

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [ ]
D Check box if filing under: [x] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: PACIFICORP K PLUS EMPLOYEE SAVINGS PLAN
1b Three-digit plan number (PN): 009
1c Effective date of plan: 01/01/1988
2a Plan sponsor's name (employer, if for a single-employer plan): PACIFICORP
Mailing address (include room, apt., suite no. and street, or P.O. Box): 825 NE MULTNOMAH ST. SUITE 1800 PORTLAND, OR 97232
2b Employer Identification Number (EIN): 93-0246090
2c Plan Sponsor's telephone number: 503-813-5040
2d Business code (see instructions): 221100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for plan administrator, employer/plan sponsor, and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	7124
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	5201
	<b>6a(2)</b>	5334
	<b>6b</b>	393
	<b>6c</b>	1411
	<b>6d</b>	7138
	<b>6e</b>	123
	<b>6f</b>	7261
	<b>6g(1)</b>	7061
<b>6g(2)</b>	7199	
<b>6h</b>	142	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2R 2T 3H

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>PACIFICORP K PLUS EMPLOYEE SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>009</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PACIFICORP</b>	<b>D</b> Employer Identification Number (EIN) <b>93-0246090</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)...  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**AMERIPRISE TRUST COMPANY**

**41-6219335**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**ARISTOTLE CAP MANAGEMENT LLC**

**95-4833644**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**INVESCO**

**58-1707262**

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

**SCHRODER INV MANAGMENT INC**

**13-4064414**

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

SEI TRUST COMPANY

06-1271230

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

STATE STREET GLOBAL ADVISORS

04-1867445

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

T. ROWE PRICE TRUST CO.

52-1309931

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

THE VANGUARD GROUP, INC.

23-1945930

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

ADVISED ASSETS GROUP, LLC

84-1532243

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26 50	NONE	1145979	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

GREAT-WEST LIFE & ANNUITY INS CO

84-0467907

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 18 19 25 37 50 64	NONE	676841	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

JPMORGAN CHASE BANK, N.A.

13-4994650

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	294221	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PIMCO

33-0629048

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	178871	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

INVESCO

61-1190024

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51 99	NONE	150094	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

MOSS ADAMS LLP

91-1089318

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	53000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AON INVESTMENTS USA INC

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	46250	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

JACKSON LEWIS PC

46-3862389

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	33174	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

WILLIS TOWERS WATSON

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 50	NONE	12962	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
 (complete as many entries as needed)

<b>a</b> Name:	MOSS ADAMS, LLP	<b>b</b> EIN:	91-0189318
<b>c</b> Position:	AUDITOR		
<b>d</b> Address:	805 SW BROADWAY, SUITE 1400 PORTLAND, OR 97205	<b>e</b> Telephone:	503-242-1447

Explanation: MOSS ADAMS LLP MERGED WITH BAKER TILLY US, LLP ON JUNE 3, 2025.

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>a</b> Name:		<b>b</b> EIN:	
<b>c</b> Position:			
<b>d</b> Address:		<b>e</b> Telephone:	

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <hr/> <b>2024</b>  <hr/> <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>PACIFICORP K PLUS EMPLOYEE SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>009</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>PACIFICORP</u>	<b>D</b> Employer Identification Number (EIN) <u>93-0246090</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT INC</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-473</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>19476636</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT 2020</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-464</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>26753494</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT 2030</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-466</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>81638290</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT 2040</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-468</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>131109359</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT 2050</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-470</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>58831797</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>STATE STREET TARGET RETIREMENT 2060</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-472</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>115106845</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA S&amp;P 500 INDEX FUND CLASS K</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>90-0337987-388</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>384588965</u>

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: ARISTOTLE VALUE EQUITY CIT CLASS B		
<b>b</b> Name of sponsor of entity listed in (a): SEI TRUST COMPANY		
<b>c</b> EIN-PN 81-2704975-095	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59583384
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA SMALL CAP GROWTH FUND		
<b>b</b> Name of sponsor of entity listed in (a): AMERIPRISE TRUST COMPANY		
<b>c</b> EIN-PN 86-2128340-200	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39012922
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: SCHRODER INTERNATIONAL EQUITY TRUST		
<b>b</b> Name of sponsor of entity listed in (a): SEI TRUST COMPANY		
<b>c</b> EIN-PN 46-4679164-072	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 68668972
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB LARGE CAP GROWTH FUND		
<b>b</b> Name of sponsor of entity listed in (a): JPMORGAN CHASE BANK, N.A.		
<b>c</b> EIN-PN 45-4173185-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83468553
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX A-OR-BETTER CORE		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-230	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6611772
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO A-OR-BETTER CORE FIXED INCO		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-227	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6609366
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO A-OR-BETTER INTERMEDIATE		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-213	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13307740
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO HIGH QUALITY SHORT TERMBOND		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-250	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61037827
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: JENNISON A-OR-BETTER INTERMEDIATE F		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-220	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13532366
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: LOOMIS SAYLES A-OR-BETTER CORE		
<b>b</b> Name of sponsor of entity listed in (a): INVESCO TRUST COMPANY		
<b>c</b> EIN-PN 61-1246990-229	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6610247

**a** Name of MTIA, CCT, PSA, or 103-12 IE: **LOOMIS SAYLES A-OR-BETTER INTERMEDI**

**b** Name of sponsor of entity listed in (a): **INVESCO TRUST COMPANY**

<b>c</b> EIN-PN <b>61-1246990-221</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6735712</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PIMCO A-OR-BETTER CORE FIXED INCOME**

