

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

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Data provided in this report is consistent with the unadjusted data reflected in the company's Results of Operations in the Idaho general rate case, which will be filed with the Idaho Public Utilities Commission on June 1, 2020. For further information regarding Idaho's 2019 financial results, refer to the Idaho general rate case.

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 19, 2020	Year of Report Dec. 31, 2019
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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	298,763,227	311,215,580
3	Operating Expenses			
4	Operation Expenses (401)	3-6	148,465,404	155,045,764
5	Maintenance Expenses (402)	3-6	20,256,417	23,414,617
6	Depreciation Expenses (403) ⁽¹⁾	7	40,903,100	41,826,626
7	Amort. & Depl. of Utility Plant (404-405)	7	2,688,697	2,656,503
8	Amort. of Utility Plant Acq. Adj (406)		282,644	296,455
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	9,389,124	9,849,439
12	Income Taxes - Federal (409.1)		11,126,860	13,328,069
13	- Other (409.1)		2,893,193	3,704,835
14	Provision for Deferred Income Taxes (410.1)		14,858,331	11,297,703
15	Provision for Deferred Income Taxes - Cr. (411.1)		(18,512,483)	(16,807,498)
16	Investment Tax Credit Adj. - Net (411.4)		(312,920)	(372,891)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(211,561)	(59,227)
18	Gains from Disp. Of Allowances (411.8)		(11)	(12)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		231,826,795	244,180,383
20	Net Utility Operating Income (Enter Total of line 2 less 19)		66,936,432	67,035,197

(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 19, 2020

Year of Report
Dec. 31, 2019

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	78,861,152	75,609,572	735,158	703,239	66,558	64,774	
2	(440) Residential Sales							
3	(442) Commercial and Industrial Sales							
4	Small (or Commercial) (See Instr. 4)	43,891,041	43,737,331	512,559	511,119	9,175	8,964	
5	Large (or Industrial) (See Instr. 4)	155,745,653	166,377,983	2,235,057	2,426,431	5,653	5,629	
6	(444) Public Street and Highway Lighting	511,533	502,969	2,702	2,645	115	117	
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-	
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-	
9	(448) Interdepartmental Sales	-	-	-	-	-	-	
10	TOTAL Sales to Ultimate Consumers	279,009,379	286,227,855	3,485,476	3,643,434	81,501	79,484	
11	(447) Sales for Resale	10,499,006	14,860,573	(1)	(1)	(1)	(1)	
12	TOTAL Sales of Electricity	289,508,385	301,088,428	3,485,476	3,643,434	81,501	79,484	
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-	
14	TOTAL Revenue Net of Prov. For Refunds	289,508,385	301,088,428	3,485,476	3,643,434	81,501	79,484	
15	Other Operating Revenues							
16	(450) Forfeited Discounts	334,885	392,368					
17	(451) Miscellaneous Service Revenues	91,047	85,084					
18	(453) Sale of Water and Water Power	3,172	3,386					
19	(454) Rent from Electric Property	655,225	627,352					
20	(455) Interdepartmental Rents	-	-					
21	(456) Other Electric Revenues	8,170,513	9,018,962					
22								
23	TOTAL Other Operating Revenues	9,254,842	10,127,152					
24	TOTAL Electric Operating Revenues	298,763,227	311,215,580					

(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 2019 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	1,053,665	1,106,501
5	(501) Fuel	47,745,478	51,813,402
6	(502) Steam Expenses	4,743,637	5,000,469
7	(503) Steam from Other Sources	315,452	307,616
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	90,589	95,379
10	(506) Miscellaneous Steam Power Expenses	1,598,531	1,511,166
11	(507) Rents	29,110	30,295
12	TOTAL Operation (Enter Total of lines 4 thru 11)	55,576,462	59,864,828
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	431,127	495,217
15	(511) Maintenance of Structures	1,632,341	1,670,850
16	(512) Maintenance of Boiler Plant	5,263,249	5,843,098
17	(513) Maintenance of Electric Plant	2,335,427	2,509,582
18	(514) Maintenance of Miscellaneous Steam Plant	612,214	602,716
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	10,274,358	11,121,463
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	65,850,820	70,986,291
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	559,356	525,686
44	(536) Water for Power	2,139	2,379
45	(537) Hydraulic Expenses	240,778	281,394
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,184,501	1,150,134
48	(540) Rents	100,275	75,780
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,087,049	2,035,373

