



May 26, 2026

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 – 2025

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 2025.

It is 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

All informal inquiries may be directed to Jana Saba, Director of Regulation, at (801) 220-2823.

Very truly yours,

A handwritten signature in blue ink that reads "Joelle Steward".

Joelle Steward
Senior Vice President, Regulation

Enclosure

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

INDEX

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

Data provided in this report is consistent with the unadjusted data reflected in the company's December 2025 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 30, 2026. For further information regarding Idaho's 2025 financial results, refer to the December 2025 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 26, 2026	Year of Report Dec. 31, 2025
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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	436,692,604	375,267,582
3	Operating Expenses			
4	Operation Expenses (401)	3-6	202,898,535	237,356,442
5	Maintenance Expenses (402)	3-6	26,609,602	26,391,603
6	Depreciation Expenses (403) ⁽¹⁾	7	64,990,427	60,808,525
7	Amort. & Depl. of Utility Plant (404-405)	7	500,909	3,796,004
8	Amort. of Utility Plant Acq. Adj (406)		4,175	4,554
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		(13,162)	145,459
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	9,937,879	9,884,879
12	Income Taxes - Federal (409.1)		(1,658,205)	(13,028,672)
13	- Other (409.1)		2,641,517	(214,203)
14	Provision for Deferred Income Taxes (410.1)		31,845,253	25,662,826
15	Provision for Deferred Income Taxes - Cr. (411.1)		(25,105,717)	(27,036,985)
16	Investment Tax Credit Adj. - Net (411.4)		(21,390)	(53,866)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(639,550)	(216,001)
18	Gains from Disp. Of Allowances (411.8)		(48)	(6)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		311,990,225	323,500,559
20	Net Utility Operating Income (Enter Total of line 2 less 19)		124,702,379	51,767,023

(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 number of customers means the average of twelve figures</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 than 1000 Kw of demand. (See Account 442 of the Uniform</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> <p>7. Include unmetered sales. Provide details of such sales in a footnote.</p> |
|---|--|--|

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	113,340,830	100,759,611	806,900	800,174	75,599	74,170
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	67,748,099	58,058,945	595,875	575,029	10,981	10,620
5	Large (or Industrial) (See Instr. 4)	227,327,960	194,697,718	2,396,865	2,349,648	5,860	5,817
6	(444) Public Street and Highway Lighting	497,876	499,214	2,602	2,649	96	109
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	408,914,765	354,015,488	3,802,242	3,727,500	92,536	90,716
11	(447) Sales for Resale	13,107,573	6,474,195	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	422,022,338	360,489,683	3,802,242	3,727,500	92,536	90,716
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	422,022,338	360,489,683	3,802,242	3,727,500	92,536	90,716
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 2025 FERC Form No. 1.			
16	(450) Forfeited Discounts	537,940	571,621				
17	(451) Miscellaneous Service Revenues	151,684	180,540				
18	(453) Sale of Water and Water Power	355	356				
19	(454) Rent from Electric Property	652,064	515,020				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	13,328,223	13,510,362				
22							
23	TOTAL Other Operating Revenues	14,670,266	14,777,899				
24	TOTAL Electric Operating Revenues	436,692,604	375,267,582				

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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	942,646	1,035,714
5	(501) Fuel	53,506,548	43,671,712
6	(502) Steam Expenses	4,105,659	4,055,016
7	(503) Steam from Other Sources	-	523,215
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	63,966	60,744
10	(506) Miscellaneous Steam Power Expenses	2,707,613	2,731,655
11	(507) Rents	25,887	21,289
12	TOTAL Operation (Enter Total of lines 4 thru 11)	61,352,319	52,099,345
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	210,182	267,105
15	(511) Maintenance of Structures	1,096,460	1,619,984
16	(512) Maintenance of Boiler Plant	4,301,765	4,734,700
17	(513) Maintenance of Electric Plant	2,019,545	2,263,347
18	(514) Maintenance of Miscellaneous Steam Plant	861,949	919,150
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	8,489,901	9,804,286
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	69,842,220	61,903,631
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	776,909	805,484
44	(536) Water for Power	2,509	4,308
45	(537) Hydraulic Expenses	301,842	350,028
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,112,953	1,091,168
48	(540) Rents	113,172	98,076
49	TOTAL Operation (Enter Total of lines 43 thru 48)	2,307,385	2,349,064

