

March 25, 2024

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

**Re: UE 433—PacifiCorp’s Deferral and Rate Adjustment Tracking Response**

On March 6, 2024, Administrative Law Judge Moser issued a Ruling in docket UM 2315, Investigation into Comprehensive Deferral and Adjustment Tracking, directing the utilities to provide certain information related to their deferrals and rate adjustments in a provided excel template by March 18, 2024. PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) was also directed to file a copy of its response in this proceeding. On March 18, 2024, the Company filed a motion requesting an extension to file its response on March 25, 2024. ALJ Moser issued a Ruling on March 18, 2024, granting the Company’s motion.

In compliance with the Rulings issued in docket UM 2315, PacifiCorp encloses for filing a copy of its deferral and rate adjustment tracking response submitted today in docket UM 2315.

If you have any questions about this filing, please contact Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Matthew McVee  
Vice President, Regulatory Policy and Operations

Enclosure

# Question 1

Description	Regular annual filing schedule (y/n)	Filing Date	Rate Effective Date	Rate adjustment mechanism type (AAC, etc)	Schedule # (if applicable)	Associated deferral (docket #)	Currently in use (y/n)	Notes
Low Income Bill Payment Assistance Fund	N	Not currently planned		Pass-through	Schedule 91	N/A	Y	The purpose of this Schedule is to collect funds for electric low-income bill payment assistance as specified in Oregon Laws 2021, Ch. 536, §2
Low Income Discount Cost Recovery Adjustment	N	Most recent filing was made on 3/20/2024	Most recent filing is requested effective 5/1/2024	Automatic Adjustment Clause	Schedule 92	UM 2223	Y	The purpose of this Schedule is, in accordance with ORS 757.695, to collect funds for the electric low-income discount as specified in Schedule 7. This discount is enabled by House Bill 2475 (2021 regular sessions) which modified ORS 757.230 to allow for differentiated rates for "low-income customers and other economic, social equity, or environmental justice factors that affect affordability for certain classes of utility customers." This adjustment schedule is implemented as an automatic adjustment clause as provided for in ORS 757.210.
Independent Evaluator Cost Adjustment	N	TBD	TBD	Balancing Account	Schedule 93	UM 2250	N	This schedule recovers the costs for the Oregon independent evaluator for requests for proposals under the competitive bidding guidelines, pursuant to Order No. 06-446. As of 3/11/2024, the adjustment rate for all schedules is 0.000¢ per kWh, for all kWh
Wildfire Mitigation and Vegetation Management Cost Recovery Adjustment	Y	5/5/2024	11/5/2024	Automatic Adjustment Clause	Schedule 94	UM 2159	Y	The purpose of this schedule is to implement the wildfire mitigation and vegetation management cost recovery mechanism consistent with Order No. 20-473.
Property Sales Balancing Account Adjustment	N	anticipated 5/1/2024	anticipated 7/1/2024	Balancing Account	Schedule 96	N/A	Y	This schedule is for amortization of the property sales balancing account.
Intervenor Funding Adjustment	N	TBD	TBD	Balancing Account	Schedule 97	UM 1102	Y	This schedule is for amortization of intervenor funding payments.
Adjustment Associated with the Pacific Northwest Electric Power Planning and Conservation Act (BPA Columbia River Benefits Credit)	Every two years	8/15/2025	10/1/2025	Pass-through and Balancing Account	Schedule 98	N/A	Y	Provides residential and other qualifying customers with a direct pass-through of monetary benefits received from the Bonneville Power Administration (BPA) under the Residential Exchange Program (REP) in accordance with a Residential Exchange Program Settlement Implementation Agreement (REPSIA), Contract No. 11PB-12466. The Public Utility Commission of Oregon (Commission) authorized PacifiCorp to execute the REPSIA in Order No. 11-113 (entered April 11, 2011), Docket No. UM 926.  The Commission previously authorized PacifiCorp to implement a balancing account for tracking the receipt of benefits from BPA and passing through the benefits to customers under Schedule 98. The balancing account may contain both positive and negative balances.
Municipal Exaction Adjustment	N	Not currently planned		Balancing Account	Schedule 101	N/A	Y	This schedule makes known local municipal exactions, imposed on the Company by municipalities and billed separately by the Company to Customers within the jurisdiction's limits
Multnomah County Business Income Tax Recovery	N	TBD	TBD	Balancing Account	Schedule 103	UM 1983	Y	To recover from Consumers in Multnomah County the Multnomah County Business Income Tax (MCBIT) paid by the Company in accordance with Chapter 12 of the Multnomah County Code and OAR 860-022-0045.
Wildfire Mitigation Plan Cost Recovery Adjustment	Y	7/1/2024	11/5/2024	Automatic Adjustment Clause	Schedule 190	UM 2221	Y	The purpose of this schedule is to implement cost recovery related to the Company's wildfire mitigation plan automatic adjustment clause consistent with OAR 860-300-0080 and ORS 757.210 and Order No. 23-173.  The filing is made after the Company's annual wildfire mitigation plan is approved by the Commission. Generally this filing is expected to be made around July 1 each year.
Deferred Accounting Adjustment	N	Most recent filing was made on 3/15/2024	Most recent filing is requested effective 5/1/2024	Balancing Account	Schedule 192	UM 2201 (this deferral was not filed by PacifiCorp) UM 1964 UM 2167 UM 2142 UM 2063	Y	This schedule recovers deferred amounts as authorized by the Commission in Order 22-491. Part A rates recover amounts approved for amortization over one year. Part B rates recover amounts approved for amortization over three years. Part C rates recover amounts approved for amortization over four years. PacifiCorp filed Advice 24-005 on March 15, 2024 to implement a change to part A rates on April 1, 2024.
Replaced Meter Deferred Amounts Adjustment	N	TBD	TBD	Balancing Account	Schedule 194	N/A	Y	This schedule recovers deferred amounts associated with replaced meters as authorized by the commission in Order 20-473.
Transition Adjustment Mechanism	Y	By April 1 in non-GRC years By March 1 in GRC years	January 1	Annual filing forecast of net power costs	Schedule 201	N/A	Y	The transition adjustment mechanism sets the forecast net power costs for the upcoming year.
Renewable Adjustment Clause (Supply Service Adjustment)	N	As needed	TBD	Cost recovery mechanism outside of a rate case	Schedule 202	N/A	Y	This schedule recovers, between rate cases, the costs to construct or otherwise acquire facilities that generate electricity from renewable energy sources and for associated electricity transmission.  This adjustment is to recover the actual and forecasted revenue requirement associated with the prudently incurred costs of resources, including associated transmission, that are eligible under Senate Bill 838 (2007) and in service as of the date of the proposed rate change. The revenue requirement includes the actual return of and grossed up return on capital costs of the renewable energy source and associated transmission at the currently authorized rate of return, forecasted operation and maintenance costs, forecasted property taxes, forecasted energy tax credits, and other forecasted costs not captured in the Transition Adjustment Mechanism (TAM). The revenue requirement for Oregon will be calculated using the forecasted inter-jurisdictional allocation factors based on the same 12-month period used in the TAM.  Current rate will be set to zero after docket UE 433 (GRC) is finished and this is rolled into general rates.