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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	29	
53	(542) Maintenance of Structures	38,228	44,458	
54	(543) Maintenance of Reservoirs, Dams, and Waterways	104,645	88,434	
55	(544) Maintenance of Electric Plant	118,998	104,353	
56	(545) Maintenance of Miscellaneous Hydraulic Plant	258,795	240,598	
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	520,689	477,872	
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,607,738	2,513,245	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	21,032	17,707	
62	(547) Fuel	18,275,033	15,603,255	
63	(548) Generation Expenses	1,019,903	1,092,226	
64	(549) Miscellaneous Other Power Generation Expenses	455,878	311,294	
65	(550) Rents	168,480	249,926	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	19,940,326	17,274,408	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	-	-	
69	(552) Maintenance of Structures	140,354	272,609	
70	(553) Maintenance of Generation and Electric Plant	723,469	1,101,066	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	177,191	193,095	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,041,014	1,566,770	
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	20,981,340	18,841,178	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	40,093,922	43,924,705	
76	(556) System Control and Load Dispatching	45,552	75,113	
77	(557) Other Expenses (1)	6,797,525	7,002,440	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	46,936,999	51,002,258	
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	136,376,897	143,342,972	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	435,102	419,901	
83	(561) Load Dispatching	1,206,737	1,233,382	
84	(562) Station Expenses	184,669	179,919	
85	(563) Overhead Line Expenses	64,407	53,602	
86	(564) Underground Line Expenses	-	-	
87	(565) Transmission of Electricity by Others	8,650,055	8,369,141	
88	(566) Miscellaneous Transmission Expenses	177,709	177,269	
89	(567) Rents	132,649	132,576	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,851,328	10,565,790	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	77,103	89,563	
93	(569) Maintenance of Structures	342,147	382,730	
94	(570) Maintenance of Station Equipment	697,326	743,056	
95	(571) Maintenance of Overhead Lines	957,687	1,001,154	
96	(572) Maintenance of Underground Lines	3,401	5,072	
97	(573) Maintenance of Miscellaneous Transmission Plant	9,072	13,774	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,086,736	2,235,349	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,938,064	12,801,139	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	438,136	436,443	
103	(581) Load Dispatching	607,671	573,951	

(1) The Idaho amounts in Account 557 Other expenses are \$5,961,983 for the current year and \$6,016,898 for the previous year. However, the amount for this year has been increased by \$835,542 because of the impact of the 2020 Protocol Adjustment, while in the prior year it was increased by 985,542 because of the impact of the 2017 Protocol Adjustment.

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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	472,115	453,365	
106	(583) Overhead Line Expenses	313,774	429,560	
107	(584) Underground Line Expenses	-	-	
108	(585) Street Lighting and Signal System Expenses	11,201	12,318	
109	(586) Meter Expenses	183,938	199,955	
110	(587) Customer Installations Expenses	886,970	969,859	
111	(588) Miscellaneous Distribution Expenses	(977)	39,619	
112	(589) Rents	34,956	40,588	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,947,784	3,155,658	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	333,798	245,783	
116	(591) Maintenance of Structures	148,372	116,697	
117	(592) Maintenance of Station Equipment	507,870	327,807	
118	(593) Maintenance of Overhead Lines	2,587,944	4,697,065	
119	(594) Maintenance of Underground Lines	902,167	759,910	
120	(595) Maintenance of Line Transformers	50,126	48,446	
121	(596) Maintenance of Street Lighting and Signal Systems	91,042	102,493	
122	(597) Maintenance of Meters	36,291	16,860	
123	(598) Maintenance of Miscellaneous Distribution Plant	287,462	319,595	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	4,945,072	6,634,656	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	7,892,856	9,790,314	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	95,981	103,732	
129	(902) Meter Reading Expenses	2,171,132	2,057,782	
130	(903) Customer Records and Collection Expenses	1,989,916	2,168,720	
131	(904) Uncollectible Accounts	657,699	433,211	
132	(905) Miscellaneous Customer Accounts Expenses	756	642	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	4,915,484	4,764,087	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	283	4,925	
137	(908) Customer Assistance Expenses	132,712	103,768	
138	(909) Informational and Instructional Expenses	266,394	235,807	
139	(910) Miscellaneous Customer Service and Informational Expenses	190	1,732	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	399,579	346,232	
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	4,377,494	4,280,871	
151	(921) Office Supplies and Expense	560,397	598,608	
152	(Less) (922) Administrative Expenses Transferred - Cr.	(1,976,601)	(1,890,263)	
153	(923) Outside Services Employee	1,164,399	1,083,680	
154	(924) Property Insurance	384,332	421,773	
155	(925) Injuries and Damages	357,318	962,344	
156	(926) Employee Pensions and Benefits (1)	5,817,860	6,767,804	
157				

