for Deferred Income Taxes - Cr. (411.1)		(24,189,554)	(18,099,980)
16	Investment Tax Credit Adj. - Net (411.4)		(573,425)	(213,558)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(18,540)	4,636
18	Gains from Disp. Of Allowances (411.8)		(70)	(1,690)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		247,153,711	253,345,903
20	Net Utility Operating Income (Enter Total of line 2 less 19)		64,626,016	68,212,140

(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) An Original
(2) A resubmission

Date of Report
(Mo, Da, Yr)
May 28, 2015

Year of Report
Dec. 31, 2014

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	73,309,251	79,224,680	665,344	718,090	59,974	58,730
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	40,307,528	39,661,867	454,838	437,632	8,246	8,360
5	Large (or Industrial) (See Instr. 4)	167,369,766	172,144,477	2,372,320	2,463,393	5,534	5,571
6	(444) Public Street and Highway Lighting	508,491	483,995	2,672	2,531	117	125
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	281,495,036	291,515,019	3,495,174	3,621,646	73,871	72,786
11	(447) Sales for Resale	20,914,169	19,468,755	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	302,409,205	310,983,774	3,495,174	3,621,646	73,871	72,786
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	302,409,205	310,983,774	3,495,174	3,621,646	73,871	72,786
15	Other Operating Revenues						
16	(450) Forfeited Discounts	452,358	559,231				
17	(451) Miscellaneous Service Revenues	108,626	139,287				
18	(453) Sale of Water and Water Power	-	98				
19	(454) Rent from Electric Property	688,403	702,633				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	8,121,135	9,173,020				
22							
23	TOTAL Other Operating Revenues	9,370,522	10,574,269				
24	TOTAL Electric Operating Revenues	311,779,727	321,558,043				

(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 2014 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	1,111,743	1,122,497
5	(501) Fuel	52,438,365	52,054,639
6	(502) Steam Expenses	2,591,936	2,724,795
7	(503) Steam from Other Sources	269,381	275,411
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	235,525	245,021
10	(506) Miscellaneous Steam Power Expenses	2,496,274	3,413,599
11	(507) Rents	22,779	30,777
12	TOTAL Operation (Enter Total of lines 4 thru 11)	59,166,003	59,866,739
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	404,991	454,880
15	(511) Maintenance of Structures	1,724,526	1,861,103
16	(512) Maintenance of Boiler Plant	6,903,793	6,403,408
17	(513) Maintenance of Electric Plant	2,685,486	1,929,081
18	(514) Maintenance of Miscellaneous Steam Plant	717,131	916,863
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	12,435,927	11,565,335
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	71,601,930	71,432,074
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	441,235	468,559
44	(536) Water for Power	12,035	12,260
45	(537) Hydraulic Expenses	263,502	248,786
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,153,163	1,062,803
48	(540) Rents	55,342	66,706
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,925,277	1,859,114

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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	23	31	
53	(542) Maintenance of Structures	47,925	71,728	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	113,545	142,211	
55	(544) Maintenance of Electric Plant	119,623	180,424	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	224,607	265,981	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	505,723	660,375	
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,431,000	2,519,489	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	21,248	27,840	
62	(547) Fuel	24,830,040	20,518,965	
63	(548) Generation Expenses	1,067,470	893,842	
64	(549) Miscellaneous Other Power Generation Expenses	542,355	653,457	
65	(550) Rents	223,293	263,453	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	26,684,406	22,357,557	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	136,901	187,941	
70	(553) Maintenance of Generation and Electric Plant	1,046,607	1,092,827	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	179,386	193,676	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,362,894	1,474,444	
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	28,047,300	23,832,001	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	36,117,533	41,370,787	
76	(556) System Control and Load Dispatching	75,836	89,326	
77	(557) Other Expenses (1)	2,982,539	3,957,329	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	39,175,908	45,417,442	
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	141,256,138	143,201,006	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	339,454	386,645	
83	(561) Load Dispatching	1,032,278	594,216	
84	(562) Station Expenses	200,208	187,971	
85	(563) Overhead Line Expenses	29,339	21,920	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	9,104,948	8,526,795	
88	(566) Miscellaneous Transmission Expenses	261,316	258,270	
89	(567) Rents	115,152	170,947	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	11,082,695	10,146,764	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	82,266	99,778	
93	(569) Maintenance of Structures	245,470	268,786	
94	(570) Maintenance of Station Equipment	474,247	629,243	
95	(571) Maintenance of Overhead Lines	945,687	1,160,705	
96	(572) Maintenance of Underground Lines	6,048	4,498	
97	(573) Maintenance of Miscellaneous Transmission Plant (2)	(88,765)	32,021	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,664,953	2,195,031	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,747,648	12,341,795	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	479,352	603,236	
103	(581) Load Dispatching	531,643	585,967	

- (1) The Idaho amounts in Account 557 Other expenses are \$3,122,958 for the current year and \$4,097,748 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.
- (2) Amount includes reinstatement of a construction work in progress balance for which the construction was previously expected to be canceled.

