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IDAHO PUBLIC
UTILITIES COMMISSION

1407 W. North Temple, Suite 330
Salt Lake City, Utah 84116

May 25, 2022

VIA ELECTRONIC DELIVERY

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

Attention: Jan Noriyuki
Commission Secretary

Re: Annual Idaho Form 1 Report – 2021

Rocky Mountain Power, a division of PacifiCorp, hereby submits for filing with the Idaho Public Utilities Commission the Annual State Form 1 report for 2021.

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

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

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

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

Sincerely,

Joelle Steward
SVP, Regulation and Customer/Community Solutions

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

INDEX

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Data provided in this report is consistent with the unadjusted data reflected in the company's December 2021 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 29, 2022. For further information regarding Idaho's 2021 financial results, refer to the December 2021 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 25, 2022	Year of Report Dec. 31, 2021
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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	316,570,722	310,249,279
3	Operating Expenses			
4	Operation Expenses (401)	3-6	147,569,125	149,219,047
5	Maintenance Expenses (402)	3-6	17,630,189	22,003,675
6	Depreciation Expenses (403) ⁽¹⁾	7	52,915,878	40,448,993
7	Amort. & Depl. of Utility Plant (404-405)	7	2,768,770	2,250,896
8	Amort. of Utility Plant Acq. Adj (406)		155,682	430,583
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		2,707,228	884
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes other Than Income Taxes (408.1) ⁽²⁾	8	9,860,050	9,794,184
12	Income Taxes - Federal (409.1)		(4,608,770)	6,259,389
13	- Other (409.1)		1,016,710	2,576,412
14	Provision for Deferred Income Taxes (410.1)		26,724,259	19,880,650
15	Provision for Deferred Income Taxes - Cr. (411.1)		(18,880,668)	(34,808,620)
16	Investment Tax Credit Adj. - Net (411.4)		(144,337)	(250,976)
17	(Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421)		(152,662)	(128,641)
18	Gains from Disp. Of Allowances (411.8)		(4)	(4)
19	TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18)		237,561,450	217,676,472
20	Net Utility Operating Income (Enter Total of line 2 less 19)		79,009,272	92,572,807

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

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

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ELECTRIC OPERATING REVENUES (Account 400)

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

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

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

Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (a)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	85,641,541	81,215,009	781,386	740,986	70,018	68,196
3	(442) Commercial and Industrial Sales						
4	Small (or Commercial) (See Instr. 4)	46,256,835	43,418,994	532,108	494,075	9,762	9,423
5	Large (or Industrial) (See Instr. 4)	161,880,444	166,013,980	2,236,253	2,296,434	5,725	5,686
6	(444) Public Street and Highway Lighting	531,189	523,056	2,742	2,711	114	115
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(448) Interdepartmental Sales	-	-	-	-	-	-
10	TOTAL Sales to Ultimate Consumers	294,310,009	291,171,039	3,552,489	3,534,206	85,619	83,420
11	(447) Sales for Resale	9,983,341	10,071,267	(1)	(1)	(1)	(1)
12	TOTAL Sales of Electricity	304,293,350	301,242,306	3,552,489	3,534,206	85,619	83,420
13	(Less) (449.1) Provision for Rate Refunds	-	(185,389)	-	-	-	-
14	TOTAL Revenue Net of Prov. For Refunds	304,293,350	301,056,917	3,552,489	3,534,206	85,619	83,420
15	Other Operating Revenues						
16	(450) Forfeited Discounts	380,202	451,084				
17	(451) Miscellaneous Service Revenues	130,871	97,521				
18	(453) Sale of Water and Water Power	517	421				
19	(454) Rent from Electric Property	584,144	650,463				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	11,181,638	7,992,873				
22							
23	TOTAL Other Operating Revenues	12,277,372	9,192,362				
24	TOTAL Electric Operating Revenues	316,570,722	310,249,279				