(1) 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	1,339,610	1,161,503
160	(929) Duplicate Charges - Cr.	(7,468,193)	(7,619,742)
161	(930.1) General Advertising Expenses	3,145	34
162	(930.2) Miscellaneous General Expenses	125,122	129,277
163	(931) Rents	125,510	141,241
164	TOTAL Operation (Enter Total of lines 150 thru 163)	4,810,393	6,037,130
165	Maintenance		
166	(935) Maintenance of General Plant	1,388,548	1,378,507
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	6,198,941	7,415,637
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	168,721,821	178,460,381

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	55,576,462	10,274,358	65,850,820
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,087,049	520,689	2,607,738
174	Other Power Generation	19,940,326	1,041,014	20,981,340
175	Other Power Supply Expenses	46,936,999	-	46,936,999
176	Total Power Production Expenses	124,540,836	11,836,061	136,376,897
177	Transmission Expenses	10,851,328	2,086,736	12,938,064
178	Distribution Expenses	2,947,784	4,945,072	7,892,856
179	Customer Accounts Expenses	4,915,484	-	4,915,484
180	Customer Service and Informational Expenses	399,579	-	399,579
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	4,810,393	1,388,548	6,198,941
183	Total Electric Operation and Maintenance Expenses	148,465,404	20,256,417	168,721,821

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	-	2,654,017	-	2,654,017		
2	Steam Production Plant	14,512,632	-	-	14,512,632		
3	Nuclear Production Plant	-	-	-	-		
4	Hydraulic Production Plant - Conventional	2,454,040	18,425	-	2,472,465		
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-		
6	Other Production Plant	7,581,927	-	-	7,581,927		
7	Transmission Plant	6,650,467	-	-	6,650,467		
8	Distribution Plant	7,262,954	-	-	7,262,954		
9	General Plant	2,441,080	16,255	-	2,457,335		
10	Common Plant - Electric	-	-	-	-		
11	TOTAL	40,903,100	2,688,697	-	43,591,797		

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

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

	KIND OF TAX	AMOUNT
1	Property	8,505,483
2	Other	883,641
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.)	9,389,124

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

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	NON-UTILITY PROPERTY (ACCOUNT 121)			

	Location Description	Description	Beginning Balance (c)	Acquisition (d)	Retirement (e)	Transfer (f)	Balance at End of Year (g)
1	IDAHO FALLS POLE TREATING PLANT	Fee Land	54,317				54,317
2	MALAD PLANT SITE AND WATER RIGHTS	Land Rights	33				33
3	GEORGETOWN PLANT LAND	Fee Land	110				110
4	LAVA DEVELOPMENT	Land Rights	1,274				1,274
5	MENAN SUBSTATION SITE	Fee Land	55				55
6	UCON SITE - CATERCORNER TO UCON SUBSTATION	Fee Land	27				27
7	OLD DUBOIS SUBSTATION SITE	Fee Land	75				75
8	EAST RIVER SUBSTATION SITE	Fee Land	13,742				13,742
9	NORTH MONTEVIEW SUBSTATION SITE	Fee Land	328				328
10	MONTEVIEW SUBSTATION SITE	Fee Land	618				618
11	MUD LAKE SERVICE CENTER	Fee Land	17,915				17,915
12	LAVA SUBSTATION AND SERVICE CENTER	Fee Land	382				382
13	Total Non-Utility Property		88,876	-	-	-	88,876

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
1	UTILITY PLANT		
2	In Service		
3	Plant In Service (Classified)	1,609,735,369	1,645,966,883
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	13,990,267	14,289,130
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,623,725,636	1,660,256,013
9	Leased To Others	-	-
10	Held for Future Use	743,669	780,006
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,553,673	8,971,626
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,633,022,978	1,670,007,645
14	Accumulated Provision for Depreciation, Amortization & Depletion	583,411,736	626,334,125
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,049,611,242	1,043,673,520
DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
16			
17	In Service		
18	Depreciation	538,669,948	582,574,935
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	37,009,557	35,945,599
22	Total In Service (Enter Total of Lines 18 through 21)	575,679,505	618,520,534
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	7,732,231	7,813,591
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	583,411,736	626,334,125
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 \$2,002,448,524 at December 31, 2019.

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 19, 2020	Year of Report Dec. 31, 2019
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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.)

