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Salt Lake City, UT 84116

RECEIVED  
Wednesday, May 29, 2024  
IDAHO PUBLIC  
UTILITIES COMMISSION

May 29, 2024

***VIA ELECTRONIC DELIVERY***

Commission Secretary  
Idaho Public Utilities Commission  
11331 W. Chinden Blvd  
Building 8 Suite 201A  
Boise, ID 83714

**RE: Annual Idaho Form 1 Report – 2023**

Attention: Commission Secretary

Rocky Mountain Power, a division of PacifiCorp, hereby submits for filing with the Idaho Public Utilities Commission the Annual State Form 1 report for 2023.

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 Mark Alder, Idaho Regulatory Manager at 801-220-2313.

Sincerely,

Joelle Steward  
Senior Vice President, Regulation

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 December 2023 Results of Operations report for the Idaho jurisdiction, which is expected to be filed with the Idaho Public Utilities Commission on May 31, 2024. For further information regarding Idaho's 2023 financial results, refer to the December 2023 Results of Operations report.

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 29, 2024	Year of Report Dec. 31, 2023
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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	330,118,063	344,830,064
3	Operating Expenses			
4	Operation Expenses (401)	3-6	283,161,444	182,289,795
5	Maintenance Expenses (402)	3-6	24,734,749	21,569,092
6	Depreciation Expenses (403) <sup>(1)</sup>	7	54,336,056	55,205,822
7	Amort. & Depl. of Utility Plant (404-405)	7	3,155,490	3,117,952
8	Amort. of Utility Plant Acq. Adj (406)		4,079	47,026
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		133,484	67,287
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) <sup>(2)</sup>	8	9,376,857	8,927,195
12	Income Taxes - Federal (409.1)		(12,758,352)	(3,393,103)
13	- Other (409.1)		(686,079)	1,605,039
14	Provision for Deferred Income Taxes (410.1)		7,276,193	22,792,344
15	Provision for Deferred Income Taxes - Cr. (411.1)		(26,645,658)	(24,231,641)
16	Investment Tax Credit Adj. - Net (411.4)		(80,408)	(115,621)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(103,277)	(73,280)
18	Gains from Disp. Of Allowances (411.8)		(6)	(8)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		341,904,572	267,807,899
20	Net Utility Operating Income (Enter Total of line 2 less 19)		(11,786,509)	77,022,165

(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)**

<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>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</p>	<p>at the close of each month.</p> <p>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.</p> <p>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</p>	<p>System of Accounts. Explain basis of classification in a footnote.</p> <p>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.</p> <p>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.</p>
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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	96,036,728	95,000,401	817,962	821,083	72,621	71,033
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	51,558,808	48,402,885	553,192	532,986	10,240	9,978
5	Large (or Industrial) (See Instr. 4)	160,359,883	171,435,550	2,121,744	2,350,151	5,796	5,749
6	(444) Public Street and Highway Lighting	473,236	486,303	2,682	2,764	111	114
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	308,428,655	315,325,139	3,495,580	3,706,984	88,768	86,874
11	(447) Sales for Resale	9,536,627	15,850,475	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	317,965,282	331,175,614	3,495,580	3,706,984	88,768	86,874
13	(Less) (449.1) Provision for Rate Refunds	-	183,299	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	317,965,282	331,358,913	3,495,580	3,706,984	88,768	86,874
15	Other Operating Revenues			(1) For a complete list of the number of customers and Megawatt hours sold on a total company basis see pages 310 - Sales for Resale of the 2023 FERC Form No. 1.			
16	(450) Forfeited Discounts	410,091	373,952				
17	(451) Miscellaneous Service Revenues	169,122	225,707				
18	(453) Sale of Water and Water Power	-	282				
19	(454) Rent from Electric Property	487,671	608,887				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	11,085,897	12,262,323				
22							
23	TOTAL Other Operating Revenues	12,152,781	13,471,151				
24	TOTAL Electric Operating Revenues	330,118,063	344,830,064				