Renewable Resource Deferral Adjustment (Supply Service Adjustment)	N	As needed	TBD	Balancing Account	Schedule 203	UM 1797 UM 2134 UM 2186	Y	This schedule recovers the costs deferred for renewable resources as authorized by the Commission.
Oregon Solar Incentive Program Deferral (Supply Service Adjustment)	Y	TBD	TBD	Balancing Account	Schedule 204	UM 1483	Y	This schedule recovers the costs deferred for the Oregon Solar Incentive Program as authorized in Docket UM 1483.
Power Cost Adjustment Mechanism	Y	5/15/2025	*not known yet	Balancing Account	Schedule 206	UM 1693	Y	This schedule recovers the actual net power cost variance from forecast net power costs that were established in the annual transition adjustment mechanism filing subject to the terms of the power cost adjustment mechanism.
Community Solar Start-Up Cost Recovery Adjustment	N	TBD	TBD	Balancing Account	Schedule 207	UM 1982	Y	This schedule recovers costs incurred for the start-up of the State of Oregon's Community Solar Program including the costs associated with the State of Oregon's Program Administrator, Low Income Facilitator and the Company's prudently incurred costs associated with implementing the program that are not otherwise recovered in rates. The recovery of these costs is authorized by ORS 757.386 (7)(c) and OAR 860-088-0160. This adjustment schedule is implemented as an automatic adjustment clause as provided under ORS 757.210 to allow recovery of operations and maintenance start-up costs as soon as the cost data is approved by the Commission.
Public Purpose Charge	N	TBD	TBD	Pass-through	Schedule 290	N/A	Y	To collect nonbypassable public purpose charges from retail electricity Consumers pursuant to Oregon Administrative Rule (OAR) 860-038-0480 and Oregon Revised Statute (ORS) 757.612.
System Benefits Charge	Y	Most recent filing was made on 2/26/24	Most recent filing is effective 4/1/2024	Automatic Adjustment Clause	Schedule 291	UM 2222 UM 2224 UM 2265	Y	To fund programs which provide a system benefit including planning and pursuit of cost-effective energy efficiency resources pursuant to Oregon Laws 2021, Ch. 547, §2, support and integrate transportation electrification pursuant to Oregon Laws 2021, Ch. 95, §2, and other programs approved by the Commission

