



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

May 25, 2023

VIA ELECTRONIC FILING

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 – 2022

Rocky Mountain Power, a division of PacifiCorp, hereby submits for filing with the Idaho Public Utilities Commission the Annual State Form 1 report for 2022.

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

Sincerely,

A handwritten signature in black ink that reads "Joelle Steward". The signature is fluid and cursive.

Joelle Steward
Senior Vice President of Regulation and Customer Solutions

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 2022 Results of Operations report for the Idaho jurisdiction, which was filed with the Idaho Public Utilities Commission on April 26, 2023. For further information regarding Idaho's 2022 financial results, refer to the December 2022 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, 2023 | Year of Report Dec. 31, 2022 |
|--|---|--|---------------------------------|

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 | 344,830,064 | 316,570,722 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 3-6 | 182,289,795 | 147,569,125 |
| 5 | Maintenance Expenses (402) | 3-6 | 21,569,092 | 17,630,189 |
| 6 | Depreciation Expenses (403) ⁽¹⁾ | 7 | 55,205,822 | 52,915,878 |
| 7 | Amort. & Depl. of Utility Plant (404-405) | 7 | 3,117,952 | 2,768,770 |
| 8 | Amort. of Utility Plant Acq. Adj (406) | | 47,026 | 155,682 |
| 9 | Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407) | | 67,287 | 2,707,228 |
| 10 | Amort. of Conversion Expenses (407) | | - | - |
| 11 | Taxes other Than Income Taxes (408.1) ⁽²⁾ | 8 | 8,927,195 | 9,860,050 |
| 12 | Income Taxes - Federal (409.1) | | (3,393,103) | (4,608,770) |
| 13 | - Other (409.1) | | 1,605,039 | 1,016,710 |
| 14 | Provision for Deferred Income Taxes (410.1) | | 22,792,344 | 26,724,259 |
| 15 | Provision for Deferred Income Taxes - Cr. (411.1) | | (24,231,641) | (18,880,668) |
| 16 | Investment Tax Credit Adj. - Net (411.4) | | (115,621) | (144,337) |
| 17 | (Gain)/Loss from Disp. of Utility Plant (411.6, 411.7, 421) | | (73,280) | (152,662) |
| 18 | Gains from Disp. Of Allowances (411.8) | | (8) | (4) |
| 19 | TOTAL Utility Operating Expenses (Enter Total of Lines 4 thru 18) | | 267,807,899 | 237,561,450 |
| 20 | Net Utility Operating Income (Enter Total of line 2 less 19) | | 77,022,165 | 79,009,272 |

(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> |
|---|--|--|

| 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 | 95,000,401 | 85,641,541 | 821,083 | 781,386 | 71,033 | 70,018 |
| 3 | (442) Commercial and Industrial Sales | | | | | | |
| 4 | Small (or Commercial) (See Instr. 4) | 48,402,885 | 46,256,835 | 532,986 | 532,108 | 9,978 | 9,762 |
| 5 | Large (or Industrial) (See Instr. 4) | 171,435,550 | 161,880,444 | 2,350,151 | 2,236,253 | 5,749 | 5,725 |
| 6 | (444) Public Street and Highway Lighting | 486,303 | 531,189 | 2,764 | 2,742 | 114 | 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 | 315,325,139 | 294,310,009 | 3,706,984 | 3,552,489 | 86,874 | 85,619 |
| 11 | (447) Sales for Resale | 15,850,475 | 9,983,341 | (1) | (1) | (1) | (1) |
| 12 | TOTAL Sales of Electricity | 331,175,614 | 304,293,350 | 3,706,984 | 3,552,489 | 86,874 | 85,619 |
| 13 | (Less) (449.1) Provision for Rate Refunds | 183,299 | - | - | - | - | - |
| 14 | TOTAL Revenue Net of Prov. For Refunds | 331,358,913 | 304,293,350 | 3,706,984 | 3,552,489 | 86,874 | 85,619 |
| 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 2022 FERC Form No. 1. | | | |
| 16 | (450) Forfeited Discounts | 373,952 | 380,202 | | | | |
| 17 | (451) Miscellaneous Service Revenues | 225,707 | 130,871 | | | | |
| 18 | (453) Sale of Water and Water Power | 282 | 517 | | | | |
| 19 | (454) Rent from Electric Property | 608,887 | 584,144 | | | | |
| 20 | (455) Interdepartmental Rents | - | - | | | | |
| 21 | (456) Other Electric Revenues | 12,262,323 | 11,181,638 | | | | |
| 22 | | | | | | | |
| 23 | TOTAL Other Operating Revenues | 13,471,151 | 12,277,372 | | | | |
| 24 | TOTAL Electric Operating Revenues | 344,830,064 | 316,570,722 | | | | |