- | | |
|--|---|
| <p>1. Report below the original cost of electric plant in service according to prescribed accounts.</p> <p>2. Do not include as adjustments, corrections of additions and retirements for the current or the preceding year.</p> | <p>3. Credit adjustments of plant accounts should be enclosed in parentheses to indicate the negative effect of such amounts.</p> |
|--|---|

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	13,140,328	12,558,231
4	(303) Miscellaneous Intangible Plant	43,314,263	44,786,124
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	56,454,591	57,344,355
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,765,332	5,496,677
9	(311) Structures and Improvements	64,108,123	62,095,207
10	(312) Boiler Plant Equipment	288,358,237	273,912,728
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	61,889,243	59,332,914
13	(315) Accessory Electric Equipment	30,234,918	28,928,131
14	(316) Misc. Power Plant Equipment	2,022,561	1,995,931
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	452,378,414	431,761,588
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	2,251,829	2,146,926
26	(331) Structures and Improvements	17,115,819	16,485,450
27	(332) Reservoirs, Dams, and Waterways	31,609,560	30,497,570
28	(333) Water Wheels, Turbines, and Generators	8,487,266	8,387,526
29	(334) Accessory Electric Equipment	5,221,187	5,038,180
30	(335) Misc. Power Plant Equipment	146,681	151,171
31	(336) Roads, Railroads, and Bridges	1,523,981	1,474,512
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	66,356,323	64,181,335
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,812,170	3,007,808
35	(341) Structures and Improvements	14,157,209	13,579,128
36	(342) Fuel Holders, Products, and Accessories	1,003,663	956,906
37	(343) Prime Movers	181,335,937	165,249,468
38	(344) Generators	29,475,202	29,446,063
39	(345) Accessory Electric Equipment	20,299,717	19,171,041
40	(346) Misc. Power Plant Equipment	987,300	941,306
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	250,071,198	232,351,720
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	768,805,935	728,294,643

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 19, 2020	Year of Report Dec. 31, 2019
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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	16,825,194	16,587,091
45	(352) Structures and Improvements	17,006,996	16,708,847
46	(353) Station Equipment	135,180,533	131,138,148
47	(354) Towers and Fixtures	80,561,836	77,206,535
48	(355) Poles and Fixtures	59,162,080	59,732,112
49	(356) Overhead Conductors and Devices	77,326,242	75,734,497
50	(357) Underground Conduit	218,243	227,509
51	(358) Underground Conductors and Devices	498,188	486,986
52	(359) Roads and Trails	740,101	705,623
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	387,519,413	378,527,348
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,835,903	1,835,903
56	(361) Structures and Improvements	2,932,719	3,366,731
57	(362) Station Equipment	35,064,026	37,524,250
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	91,208,496	94,598,436
60	(365) Overhead Conductors and Devices	39,041,944	40,464,083
61	(366) Underground Conduit	10,343,293	10,668,846
62	(367) Underground Conductors and Devices	28,695,233	29,478,412
63	(368) Line Transformers	83,528,553	85,091,706
64	(369) Services	42,557,533	44,726,689
65	(370) Meters	16,113,352	16,827,950
66	(371) Installations on Customer Premises	169,414	170,194
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	738,795	770,243
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	352,229,261	365,523,443
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	686,498	671,121
72	(390) Structures and Improvements	18,055,722	18,114,649
73	(391) Office Furniture and Equipment	4,845,991	3,912,030
74	(392) Transportation Equipment	8,466,379	8,277,652
75	(393) Stores Equipment	879,193	873,089
76	(394) Tools, Shop and Garage Equipment	3,826,980	3,706,858
77	(395) Laboratory Equipment	2,108,344	2,054,313
78	(396) Power Operated Equipment	13,709,362	14,021,353
79	(397) Communication Equipment	27,861,773	27,920,207
80	(398) Miscellaneous Equipment	396,414	373,337
81	SUBTOTAL (Enter Total of lines 71 thru 80)	80,836,656	79,924,609
82	(399) Other Tangible Property	121,027	120,971
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	80,957,683	80,045,580
84	TOTAL (Accounts 101)	1,645,966,883	1,609,735,369
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	14,289,130	13,990,267
89	TOTAL Electric Plant in Service	1,660,256,013	1,623,725,636

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 19, 2020	Year of Report Dec. 31, 2019
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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)		9,476,648	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)		8,539,031	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		4,207,102	Electric
8	Transmission Plant (Estimated)		40,177	Electric
9	Distribution Plant (Estimated)		607,427	Electric
10	Assigned to - Other		(76,643)	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		13,317,094	
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)		22,793,742	