

Exhibit JKL-3

2021-2024

2020 Protocol – Year End Balance

Results of Operations Summary

PacifiCorp							
December 2021							
2020 PROTOCOL / YEAR-END BALANCE							
RESULTS OF OPERATIONS SUMMARY							
	Oregon	Washington	Utah	Idaho	Wyoming		
Description of Account Summary:	Total	Total	Total	Total	Total	FERC Total	
Operating Revenues							
General Business Revenues	4,844,638,943	4,844,638,943	4,830,353,019	4,844,638,943	4,844,638,943		
Interdepartmental	0	0	0	0	0		
Special Sales	193,761,115	13,989,738	193,761,115	193,761,115	193,761,115		
Other Operating Revenues	253,452,082	253,452,082	253,776,023	253,452,082	253,452,082		
Total Operating Revenues	5,291,852,139	5,112,080,763	5,277,890,157	5,291,852,139	5,291,852,139	5,292,889,125	P114-117, L2
Operating Expenses:							
Steam Production	920,254,412	313,553,437	932,629,036	920,254,412	920,254,412		
Nuclear Production	0	0	0	0	0		
Hydro Production	18,442,601	18,324,233	43,593,601	18,442,601	18,442,601		
Other Power Supply	1,109,999,937	119,330,477	1,116,748,489	1,105,000,395	1,115,164,395		
Transmission	232,301,840	85,993,541	233,647,585	232,301,840	232,301,840		
Distribution	237,239,044	234,777,623	237,239,044	237,239,044	237,239,044		
Customer Accounting	70,217,992	70,217,992	70,236,325	70,217,992	70,217,992		
Customer Service & Info	114,011,672	114,011,672	114,022,522	114,011,672	114,011,672		
Sales	293	293	293	293	293		
Administrative & General	173,646,675	173,624,784	179,165,850	173,646,675	173,646,675		
Total O & M Expenses	2,876,114,466	1,129,834,051	2,927,282,746	2,871,114,923	2,881,278,923	2,905,907,427	P. 114-117, L4-5
Depreciation	957,115,924	957,115,924	964,137,801	957,115,924	957,115,924	986,207,765	P. 114-117, L. 6
Amortization Expense	72,305,716	72,274,981	52,681,018	72,305,716	72,305,716	73,447,539	P. 114-117, L. 8-13
Taxes Other Than Income	213,406,731	213,406,731	213,406,731	213,406,731	213,406,731	213,406,731	P. 114-117, L. 14
Income Taxes - Federal	(141,076,739)	172,285,871	(145,390,351)	(140,074,500)	(142,112,037)	(165,049,160)	P. 114-117, L. 15
Income Taxes - State	5,615,435	74,805,366	4,281,277	5,842,415	5,380,969	5,479,455	P. 114-117, L. 16
Income Taxes - Def Net	55,774,270	57,039,731	50,979,494	55,774,270	55,774,270		
Investment Tax Credit Adj.	(1,339,178)	(1,339,178)	(1,339,178)	(1,339,178)	(1,339,178)	(1,339,178)	P. 114-117, L. 19
Misc Revenue & Expense	(2,362,517)	(2,362,517)	(1,936,037)	(2,362,517)	(2,362,517)		
Total Operating Expenses	4,035,554,110	2,673,060,961	4,064,103,503	4,031,783,785	4,039,448,803	4,093,877,975	
Operating Revenue for Return	1,256,298,030	2,439,019,802	1,213,786,654	1,260,068,355	1,252,403,337	1,199,011,150	
Rate Base:							
Electric Plant in Service	31,200,610,584	31,212,023,660	31,234,677,250	31,838,347,590	31,838,347,590	32,098,210	P. 200-201, L. 3, 6
Plant Held for Future Use	23,201,304	23,521,270	14,709,658	14,811,003	14,811,003	14,811,003	P. 200-201, L. 10
Misc Deferred Debits	931,961,116	530,219,966	504,223,496	888,976,164	888,976,164		
Elec Plant Acq Adj	14,869,089	13,504,486	14,869,089	13,275,507	13,275,507		
Pensions	38,700,691	0	0	99,297,323	99,297,323		
Prepayments	74,396,148	74,069,978	74,396,148	79,229,509	79,229,509		
Fuel Stock	201,319,783	201,255,014	201,319,783	186,596,912	186,596,912	192,078,435	P. 110-111, L. 45
Material & Supplies	267,788,163	267,531,792	267,788,163	281,604,967	281,604,967	281,877,967	P. 110-111, L. 48
Working Capital	48,066,737	25,273,951	48,437,092	48,068,297	48,043,119		
Weatherization Loans	196,441,685	196,102,275	196,441,685	208,145,034	208,145,034		
Miscellaneous Rate Base	0	0	0	0	0		
Total Electric Plant	32,997,355,301	32,543,502,393	32,556,862,364	33,658,352,306	33,658,327,128		
Rate Base Deductions:							
Accum Prov For Depr	(9,638,627,708)	(9,641,900,199)	(9,855,023,997)	(9,969,359,766)	(9,969,359,766)		
Accum Prov For Amort	(691,259,032)	(691,583,422)	(649,228,497)	(704,357,958)	(704,357,958)	(725,504,660)	P. 200-201, L. 21
Accum Def Income Taxes	(2,573,348,771)	(2,539,805,491)	(2,558,817,129)	(2,688,202,669)	(2,688,202,669)		
Unamortized ITC	(2,348,794)	(2,315,568)	(2,348,794)	(2,497,110)	(2,497,110)		
Customer Adv for Const	(108,416,751)	(108,083,474)	(108,416,751)	(119,891,987)	(119,891,987)		
Customer Service Deposits	0	0	(12,958,795)	0	0		
Miscellaneous Rate Base Deductions	(2,220,529,494)	(2,154,494,051)	(1,902,077,797)	(2,097,580,281)	(2,097,580,281)		
Total Rate Base Deductions	(15,234,530,549)	(15,138,182,205)	(15,088,871,760)	(15,581,889,771)	(15,581,889,771)		
Total Rate Base	17,762,824,752	17,405,320,188	17,467,990,604	18,076,462,535	18,076,437,357		