**b** Name of sponsor of entity listed in (a): **INVESCO TRUST COMPANY**

<b>c</b> EIN-PN <b>61-1246990-228</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6674067</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **PIMCO A-OR-BETTER INTERMEDIATE FUND**

**b** Name of sponsor of entity listed in (a): **INVESCO TRUST COMPANY**

<b>c</b> EIN-PN <b>61-1246990-206</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>6849298</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **T. ROWE PRICE U.S. SMALL-CAP VALUE**

**b** Name of sponsor of entity listed in (a): **T. ROWE PRICE TRUST COMPANY**

<b>c</b> EIN-PN <b>37-6495449-001</b>	<b>d</b> Entity code <b>C</b>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <b>39986177</b>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>PACIFICORP K PLUS EMPLOYEE SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>009</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>PACIFICORP</b>	<b>D</b> Employer Identification Number (EIN) <b>93-0246090</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	1967551	2294236
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	1531175	1716329
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	20952418	23182802
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	1103468326	1236193789
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	314954508	338938036
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	148517104	164658307

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	3925188	4267178
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	1595316270	1771250677
<b>Liabilities</b>			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	179954	336565
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	179954	336565
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	1595136316	1770914112

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	57247481	
(B) Participants.....	2a(1)(B)	58509530	
(C) Others (including rollovers).....	2a(1)(C)	7691706	
(2) Noncash contributions.....	2a(2)	0	123448717
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	1689539	
(F) Other.....	2b(1)(F)	13911	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		1703450
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	16562994	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		16562994
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	3618450	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	3428830	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	772042	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	167745818
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	10269038
<b>c</b> Other income .....	2c	42730363
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d	363422042

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	185030016
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other .....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	185030016
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g	45266
<b>h</b> Interest expense .....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	292442
(3) Recordkeeping fees .....	2i(3)	
(4) IQPA audit fees .....	2i(4)	53000
(5) Investment advisory and investment management fees .....	2i(5)	2209052
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	33174
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses .....	2i(11)	13997
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	2601665
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j	187676947

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k	175745095
<b>l</b> Transfers of assets:		
(1) To this plan .....	2l(1)	547976
(2) From this plan .....	2l(2)	515275

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

**b** Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **BAKER TILLY US, LLP**

(2) EIN: **30-1413443**

**d** The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1)  This form is filed for a CCT, PSA, DCG or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		20000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year \_\_\_\_\_.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
MIDAMERICAN ENERGY COMPANY RETIREMENT SAVINGS PLAN	42-1425214	002
NV ENERGY 401 (K) PLAN	88-0198358	002

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>PACIFICORP K PLUS EMPLOYEE SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>009</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>PACIFICORP</u>	<b>D</b> Employer Identification Number (EIN) <u>93-0246090</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 84-1455663

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	
--	---	--

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_  
**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b	
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

**If you completed line 6c, skip lines 8 and 9.**

**7** Will the minimum funding amount reported on line 6c be met by the funding deadline? .....  Yes  No  N/A

**8** If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....  Yes  No  N/A

<b>Part III</b>	<b>Amendments</b>
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**9** If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....  Increase  Decrease  Both  No

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

**11 a** Does the ESOP hold any preferred stock? .....  Yes  No

**b** If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) .....  Yes  No

**12** Does the ESOP hold any stock that is not readily tradable on an established securities market? .....  Yes  No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box  and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box  and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure:  Hourly  Weekly  Unit of production  Other (specify): \_\_\_\_\_

**14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

<b>a</b> The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14b</b>	
<b>c</b> The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	<b>14c</b>	

**15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

**16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	<b>16b</b>	

**17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

**18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment .....

**19** If the total number of participants is 1,000 or more, complete lines (a) and (b):

**a** Enter the percentage of plan assets held as:  
 Public Equity: \_\_\_\_\_% Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: \_\_\_\_\_%  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

**PACIFICORP K PLUS  
EMPLOYEE SAVINGS PLAN**

Employer ID No. 93-0246090  
Plan No. 009

Financial Statements as of December 31, 2024 and 2023  
and for the Year Ended December 31, 2024,  
Supplemental Schedule as of December 31, 2024 and  
Report of Independent Auditors

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## **Report of Independent Auditors**

To the PacifiCorp Employee Benefits Plans Administrative Committee  
PacifiCorp K Plus Employee Savings Plan

### **Report on the Audit of the Financial Statements**

#### ***Scope and Nature of the ERISA Section 103(a)(3)(C) Audit***

We have performed audits of the financial statements of PacifiCorp K Plus Employee Savings Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of PacifiCorp K Plus Employee Savings Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

#### ***Opinion***

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- the information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of PacifiCorp K Plus Employee Savings Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about PacifiCorp K Plus Employee Savings Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PacifiCorp K Plus Employee Savings Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about PacifiCorp K Plus Employee Savings Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

*Supplemental Schedule Required by ERISA*

The supplemental Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) as of December 31, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosures under ERISA.
- the information in the supplemental schedule related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Baker Tilly US, LLP*

Portland, Oregon  
October 2, 2025

## **Financial Statements**

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**PacifiCorp K Plus Employee Savings Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2024 and 2023**

	2024	2023
<b>ASSETS</b>		
Investments		
Investments, at fair value	\$ 1,616,088,915	\$ 1,427,073,910
Investments, at contract value	138,040,455	154,842,045
Total investments	1,754,129,370	1,581,915,955
Receivables		
Notes receivable from participants	24,117,754	21,842,104
Employer contribution receivable	2,294,236	1,967,551
Participant contribution receivable	1,716,329	1,531,175
Total receivables	28,128,319	25,340,830
<b>TOTAL ASSETS</b>	<b>1,782,257,689</b>	<b>1,607,256,785</b>
<b>LIABILITIES</b>		
Other liabilities	336,565	179,954
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 1,781,921,124</b>	<b>\$ 1,607,076,831</b>

See accompanying notes.