| 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, 2023 | Year of Report Dec. 31, 2022 |
|--|--|---|--|---------------------------------|
| 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 | 770,576 | 758,762 | |
| 5 | (501) Fuel | 40,588,988 | 40,092,965 | |
| 6 | (502) Steam Expenses | 4,594,827 | 4,107,383 | |
| 7 | (503) Steam from Other Sources | 376,021 | 328,666 | |
| 8 | (Less) (504) Steam Transferred - Cr. | - | - | |
| 9 | (505) Electric Expenses | 41,087 | 50,728 | |
| 10 | (506) Miscellaneous Steam Power Expenses | 2,009,356 | 1,708,811 | |
| 11 | (507) Rents | 23,361 | 25,611 | |
| 12 | TOTAL Operation (Enter Total of lines 4 thru 11) | 48,404,216 | 47,072,926 | |
| 13 | Maintenance | | | |
| 14 | (510) Maintenance Supervision and Engineering | 279,495 | 292,133 | |
| 15 | (511) Maintenance of Structures | 1,242,795 | 1,084,949 | |
| 16 | (512) Maintenance of Boiler Plant | 4,953,447 | 3,671,819 | |
| 17 | (513) Maintenance of Electric Plant | 2,579,288 | 1,727,541 | |
| 18 | (514) Maintenance of Miscellaneous Steam Plant | 747,015 | 621,441 | |
| 19 | TOTAL Maintenance (Enter Total of lines 14 thru 18) | 9,802,040 | 7,397,883 | |
| 20 | TOTAL Power Production Expenses - Steam Power (Enter Total of lines 12 & 19) | 58,206,256 | 54,470,809 | |
| 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 | 675,792 | 565,398 | |
| 44 | (536) Water for Power | 19,356 | 13,116 | |
| 45 | (537) Hydraulic Expenses | 257,156 | 251,757 | |
| 46 | (538) Electric Expenses | - | - | |
| 47 | (539) Miscellaneous Hydraulic Power Generation Expenses | 1,122,244 | 1,055,124 | |
| 48 | (540) Rents | 104,147 | 104,689 | |
| 49 | TOTAL Operation (Enter Total of lines 43 thru 48) | 2,178,695 | 1,990,084 | |