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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	866,547	770,576
5	(501) Fuel	38,359,604	40,588,988
6	(502) Steam Expenses	4,004,446	4,594,827
7	(503) Steam from Other Sources	636,996	376,021
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	40,379	41,087
10	(506) Miscellaneous Steam Power Expenses	1,922,102	2,009,356
11	(507) Rents	20,211	23,361
12	TOTAL Operation (Enter Total of lines 4 thru 11)	45,850,285	48,404,216
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	269,094	279,495
15	(511) Maintenance of Structures	1,334,100	1,242,795
16	(512) Maintenance of Boiler Plant	4,756,973	4,953,447
17	(513) Maintenance of Electric Plant	2,038,955	2,579,288
18	(514) Maintenance of Miscellaneous Steam Plant	766,067	747,015
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	9,165,189	9,802,040
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	55,015,474	58,206,256
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	695,610	675,792
44	(536) Water for Power	17,969	19,356
45	(537) Hydraulic Expenses	284,924	257,156
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,576,370	1,122,244
48	(540) Rents	118,728	104,147
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,693,601	2,178,695

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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	1,527	22
53	(542) Maintenance of Structures	38,347	42,545
54	(543) Maintenance of Reservoirs, Dams, and Waterways	75,375	70,991
55	(544) Maintenance of Electric Plant	62,032	96,031
56	(545) Maintenance of Miscellaneous Hydraulic Plant	259,794	(185,005)
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	437,075	24,584
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	3,130,676	2,203,279
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	31,246	26,602
62	(547) Fuel	28,709,821	35,009,917
63	(548) Generation Expenses	1,617,853	1,230,549
64	(549) Miscellaneous Other Power Generation Expenses	547,838	560,094
65	(550) Rents	587,265	612,931
66	TOTAL Operation (Enter Total of lines 61 thru 65)	31,494,023	37,440,093
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	255,453	170,715
70	(553) Maintenance of Generation and Electric Plant	1,586,490	1,381,526
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	250,013	202,874
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	2,091,956	1,755,115
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	33,585,979	39,195,208
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	77,576,525	55,076,277
76	(556) System Control and Load Dispatching	189,458	95,178
77	(557) Other Expenses (1)	5,410,846	6,329,329
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	83,176,829	61,500,784
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	174,908,958	161,105,527
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	624,757	618,462
83	(561) Load Dispatching	1,039,927	1,025,200
84	(562) Station Expenses	247,491	220,937
85	(563) Overhead Line Expenses	105,424	69,457
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	9,060,996	9,366,425
88	(566) Miscellaneous Transmission Expenses	193,602	204,747
89	(567) Rents	98,876	146,854
90	TOTAL Operation (Enter Total of lines 82 thru 89)	11,371,073	11,652,082
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	75,689	68,687
93	(569) Maintenance of Structures	336,977	348,905
94	(570) Maintenance of Station Equipment	745,921	779,519
95	(571) Maintenance of Overhead Lines	1,567,102	819,107
96	(572) Maintenance of Underground Lines	11,217	7,946
97	(573) Maintenance of Miscellaneous Transmission Plant	12,171	6,820
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	2,749,077	2,030,984
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	14,120,150	13,683,066
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	1,025,527	850,066
103	(581) Load Dispatching	838,639	784,236