(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 2021 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	758,762	922,925
5	(501) Fuel	40,092,965	43,997,856
6	(502) Steam Expenses	4,107,383	4,362,502
7	(503) Steam from Other Sources	328,666	424,764
8	(Less) (504) Steam Transferred - Cr.	-	-
9	(505) Electric Expenses	50,728	87,977
10	(506) Miscellaneous Steam Power Expenses	1,708,811	3,434,020
11	(507) Rents	25,611	26,977
12	TOTAL Operation (Enter Total of lines 4 thru 11)	47,072,926	53,257,021
13	Maintenance		
14	(510) Maintenance Supervision and Engineering	292,133	469,581
15	(511) Maintenance of Structures	1,084,949	1,795,260
16	(512) Maintenance of Boiler Plant	3,671,819	4,046,307
17	(513) Maintenance of Electric Plant	1,727,541	1,526,532
18	(514) Maintenance of Miscellaneous Steam Plant	621,441	545,021
19	TOTAL Maintenance (Enter Total of lines 14 thru 18)	7,397,883	8,382,701
20	TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19)	54,470,809	61,639,722
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	565,398	556,676
44	(536) Water for Power	13,116	8,901
45	(537) Hydraulic Expenses	251,757	274,978
46	(538) Electric Expenses	-	-
47	(539) Miscellaneous Hydraulic Power Generation Expenses	1,055,124	1,116,416
48	(540) Rents	104,689	101,953
49	TOTAL Operation (Enter Total of lines 43 thru 48)	1,990,084	2,058,924

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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	21	23
53	(542) Maintenance of Structures	53,239	39,849
54	(543) Maintenance of Reservoirs, Dams, and Waterways	50,387	81,084
55	(544) Maintenance of Electric Plant	100,879	96,139
56	(545) Maintenance of Miscellaneous Hydraulic Plant	(1,173,380)	2,125,945
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	(968,854)	2,343,040
58	TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57)	1,021,230	4,401,964
59	D. Other Power Generation		
60	Operation		
61	(546) Operation Supervision and Engineering	17,488	20,072
62	(547) Fuel	20,305,998	16,485,247
63	(548) Generation Expenses	941,356	1,121,191
64	(549) Miscellaneous Other Power Generation Expenses	489,563	489,513
65	(550) Rents	545,876	270,231
66	TOTAL Operation (Enter Total of lines 61 thru 65)	22,300,281	18,386,254
67	Maintenance		
68	(551) Maintenance Supervision and Engineering	-	-
69	(552) Maintenance of Structures	168,416	249,609
70	(553) Maintenance of Generation and Electric Plant	1,183,715	917,252
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	177,432	166,612
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	1,529,563	1,333,473
73	TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72)	23,829,844	19,719,727
74	E. Other Power Supply Expenses		
75	(555) Purchased Power	42,165,750	37,005,204
76	(556) System Control and Load Dispatching	26,276	38,775
77	(557) Other Expenses (1)	6,537,540	6,498,197
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	48,729,566	43,542,176
79	TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78)	128,051,449	129,303,589
80	2. TRANSMISSION EXPENSES		
81	Operation		
82	(560) Operation Supervision and Engineering	567,584	478,309
83	(561) Load Dispatching	974,306	975,221
84	(562) Station Expenses	184,543	195,271
85	(563) Overhead Line Expenses	69,035	59,424
86	(564) Underground Line Expenses	-	-
87	(565) Transmission of Electricity by Others	8,917,193	8,172,295
88	(566) Miscellaneous Transmission Expenses	129,071	174,050
89	(567) Rents	148,899	126,877
90	TOTAL Operation (Enter Total of lines 82 thru 89)	10,990,631	10,181,447
91	Maintenance		
92	(568) Maintenance Supervision and Engineering	47,149	53,770
93	(569) Maintenance of Structures	330,737	322,149
94	(570) Maintenance of Station Equipment	646,168	641,186
95	(571) Maintenance of Overhead Lines	949,132	938,017
96	(572) Maintenance of Underground Lines	3,917	13,159
97	(573) Maintenance of Miscellaneous Transmission Plant	5,192	11,028
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,982,295	1,979,309
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	12,972,926	12,160,756
100	3. DISTRIBUTION EXPENSES		
101	Operation		
102	(580) Operation Supervision and Engineering	519,156	512,165
103	(581) Load Dispatching	680,997	638,335