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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 | 22 | 21 |
| 53 | (542) Maintenance of Structures | 42,545 | 53,239 |
| 54 | (543) Maintenance of Reservoirs, Dams, and Waterways | 70,991 | 50,387 |
| 55 | (544) Maintenance of Electric Plant | 96,031 | 100,879 |
| 56 | (545) Maintenance of Miscellaneous Hydraulic Plant | (185,005) | (1,173,380) |
| 57 | TOTAL Maintenance (Enter Total of lines 52 thru 56) | 24,584 | (968,854) |
| 58 | TOTAL Power Production Expenses - Hydraulic Power (Enter Total of lines 49 & 57) | 2,203,279 | 1,021,230 |
| 59 | D. Other Power Generation | | |
| 60 | Operation | | |
| 61 | (546) Operation Supervision and Engineering | 26,602 | 17,488 |
| 62 | (547) Fuel | 35,009,917 | 20,305,998 |
| 63 | (548) Generation Expenses | 1,230,549 | 941,356 |
| 64 | (549) Miscellaneous Other Power Generation Expenses | 560,094 | 489,563 |
| 65 | (550) Rents | 612,931 | 545,876 |
| 66 | TOTAL Operation (Enter Total of lines 61 thru 65) | 37,440,093 | 22,300,281 |
| 67 | Maintenance | | |
| 68 | (551) Maintenance Supervision and Engineering | - | - |
| 69 | (552) Maintenance of Structures | 170,715 | 168,416 |
| 70 | (553) Maintenance of Generation and Electric Plant | 1,381,526 | 1,183,715 |
| 71 | (554) Maintenance of Miscellaneous Other Power Generation Plant | 202,874 | 177,432 |
| 72 | TOTAL Maintenance (Enter Total of lines 68 thru 71) | 1,755,115 | 1,529,563 |
| 73 | TOTAL Power Production Expenses - Other Power (Enter Total of lines 66 & 72) | 39,195,208 | 23,829,844 |
| 74 | E. Other Power Supply Expenses | | |
| 75 | (555) Purchased Power | 55,076,277 | 42,165,750 |
| 76 | (556) System Control and Load Dispatching | 95,178 | 26,276 |
| 77 | (557) Other Expenses (1) | 6,329,329 | 6,537,540 |
| 78 | TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77) | 61,500,784 | 48,729,566 |
| 79 | TOTAL Power Production Expenses - (Enter Total of lines 20, 40, 58, 73 and 78) | 161,105,527 | 128,051,449 |
| 80 | 2. TRANSMISSION EXPENSES | | |
| 81 | Operation | | |
| 82 | (560) Operation Supervision and Engineering | 618,462 | 567,584 |
| 83 | (561) Load Dispatching | 1,025,200 | 974,306 |
| 84 | (562) Station Expenses | 220,937 | 184,543 |
| 85 | (563) Overhead Line Expenses | 69,457 | 69,035 |
| 86 | (564) Underground Line Expenses | - | - |
| 87 | (565) Transmission of Electricity by Others | 9,366,425 | 8,917,193 |
| 88 | (566) Miscellaneous Transmission Expenses | 204,747 | 129,071 |
| 89 | (567) Rents | 146,854 | 148,899 |
| 90 | TOTAL Operation (Enter Total of lines 82 thru 89) | 11,652,082 | 10,990,631 |
| 91 | Maintenance | | |
| 92 | (568) Maintenance Supervision and Engineering | 68,687 | 47,149 |
| 93 | (569) Maintenance of Structures | 348,905 | 330,737 |
| 94 | (570) Maintenance of Station Equipment | 779,519 | 646,168 |
| 95 | (571) Maintenance of Overhead Lines | 819,107 | 949,132 |
| 96 | (572) Maintenance of Underground Lines | 7,946 | 3,917 |
| 97 | (573) Maintenance of Miscellaneous Transmission Plant | 6,820 | 5,192 |
| 98 | TOTAL Maintenance (Enter Total of lines 92 thru 97) | 2,030,984 | 1,982,295 |
| 99 | TOTAL Transmission Expenses (Enter Total of lines 90 and 98) | 13,683,066 | 12,972,926 |
| 100 | 3. DISTRIBUTION EXPENSES | | |
| 101 | Operation | | |
| 102 | (580) Operation Supervision and Engineering | 850,066 | 519,156 |
| 103 | (581) Load Dispatching | 784,236 | 680,997 |