(1) The Idaho amounts in Account 557 Other expenses are \$4,574,846 for the current year and \$5,493,329 for the previous year. However, these amounts have been increased by \$836,000 because of the impact of the 2020 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	451,948	302,004
106	(583) Overhead Line Expenses	732,362	490,091
107	(584) Underground Line Expenses	-	-
108	(585) Street Lighting and Signal System Expenses	13,329	14,300
109	(586) Meter Expenses	132,326	97,008
110	(587) Customer Installations Expenses	1,100,749	1,042,828
111	(588) Miscellaneous Distribution Expenses	289,991	175,304
112	(589) Rents	78,489	43,728
113	TOTAL Operation (Enter Total of lines 102 thru 112)	4,663,360	3,799,565
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	200,474	251,832
116	(591) Maintenance of Structures	171,509	130,343
117	(592) Maintenance of Station Equipment	560,992	623,886
118	(593) Maintenance of Overhead Lines	5,405,806	4,168,161
119	(594) Maintenance of Underground Lines	1,431,235	1,004,850
120	(595) Maintenance of Line Transformers	58,327	49,437
121	(596) Maintenance of Street Lighting and Signal Systems	63,563	55,779
122	(597) Maintenance of Meters	30,431	47,041
123	(598) Maintenance of Miscellaneous Distribution Plant	431,075	210,488
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	8,353,412	6,541,817
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	13,016,772	10,341,382
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	103,238	120,522
129	(902) Meter Reading Expenses	530,297	1,565,462
130	(903) Customer Records and Collection Expenses	1,826,881	1,782,817
131	(904) Uncollectible Accounts	506,427	277,046
132	(905) Miscellaneous Customer Accounts Expenses	-	7
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	2,966,843	3,745,854
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	-	67
137	(908) Customer Assistance Expenses	142,343	141,911
138	(909) Informational and Instructional Expenses	362,349	237,899
139	(910) Miscellaneous Customer Service and Informational Expenses	309	169
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	505,001	380,046
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	4,513,799	4,114,799
151	(921) Office Supplies and Expense	798,294	888,731
152	(Less) (922) Administrative Expenses Transferred - Cr.	(2,753,138)	(2,373,259)
153	(923) Outside Services Employee	2,590,661	2,037,702
154	(924) Property Insurance	64,170	250,249
155	(925) Injuries and Damages	95,262,849	6,168,350
156	(926) Employee Pensions and Benefits <sup>(1)</sup>	6,331,183	8,332,133
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	1,123,625	1,037,024
160	(929) Duplicate Charges - Cr.	(7,238,684)	(7,357,583)
161	(930.1) General Advertising Expenses	2,610	871
162	(930.2) Miscellaneous General Expenses	144,628	127,163
163	(931) Rents	(399,568)	(37,720)
164	TOTAL Operation (Enter Total of lines 150 thru 163)	100,440,429	13,188,460
165	Maintenance		
166	(935) Maintenance of General Plant	1,938,040	1,414,552
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	102,378,469	14,603,012
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	307,896,193	203,858,887

**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	45,850,285	9,165,189	55,015,474
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,693,601	437,075	3,130,676
174	Other Power Generation	31,494,023	2,091,956	33,585,979
175	Other Power Supply Expenses	83,176,829	-	83,176,829
176	Total Power Production Expenses	163,214,738	11,694,220	174,908,958
177	Transmission Expenses	11,371,073	2,749,077	14,120,150
178	Distribution Expenses	4,663,360	8,353,412	13,016,772
179	Customer Accounts Expenses	2,966,843	-	2,966,843
180	Customer Service and Informational Expenses	505,001	-	505,001
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	100,440,429	1,938,040	102,378,469
183	Total Electric Operation and Maintenance Expenses	283,161,444	24,734,749	307,896,193



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	-	3,125,451	-	3,125,451
2	Steam Production Plant	19,200,369	-	-	19,200,369
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,681,141	16,992	-	1,698,133
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	11,915,312	-	-	11,915,312
7	Transmission Plant	7,545,964	-	-	7,545,964
8	Distribution Plant	11,110,281	-	-	11,110,281
9	General Plant	2,882,989	13,047	-	2,896,036
10	Common Plant - Electric	-	-	-	-
11	TOTAL	54,336,056	3,155,490	-	57,491,546

(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	8,167,863
2	Other	1,208,994
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.)	9,376,857

(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	28				28
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	Total Non-Utility Property		88,495	-	-	-	88,495

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 29, 2024	Year of Report Dec. 31, 2023
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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)	1,768,495,764	1,784,826,836
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	20,406,690	19,052,894
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,788,902,454	1,803,879,730
9	Leased To Others	-	-
10	Held for Future Use	114,344	119,496
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	7,833,786	8,186,738
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,796,850,584	1,812,185,964
14	Accumulated Provision for Depreciation, Amortization & Depletion	649,627,679	627,099,843
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,147,222,905	1,185,086,121
16	<b>DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION</b>		
17	In Service		
18	Depreciation	602,901,880	581,153,767
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	39,035,665	37,913,726
22	Total In Service (Enter Total of Lines 18 through 21)	641,937,545	619,067,493
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	7,690,134	8,032,350
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	649,627,679	627,099,843
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 \$4,719,845,635 at December 31, 2023.