**PacifiCorp K Plus Employee Savings Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**Year Ended December 31, 2024**

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ADDITIONS TO NET ASSETS

Investment income	
Net appreciation in fair value of investments	\$ 213,785,926
Dividend income	19,282,950
Interest income	4,236,141
	237,305,017
Investment expenses	(2,162,801)
Net investment income	235,142,216
Interest income on notes receivable from participants	1,689,539
Contributions	
Employer	57,247,481
Participant	58,509,530
Rollover	7,691,706
Total contributions	123,448,717
Total additions	360,280,472
DEDUCTIONS FROM NET ASSETS	
Benefit payments	185,030,016
Administrative expenses	438,864
Total deductions	185,468,880
INCREASE IN NET ASSETS BEFORE PLAN TRANSFERS	174,811,592
TRANSFERS INTO (OUT OF) PLAN	
Transfers from another plan	547,976
Transfers to another plan	(515,275)
Net transfers into Plan	32,701
CHANGE IN NET ASSETS	174,844,293
NET ASSETS AVAILABLE FOR BENEFITS	
Beginning of year	1,607,076,831
End of year	\$ 1,781,921,124

See accompanying notes.

## PacifiCorp K Plus Employee Savings Plan

### Notes to Financial Statements

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#### **Note 1 – Description of Plan**

The following description of the PacifiCorp K Plus Employee Savings Plan (the “Plan”) provides only general information. Participants should refer to the plan document for more complete information regarding the amount and type of benefits, vesting and other provisions of the Plan.

**General and eligibility** – Effective January 1, 1988, PacifiCorp (the “Plan Administrator”) adopted the Plan. The Plan is a tax-qualified employee savings plan covering most employees of PacifiCorp and its subsidiaries, except employees defined by the Plan as “casual employees,” “leased employees,” “temporary employees,” “independent contractors” or employees covered by a collective bargaining agreement that does not provide for participation in the Plan. Qualified employees of PacifiCorp become eligible to participate immediately following their first date of employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”).

The Plan is sponsored by PacifiCorp. Fiduciary oversight of the Plan is performed by the Berkshire Hathaway Energy Investment Committee. PacifiCorp’s Chief Executive Officer and Chief Financial Officer are members of this committee. Berkshire Hathaway Energy Company is PacifiCorp’s indirect parent company. The PacifiCorp Employee Benefits Plans Administrative Committee has oversight of administrative and settlor duties. This committee is comprised of employees appointed by PacifiCorp’s Chief Executive Officer.

**Custodian and trustee** – The assets of the Plan are held by Empower Annuity Insurance Company of America and Empower Trust Company, LLC (“Plan Custodian and Trustee”). The Plan’s recordkeeper is Empower Retirement (“Empower”), the retirement services business of Empower Plan Services, LLC.

**Investment options** – Plan participants direct the investment of their Plan holdings, including employer contributions, into various investment options offered under the Plan. The investment options consist of target-date funds, equity funds, fixed-income funds, a balanced fund and a self-directed brokerage account. Through the self-directed brokerage account, participants can invest in essentially any publicly traded security available through any of the major exchanges (including the common stock of Berkshire Hathaway Inc., PacifiCorp’s ultimate parent company), as well as thousands of mutual and exchange-traded funds. Empower Brokerage is the broker of the self-directed brokerage account.

**Participant contributions** – Participants may elect to contribute a percentage of their pre-tax annual compensation, as defined by the Plan (“Pre-Tax Contributions”). Different percentages can apply to separate employee groups, but the maximum percentage is 50.0% of eligible compensation, subject to an Internal Revenue Service (“IRS”) limitation of \$23,000 for the year ended December 31, 2024. Participants may elect to designate all or part of their pre-tax contributions as “Roth Contributions” with such contributions included in the participant’s taxable income in the year of contribution. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation and their contributions invested in a designated target-date investment fund until changed by the participant.

A participant who has attained the age of 50 prior to the end of the plan year is eligible to make additional Pre-Tax Contributions or Roth Contributions to the Plan of up to \$7,500 for the year ended December 31, 2024. No matching contributions are made by PacifiCorp with respect to these additional contributions.

**Rollovers** - Participants may roll over balances from other qualified defined benefit or defined contribution plans into the Plan.

**Transfers** – The Plan allows for transfers to and from plans of PacifiCorp’s affiliates, MidAmerican Energy Company and NV Energy, Inc. Refer to additional details in Note 7.

## **PacifiCorp K Plus Employee Savings Plan**

### **Notes to Financial Statements**

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**Employer contributions for union employees** – PacifiCorp makes a matching contribution equal to a certain percentage of a participant’s Pre-Tax Contributions and/or Roth Contributions (“Matching Contribution”). For union participants, the Matching Contribution ranges between 50.0% and 100% of the participant’s contributions, generally to a maximum of 6.0% to 9.0% of the participant’s eligible annual compensation, as determined by each union’s collective bargaining agreement. These Matching Contributions are allocated according to a participant’s investment elections at the time the contribution is made.

Certain collective bargaining agreements provide for PacifiCorp to make a fixed contribution to the Plan (“Fixed Contribution”) for qualified union employees. The Fixed Contribution is a percentage of eligible compensation, as defined by the Plan and as determined by each union’s collective bargaining agreement. The Fixed Contribution percentage for 2024 was 2.0%.