(1) The Idaho amounts in Account 557 Other expenses are \$5,493,329 for the current year and \$5,701,540 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 | 302,004 | 283,336 |
| 106 | (583) Overhead Line Expenses | 490,091 | 246,128 |
| 107 | (584) Underground Line Expenses | - | - |
| 108 | (585) Street Lighting and Signal System Expenses | 14,300 | 15,432 |
| 109 | (586) Meter Expenses | 97,008 | 135,969 |
| 110 | (587) Customer Installations Expenses | 1,042,828 | 982,368 |
| 111 | (588) Miscellaneous Distribution Expenses | 175,304 | 26,667 |
| 112 | (589) Rents | 43,728 | 39,680 |
| 113 | TOTAL Operation (Enter Total of lines 102 thru 112) | 3,799,565 | 2,929,733 |
| 114 | Maintenance | | |
| 115 | (590) Maintenance Supervision and Engineering | 251,832 | 421,724 |
| 116 | (591) Maintenance of Structures | 130,343 | 117,008 |
| 117 | (592) Maintenance of Station Equipment | 623,886 | 487,336 |
| 118 | (593) Maintenance of Overhead Lines | 4,168,161 | 3,487,986 |
| 119 | (594) Maintenance of Underground Lines | 1,004,850 | 1,134,449 |
| 120 | (595) Maintenance of Line Transformers | 49,437 | 59,425 |
| 121 | (596) Maintenance of Street Lighting and Signal Systems | 55,779 | 64,087 |
| 122 | (597) Maintenance of Meters | 47,041 | 28,197 |
| 123 | (598) Maintenance of Miscellaneous Distribution Plant | 210,488 | 481,938 |
| 124 | TOTAL Maintenance (Enter Total of lines 115 thru 123) | 6,541,817 | 6,282,150 |
| 125 | TOTAL Distribution Expenses (Enter Total of lines 113 and 124) | 10,341,382 | 9,211,883 |
| 126 | 4. CUSTOMER ACCOUNTS EXPENSES | | |
| 127 | Operation | | |
| 128 | (901) Supervision | 120,522 | 95,800 |
| 129 | (902) Meter Reading Expenses | 1,565,462 | 2,194,133 |
| 130 | (903) Customer Records and Collection Expenses | 1,782,817 | 1,851,006 |
| 131 | (904) Uncollectible Accounts | 277,046 | 959,356 |
| 132 | (905) Miscellaneous Customer Accounts Expenses | 7 | 115 |
| 133 | TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132) | 3,745,854 | 5,100,410 |
| 134 | 5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | |
| 135 | Operation | | |
| 136 | (907) Supervision | 67 | (23) |
| 137 | (908) Customer Assistance Expenses | 141,911 | 109,094 |
| 138 | (909) Informational and Instructional Expenses | 237,899 | 157,636 |
| 139 | (910) Miscellaneous Customer Service and Informational Expenses | 169 | 54 |
| 140 | TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139) | 380,046 | 266,761 |
| 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 | 4,114,799 | 4,288,305 |
| 151 | (921) Office Supplies and Expense | 888,731 | 626,256 |
| 152 | (Less) (922) Administrative Expenses Transferred - Cr. | (2,373,259) | (2,084,957) |
| 153 | (923) Outside Services Employee | 2,037,702 | 1,443,310 |
| 154 | (924) Property Insurance | 250,249 | 343,849 |
| 155 | (925) Injuries and Damages | 6,168,350 | 1,438,426 |
| 156 | (926) Employee Pensions and Benefits ⁽¹⁾ | 8,332,133 | 7,322,399 |
| 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 | 1,037,024 | 1,467,201 |
| 160 | (929) Duplicate Charges - Cr. | (7,357,583) | (6,865,878) |
| 161 | (930.1) General Advertising Expenses | 871 | 442 |
| 162 | (930.2) Miscellaneous General Expenses | 127,163 | 135,738 |
| 163 | (931) Rents | (37,720) | 73,642 |
| 164 | TOTAL Operation (Enter Total of lines 150 thru 163) | 13,188,460 | 8,188,733 |
| 165 | Maintenance | | |
| 166 | (935) Maintenance of General Plant | 1,414,552 | 1,407,152 |
| 167 | TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166) | 14,603,012 | 9,595,885 |
| 168 | TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167) | 203,858,887 | 165,199,314 |