Source: Response to Discovery Request UTLCG 2.3, 2021 Results of Operations.xlsx

PacifiCorp							
December 2022							
2020 PROTOCOL / YEAR-END BALANCE							
RESULTS OF OPERATIONS SUMMARY							
Description of Account Summary:	Oregon	Washington	Utah	Idaho	Wyoming	FERC Total	
	Total	Total	Total	Total	Total		
Operating Revenues							
General Business Revenues	5,096,547,029	5,096,547,029	5,003,784,745	5,096,547,029	5,096,547,029		
Interdepartmental	0	0	0	0	0		
Special Sales	293,666,727	16,423,755	293,666,727	293,666,727	293,666,727		
Other Operating Revenues	275,158,790	275,158,790	266,406,942	275,158,790	275,158,790		
Total Operating Revenues	5,665,372,545	5,388,129,573	5,563,858,414	5,665,372,545	5,665,372,545	5,666,541,404	P114-117, L2
Operating Expenses:							
Steam Production	960,235,174	364,119,340	941,651,899	960,235,174	960,235,174		
Nuclear Production	0	0	0	0	0		
Hydro Production	38,944,065	38,736,226	46,329,205	38,944,065	38,944,065		
Other Power Supply	1,273,703,389	(99,808,656)	1,230,829,641	1,268,703,847	1,278,867,847		
Transmission	239,534,046	89,317,930	239,534,046	239,534,046	239,534,046		
Distribution	225,977,688	223,285,360	225,977,688	225,977,688	225,977,688		
Customer Accounting	74,982,389	74,982,389	74,901,177	74,982,389	74,982,389		
Customer Service & Info	142,437,130	142,437,130	142,457,213	142,437,130	142,437,130		
Sales	0	0	0	0	0		
Administrative & General	260,158,941	260,123,341	204,233,908	260,158,941	260,158,941		
Total O & M Expenses	3,215,972,823	1,093,193,060	3,105,914,776	3,210,973,281	3,221,137,281	3,245,002,734	P. 114-117, L4-5
Depreciation	983,386,465	983,386,465	990,978,576	983,386,465	983,386,465	1,016,353,629	P. 114-117, L. 6
Amortization Expense	76,304,635	76,273,901	56,164,764	76,304,635	76,304,635	77,438,393	P. 114-117, L. 8-13
Taxes Other Than Income	194,545,089	194,545,089	216,358,431	194,545,089	194,545,089		
Income Taxes - Federal	(201,478,726)	163,386,253	(198,167,649)	(200,476,488)	(202,514,024)	(227,053,116)	P. 114-117, L. 15
Income Taxes - State	(3,322,891)	81,282,611	(2,927,131)	(3,095,911)	(3,557,357)	(2,662,119)	P. 114-117, L. 16
Income Taxes - Def Net	124,773,449	130,553,693	140,002,766	124,773,449	124,773,449		
Investment Tax Credit Adj.	(1,055,726)	(1,055,726)	(1,055,726)	(1,055,726)	(1,055,726)	(1,055,726)	P. 114-117, L. 19
Misc Revenue & Expense	(1,060,515)	(1,060,515)	(648,497)	(1,060,515)	(1,060,515)		
Total Operating Expenses	4,388,064,603	2,720,504,830	4,306,620,309	4,384,294,278	4,391,959,296		
Operating Revenue for Return	1,277,307,942	2,667,624,743	1,257,238,105	1,281,078,267	1,273,413,249		
Rate Base:							
Electric Plant in Service	32,193,205,700	32,192,303,809	32,207,093,484	32,569,709,205	32,569,709,205	32,845,782,874	P. 200-201, L. 3, 6
Plant Held for Future Use	15,173,398	15,230,116	14,918,645	14,174,575	14,174,575	14,174,575	P. 200-201, L. 10
Misc Deferred Debits	1,028,066,346	716,932,161	739,557,142	1,412,125,914	1,412,125,914		
Elec Plant Acq Adj	12,471,953	11,115,239	12,471,953	12,142,663	12,142,663		
Pensions	105,991,600	0	0	98,811,687	98,811,687		
Prepayments	89,755,790	88,625,823	89,755,790	127,672,670	127,672,670		
Fuel Stock	162,240,454	162,643,640	162,240,454	128,207,532	128,207,532	133,979,566	P. 110-111, L. 45
Material & Supplies	309,583,609	309,478,367	309,583,609	340,088,073	340,088,073	340,361,073	P. 110-111, L. 48
Working Capital	54,912,539	27,453,777	54,049,005	54,912,912	54,887,734		
Weatherization Loans	210,720,636	210,434,894	210,720,636	220,154,049	220,154,049		
Miscellaneous Rate Base	0	0	0	0	0		
Total Electric Plant	34,182,122,026	33,734,217,826	33,800,390,720	34,977,999,281	34,977,974,103		
Rate Base Deductions:							
Accum Prov For Depr	(10,360,534,691)	(10,365,579,251)	(10,548,155,786)	(10,630,640,162)	(10,630,640,162)	11,453,591,865	
Accum Prov For Amort	(727,272,644)	(728,813,807)	(688,475,227)	(713,199,409)	(713,199,409)	736,465,711	P. 200-201, L. 21
Accum Def Income Taxes	(2,778,585,013)	(2,733,176,945)	(2,748,065,322)	(2,966,022,070)	(2,966,022,070)		
Unamortized ITC	(2,418,277)	(2,395,395)	(2,418,277)	(2,339,471)	(2,339,471)		
Customer Adv for Const	(135,914,392)	(136,427,907)	(135,914,392)	(139,612,434)	(139,612,434)		
Customer Service Deposits	0	0	(14,402,813)	0	0		
Miscellaneous Rate Base Deductions	(2,142,998,362)	(2,110,507,181)	(1,895,644,038)	(2,187,749,293)	(2,187,749,293)		
Total Rate Base Deductions	(16,147,723,379)	(16,076,900,487)	(16,033,075,855)	(16,639,562,838)	(16,639,562,838)		
Total Rate Base	18,034,398,647	17,657,317,338	17,767,314,866	18,338,436,443	18,338,411,265		