## Question 2

Deferral										Amortization											
Description of costs/revenues	Docket #	Initial/ Reauthorization	Date Filed	Deferral Period	Authorized /Pending	Date Authorized	Reauthorization anticipated (y/n)	Amounts deferred (\$ by deferral period)	Applicable interest rate	Accrued interest (to date) 2/29/24	Current balance (total \$) 2/29/24	Amortization ongoing (y/n)	Applicable interest rate	Amortization term	Amortization request pending (y/n)	Anticipated amortization request (approx date)	Amortization schedule/method	Schedule # (if applicable)	Most recent Advice filing #	Associated with recurring filing (y/n)	Notes
Intervenor Funding Grants	UM 1102(20)	Reauthorization	7/27/2023	8/1/23-7/31/24	Pending		Y	349,219.61	WACC	1,096,416.87	2,349,699.47	Y	7.109%	1 year beginning July 2023	N	TBD	Surcharge	Schedule 97	23-014	N	
Oregon Solar Incentive Program (OSIP) Costs	UM 1483(13)	Reauthorization	5/18/2023	5/19/23-5/18/24	Pending		Y	1,293,225.38	Deferral/WACC Amort-MBTR	291,896.00	2,780,611.40	Y	7.109% / 5.13%	1 year beginning Jan 2024	N	Nov 2024	Surcharge	Schedule 204	23-019	Y	Listed Amount Deferred is for the period of Nov 2022-Dec 2023.
Net Power Cost Variations - Power Cost Adjustment Mechanism	UM 1693(9)	Reauthorization	5/10/2023	5/16/23-5/15/24	Pending		Y	120,241,848.71	WACC	4,393,931.32	120,241,848.71	Y	2021=6.23% 2022=6.40% 7.109%	2021=4 years beginning Apr 2023 2022=2 years beginning Jan 2024	N	TBD	Surcharge	Schedule 206	2021=23-006 (UE 404) 2022=23-026 (UE 421)	Y	Listed Amounts Deferred are for the Jan 2023-Dec 2023 period. Jan 2021-Dec 2021 deferral balance amortized over 4 years beginning April 2023 (6.23% interest rate). Jan 2022-Dec 2022 deferred balance amortized over 2 years beginning Jan 2024 (6.40% interest rate).
Annual Regulatory Fees Authorized in UM 1012	UM 1764(7)	Reauthorization	3/11/2024	3/11/24-3/10/25	Pending		Y	333,333.00	MBTR	338,942.49	1,300,396.18	Y	5.40%	1 year beginning July 2023	N	TBD	Surcharge	Schedule 96	23-014	N	Listed Amounts Deferred reflects the estimated increase beyond what was approved in rates at the time the new regulatory fee rate approved by the commission. New rate for fee will be included in UE 433
Renewable Energy Certificate Purchases	UM 1797(7)	Reauthorization	9/8/2023	9/9/23-9/8/24	Authorized	11/28/2023	Y	See Notes	MBTR (2017)	(11,814.37)	7,617.82	N	2.38%		N	TBD				N	A rate has been set for recovery of the ongoing purchase of RECs. The balance in the balancing account fluctuates over the course of a year and is monitored annually to determine if an adjustment to the rate is needed.
Transportation Electrification Plan	UM 1964(5)	Reauthorization	3/23/2023	3/24/23-3/24/24	Authorized	12/16/2022	N	139,019.00	MBTR (2023)	651,610.47	2,102,133.07	Y	5.13%	3 years beginning Apr 2023	N	N/A	Surcharge	Schedule 192 Part B	23-003 (UE 399)	N	Listed Amounts Deferred are outstanding grant funds that were not included in amount amortized in Advice 23-003. The Dec 2022 balance from Order No. 22-491 in UE 399 that was amortized for recovery was \$2,829,892.
Community Solar Costs	UM 1981(5)	Reauthorization	9/29/2023	9/29/23-9/28/24	Pending		Y	542,167.12	MBTR (2023)	279,861.75	2,764,571.22	Y	5.13%	2 years beginning July 2023	N	TBD	Surcharge	Schedule 207	23-014	N	
Energy Storage	UM 2027(4)	Reauthorization	6/14/2023	6/17/23-6/16/24	Pending		Y	See Notes	N/A	N/A	N/A	N	N/A		N	TBD				N	Costs are being tracked, have not been entered into the deferral because the deferral has not been authorized.
COVID-19 Costs	UM 2063(2)	Reauthorization	3/17/2022	3/20/22-3/19/23	Authorized	5/9/2022	N	17,887,722.00	MBTR (2023)	1,106,165.34	8,664,460.20	Y	5.13%	4 years beginning Apr 2023	N	N/A	Surcharge	Schedule 192 Part C	23-003 (UE 399)	N	Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Wildfire Damage & Restoration Costs	UM 2116(3)	Reauthorization	10/4/2023	10/4/23-10/3/24	Pending		N	933,647.00	N/A	N/A	1,747,185.37	See Notes	N/A		Y	See Notes				N	Seeking recovery of deferred costs in docket UE 433 (2025 Rate Case)