Certain collective bargaining agreements provide for PacifiCorp to make a union enhanced fixed contribution to the Plan (“Union Enhanced Fixed Contribution”) for qualified union employees. The Union Enhanced Fixed Contribution is a percentage of eligible compensation of between 4.0% and 6.5%, as defined by the Plan and as determined by each union’s collective bargaining agreement.

One collective bargaining agreement provides for PacifiCorp to make a discretionary matching contribution (“Discretionary Matching Contribution”) to the Plan for employees of up to 100% of the participant’s contributions on the first 1.0% of the participant’s eligible annual compensation as defined by the Plan. For the year ended December 31, 2024, PacifiCorp’s Discretionary Matching Contribution percentage was 100% of the participant’s contributions on the first 1.0% of the participant’s eligible annual compensation, as defined by the Plan. Employees are eligible for the Discretionary Matching Contribution if they contribute at least 1.0% of their base pay compensation to the Plan and are employed on the first and last working day of the calendar year. The Discretionary Matching Contribution was \$12,096 for the year ended December 31, 2024.

**Employer contributions for non-union employees** – PacifiCorp makes a matching contribution for each non-union participant (“Non-Union Matching Contribution”). The Non-Union Matching Contribution is equal to 100% of the participant’s Pre-Tax Contributions and/or Roth Contributions on the first 6.0% of the participant’s eligible annual compensation, as defined by the Plan. These Non-Union Matching Contributions are allocated according to a participant’s investment elections at the time the contribution is made.

PacifiCorp makes an enhanced fixed contribution for non-union employees (“Non-Union Enhanced Fixed Contribution”), regardless of whether the employees elect to participate in Contributions. The Non-Union Enhanced Fixed Contributions are equal to 4.0% of eligible compensation for non-union employees hired on or after January 1, 2008, 5.0% of eligible compensation for non-union employees hired between July 1, 2006 and December 31, 2007, and 6.5% of eligible compensation for non-union employees hired before July 1, 2006.

**Participant accounts** – Each participant account is credited with the participant’s contributions, and applicable Company contributions and the Plan’s net investment gain or loss. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

**Notes receivable from participants** – The Plan allows for loans to active participants. Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50.0% of their vested account balance in all funds except those in the self-directed brokerage account. Loan terms range from one to five years, or up to 15 years for the purchase of a primary residence. Loans transferred in from the MidAmerican Energy Company Retirement Savings Plan (“MEC Plan”) and the NV Energy 401(k) Plan (“NV Energy Plan”) maintain their existing terms. The loans bear interest at rates commensurate with local prevailing rates at the time the loan was originated. The loans are secured by the balance in the participant’s account and an assignment of current pay of the participant sufficient to service the loan. Principal and interest are paid ratably through payroll deductions or as a lump sum for the outstanding loan balance upon termination of employment. As of December 31, 2024, the rates of interest on outstanding loans ranged from 4.25% to 10.50% with maturities from 2025 to 2039.

**PacifiCorp K Plus Employee Savings Plan**  
**Notes to Financial Statements**

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**Vesting and benefits** – Participants are immediately 100% vested in Pre-Tax Contributions, Roth Contributions, Discretionary Matching Contributions, and Fixed Contributions. Matching Contributions, Non-Union Matching Contributions, and both Union and Non-Union Enhanced Fixed Contributions vest based upon each completed year of employment service as follows:

Years of Service	Vested Percentage
Less than 1	—%
1	20%
2	40%
3	60%
4	80%
5 or more	100%

Participants currently employed by PacifiCorp become 100% vested in all contributions upon attaining age 65, becoming disabled, or upon death. Vested benefits are payable in a lump sum upon retirement, termination, death or disability. If the participant’s account balance exceeds \$5,000, the participant may defer payment, or upon retirement, elect installment payments over a specified period of time not exceeding 15 years from the date of commencement of benefits. If the participant’s account balance is less than \$5,000 the participant must elect a lump sum payment if electing a distribution. The Plan also provides for withdrawals due to financial hardship.

**Forfeitures** – Forfeitures in the Plan relate to the unvested portion of Matching Contributions, Non-Union Matching Contributions, and both Union and Non-Union Enhanced Fixed Contributions attributable to participants who terminate employment. However, if a participant is reemployed and fulfills certain requirements, as defined in the plan document, the account will be reinstated. The plan document permits the use of forfeitures to first reinstate prior forfeitures with any remaining forfeitures then serving to reduce future employer contributions and Plan expenses. In the event additional forfeitures remain, they are to be reallocated to Participants’ accounts as additional fixed contributions. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$1,498,786 and \$357,450, respectively. During the year ended December 31, 2024, employer contributions were reduced by \$860,600 from forfeited nonvested accounts.

**Income tax status** – The Plan received a favorable tax determination letter dated September 8, 2017 from the IRS. The Plan has been amended since receiving the determination letter. However, the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and that the Plan and related trust continue to be tax-exempt. Accordingly, no provision for income taxes has been provided for in the Plan’s financial statements.

In accordance with guidance on accounting for uncertainty in income taxes, the Plan Administrator has evaluated the Plan’s tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The Plan is subject to routine audits by the IRS; however, there are currently no audits for any tax periods in progress.