Source: Response to Discovery Request UTLCG 2.3, 2022 Results of Operations.xlsx

PacifiCorp							
December 2023							
2020 PROTOCOL / YEAR-END BALANCE							
RESULTS OF OPERATIONS SUMMARY							
Description of Account Summary:	Oregon	Washington	Utah	Idaho	Wyoming		
	Total	Total	Total	Total	Total		
Operating Revenues							
General Business Revenues	5,454,854,851	5,454,854,851	5,317,350,927	5,454,854,851	5,454,854,851		
Interdepartmental	0	0	0	0	0		
Special Sales	192,214,530	18,401,481	192,214,530	192,214,530	192,214,530		
Other Operating Revenues	280,466,787	280,466,787	283,537,661	280,466,787	280,466,787		
Total Operating Revenues	5,927,536,168	5,753,723,119	5,793,103,118	5,927,536,168	5,927,536,168	5,930,844,038	P 114-117, L2
Operating Expenses:							
Steam Production	955,907,042	359,516,117	943,822,404	955,907,042	955,907,042		
Nuclear Production	0	0	0	0	0		
Hydro Production	57,829,441	57,501,411	57,829,441	57,829,441	57,829,441		
Other Power Supply	1,557,908,672	(199,876,848)	1,518,469,132	1,552,909,130	1,563,073,130		
Transmission	258,593,954	106,053,048	258,593,954	258,593,954	258,593,954		
Distribution	360,922,442	358,230,639	360,922,442	360,922,442	360,922,442		
Customer Accounting	91,025,326	91,025,326	90,989,647	91,025,326	91,025,326		
Customer Service & Info	175,546,229	175,546,229	175,495,319	175,546,229	175,546,229		
Sales	0	0	0	0	0		
Administrative & General	1,953,505,595	1,953,341,129	487,125,858	1,953,505,595	1,953,505,595		
Total O & M Expenses	5,411,238,700	2,901,337,051	3,893,248,197	5,406,239,157	5,416,403,157	5,438,526,510	P 114-117, L4-5
Depreciation							
Depreciation	1,004,100,399	1,004,100,399	1,004,100,399	1,004,100,399	1,004,100,399	1,023,482,570	P 114-117, L. 6
Amortization Expense	66,701,600	66,670,865	42,649,493	66,701,600	66,701,600	66,730,425	P 114-117, L. 8-13
Taxes Other Than Income	215,228,266	215,232,905	215,228,266	215,228,266	215,228,266		
Income Taxes - Federal	(336,365,684)	135,959,238	(285,011,086)	(332,522,786)	(334,560,322)	(351,752,881)	P 114-117, L. 15
Income Taxes - State	(20,959,732)	75,918,483	(23,847,538)	(34,259,706)	(34,721,152)	(10,753,641)	P 114-117, L. 16
Income Taxes - Def Net	(192,783,754)	(195,225,154)	101,002,815	(192,783,754)	(192,783,754)		
Investment Tax Credit Adj.	(764,880)	(764,880)	(764,880)	(764,880)	(764,880)	(764,880)	P 114-117, L. 19