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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	377,861	387,985	
106	(583) Overhead Line Expenses	253,946	328,040	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	11,094	9,535	
109	(586) Meter Expenses	427,443	390,430	
110	(587) Customer Installations Expenses	491,853	575,018	
111	(588) Miscellaneous Distribution Expenses	263,815	169,129	
112	(589) Rents	25,679	63,040	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,862,686	3,112,380	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	270,850	304,146	
116	(591) Maintenance of Structures	96,378	84,806	
117	(592) Maintenance of Station Equipment	730,966	1,016,848	
118	(593) Maintenance of Overhead Lines	5,477,015	5,030,822	
119	(594) Maintenance of Underground Lines	608,269	679,723	
120	(595) Maintenance of Line Transformers	41,791	48,395	
121	(596) Maintenance of Street Lighting and Signal Systems	141,409	159,756	
122	(597) Maintenance of Meters	391,542	441,714	
123	(598) Maintenance of Miscellaneous Distribution Plant	50,908	130,913	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,809,128	7,897,123	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	10,671,814	11,009,503	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	103,113	95,544	
129	(902) Meter Reading Expenses	1,597,874	1,652,785	
130	(903) Customer Records and Collection Expenses	2,131,896	2,126,110	
131	(904) Uncollectible Accounts	936,456	1,118,478	
132	(905) Miscellaneous Customer Accounts Expenses	6,172	4,515	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,775,511	4,997,432	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	5,906	12,902	
137	(908) Customer Assistance Expenses	3,719,131	4,524,195	
138	(909) Informational and Instructional Expenses	159,036	120,310	
139	(910) Miscellaneous Customer Service and Informational Expenses	3,895	4,560	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	3,887,968	4,661,967	
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	4,401,057	4,558,173	
151	(921) Office Supplies and Expense	497,945	506,054	
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,967,217)	(1,728,860)	
153	(923) Outside Services Employee	803,773	915,283	
154	(924) Property Insurance	477,860	467,339	
155	(925) Injuries and Damages (3)	(1,480,204)	2,153,664	
156	(926) Employee Pensions and Benefits (4)	-	-	
157				

(3) Amount includes expected insurance recovery related to the Sanpete County, Utah rangeland fire. For more information, refer to footnote 13, Commitments and Contingencies, in Notes to Financial Statements of the 2014 FERC Form No. 1.

(4) 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	1,177,717	1,210,656
160	(929) Duplicate Charges - Cr.	(430,332)	(255,012)
161	(930.1) General Advertising Expenses	477	91
162	(930.2) Miscellaneous General Expenses	143,701	446,910
163	(931) Rents	333,704	318,917
164	TOTAL Operation (Enter Total of lines 150 thru 163)	3,958,481	8,593,215
165	Maintenance		
166	(935) Maintenance of General Plant	1,246,036	1,260,156
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	5,204,517	9,853,371
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	178,543,596	186,065,074

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	59,166,003	12,435,927	71,601,930
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,925,277	505,723	2,431,000
174	Other Power Generation	26,684,406	1,362,894	28,047,300
175	Other Power Supply Expenses	39,175,908	-	39,175,908
176	Total Power Production Expenses	126,951,594	14,304,544	141,256,138
177	Transmission Expenses	11,082,695	1,664,953	12,747,648
178	Distribution Expenses	2,862,686	7,809,128	10,671,814
179	Customer Accounts Expenses	4,775,511	-	4,775,511
180	Customer Service and Informational Expenses	3,887,968	-	3,887,968
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	3,958,481	1,246,036	5,204,517
183	Total Electric Operation and Maintenance Expenses	153,518,935	25,024,661	178,543,596

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	-	2,257,516	-	2,257,516
2	Steam Production Plant	13,833,626	-	-	13,833,626
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,991,321	16,479	-	2,007,800
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	7,073,316	-	-	7,073,316
7	Transmission Plant	5,512,694	-	-	5,512,694
8	Distribution Plant	5,713,401	-	-	5,713,401
9	General Plant	2,354,769	125,186	-	2,479,955
10	Common Plant - Electric	-	-	-	-
11	TOTAL	36,479,127	2,399,181	-	38,878,308

(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	7,240,249
2	Other	762,345
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.)	8,002,594

(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)	