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 | 48,404,216 | 9,802,040 | 58,206,256 |
| 172 | Nuclear Power | - | - | - |
| 173 | Hydraulic -Conventional | 2,178,695 | 24,584 | 2,203,279 |
| 174 | Other Power Generation | 37,440,093 | 1,755,115 | 39,195,208 |
| 175 | Other Power Supply Expenses | 61,500,784 | - | 61,500,784 |
| 176 | Total Power Production Expenses | 149,523,788 | 11,581,739 | 161,105,527 |
| 177 | Transmission Expenses | 11,652,082 | 2,030,984 | 13,683,066 |
| 178 | Distribution Expenses | 3,799,565 | 6,541,817 | 10,341,382 |
| 179 | Customer Accounts Expenses | 3,745,854 | - | 3,745,854 |
| 180 | Customer Service and Informational Expenses | 380,046 | - | 380,046 |
| 181 | Sales Expenses | - | - | - |
| 182 | Adm. and General Expenses | 13,188,460 | 1,414,552 | 14,603,012 |
| 183 | Total Electric Operation and Maintenance Expenses | 182,289,795 | 21,569,092 | 203,858,887 |

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 | - | 3,094,261 | - | 3,094,261 |
| 2 | Steam Production Plant | 19,833,831 | - | - | 19,833,831 |
| 3 | Nuclear Production Plant | - | - | - | - |
| 4 | Hydraulic Production Plant - Conventional | 1,780,832 | 17,693 | - | 1,798,525 |
| 5 | Hydraulic Production Plant - Pumped Storage | - | - | - | - |
| 6 | Other Production Plant | 12,382,100 | - | - | 12,382,100 |
| 7 | Transmission Plant | 7,756,975 | - | - | 7,756,975 |
| 8 | Distribution Plant | 10,593,429 | - | - | 10,593,429 |
| 9 | General Plant | 2,858,655 | 5,998 | - | 2,864,653 |
| 10 | Common Plant - Electric | - | - | - | - |
| 11 | TOTAL | 55,205,822 | 3,117,952 | - | 58,323,774 |

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

| | | | |
|--|---|--|---------------------------------|
| 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, 2023 | Year of Report Dec. 31, 2022 |
|--|---|--|---------------------------------|

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

| | KIND OF TAX | AMOUNT |
|----|---|-----------|
| 1 | Property | 7,896,266 |
| 2 | Other | 1,030,929 |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | | |
| 10 | | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | Total (Must agree with page 1, line 11.) | 8,927,195 |

(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 |

| | | | |
|--|---|--|---------------------------------|
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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) | 1,784,826,836 | 1,709,164,594 |
| 4 | Property Under Capital Lease (1) | - | - |
| 5 | Plant Purchased or Sold | - | - |
| 6 | Completed Construction not Classified | 19,052,894 | 33,521,327 |
| 7 | Experimental Plant Unclassified | - | - |
| 8 | Total (Enter Total of Lines 3 through 7) | 1,803,879,730 | 1,742,685,921 |
| 9 | Leased To Others | - | - |
| 10 | Held for Future Use | 119,496 | 84,055 |
| 11 | Construction Work In Process (2) | - | - |
| 12 | Acquisition Adjustments | 8,186,738 | 8,012,792 |
| 13 | Total Utility Plant (Enter Total of Lines 8 through 12) | 1,812,185,964 | 1,750,782,768 |
| 14 | Accumulated Provision for Depreciation, Amortization & Depletion | 627,099,843 | 592,450,822 |
| 15 | Net Utility Plant (Enter Total of Line 13 less Line 14) | 1,185,086,121 | 1,158,331,946 |
| 16 | DETAIL OF ACCUMULATED PROVISION FOR DEPRECIATION, AMORTIZATION AND DEPLETION | | |
| 17 | In Service | | |
| 18 | Depreciation | 581,153,767 | 545,626,523 |
| 19 | Amortization/Depletion of Producing Natural Gas Land And Land Rights | - | - |
| 20 | Amortization of Underground Storage Land and Land Rights | - | - |
| 21 | Amortization of Other Utility Plant | 37,913,726 | 39,051,464 |
| 22 | Total In Service (Enter Total of Lines 18 through 21) | 619,067,493 | 584,677,987 |
| 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 | 8,032,350 | 7,772,835 |
| 33 | Total Accumulated Provisions (Should Agree With Line 14 above) (Enter Total of Lines 22, 26, 30, 31 and 32) | 627,099,843 | 592,450,822 |
| 34 | | | |

(1) Capitalized lease assets are not included in rate base; they are included in operating expense as rent expense.