Misc Revenue & Expense	(1,727,415)	(1,727,415)	(1,251,850)	(1,727,415)	(1,727,415)		
Total Operating Expenses	6,144,667,499	4,201,501,493	4,945,353,817	6,130,210,881	6,137,875,899		
Operating Revenue for Return	(217,131,331)	1,552,221,627	847,749,302	(202,674,713)	(210,339,731)	(231,832,162)	
Rate Base:							
Electric Plant in Service	32,938,622,380	32,928,872,506	32,984,375,700	33,541,532,537	33,541,532,537	33,849,235,245	P 200-201, L. 3, 6
Plant Held for Future Use	14,174,575	14,174,575	13,919,822	14,174,575	14,174,575	14,174,575	P 200-201, L. 10
Misc Deferred Debits	1,686,857,888	1,387,918,908	1,424,754,036	1,969,661,921	1,969,661,921		
Elec Plant Acq Adj	11,954,169	10,647,950	11,954,169	11,765,676	11,765,676		
Pensions	105,682,294	0	(0)	120,368,751	120,368,751		
Prepayments	132,072,159	128,569,632	132,072,159	220,805,572	220,805,572		
Fuel Stock	119,043,905	119,292,089	119,043,905	103,923,863	103,923,863	103,923,863	P 110-111, L. 45
Material & Supplies	395,179,944	396,089,562	395,179,944	428,441,000	428,441,000	428,441,000	P 110-111, L. 48
Working Capital	203,058,124	89,193,549	172,248,882	202,895,604	201,061,617		
Weatherization Loans	224,167,349	223,492,612	224,167,349	244,374,326	244,374,326		
Miscellaneous Rate Base	0	0	0	0	0		
Total Electric Plant	35,830,812,788	35,298,251,384	35,477,715,966	36,857,943,825	36,856,109,838		
Rate Base Deductions:							
Accum Prov For Depr	(11,029,263,365)	(11,033,481,343)	(11,184,313,212)	(11,326,655,104)	(11,326,655,104)	(12,167,631,341)	
Accum Prov For Amort	(732,139,731)	(731,890,777)	(732,139,731)	(757,054,948)	(757,054,948)	(781,734,972)	P 200-201, L. 21
Accum Def Income Taxes	(2,889,573,169)	(2,848,789,638)	(3,006,182,537)	(2,853,081,949)	(2,853,081,949)		
Unamortized ITC	(2,260,784)	(2,241,707)	(2,260,784)	(2,181,493)	(2,181,493)		
Customer Adv for Const	(184,466,368)	(183,795,939)	(184,466,368)	(245,410,591)	(245,410,591)		
Customer Service Deposits	0	0	(13,018,843)	0	0		
Miscellaneous Rate Base Deductions	(2,803,659,209)	(2,765,703,239)	(1,996,285,741)	(3,379,139,891)	(3,379,139,891)		
Total Rate Base Deductions	(17,641,362,626)	(17,565,902,643)	(17,118,667,216)	(18,563,523,976)	(18,563,523,976)		
Total Rate Base	18,189,450,161	17,732,348,740	18,359,048,751	18,294,419,849	18,292,585,862		