**Note 2 – Significant Accounting Policies**

The following is a summary of the significant accounting policies followed by the Plan:

**Basis of accounting** – The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

## PacifiCorp K Plus Employee Savings Plan

### Notes to Financial Statements

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**Investment valuation** – Investments are presented at fair value, except for fully benefit-responsive synthetic guaranteed investment contracts (“synthetic GICs”), which are presented at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Refer to Note 4 for a discussion of fair value measurements. Contract value is the relevant measurement for assets invested in fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

**Income recognition** – Investment transactions are accounted for on the date the investments are purchased or sold (trade date). Interest income is recorded as earned. Dividend income is recorded on the ex-dividend date. Net appreciation in the fair value of investments in the Statement of Changes in Net Assets Available for Benefits consists of realized gains and losses on investments sold during the year, as well as changes in unrealized appreciation and depreciation of investments.

**Contributions** – Contributions from participants and corresponding employer contributions are recorded in the year in which the employee contributions are withheld from compensation.

**Notes receivable from participants** – Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Participant loans that are in default are recorded as distributions when the participant separates from service.

**Benefit payments** – Benefit payments to participants are recorded upon distribution. There were no amounts allocated to accounts of persons who have elected to withdraw from the Plan, but have not been paid, as of December 31, 2024 and 2023.

**Expenses** – Reasonable and permissible expenses directly attributable to the administration and servicing of the Plan are charged to the Plan and are included in investment expenses or administrative expenses in the Statement of Changes in Net Assets Available for Benefits as applicable. These may include compensation or fees of consultants, accountants, legal counsel and other specialists, as well as fees paid to the recordkeeper, trustee and certain investment managers.

Certain investment managers charge expenses directly against a fund’s investment performance, as such these amounts are not separately disclosed in the financial statements. Certain other expenses for administration and servicing of the Plan, including facilities, equipment and supplies and certain payroll expenses of administrative and clerical personnel, are provided by PacifiCorp without charge to the Plan.

**Use of estimates** – The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein. Actual results could differ from those estimates.

**Evaluation of subsequent events** – Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan’s financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The Plan has evaluated subsequent events through October 2, 2025, which is the date the financial statements were available to be issued.

**PacifiCorp K Plus Employee Savings Plan**  
**Notes to Financial Statements**

**Note 3 – Information Certified by the Plan Custodian and Trustee**

The Plan Administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor’s Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan Custodian and Trustee and Invesco Trust Company, have certified to the completeness and accuracy of the following:

- Investments and notes receivable from participants reflected on the accompanying Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023.
- Net appreciation in fair value of investments, dividend income, interest income, and interest income on notes receivable from participants reflected on the accompanying Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2024.
- Investments reflected on the Schedule of Assets (Held at End of Year).

**Note 4 – Fair Value Measurements**

The Plan has investments that are measured at fair value in the Statements of Net Assets Available for Benefits using inputs from the three levels of the fair value hierarchy. Investment classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

**Level 1** – Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Plan Administrator has the ability to access at the measurement date.

**Level 2** – Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).

**Level 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The following tables present the Plan’s investments recognized in the Statements of Net Assets Available for Benefits and measured at fair value. The investment categories and fair value amounts were derived from information certified by the Plan Custodian and Trustee as discussed in Note 3.

	Fair Value Measurements as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 245,475,596	\$ —	\$ —	\$ 245,475,596
Self-directed brokerage account	152,789,048	16,136,437	—	\$ 168,925,485
Total assets in the fair value hierarchy	\$ 398,264,644	\$ 16,136,437	\$ —	\$ 414,401,081
Investments measured at NAV (practical expedient)				\$ 1,201,687,834
Investment at fair value				\$ 1,616,088,915

**PacifiCorp K Plus Employee Savings Plan**  
**Notes to Financial Statements**

	Fair Value Measurements as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 224,895,787	\$ —	\$ —	\$ 224,895,787
Self-directed brokerage account	133,698,216	18,744,076	—	\$ 152,442,292
Total assets in the fair value hierarchy	<u>\$ 358,594,003</u>	<u>\$ 18,744,076</u>	<u>\$ —</u>	<u>\$ 377,338,079</u>
Investments measured at NAV (practical expedient)				<u>\$ 1,049,735,831</u>
Investment at fair value				<u>\$ 1,427,073,910</u>

When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value. In the absence of a quoted market price or net asset value of an identical security, the fair value is determined using pricing models or net asset values based on observable market inputs and quoted market prices of securities with similar characteristics.

Shares of mutual funds registered under the Securities Act of 1933 are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end. Common stocks and exchange-traded funds (included in the self-directed brokerage account) are valued at the last reported market price on the last business day of the year.

Collective trust funds and shares of mutual funds registered under the Investment Company Act of 1940 are reported at fair value based on the net asset value as a practical expedient per unit. A fund's net asset value is based on the fair value of the underlying assets held by the fund less its liabilities.

The following table summarizes the redemption frequencies and notice periods related to investments measured at net asset value as a practical expedient.

	December 31,		Redemption Frequency	Redemption Notice Period
	2024	2023		
Collective trust funds	\$ 1,108,225,394	\$ 959,677,110	Daily	Same day
Mutual funds <sup>(1)</sup>	<u>93,462,440</u>	<u>90,058,721</u>	Daily	2 to 3 days
	<u>\$ 1,201,687,834</u>	<u>\$ 1,049,735,831</u>		

(1) This category includes fixed-income funds that invest in a diversified portfolio of high-quality fixed-income assets and bonds. The funds pursue strategies that either seek maximum total return, consistent with prudent investment management, by investing under normal circumstances at least 80% of their net assets in fixed-income instruments or seek maximum current income, consistent with preservation of capital and daily liquidity, by investing under normal circumstances at least 65% of their total assets in fixed-income instruments.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. There have been no changes in the techniques used at December 31, 2024 and 2023. There were no transfers in or out of Levels 1, 2 or 3 during the years ended December 31, 2024 and 2023.