(2) Construction Work In Process ("CWIP") is not included in rate base and it is not assigned allocation factors until it goes into service. On a total company basis, CWIP was \$2,476,435,222 at December 31, 2022.

| | | | |
|--|---|--|---------------------------------|
| 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, 2023 | Year of Report Dec. 31, 2022 |
|--|---|--|---------------------------------|

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 | 12,142,487 | 8,191,690 |
| 4 | (303) Miscellaneous Intangible Plant | 48,264,545 | 51,756,772 |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4) | 60,407,032 | 59,948,462 |
| 6 | 2. PRODUCTION PLANT | | |
| 7 | A Steam Production Plant | | |
| 8 | (310) Land and Land Rights | 5,071,936 | 5,188,817 |
| 9 | (311) Structures and Improvements | 55,338,383 | 56,848,186 |
| 10 | (312) Boiler Plant Equipment | 240,618,520 | 249,899,892 |
| 11 | (313) Engines and Engine Driven Generators | - | - |
| 12 | (314) Turbogenerator Units | 52,425,058 | 54,751,176 |
| 13 | (315) Accessory Electric Equipment | 23,484,535 | 24,113,303 |
| 14 | (316) Misc. Power Plant Equipment | 1,728,543 | 1,834,933 |
| 15 | TOTAL Steam Production Plant (Enter Total of lines 8 thru 14) | 378,666,975 | 392,636,307 |
| 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 | 2,153,126 | 2,176,521 |
| 26 | (331) Structures and Improvements | 16,123,213 | 15,930,541 |
| 27 | (332) Reservoirs, Dams, and Waterways | 29,598,087 | 28,975,787 |
| 28 | (333) Water Wheels, Turbines, and Generators | 8,142,367 | 7,384,533 |
| 29 | (334) Accessory Electric Equipment | 4,806,022 | 4,121,615 |
| 30 | (335) Misc. Power Plant Equipment | 141,972 | 149,660 |
| 31 | (336) Roads, Railroads, and Bridges | 1,454,934 | 1,391,929 |
| 32 | TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31) | 62,419,721 | 60,130,586 |
| 33 | D. Other Production Plant | | |
| 34 | (340) Land and Land Rights | 2,826,058 | 2,986,681 |
| 35 | (341) Structures and Improvements | 15,071,833 | 15,584,493 |
| 36 | (342) Fuel Holders, Products, and Accessories | 908,807 | 928,535 |
| 37 | (343) Prime Movers | 222,929,500 | 227,776,072 |
| 38 | (344) Generators | 32,721,382 | 33,560,967 |
| 39 | (345) Accessory Electric Equipment | 25,210,172 | 26,133,314 |
| 40 | (346) Misc. Power Plant Equipment | 1,353,908 | 1,403,265 |
| 41 | TOTAL Other Production Plant (Enter Total of lines 34 thru 40) | 301,021,660 | 308,373,327 |
| 42 | TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41) | 742,108,356 | 761,140,220 |

| | | | |
|--|---|--|---------------------------------|
| 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, 2023 | Year of Report Dec. 31, 2022 |
|--|---|--|---------------------------------|