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ALLOCATED ELECTRIC OPERATION AND MAINTENANCE EXPENSES - IDAHO

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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	21	96
53	(542) Maintenance of Structures	27,432	39,314
54	(543) Maintenance of Reservoirs, Dams, and Waterways	38,506	80,863
55	(544) Maintenance of Electric Plant	58,526	89,377
56	(545) Maintenance of Miscellaneous Hydraulic Plant	303,649	987,932
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	428,134	1,197,582
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	2,735,519	3,546,646
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	3,147,028	35,523
62	(547) Fuel	25,297,980	25,684,488
63	(548) Generation Expenses	1,180,378	1,769,887
64	(549) Miscellaneous Other Power Generation Expenses	722,864	677,364
65	(550) Rents	2,462	564,475
66	TOTAL Operation (Enter Total of lines 61 thru 65)	30,350,712	28,731,737
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	141,929	188,490
70	(553) Maintenance of Generation and Electric Plant	979,135	1,422,680
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	110,561	417,369
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,231,625	2,028,539
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	31,582,337	30,760,276
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	55,233,894	91,144,273
76	(556) System Control and Load Dispatching	135,832	256,994
77	(557) Other Expenses (1)	7,953,277	7,509,230
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	63,323,003	98,910,497
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	167,483,079	195,121,050
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	566,916	841,971
83	(561) Load Dispatching	1,201,857	1,268,538
84	(562) Station Expenses	218,174	217,519
85	(563) Overhead Line Expenses	90,323	97,684
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	10,598,520	10,701,307
88	(566) Miscellaneous Transmission Expenses	300,349	227,910
89	(567) Rents	124,242	145,812
90	TOTAL Operation (Enter Total of lines 82 thru 89)	13,100,381	13,500,741
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	131,532	70,405
93	(569) Maintenance of Structures	513,600	354,403
94	(570) Maintenance of Station Equipment	855,213	860,256
95	(571) Maintenance of Overhead Lines	1,881,023	1,694,331
96	(572) Maintenance of Underground Lines	-	5,141
97	(573) Maintenance of Miscellaneous Transmission Plant	24,612	13,498
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	3,405,980	2,998,034
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	16,506,361	16,498,775
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	751,365	1,282,651
103	(581) Load Dispatching	810,077	827,908

(1) The Idaho amounts in Account 557 Other expenses are \$7,117,277 for the current year and \$6,673,230 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	266,277	376,158
106	(583) Overhead Line Expenses	657,064	788,944
107	(584) Underground Line Expenses	-	-
108	(585) Street Lighting and Signal System Expenses	14,513	13,059
109	(586) Meter Expenses	237,061	243,622
110	(587) Customer Installations Expenses	1,136,554	1,028,212
111	(588) Miscellaneous Distribution Expenses	(125,454)	61,558
112	(589) Rents	137,727	75,515
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,885,184	4,697,627
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	222,042	174,090
116	(591) Maintenance of Structures	211,896	138,078
117	(592) Maintenance of Station Equipment	1,956,035	608,020
118	(593) Maintenance of Overhead Lines	6,571,315	5,409,260
119	(594) Maintenance of Underground Lines	1,470,224	1,340,852
120	(595) Maintenance of Line Transformers	47,689	52,638
121	(596) Maintenance of Street Lighting and Signal Systems	44,563	55,681
122	(597) Maintenance of Meters	16,483	13,410
123	(598) Maintenance of Miscellaneous Distribution Plant	467,411	407,610
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	11,007,658	8,199,639
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	14,892,842	12,897,266
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	998,205	458,320
129	(902) Meter Reading Expenses	236,131	254,772
130	(903) Customer Records and Collection Expenses	1,341,493	1,792,080
131	(904) Uncollectible Accounts	335,473	639,227
132	(905) Miscellaneous Customer Accounts Expenses	-	-
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	2,911,302	3,144,399
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	-	-
137	(908) Customer Assistance Expenses	240,123	171,062
138	(909) Informational and Instructional Expenses	269,316	283,997
139	(910) Miscellaneous Customer Service and Informational Expenses	18,376	987
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	527,815	456,046
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	5,122,242	4,868,220
151	(921) Office Supplies and Expense	535,916	670,337
152	(Less) (922) Administrative Expenses Transferred - Cr.	(2,422,306)	(2,700,646)
153	(923) Outside Services Employee	2,686,756	2,566,981
154	(924) Property Insurance	401,735	387,280
155	(925) Injuries and Damages	18,419,256	27,396,029
156	(926) Employee Pensions and Benefits ⁽¹⁾	7,689,765	7,938,937
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	1,343,700	1,303,830
160	(929) Duplicate Charges - Cr.	(8,845,071)	(9,187,206)
161	(930.1) General Advertising Expenses	14,377	11,621
162	(930.2) Miscellaneous General Expenses	167,184	166,876
163	(931) Rents	26,880	44,727
164	TOTAL Operation (Enter Total of lines 150 thru 163)	25,140,434	33,466,986
165	Maintenance		
166	(935) Maintenance of General Plant	2,046,304	2,163,523
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	27,186,738	35,630,509
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	229,508,137	263,748,045