## **PacifiCorp K Plus Employee Savings Plan**

### **Notes to Financial Statements**

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#### **Note 5 – Risks and Uncertainties**

The Plan's assets, including investments held in the self-directed brokerage account, consist primarily of financial instruments, including temporary cash investments, investments in synthetic GICs, mutual and exchange-traded funds, collective trust funds, common stocks and notes receivable from participants. The financial instruments may subject the Plan to concentrations of risk as, from time to time, balances in cash exceed amounts insured by the Federal Deposit Insurance Corporation, market values of debt securities are dependent on the ability of the issuer to honor its contractual commitments and changes in the interest rate environment, and investments in equity securities are subject to changes in market values of the stock. Market risks include global events which could impact the value of investment securities, such as a pandemic, international conflict, recession, government monetary policies, or inflation. Due to the level of risk associated with certain investment securities, it is likely that changes in the values of investment securities will occur in the near term. Such changes could materially affect the amounts reported in the financial statements.

#### **Note 6 – Benefit Priorities Upon Termination**

Although it has not expressed any intention to do so, PacifiCorp may wholly or partially terminate the Plan or direct the discontinuance of contributions at any time, subject to the provisions of ERISA. Upon terminating the Plan, PacifiCorp may either liquidate the assets or continue to pay benefits as they become payable under Plan provisions. In the event of the assets being liquidated, the net assets (after payment of expenses) would be allocated among participants in proportion to their account balances. In the event of Plan termination, participants would become 100% vested in their Matching Contributions, Non-Union Matching Contributions and both Union and Non-Union Enhanced Fixed Contributions.

#### **Note 7 – Related-Party Transactions**

The following investments held by the Plan at December 31, 2024 and 2023 qualify as exempt party-in-interest transactions:

- The Plan's synthetic GIC is managed by fund manager Invesco. The Plan's investment in the synthetic GIC was \$138,040,455 and \$154,842,045 as of December 31, 2024 and 2023, respectively.
- Invesco also holds \$3,173,241 and \$6,019,742 of the Dreyfus Government Cash Management Fund as of December 31, 2024 and 2023, respectively. The remaining portion of the Dreyfus Government Cash Management Fund is not held by parties-in-interest.
- Shares of Berkshire Hathaway Inc. common stock (held in the self-directed brokerage account) in the amount of \$4,267,178 and \$3,925,188 as of December 31, 2024 and 2023, respectively.

During 2024, certain employees transferred employment between PacifiCorp and PacifiCorp's affiliate, MidAmerican Energy Company. As a result of those employment transfers, \$463,108 of net assets were transferred from the Plan to the MEC Plan and \$462,432 of net assets were transferred to the Plan from the MEC Plan. Also during 2024, certain employees transferred employment between PacifiCorp and PacifiCorp's affiliate, NV Energy, Inc. As a result of those employment transfers, \$52,167 of net assets were transferred from the Plan to the NV Energy Plan and \$85,544 of net assets were transferred to the Plan from the NV Energy Plan.

#### **Note 8 – Synthetic Guaranteed Investment Contracts**

One of the Plan's fixed-income fund investment options invests in synthetic GICs. The synthetic GICs meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses.

## PacifiCorp K Plus Employee Savings Plan

### Notes to Financial Statements

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Each synthetic GIC consists of an investment component and a contractual component. The investment component consists of units of a collective trust fund directly held by the Plan, which in turn invests in various fixed-income investments (the “underlying investments”). The contractual component consists of a wrapper contract issued by an insurance company or other financial institution. Wrapper contracts are designed to smooth out the impact of normal market fluctuations associated with the performance of the underlying investments and to protect the invested principal and accrued interest. Through the wrapper contracts, the realized and unrealized gains and losses on the underlying investments are amortized, typically over the life of the underlying investments, through adjustments to the future interest crediting rate (which is the interest rate earned by participants on the synthetic GIC). The issuers of the wrapper contracts provide assurance that the adjustments to the interest crediting rate do not result in a future interest crediting rate that is less than zero. These synthetic GICs simulate the performance of traditional guaranteed investment contracts, whereby benefit withdrawals and investment exchanges are executed at the full contract value of the synthetic GICs (i.e., principal plus accrued interest) notwithstanding the actual market value of underlying investments (i.e., fair value of the underlying investments plus accrued interest).

The following is a reconciliation of synthetic GICs at contract value as reported in the financial statements and at fair value as reported in the supplemental schedule to net assets on the Form 5500 for the year ended December 31, 2024:

Synthetic GICs, at contract value	\$ 138,040,455
Adjustment from contract value to fair value	<u>(10,072,060)</u>
Synthetic GICs, at fair value	<u>\$ 127,968,395</u>

The Plan Administrator relies on statements certified as complete and accurate by Invesco Trust Company for details regarding contract and fair values of the synthetic GICs, as well as net appreciation and interest income.

The wrapper contracts are nontransferable but provide for fully benefit-responsive withdrawals and participant transfers to noncompeting options by Plan participants at contract value. In the event facts and circumstances provide evidence that contract value is impaired, a valuation adjustment is recorded. In determining contract value, factors considered include the benefit responsiveness of the wrapper contracts, the ability of the parties to the wrapper contracts to perform in accordance with the terms of the wrapper contracts and the likelihood of default by the issuer of the wrapper contracts. The Plan Administrator does not believe that any reserves against contract value for credit risk of the wrapper contract issuers or otherwise are warranted.