Source: Response to Discovery Request UTLCG 2.3, 2023 Results of Operations.xlsx

PacifiCorp							
December 2024							
2020 PROTOCOL / YEAR-END BALANCE							
RESULTS OF OPERATIONS SUMMARY							
	Oregon	Washington	Utah	Idaho	Wyoming		
Description of Account Summary:	Total	Total	Total	Total	Total	FERC Total	
Operating Revenues							
General Business Revenues	6,173,030,224	6,166,436,423	5,843,552,774	6,173,030,224	6,173,030,224		
Interdepartmental	0	0	0	0	0		
Special Sales	123,793,686	17,637,709	123,793,686	123,793,686	123,793,686		
Other Operating Revenues	293,155,339	293,155,339	320,757,168	293,155,339	293,155,339		
Total Operating Revenues	6,589,979,248	6,477,229,470	6,288,103,627	6,589,979,248	6,589,979,248	6,587,229,882	P114-117, L2
Operating Expenses:							
Steam Production	1,008,119,142	337,059,019	1,010,420,521	1,008,119,142	1,008,119,142		
Nuclear Production	0	0	0	0	0		
Hydro Production	58,684,747	57,754,180	47,748,832	58,684,747	58,684,747		
Other Power Supply	2,002,664,580	259,295,478	1,941,453,984	1,997,665,037	2,005,654,037		
Transmission	272,278,522	109,254,690	272,278,522	272,278,522	272,278,522		
Distribution	400,313,709	397,653,571	398,796,866	400,313,709	400,313,709		
Customer Accounting	89,716,329	89,716,329	90,213,991	89,716,329	89,716,329		
Customer Service & Info	200,181,855	200,181,855	200,169,758	200,181,855	200,181,855		
Sales	0	0	0	0	0		
Administrative & General	656,919,810	656,654,883	573,423,139	656,919,810	656,919,810		
Total O & M Expenses	4,688,878,693	2,107,570,006	4,534,505,612	4,683,879,151	4,691,868,151	4,705,045,503	P. 114-117, L4-5
Depreciation	1,035,564,511	1,035,564,511	1,035,564,511	1,035,564,511	1,035,564,511	1,045,757,086	P. 114-117, L. 6
Amortization Expense	81,201,589	81,170,854	57,924,576	81,201,589	81,201,589	81,201,589	P. 114-117, L. 8-13
Taxes Other Than Income	217,834,522	217,834,522	217,834,522	217,834,522	217,834,522		
Income Taxes - Federal	(268,358,744)	231,933,454	(293,199,846)	(263,969,616)	(265,571,139)	(275,783,696)	P. 114-117, L. 15
Income Taxes - State	1,959,646	100,605,878	(21,122,807)	(13,941,420)	(14,304,121)	(516,609)	P. 114-117, L. 16
Income Taxes - Def Net	3,712,169	663,335	21,189,673	3,712,169	3,712,169		
Investment Tax Credit Adj.	(471,299)	(471,299)	(471,299)	(471,299)	(471,299)	(471,299)	P. 114-117, L. 19
