

## **Exhibit JKL-2**

# **Total Company – Six State 2020 Protocol vs Five States (2020 Protocol) & WIJAM**

PacifiCorp			
13-Month Average / WA Avg of Avgs			
RESULTS OF OPERATIONS SUMMARY			
	2020 Proto	With WIJAM	
<b>Description of Account Summary:</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>Diff Total Co.</b>
<b>Operating Revenues</b>			
General Business Revenues	6,173,030,224	6,173,030,224	0
Interdepartmental	0	0	0
Special Sales	123,793,686	116,796,982	6,996,704
Other Operating Revenues	293,155,339	293,354,486	(199,147)
<b>Total Operating Revenues</b>	<b>6,589,979,248</b>	<b>6,583,181,692</b>	<b>6,797,557</b>
<b>Operating Expenses:</b>			
Steam Production	1,008,119,142	978,180,261	29,938,881
Nuclear Production	0	0	0
Hydro Production	58,684,747	58,645,898	38,849
Other Power Supply	2,005,654,037	2,052,138,919	(46,484,881)
Transmission	272,278,522	272,531,994	(253,472)
Distribution	400,313,709	400,156,055	157,654
Customer Accounting	89,716,329	89,716,329	0
Customer Service & Info	200,181,855	200,181,855	0
Sales	0	0	0
Administrative & General	656,919,810	653,840,874	3,078,935
<b>Total O &amp; M Expenses</b>	<b>4,691,868,151</b>	<b>4,705,392,185</b>	<b>(13,524,034)</b>
Depreciation	1,035,564,511	1,027,272,658	8,291,852
Amortization Expense	81,201,589	80,968,212	233,377
Taxes Other Than Income	217,834,522	232,607,199	(14,772,678)
Income Taxes - Federal	-265,571,139	-270,835,849	5,264,709
Income Taxes - State	-14,304,121	-13,232,978	-1,071,143
Income Taxes - Def Net	3,712,169	3,135,229	576,940
Investment Tax Credit Adj.	(471,299)	(471,299)	0
Misc Revenue & Expense	(3,475,033)	(3,455,558)	(19,475)
<b>Total Operating Expenses</b>	<b>5,746,359,349</b>	<b>5,761,379,799</b>	<b>(15,020,451)</b>
<b>Operating Revenue for Return</b>	<b>843,619,899</b>	<b>821,801,892</b>	<b>21,818,007</b> Overalllocation
<b>Rate Base:</b>			
Electric Plant in Service	34,572,407,701	34,388,913,622	183,494,079
Plant Held for Future Use	14,210,291	14,213,090	(2,798)
Misc Deferred Debits	2,138,025,841	2,110,344,711	27,681,130
Elec Plant Acq Adj	11,577,183	11,482,572	94,610
Pensions	129,020,430	119,514,774	9,505,656
Prepayments	259,262,350	259,527,481	(265,131)
Fuel Stock	187,300,959	181,553,546	5,747,413
Material & Supplies	497,463,006	485,365,177	12,097,829
Working Capital	190,310,147	185,735,192	4,574,954
Weatherization Loans	251,033,944	251,033,944	0
Miscellaneous Rate Base	0	0	0
<b>Total Electric Plant</b>	<b>38,250,611,851</b>	<b>38,007,684,110</b>	<b>242,927,742</b>
<b>Rate Base Deductions:</b>			
Accum Prov For Depr	(11,767,796,506)	(11,671,336,389)	(96,460,117)
Accum Prov For Amort	(786,504,503)	(785,071,116)	(1,433,387)
Accum Def Income Taxes	(2,881,257,766)	(2,884,098,520)	2,840,754
Unamortized ITC	(2,103,014)	(2,103,098)	84
Customer Adv for Const	(278,395,815)	(273,216,276)	(5,179,538)
Customer Service Deposits	0	0	0
Miscellaneous Rate Base Deduct	(3,105,592,131)	(3,087,729,104)	(17,863,027)
<b>Total Rate Base Deductions</b>	<b>(18,821,649,735)</b>	<b>(18,703,554,503)</b>	<b>(118,095,231)</b>
<b>Total Rate Base</b>	<b>19,428,962,117</b>	<b>19,304,129,606</b>	<b>124,832,510</b> Underallocation
Revenue Requirement Est. for Rate Base (ROR 8.38%)			10,460,547
Net Shortfall / (Surplus)			(11,357,461)

Source - Response to UTLG Discovery Request 5.13, WY JAM Dec 2024 ROO.xlsx, UTCR Tab-All States except Washington which used the WA JAM Dec 2024 ROO.xlsx, UTCR Tab. The Utah ROO file included adjustments in the UTCR tab that were difficult to identify. See UTLG DR 7.18.