Cholla Unit 4 Property Taxes	UM 2142	Initial	12/24/2020	1/1/21-12/31/21	Authorized	2/12/2021	N	639,589.00	MBTR (2023)	50,334.34	475,163.00	Y	5.13%	3 years beginning April 2023	N	N/A	Surcharge	Schedule 192 Part B	23-003 (UE 399)	N	Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Cedar Springs II	UM 2134	Initial Filing	12/10/2020	12/10/20-12/31/20	Authorized	12/16/2022	N	681,475.00	MBTR (2023)	54,380.44	100,860.54	Y	5.13%	3 years beginning April 2023	N	N/A	Surcharge	Schedule 203	23-003 (UE 399)	N	Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Wildfire Risk Mitigation Measures and Vegetation Management	UM 2159(2)	Reauthorization	6/23/2023	6/23/23-6/22/24	Authorized	9/11/2023	Y	-	MBTR (2023)	2,022,936.00	19,088,183.43	Y	5.13%	1 year beginning Nov 2023	N	May 2024	Surcharge	Schedule 94	23-011	Y	
Deer Creek Mine Royalty Payment Costs	UM 2161(3)	Reauthorization	3/6/2024	3/19/24-3/18/25	Pending		N	See Notes	N/A	N/A	N/A	See Notes	N/A		Y	See Notes				N	Payment has not been made so no deferral entry. Seeking recovery of deferred costs in docket UE 433 (2025 Rate Case) if paid out in 2024.
Pryor Mountain REC Revenues	UM 2167(1)	Reauthorization	4/28/2022	5/13/22-12/31/22	Authorized	12/16/2022	N	(364,127.00)	MBTR (2023)	(19,900.33)	(269,264.41)	Y	5.13%	3 years beginning Apr 2023	N	N/A	Surcharge	Schedule 192 Part B	23-003 (UE 399)	N	Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Pension Settlement	UM 2185(1)	Reauthorization	8/11/2022	8/11/22-8/10/23	Authorized	12/16/2022	N	11,900,000.00	N/A	N/A	6,488,432.15		N/A		N	TBD	Surcharge		22-017 (UE 399)	N	
TB Flats	UM 2186(1)	Reauthorization	7/21/2022	7/27/22-12/31/22	Authorized	12/16/2022	N	17,900,662.00	MBTR (2023)	349,465.15	2,265,057.00	Y	5.13%	3 years beginning Apr 2023	N	N/A	Surcharge	Schedule 203	23-003 (UE 399)	N	Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Pre-Filed Emergency Deferral Account	UM 2194	Initial Filing	9/3/2021	See Notes	Authorized	10/20/2022	Y	See Notes	N/A	N/A	N/A	See Notes	N/A		N	See Notes				See Notes	This is a pre-approved deferral account and is used on an as needed basis.
AWEC Fly Ash Deferral	UM 2201	Initial	See Notes	See Notes	Authorized	4/11/2022	N	(1,700,000.00)	MBTR (2023)	(72,157.73)	(296,681.95)	Y	5.13%	1 year beginning Apr 2023	N	N/A	Surcharge	Schedule 192 Part A	23-003 (UE 399)	N	This deferral was requested by AWEC and was consolidated in UE 399 on 4/11/22. Listed Amount Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399. Advice 24-005 was filed on 3/15/24 to discontinue the amortization of rates in Schedule 192 Part A for this deferral.
Distribution System Planning	UM 2220(2)	Reauthorization	1/3/2024	1/3/24-1/2/25	Pending		Y	1,859,339.66	WACC	150,860.59	2,419,534.46	See Notes	7.109%		Y	See Notes				N	Seeking recovery of deferred costs in docket UE 433 (2025 Rate Case)
Wildfire Mitigation Plans	UM 2221(2)	Reauthorization	1/5/2024	1/5/24-1/4/25	Pending		Y	332,661.17	MBTR + 100 Basis Points	3,586,123.98	25,937,253.80	Y	6.13%	2022=1 year beginning May 2023 2023=1 year beginning Nov 2023	N	TBD	Surcharge	Schedule 190	2022=23-015 2023=23-015	Y	
House Bill 2021 - Utility Community Benefits and Impacts Advisory Group (UCBIAG)	UM 2222(2)	Reauthorization	12/28/2023	1/6/24-1/5/25	Pending		Y	13,524.27	WACC	10,528.80	50,174.05	Y	7.109%	1 year beginning Apr 2023	N	TBD	Surcharge	Schedule 291	23-004	Y	
House Bill 2475 (Low-Income Discount Costs and Revenues)	UM 2223(2)	Reauthorization	12/13/2023	1/6/24-1/5/25	Pending		Y	3,906,464.37	MBTR	259,705.85	10,586,409.61	Y	5.40%	1 year beginning May 2024	Y	TBD	Surcharge	Schedule 92	24-006		