Misc Revenue & Expense	(3,475,033)	(3,475,033)	(2,857,604)	(3,475,033)	(3,475,033)		
Total Operating Expenses	5,756,846,053	3,771,396,227	5,549,367,336	5,740,334,572	5,746,359,349		
Operating Revenue for Return	833,133,195	2,705,833,243	738,736,292	849,644,676	843,619,899		
Rate Base:							
Electric Plant in Service	34,572,407,701	34,487,197,690	34,624,103,702	37,648,323,118	37,648,323,118	37,952,464,694	P. 200-201, L. 3, 6
Plant Held for Future Use	14,210,291	14,338,202	14,210,291	11,176,145	11,176,145	11,176,145	P. 200-201, L. 10
Misc Deferred Debits	2,138,025,841	1,835,495,040	1,884,656,701	2,216,416,428	2,216,416,428		
Elec Plant Acq Adj	11,577,183	10,301,698	11,577,183	11,388,689	11,388,689		
Pensions	129,020,430	0	0	153,154,484	153,154,484		
Prepayments	259,262,350	258,233,501	259,262,350	322,703,706	322,703,706		
Fuel Stock	187,300,959	187,288,446	187,300,959	270,978,352	270,978,352	270,978,352	P. 110-111, L. 45
Material & Supplies	497,463,006	497,852,002	497,463,006	557,149,099	557,149,099	557,149,099	P. 110-111, L. 48
Working Capital	190,549,477	98,198,391	186,398,652	190,377,888	190,303,573		
Weatherization Loans	251,033,944	250,918,903	251,033,944	260,454,555	260,454,555		
Miscellaneous Rate Base	0	0	0	0	0		
Total Electric Plant	38,250,851,182	37,639,823,874	37,916,006,787	41,642,122,464	41,642,048,149		
Rate Base Deductions:							
Accum Prov For Depr	(11,767,796,506)	(11,769,663,223)	(11,886,479,047)	(12,164,136,696)	(12,164,136,696)		
Accum Prov For Amort	(786,504,503)	(786,450,690)	(786,504,503)	(817,245,571)	(817,245,571)	(843,345,230)	P. 200-201, L. 21
Accum Def Income Taxes	(2,881,257,766)	(2,852,893,664)	(3,157,159,227)	(2,933,556,886)	(2,933,556,886)		
Unamortized ITC	(2,103,014)	(2,088,019)	(2,103,014)	(2,024,805)	(2,024,805)		
Customer Adv for Const	(278,395,815)	(278,569,181)	(278,395,815)	(307,220,246)	(307,220,246)		
Customer Service Deposits	0	0	(13,118,343)	0	0		
Miscellaneous Rate Base Deductions	(3,105,592,131)	(3,052,242,157)	(1,600,237,112)	(2,965,156,584)	(2,965,156,584)		
Total Rate Base Deductions	(18,821,649,735)	(18,741,906,934)	(17,723,997,062)	(19,189,340,788)	(19,189,340,788)		
Total Rate Base	19,429,201,447	18,897,916,939	20,192,009,725	22,452,781,676	22,452,707,361		

Source: Response to Discovery Request UTLCG 2.3, 2024 Results of Operations.xlsx