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	61,352,319	8,489,901	69,842,220
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	2,307,385	428,134	2,735,519
174	Other Power Generation	30,350,712	1,231,625	31,582,337
175	Other Power Supply Expenses	63,323,003	-	63,323,003
176	Total Power Production Expenses	157,333,419	10,149,660	167,483,079
177	Transmission Expenses	13,100,381	3,405,980	16,506,361
178	Distribution Expenses	3,885,184	11,007,658	14,892,842
179	Customer Accounts Expenses	2,911,302	-	2,911,302
180	Customer Service and Informational Expenses	527,815	-	527,815
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	25,140,434	2,046,304	27,186,738
183	Total Electric Operation and Maintenance Expenses	202,898,535	26,609,602	229,508,137

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	-	478,136	-	478,136
2	Steam Production Plant	19,656,987	-	-	19,656,987
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,890,984	17,436	-	1,908,420
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	13,844,116	-	-	13,844,116
7	Transmission Plant	11,427,617	-	-	11,427,617
8	Distribution Plant	12,556,089	-	-	12,556,089
9	General Plant	5,614,634	5,337	-	5,619,971
10	Common Plant - Electric	-	-	-	-
11	TOTAL	64,990,427	500,909	-	65,491,336

(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	8,272,669
2	Other	1,665,210
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.)	9,937,879

(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 26, 2026	Year of Report Dec. 31, 2025
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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)	2,080,356,794	1,955,720,368
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	11,160
6	Completed Construction not Classified	64,643,322	203,976,569
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	2,145,000,116	2,159,708,097
9	Leased To Others	-	-
10	Held for Future Use	80,961	88,319
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,016,748	8,745,309
13	Total Utility Plant (Enter Total of Lines 8 through 12)	2,153,097,825	2,168,541,725
14	Accumulated Provision for Depreciation, Amortization & Depletion	742,464,391	757,144,267
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,410,633,434	1,411,397,458
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	724,788,102	703,658,071
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	9,798,199	44,896,700
22	Total In Service (Enter Total of Lines 18 through 21)	734,586,301	748,554,771
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	7,878,090	8,589,496
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	742,464,391	757,144,267
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 \$3,305,302,836 at December 31, 2025.