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A resubmission	Date of Report (Mo, Da, Yr) May 29, 2024	Year of Report Dec. 31, 2023
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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	8,191,690	7,879,537
4	(303) Miscellaneous Intangible Plant	51,756,772	50,630,665
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	59,948,462	58,510,202
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,188,817	4,965,114
9	(311) Structures and Improvements	56,848,186	56,723,266
10	(312) Boiler Plant Equipment	249,899,892	241,358,443
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	54,751,176	53,850,583
13	(315) Accessory Electric Equipment	24,113,303	23,208,811
14	(316) Misc. Power Plant Equipment	1,834,933	1,854,402
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	392,636,307	381,960,619
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	2,176,521	2,082,685
26	(331) Structures and Improvements	15,930,541	15,340,907
27	(332) Reservoirs, Dams, and Waterways	28,975,787	27,881,382
28	(333) Water Wheels, Turbines, and Generators	7,384,533	7,070,935
29	(334) Accessory Electric Equipment	4,121,615	3,959,484
30	(335) Misc. Power Plant Equipment	149,660	145,205
31	(336) Roads, Railroads, and Bridges	1,391,929	1,501,748
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	60,130,586	57,982,346
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,986,681	3,077,060
35	(341) Structures and Improvements	15,584,493	15,084,486
36	(342) Fuel Holders, Products, and Accessories	928,535	889,967
37	(343) Prime Movers	227,776,072	222,605,606
38	(344) Generators	33,560,967	32,388,563
39	(345) Accessory Electric Equipment	26,133,314	25,210,362
40	(346) Misc. Power Plant Equipment	1,403,265	1,401,571
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	308,373,327	300,657,615
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	761,140,220	740,600,580

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <u>X</u> An Original (2) <u>  </u> A resubmission	Date of Report (Mo, Da, Yr) May 29, 2024	Year of Report Dec. 31, 2023
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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	19,548,947	18,776,113
45	(352) Structures and Improvements	21,405,158	20,972,961
46	(353) Station Equipment	151,803,099	148,369,401
47	(354) Towers and Fixtures	86,114,331	82,813,356
48	(355) Poles and Fixtures	71,607,337	70,715,294
49	(356) Overhead Conductors and Devices	94,056,431	91,478,896
50	(357) Underground Conduit	218,869	210,306
51	(358) Underground Conductors and Devices	513,740	491,754
52	(359) Roads and Trails	686,910	657,297
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	445,954,822	434,485,378
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,311,687	2,311,687
56	(361) Structures and Improvements	4,320,247	4,315,882
57	(362) Station Equipment	49,431,981	50,108,966
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	106,465,777	113,199,858
60	(365) Overhead Conductors and Devices	46,532,075	48,885,640
61	(366) Underground Conduit	13,586,632	14,987,710
62	(367) Underground Conductors and Devices	35,467,387	37,418,227
63	(368) Line Transformers	92,670,182	96,909,676
64	(369) Services	52,799,214	55,534,000
65	(370) Meters	17,664,526	18,397,785
66	(371) Installations on Customer Premises	170,779	172,263
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	858,608	830,287
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	422,279,095	443,071,981
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	663,235	648,349
72	(390) Structures and Improvements	20,994,238	21,082,709
73	(391) Office Furniture and Equipment	5,307,685	4,730,980
74	(392) Transportation Equipment	11,057,893	10,904,554
75	(393) Stores Equipment	1,003,874	1,300,246
76	(394) Tools, Shop and Garage Equipment	3,721,244	3,695,390
77	(395) Laboratory Equipment	2,322,971	2,205,008
78	(396) Power Operated Equipment	18,076,616	17,913,093
79	(397) Communication Equipment	31,867,383	28,896,381
80	(398) Miscellaneous Equipment	375,573	343,339
81	SUBTOTAL (Enter Total of lines 71 thru 80)	95,390,712	91,720,049
82	(399) Other Tangible Property	113,525	107,574
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	95,504,237	91,827,623
84	TOTAL (Accounts 101)	1,784,826,836	1,768,495,764
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	19,052,894	20,406,690
89	TOTAL Electric Plant in Service	1,803,879,730	1,788,902,454

**STATE OF IDAHO --ALLOCATED**

Name of Respondent PacifiCorp dba Rocky Mountain Power	This Report Is: (1) <u> X </u> An Original (2) <u>   </u> A resubmission	Date of Report (Mo, Da, Yr) May 29, 2024	Year of Report Dec. 31, 2023
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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)		6,132,790	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)		16,830,632	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		3,561,585	Electric
8	Transmission Plant (Estimated)		80,564	Electric
9	Distribution Plant (Estimated)		1,198,497	Electric
10	Assigned to - Other		(57,273)	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		21,614,005	
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)		27,746,795	