In certain circumstances, the amount withdrawn from the wrapper contract would be payable at market value rather than at contract value. These events include termination of the Plan, a material adverse change to the provisions of the Plan, the employer’s election to withdraw from a wrapper contract in order to switch to a different investment provider, or if the terms of a successor plan (in the event of a spin-off or sale of a division) do not meet the wrapper contract issuer’s underwriting criteria for issuance of a clone wrapper contract. These events that could result in payment of benefits at market value rather than contract value are not probable of occurring in the foreseeable future.

Certain events would permit a wrapper contract issuer to terminate a wrapper contract upon short notice. These events include the Plan’s loss of its qualified status, uncured material breaches of responsibilities or material adverse changes to the provisions of the Plan. If one of these events was to occur, the wrapper contract issuer could terminate the wrapper contract at the market value of the underlying investments. These events are not probable of occurring in the foreseeable future.

**PacifiCorp K Plus Employee Savings Plan**  
**Notes to Financial Statements**

**Note 9 – Reconciliation to Form 5500**

The following is a reconciliation of the net assets available for benefits reported in the financial statements and the net assets reported on the Form 5500 as of December 31:

	2024	2023
Net assets available for plan benefits per the financial statements	\$ 1,781,921,124	\$ 1,607,076,831
Adjustment from contract value to fair value for fully benefit-responsive synthetic GICs	(10,072,060)	(11,050,829)
Deemed distributions of notes receivables from participants	(934,952)	(889,686)
Net assets available for benefits per the Form 5500	\$ 1,770,914,112	\$ 1,595,136,316

The following is a reconciliation of net change in assets per the Statement of Changes in Net Assets Available for Benefits to the Form 5500 for the year ended December 31, 2024:

Net change per the financial statements	\$ 174,844,293
Adjustment from contract value to fair value for fully benefit-responsive synthetic GICs at December 31, 2023	11,050,829
Adjustment from contract value to fair value for fully benefit-responsive synthetic GICs at December 31, 2024	(10,072,060)
Deemed distributions of notes receivables from participants at December 31, 2023	889,686
Deemed distributions of notes receivables from participants at December 31, 2024	(934,952)
Net income and net transfers to/from the Plan per the Form 5500	\$ 175,777,796

Fully benefit-responsive synthetic GICs are recorded on the Form 5500 at fair value. Notes receivable from participants in default are recorded as distributions on the Form 5500 in the period the notes receivable first reach default status, but are not recorded as distributions in the financial statements until the participant separates from service. Amounts allocated to withdrawing participants are recorded on the Form 5500 for benefit claims that have been processed and approved for payment prior to December 31, but not yet paid as of that date; however, there were no amounts allocable to withdrawn participants that were not paid as of December 31, 2024 or 2023.

**Supplemental Schedule**

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**PacifiCorp K Plus Employee Savings Plan**  
**EIN 93-0246090, Plan #: 009**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	Cost	Current Value
	<b>Collective Trust Funds</b>			
	State Street S&P 500® Index Non-Lending Series Fund	Collective trust fund	** \$	384,588,965
	State Street Target Retirement 2040 Non-Lending Series Fund	Collective trust fund	**	131,109,359
	State Street Target Retirement 2060 Non-Lending Series Fund	Collective trust fund	**	115,106,845
	Commingled Pension Trust Fund (Large Cap Growth) of JPMorgan Chase Bank, N.A.	Collective trust fund	**	83,468,553
	State Street Target Retirement 2030 Non-Lending Series Fund	Collective trust fund	**	81,638,290
	Schroder International Equity Trust	Collective trust fund	**	68,668,972
	Aristotle Collective Investment Trust	Collective trust fund	**	59,583,384
	State Street Target Retirement 2050 Non-Lending Series Fund	Collective trust fund	**	58,831,797
	T. Rowe Price U.S. Small-Cap Value Equity Trust	Collective trust fund	**	39,986,177
	Columbia Trust Small Cap Growth Fund	Collective trust fund	**	39,012,922
	State Street Target Retirement 2020 Non-Lending Series Fund	Collective trust fund	**	26,753,494
	State Street Target Retirement Income Non-Lending Series Fund	Collective trust fund	**	19,476,636
	Total collective trust funds			<u>\$ 1,108,225,394</u>
	<b>Mutual Funds</b>			
	Vanguard Balanced Index Fund Institutional Shares	Mutual fund	** \$	155,682,635
	Vanguard Treasury Money Market Fund	Mutual fund	**	86,239,102
	PIMCO Investment Grade Credit Bond Portfolio	Mutual fund	**	24,398,029
	PIMCO Asset-Backed Securities and Short-Term Investments Portfolio	Mutual fund	**	23,086,539
	PIMCO U.S. Government and Short-Term Investments Portfolio	Mutual fund	**	12,264,678
	PIMCO Mortgage and Short-Term Investments Portfolio	Mutual fund	**	11,907,940
	PIMCO International Portfolio	Mutual fund	**	6,035,582
	PIMCO Real Return Portfolio	Mutual fund	**	4,894,962
	PIMCO Short-Term Floating NAV Portfolio II	Mutual fund	**	4,367,622
	PIMCO Emerging Markets Bond and Short-Term Investments Portfolio	Mutual fund	**	4,296,588
	Dreyfus Government Cash Management Fund	Mutual fund	**	3,553,859
	PIMCO Municipal Portfolio	Mutual fund	**	1,129,652
	PIMCO High Yield and Short-Term Investments Portfolio	Mutual fund	**	1,080,848
	Total mutual funds			<u>\$ 338,938,036</u>
	<b>Self-Directed Brokerage Account</b>			
	All remaining investments	Self-directed brokerage account	** \$	164,658,307
*	Berkshire Hathaway Inc. Class B <sup>(1)</sup>	Employer securities – common stock	**	4,267,178
	Total self-directed brokerage account			<u>\$ 168,925,485</u>
	<b>Synthetic Guaranteed Investment Contracts</b>			
*	Invesco High Quality Short Term Bond Fund	Collective trust fund	** \$	61,037,827
*	Jennison A-or-Better Intermediate Fund	Collective trust fund	**	13,532,366
*	Invesco A-or-Better Intermediate Fund	Collective trust fund	**	13,307,740
*	PIMCO A-or-Better Intermediate Fund	Collective trust fund	**	6,849,298
*	Loomis Sayles A-or-Better Intermediate Fund	Collective trust fund	**	6,735,712
*	PIMCO A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,674,067
*	Dodge & Cox A-or-Better Core Fund	Collective trust fund	**	6,611,772
*	Loomis Sayles A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,610,247
*	Invesco A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,609,366
*	Total synthetic guaranteed investment contracts			<u>\$ 127,968,395</u>
	<b>Participant Loans</b>			
*	Participant loans***	4.25% to 10.50%, maturities from 2025 to 2039	**	23,182,802
	Total Investments			<u><u>1,767,240,112</u></u>