(1) The Idaho amounts in Account 557 Other expenses are \$5,701,540 for the current year and \$5,662,197 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	283,336	355,123		
106	(583) Overhead Line Expenses	246,128	352,766		
107	(584) Underground Line Expenses	-	-		
108	(585) Street Lighting and Signal System Expenses	15,432	14,023		
109	(586) Meter Expenses	135,969	171,664		
110	(587) Customer Installations Expenses	982,368	875,855		
111	(588) Miscellaneous Distribution Expenses	26,667	28,853		
112	(589) Rents	39,680	44,408		
113	TOTAL Operation (Enter Total of lines 102 thru 112)	2,929,733	2,993,192		
114	Maintenance				
115	(590) Maintenance Supervision and Engineering	421,724	339,178		
116	(591) Maintenance of Structures	117,008	126,061		
117	(592) Maintenance of Station Equipment	487,336	774,816		
118	(593) Maintenance of Overhead Lines	3,487,986	3,925,734		
119	(594) Maintenance of Underground Lines	1,134,449	865,726		
120	(595) Maintenance of Line Transformers	59,425	50,894		
121	(596) Maintenance of Street Lighting and Signal Systems	64,087	76,955		
122	(597) Maintenance of Meters	28,197	41,082		
123	(598) Maintenance of Miscellaneous Distribution Plant	481,938	370,628		
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	6,282,150	6,571,074		
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	9,211,883	9,564,266		
126	4. CUSTOMER ACCOUNTS EXPENSES				
127	Operation				
128	(901) Supervision	95,800	96,089		
129	(902) Meter Reading Expenses	2,194,133	2,061,465		
130	(903) Customer Records and Collection Expenses	1,851,006	1,919,620		
131	(904) Uncollectible Accounts	959,356	403,578		
132	(905) Miscellaneous Customer Accounts Expenses	115	1,152		
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	5,100,410	4,481,904		
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
135	Operation				
136	(907) Supervision	(23)	28		
137	(908) Customer Assistance Expenses	109,094	118,131		
138	(909) Informational and Instructional Expenses	157,636	233,823		
139	(910) Miscellaneous Customer Service and Informational Expenses	54	74		
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	266,761	352,056		
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	4,288,305	4,334,892		
151	(921) Office Supplies and Expense	626,256	926,025		
152	(Less) (922) Administrative Expenses Transferred - Cr.	(2,084,957)	(2,121,833)		
153	(923) Outside Services Employee	1,443,310	1,112,475		
154	(924) Property Insurance	343,849	365,482		
155	(925) Injuries and Damages	1,438,426	8,259,600		
156	(926) Employee Pensions and Benefits ⁽¹⁾	7,322,399	6,357,885		
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	1,467,201	1,334,975
160	(929) Duplicate Charges - Cr.	(6,865,878)	(6,862,853)
161	(930.1) General Advertising Expenses	442	838
162	(930.2) Miscellaneous General Expenses	135,738	125,181
163	(931) Rents	73,642	133,406
164	TOTAL Operation (Enter Total of lines 150 thru 163)	8,188,733	13,966,073
165	Maintenance		
166	(935) Maintenance of General Plant	1,407,152	1,394,078
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	9,595,885	15,360,151
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	165,199,314	171,222,722

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	47,072,926	7,397,883	54,470,809
172	Nuclear Power	-	-	-
173	Hydraulic -Conventional	1,990,084	(968,854)	1,021,230
174	Other Power Generation	22,300,281	1,529,563	23,829,844
175	Other Power Supply Expenses	48,729,566	-	48,729,566
176	Total Power Production Expenses	120,092,857	7,958,592	128,051,449
177	Transmission Expenses	10,990,631	1,982,295	12,972,926
178	Distribution Expenses	2,929,733	6,282,150	9,211,883
179	Customer Accounts Expenses	5,100,410	-	5,100,410
180	Customer Service and Informational Expenses	266,761	-	266,761
181	Sales Expenses	-	-	-
182	Adm. and General Expenses	8,188,733	1,407,152	9,595,885
183	Total Electric Operation and Maintenance Expenses	147,569,125	17,630,189	165,199,314