	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, 2015	Year of Report Dec. 31, 2014
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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)	1,483,167,772	1,441,048,502
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	(202)
6	Completed Construction not Classified	5,199,137	5,319,856
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,488,366,909	1,446,368,156
9	Leased To Others	-	-
10	Held for Future Use	2,701,579	2,665,375
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,599,086	9,876,012
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,499,667,574	1,458,909,543
14	Accumulated Provision for Depreciation, Amortization & Depletion	520,164,810	501,997,615
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	979,502,764	956,911,928
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	483,042,265	465,831,626
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	30,699,953	28,838,231
22	Total In Service (Enter Total of Lines 18 through 21)	513,742,218	494,669,857
23	Leased To Others		
24	Depreciation	-	-
25	Amortization And Depletion	-	-
26	Total Leased to Others (Enter Total of Lines 24 and 25)	-	-
27	Held for Future Use		
28	Depreciation	-	-
29	Amortization	-	-
30	Total Held for Future Use (Enter Total of Lines 28 and 29)	-	-
31	Abandonment of Leases (Natural Gas)	-	-
32	Accumulated Provision for Asset Acquisition Adjustment	6,422,592	7,327,758
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	520,164,810	501,997,615
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 \$934,535,929 and \$1,321,622,138 at December 31, 2014 and 2013, 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, 2015	Year of Report Dec. 31, 2014
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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	11,040,822	12,598,872
4	(303) Miscellaneous Intangible Plant	38,647,367	39,091,029
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	49,688,189	51,689,901
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,807,674	5,622,217
9	(311) Structures and Improvements	62,659,234	61,011,568
10	(312) Boiler Plant Equipment	255,248,818	254,470,222
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	61,350,255	59,794,340
13	(315) Accessory Electric Equipment	29,809,255	29,521,068
14	(316) Misc. Power Plant Equipment	1,931,656	1,869,083
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	416,806,892	412,288,498
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	1,943,039	1,880,973
26	(331) Structures and Improvements	11,927,433	14,791,165
27	(332) Reservoirs, Dams, and Waterways	29,242,308	28,873,254
28	(333) Water Wheels, Turbines, and Generators	7,495,198	7,610,610
29	(334) Accessory Electric Equipment	4,737,064	4,615,679
30	(335) Misc. Power Plant Equipment	146,392	141,771
31	(336) Roads, Railroads, and Bridges	1,233,668	1,223,243
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	56,725,102	59,136,695
33	D. Other Production Plant		
34	(340) Land and Land Rights	1,800,599	2,579,272
35	(341) Structures and Improvements	10,261,553	13,601,890
36	(342) Fuel Holders, Products, and Accessories	689,773	953,188
37	(343) Prime Movers	159,172,007	173,993,200
38	(344) Generators	19,415,529	28,273,330
39	(345) Accessory Electric Equipment	15,489,759	19,521,607
40	(346) Misc. Power Plant Equipment	753,319	907,077
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	207,582,539	239,829,564
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	681,114,533	711,254,757

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, 2015	Year of Report Dec. 31, 2014
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ELECTRIC PLANT IN SERVICE (Continued) STATE OF IDAHO (ALLOCATED)

Line No.	Account (a)	Beginning Balance (b)	Balance End of Year (g)
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	13,999,007	13,828,372
45	(352) Structures and Improvements	11,424,654	12,637,909
46	(353) Station Equipment	111,652,385	111,331,692
47	(354) Towers and Fixtures	74,806,568	73,144,608
48	(355) Poles and Fixtures	43,236,560	44,063,888
49	(356) Overhead Conductors and Devices	64,901,390	64,490,475
50	(357) Underground Conduit	207,236	211,395
51	(358) Underground Conductors and Devices	465,302	482,627
52	(359) Roads and Trails	739,747	716,983
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	321,432,849	320,907,949
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,494,314	1,524,365
56	(361) Structures and Improvements	2,163,513	2,296,232
57	(362) Station Equipment	29,192,380	29,136,349
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	75,038,449	78,676,958
60	(365) Overhead Conductors and Devices	35,382,778	35,857,057
61	(366) Underground Conduit	8,580,532	8,870,991
62	(367) Underground Conductors and Devices	25,624,217	26,158,914
63	(368) Line Transformers	73,647,322	75,655,999
64	(369) Services	33,345,160	34,980,068
65	(370) Meters	13,584,414	13,903,683
66	(371) Installations on Customer Premises	169,054	169,054
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	640,226	665,568
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	298,862,359	307,895,238
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	690,614	677,247
72	(390) Structures and Improvements	17,198,400	17,510,635
73	(391) Office Furniture and Equipment	5,052,904	4,653,864
74	(392) Transportation Equipment	6,928,112	6,990,044
75	(393) Stores Equipment	781,783	746,950
76	(394) Tools, Shop and Garage Equipment	3,802,794	3,692,909
77	(395) Laboratory Equipment	2,112,433	2,086,323
78	(396) Power Operated Equipment	11,054,941	11,833,524
79	(397) Communication Equipment	22,649,386	24,173,620
80	(398) Miscellaneous Equipment	378,685	373,861
81	SUBTOTAL (Enter Total of lines 71 thru 80)	70,650,052	72,738,977
82	(399) Other Tangible Property	19,300,520	18,680,950
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	89,950,572	91,419,927
84	TOTAL (Accounts 101)	1,441,048,502	1,483,167,772
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	(202)	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	5,319,856	5,199,137
89	TOTAL Electric Plant in Service	1,446,368,156	1,488,366,909

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, 2015	Year of Report Dec. 31, 2014
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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)		12,016,562	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)		6,258,883	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		5,630,772	Electric
8	Transmission Plant (Estimated)		26,768	Electric
9	Distribution Plant (Estimated)		665,594	Electric
10	Assigned to - Other		351,409	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		12,933,426	
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)		24,949,988	