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 | 17,492,847 | 19,548,947 |
| 45 | (352) Structures and Improvements | 19,682,999 | 21,405,158 |
| 46 | (353) Station Equipment | 139,210,022 | 151,803,099 |
| 47 | (354) Towers and Fixtures | 82,961,521 | 86,114,331 |
| 48 | (355) Poles and Fixtures | 67,435,822 | 71,607,337 |
| 49 | (356) Overhead Conductors and Devices | 88,631,330 | 94,056,431 |
| 50 | (357) Underground Conduit | 213,630 | 218,869 |
| 51 | (358) Underground Conductors and Devices | 502,825 | 513,740 |
| 52 | (359) Roads and Trails | 672,314 | 686,910 |
| 53 | TOTAL Transmission Plant (Enter Total of lines 44 thru 52) | 416,803,310 | 445,954,822 |
| 54 | 4. DISTRIBUTION PLANT | | |
| 55 | (360) Land and Land Rights | 1,907,246 | 2,311,687 |
| 56 | (361) Structures and Improvements | 4,216,954 | 4,320,247 |
| 57 | (362) Station Equipment | 43,494,882 | 49,431,981 |
| 58 | (363) Storage Battery Equipment | - | - |
| 59 | (364) Poles, Towers, and Fixtures | 101,854,647 | 106,465,777 |
| 60 | (365) Overhead Conductors and Devices | 43,396,412 | 46,532,075 |
| 61 | (366) Underground Conduit | 12,674,510 | 13,586,632 |
| 62 | (367) Underground Conductors and Devices | 33,232,840 | 35,467,387 |
| 63 | (368) Line Transformers | 89,850,744 | 92,670,182 |
| 64 | (369) Services | 49,818,888 | 52,799,214 |
| 65 | (370) Meters | 20,515,727 | 17,664,526 |
| 66 | (371) Installations on Customer Premises | 170,600 | 170,779 |
| 67 | (372) Leased Property on Customer Premises | - | - |
| 68 | (373) Street Lighting and Signal Systems | 842,715 | 858,608 |
| 69 | TOTAL Distribution Plant (Enter Total of lines 55 thru 68) | 401,976,165 | 422,279,095 |
| 70 | 5. GENERAL PLANT | | |
| 71 | (389) Land and Land Rights | 658,656 | 663,235 |
| 72 | (390) Structures and Improvements | 18,868,731 | 20,994,238 |
| 73 | (391) Office Furniture and Equipment | 4,525,434 | 5,307,685 |
| 74 | (392) Transportation Equipment | 10,550,304 | 11,057,893 |
| 75 | (393) Stores Equipment | 949,048 | 1,003,874 |
| 76 | (394) Tools, Shop and Garage Equipment | 3,633,727 | 3,721,244 |
| 77 | (395) Laboratory Equipment | 2,091,442 | 2,322,971 |
| 78 | (396) Power Operated Equipment | 16,990,892 | 18,076,616 |
| 79 | (397) Communication Equipment | 29,133,975 | 31,867,383 |
| 80 | (398) Miscellaneous Equipment | 356,650 | 375,573 |
| 81 | SUBTOTAL (Enter Total of lines 71 thru 80) | 87,758,859 | 95,390,712 |
| 82 | (399) Other Tangible Property | 110,872 | 113,525 |
| 83 | TOTAL General Plant (Enter Total of lines 81 thru 82) | 87,869,731 | 95,504,237 |
| 84 | TOTAL (Accounts 101) | 1,709,164,594 | 1,784,826,836 |
| 85 | (102) Electric Plant Purchased | - | - |
| 86 | Less (102) Electric Plant Sold | - | - |
| 87 | (103) Experimental Electric Plant Unclassified | - | - |
| 88 | (106) Plant Unclassified | 33,521,327 | 19,052,894 |
| 89 | TOTAL Electric Plant in Service | 1,742,685,921 | 1,803,879,730 |

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 25, 2023 | Year of Report Dec. 31, 2022 |
|--|--|--|---------------------------------|

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) | | 7,984,411 | 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) | | 12,668,041 | Electric |
| 6 | Assigned to - Operations and Maintenance | | | |
| 7 | Production Plant (Estimated) | | 3,720,558 | Electric |
| 8 | Transmission Plant (Estimated) | | 63,342 | Electric |
| 9 | Distribution Plant (Estimated) | | 1,030,735 | Electric |
| 10 | Assigned to - Other | | (560,851) | Electric |
| 11 | TOTAL Account 154 (Enter Total of lines 5 thru 10) | | 16,921,825 | |
| 12 | Merchandise (Account 155) | | | |
| 13 | Other Materials and Supplies (Account 156) | | | |
| 14 | Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities) | | | |
| 15 | Stores Expense Undistributed (Account 163) | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | TOTAL Materials and Supplies (Per Balance Sheet) | | 24,906,236 | |