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	-	2,742,531	-	2,742,531
2	Steam Production Plant	19,204,864	-	-	19,204,864
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant - Conventional	1,716,841	17,260	-	1,734,101
5	Hydraulic Production Plant - Pumped Storage	-	-	-	-
6	Other Production Plant	11,750,765	-	-	11,750,765
7	Transmission Plant	7,436,746	-	-	7,436,746
8	Distribution Plant	10,221,354	-	-	10,221,354
9	General Plant	2,585,308	8,979	-	2,594,287
10	Common Plant - Electric	-	-	-	-
11	TOTAL	52,915,878	2,768,770	-	55,684,648

(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	8,947,930
2	Other	912,120
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.)	9,860,050

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

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NON-UTILILITY PROPERTY (ACCOUNT 121)			

	Location Description	Description	Beginning Balance (c)	Acquisition (d)	Retirement (e)	Transfer (f)	Balance at End of Year (g)
1	IDAHO FALLS POLE TREATING PLANT	Fee Land	54,317				54,317
2	MALAD PLANT SITE AND WATER RIGHTS	Land Rights	33				33
3	GEORGETOWN PLANT LAND	Fee Land	110				110
4	LAVA DEVELOPMENT	Land Rights	1,274				1,274
5	MENAN SUBSTATION SITE	Fee Land	55				55
6	UCON SITE - CATERCORNER TO UCON SUBSTATION	Fee Land	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 25, 2022	Year of Report Dec. 31, 2021
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS
FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	UTILITY PLANT		
2	In Service		
3	Plant In Service (Classified)	1,709,164,594	1,656,883,332
4	Property Under Capital Lease (1)	-	-
5	Plant Purchased or Sold	-	-
6	Completed Construction not Classified	33,521,327	41,035,931
7	Experimental Plant Unclassified	-	-
8	Total (Enter Total of Lines 3 through 7)	1,742,685,921	1,697,919,263
9	Leased To Others	-	-
10	Held for Future Use	84,055	606,721
11	Construction Work In Process (2)	-	-
12	Acquisition Adjustments	8,012,792	8,280,065
13	Total Utility Plant (Enter Total of Lines 8 through 12)	1,750,782,768	1,706,806,049
14	Accumulated Provision for Depreciation, Amortization & Depletion	592,450,822	558,762,492
15	Net Utility Plant (Enter Total of Line 13 less Line 14)	1,158,331,946	1,148,043,557
16	DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION		
17	In Service		
18	Depreciation	545,626,523	512,940,617
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	39,051,464	38,063,374
22	Total In Service (Enter Total of Lines 18 through 21)	584,677,987	551,003,991
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	7,772,835	7,758,501
33	Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32)	592,450,822	558,762,492
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 \$1,131,734,692 at December 31, 2021.

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 25, 2022	Year of Report Dec. 31, 2021
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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	12,199,103	12,142,487
4	(303) Miscellaneous Intangible Plant	46,985,663	48,264,545
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	59,184,766	60,407,032
6	2. PRODUCTION PLANT		
7	A Steam Production Plant		
8	(310) Land and Land Rights	5,320,854	5,071,936
9	(311) Structures and Improvements	60,467,300	55,338,383
10	(312) Boiler Plant Equipment	266,365,529	240,618,520
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	57,698,249	52,425,058
13	(315) Accessory Electric Equipment	28,151,523	23,484,535
14	(316) Misc. Power Plant Equipment	1,981,708	1,728,543
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	419,985,163	378,666,975
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	2,080,421	2,153,126
26	(331) Structures and Improvements	16,394,808	16,123,213
27	(332) Reservoirs, Dams, and Waterways	30,374,301	29,598,087
28	(333) Water Wheels, Turbines, and Generators	8,356,780	8,142,367
29	(334) Accessory Electric Equipment	4,924,923	4,806,022
30	(335) Misc. Power Plant Equipment	146,738	141,972
31	(336) Roads, Railroads, and Bridges	1,495,048	1,454,934
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	63,773,019	62,419,721
33	D. Other Production Plant		
34	(340) Land and Land Rights	2,920,054	2,826,058
35	(341) Structures and Improvements	15,311,316	15,071,833
36	(342) Fuel Holders, Products, and Accessories	936,771	908,807
37	(343) Prime Movers	194,421,095	222,929,500
38	(344) Generators	31,608,175	32,721,382
39	(345) Accessory Electric Equipment	23,000,047	25,210,172
40	(346) Misc. Power Plant Equipment	1,288,111	1,353,908
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	269,485,569	301,021,660
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	753,243,751	742,108,356