\* Indicates a party-in-interest with respect to the Plan.

\*\* Cost is not required to be disclosed for participant-directed investments.

\*\*\* Net of \$934,952 in deemed loan distributions.

(1) Indicates “employer securities” (including affiliates), which are required to be presented separately on the Form 5500.

**PacifiCorp K Plus Employee Savings Plan**  
**EIN 93-0246090, Plan #: 009**  
**Schedule H, Line 4i – Schedule of Assets (Held at End of Year)**  
**December 31, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest Collateral, Par, or Maturity Value	Cost	Current Value
	<b>Collective Trust Funds</b>			
	State Street S&P 500® Index Non-Lending Series Fund	Collective trust fund	** \$	384,588,965
	State Street Target Retirement 2040 Non-Lending Series Fund	Collective trust fund	**	131,109,359
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	Commingled Pension Trust Fund (Large Cap Growth) of JPMorgan Chase Bank, N.A.	Collective trust fund	**	83,468,553
	State Street Target Retirement 2030 Non-Lending Series Fund	Collective trust fund	**	81,638,290
	Schroder International Equity Trust	Collective trust fund	**	68,668,972
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	T. Rowe Price U.S. Small-Cap Value Equity Trust	Collective trust fund	**	39,986,177
	Columbia Trust Small Cap Growth Fund	Collective trust fund	**	39,012,922
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	State Street Target Retirement Income Non-Lending Series Fund	Collective trust fund	**	19,476,636
	Total collective trust funds			<u>\$ 1,108,225,394</u>
	<b>Mutual Funds</b>			
	Vanguard Balanced Index Fund Institutional Shares	Mutual fund	** \$	155,682,635
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	PIMCO Investment Grade Credit Bond Portfolio	Mutual fund	**	24,398,029
	PIMCO Asset-Backed Securities and Short-Term Investments Portfolio	Mutual fund	**	23,086,539
	PIMCO U.S. Government and Short-Term Investments Portfolio	Mutual fund	**	12,264,678
	PIMCO Mortgage and Short-Term Investments Portfolio	Mutual fund	**	11,907,940
	PIMCO International Portfolio	Mutual fund	**	6,035,582
	PIMCO Real Return Portfolio	Mutual fund	**	4,894,962
	PIMCO Short-Term Floating NAV Portfolio II	Mutual fund	**	4,367,622
	PIMCO Emerging Markets Bond and Short-Term Investments Portfolio	Mutual fund	**	4,296,588
	Dreyfus Government Cash Management Fund	Mutual fund	**	3,553,859
	PIMCO Municipal Portfolio	Mutual fund	**	1,129,652
	PIMCO High Yield and Short-Term Investments Portfolio	Mutual fund	**	1,080,848
	Total mutual funds			<u>\$ 338,938,036</u>
	<b>Self-Directed Brokerage Account</b>			
	All remaining investments	Self-directed brokerage account	** \$	164,658,307
*	Berkshire Hathaway Inc. Class B <sup>(1)</sup>	Employer securities – common stock	**	4,267,178
	Total self-directed brokerage account			<u>\$ 168,925,485</u>
	<b>Synthetic Guaranteed Investment Contracts</b>			
*	Invesco High Quality Short Term Bond Fund	Collective trust fund	** \$	61,037,827
*	Jennison A-or-Better Intermediate Fund	Collective trust fund	**	13,532,366
*	Invesco A-or-Better Intermediate Fund	Collective trust fund	**	13,307,740
*	PIMCO A-or-Better Intermediate Fund	Collective trust fund	**	6,849,298
*	Loomis Sayles A-or-Better Intermediate Fund	Collective trust fund	**	6,735,712
*	PIMCO A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,674,067
*	Dodge & Cox A-or-Better Core Fund	Collective trust fund	**	6,611,772
*	Loomis Sayles A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,610,247
*	Invesco A-or-Better Core Fixed Income Fund	Collective trust fund	**	6,609,366
*	Total synthetic guaranteed investment contracts			<u>\$ 127,968,395</u>
	<b>Participant Loans</b>			
*	Participant loans***	4.25% to 10.50%, maturities from 2025 to 2039	**	23,182,802
	Total Investments			<u><u>1,767,240,112</u></u>

\* Indicates a party-in-interest with respect to the Plan.

\*\* Cost is not required to be disclosed for participant-directed investments.

\*\*\* Net of \$934,952 in deemed loan distributions.

(1) Indicates “employer securities” (including affiliates), which are required to be presented separately on the Form 5500.