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 26, 2026	Year of Report Dec. 31, 2025
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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	9,371,047	8,673,665
4	(303) Miscellaneous Intangible Plant	55,151,224	13,232,970
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	64,522,271	21,906,635
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,542,844	2,798,753
9	(311) Structures and Improvements	63,858,914	58,174,846
10	(312) Boiler Plant Equipment	269,460,297	244,820,506
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	60,378,854	54,035,307
13	(315) Accessory Electric Equipment	25,943,756	24,481,320
14	(316) Misc. Power Plant Equipment	2,060,509	1,826,965
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	427,245,174	386,137,697
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	2,267,018	2,892,192
26	(331) Structures and Improvements	19,536,446	18,667,716
27	(332) Reservoirs, Dams, and Waterways	31,477,937	29,579,896
28	(333) Water Wheels, Turbines, and Generators	7,984,805	7,838,209
29	(334) Accessory Electric Equipment	4,405,463	4,088,144
30	(335) Misc. Power Plant Equipment	208,522	191,121
31	(336) Roads, Railroads, and Bridges	1,685,616	1,780,276
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	67,565,807	65,037,554
33	D. Other Production Plant		
34	(340) Land and Land Rights	3,435,100	276,461,871
35	(341) Structures and Improvements	16,891,387	9,737,036
36	(342) Fuel Holders, Products, and Accessories	993,521	910,752
37	(343) Prime Movers	249,143,728	67,890,283
38	(344) Generators	36,530,834	24,219,483
39	(345) Accessory Electric Equipment	28,167,248	12,085,695
40	(346) Misc. Power Plant Equipment	1,563,066	718,984
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	336,724,884	392,024,104
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	831,535,865	843,199,355

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 26, 2026	Year of Report Dec. 31, 2025
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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	21,030,363	39,069,149
45	(352) Structures and Improvements	24,590,638	26,388,187
46	(353) Station Equipment	169,878,924	166,500,109
47	(354) Towers and Fixtures	93,979,703	144,323,190
48	(355) Poles and Fixtures	81,658,690	88,278,740
49	(356) Overhead Conductors and Devices	105,697,466	132,847,836
50	(357) Underground Conduit	237,726	218,147
51	(358) Underground Conductors and Devices	548,975	503,240
52	(359) Roads and Trails	733,776	672,646
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	498,356,261	598,801,244
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	2,348,140	10,721,902
56	(361) Structures and Improvements	4,328,523	4,332,583
57	(362) Station Equipment	50,563,712	50,882,954
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	119,741,218	129,314,513
60	(365) Overhead Conductors and Devices	50,288,557	53,352,579
61	(366) Underground Conduit	17,671,099	19,632,605
62	(367) Underground Conductors and Devices	40,573,216	42,951,233
63	(368) Line Transformers	100,314,082	105,552,576
64	(369) Services	58,062,447	60,935,349
65	(370) Meters	20,521,548	20,970,965
66	(371) Installations on Customer Premises	174,119	174,276
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	906,072	892,034
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	465,492,733	499,713,569
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	679,075	648,178
72	(390) Structures and Improvements	21,631,185	21,790,994
73	(391) Office Furniture and Equipment	4,775,009	2,750,914
74	(392) Transportation Equipment	11,646,313	13,382,717
75	(393) Stores Equipment	1,672,617	2,127,913
76	(394) Tools, Shop and Garage Equipment	3,821,140	3,670,379
77	(395) Laboratory Equipment	2,183,082	2,025,598
78	(396) Power Operated Equipment	17,936,471	16,808,153
79	(397) Communication Equipment	31,001,507	53,089,230
80	(398) Miscellaneous Equipment	353,055	327,610
81	SUBTOTAL (Enter Total of lines 71 thru 80)	95,699,454	116,621,686
82	(399) Other Tangible Property	113,784	114,305
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	95,813,238	116,735,991
84	TOTAL (Accounts 101)	1,955,720,368	2,080,356,794
85	(102) Electric Plant Purchased		
86	Less (102) Electric Plant Sold	11,160	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	203,976,569	64,643,322
89	TOTAL Electric Plant in Service	2,159,708,097	2,145,000,116

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 26, 2026	Year of Report Dec. 31, 2025
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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)		19,298,881	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)		19,948,769	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		5,104,495	Electric
8	Transmission Plant (Estimated)		91,598	Electric
9	Distribution Plant (Estimated)		1,021,857	Electric
10	Assigned to - Other		(66,583)	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		26,100,136	
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)		45,399,017	