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 25, 2022	Year of Report Dec. 31, 2021
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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	17,461,725	17,492,847
45	(352) Structures and Improvements	17,522,634	19,682,999
46	(353) Station Equipment	131,628,554	139,210,022
47	(354) Towers and Fixtures	75,365,034	82,961,521
48	(355) Poles and Fixtures	59,416,332	67,435,822
49	(356) Overhead Conductors and Devices	76,566,856	88,631,330
50	(357) Underground Conduit	220,713	213,630
51	(358) Underground Conductors and Devices	519,597	502,825
52	(359) Roads and Trails	695,000	672,314
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	379,396,445	416,803,310
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	1,835,903	1,907,246
56	(361) Structures and Improvements	3,368,537	4,216,954
57	(362) Station Equipment	38,256,405	43,494,882
58	(363) Storage Battery Equipment	-	-
59	(364) Poles, Towers, and Fixtures	98,739,838	101,854,647
60	(365) Overhead Conductors and Devices	41,785,421	43,396,412
61	(366) Underground Conduit	11,672,129	12,674,510
62	(367) Underground Conductors and Devices	31,258,339	33,232,840
63	(368) Line Transformers	86,895,810	89,850,744
64	(369) Services	46,988,045	49,818,888
65	(370) Meters	17,554,730	20,515,727
66	(371) Installations on Customer Premises	170,534	170,600
67	(372) Leased Property on Customer Premises	-	-
68	(373) Street Lighting and Signal Systems	813,920	842,715
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	379,339,611	401,976,165
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	668,380	658,656
72	(390) Structures and Improvements	18,392,116	18,868,731
73	(391) Office Furniture and Equipment	4,443,964	4,525,434
74	(392) Transportation Equipment	10,187,980	10,550,304
75	(393) Stores Equipment	960,272	949,048
76	(394) Tools, Shop and Garage Equipment	3,692,335	3,633,727
77	(395) Laboratory Equipment	2,073,210	2,091,442
78	(396) Power Operated Equipment	17,024,306	16,990,892
79	(397) Communication Equipment	27,791,957	29,133,975
80	(398) Miscellaneous Equipment	365,282	356,650
81	SUBTOTAL (Enter Total of lines 71 thru 80)	85,599,802	87,758,859
82	(399) Other Tangible Property	118,957	110,872
83	TOTAL General Plant (Enter Total of lines 81 thru 82)	85,718,759	87,869,731
84	TOTAL (Accounts 101)	1,656,883,332	1,709,164,594
85	(102) Electric Plant Purchased	-	-
86	Less (102) Electric Plant Sold	-	-
87	(103) Experimental Electric Plant Unclassified	-	-
88	(106) Plant Unclassified	41,035,931	33,521,327
89	TOTAL Electric Plant in Service	1,697,919,263	1,742,685,921

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 25, 2022	Year of Report Dec. 31, 2021
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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)		11,349,186	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)		10,080,035	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)		3,532,879	Electric
8	Transmission Plant (Estimated)		38,041	Electric
9	Distribution Plant (Estimated)		651,529	Electric
10	Assigned to - Other		(50,846)	Electric
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)		14,251,638	
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)		25,600,824	