House Bill 2165 (Transportation Electrification Charge/Monthly Meter Charge)	UM 2224(2)	Reauthorization	12/14/2023	1/7/24-1/6/25	Pending		Y	318,257.68	WACC	357,166.21	4,093,362.82	Y	7.109%	1 year beginning Apr 2023	N	TBD	Surcharge	Schedule 291	23-004	Y	
House Bill 2475 (Low Income Bill Discount Administrative Costs)	UM 2238(2)	Reauthorization	3/13/2024	3/29/24-3/28/25	Pending		Y	-	WACC	4,839.89	129,761.24	N	7.109%		N	TBD				N	
Independent Evaluator Costs for Decommissioning	UM 2250(1)	Reauthorization	7/26/2023	7/27/23-7/26/24	Pending		Y	60,252.00	N/A	N/A	60,252.00				N	TBD				N	The total estimated amount for the IE costs listed in the application is \$323,300.
Sch 106 Demand Response Programs (Umbrella Deferral)	UM 2265(1)	Reauthorization	12/28/2023	1/1/24-12/31/24	Pending		Y	465,522.26	MBTR (2017)	32,131.00	176,960.81	Y		2022=1 year beginning Apr 2023 2023=1 year beginning Apr 2024	Y	TBD	Surcharge	Schedule 291	2022=23-004 2023=24-004	Y	Listed Amount Deferred is for the period of Jan-Nov 2023.
Oregon Independent Evaluator and 3rd Party Expert for RFPs	UM 2269(1)	Reauthorization	12/13/2023	12/27/23-12/26/24	Pending		Y	124,036.55	MBTR	7,841.72	136,615.32	N	5.40%		N	TBD		Schedule 93		N	Listed Amount Deferred is for the period of Dec 2022-Nov 2023.
Washington Climate Commitment Act (Chehalis Dispatch)	UM 2275	Amendment	1/4/2024	1/4/24-1/3/25	Pending		Y	13,800,000.00	N/A	N/A	N/A	N	N/A		N	TBD				N	Listed Amounts Deferred is the estimated OR-allocated amount for the 2024 TAM listed in the UM 2275 Amended Application.
Wildfire Liability Insurance Costs	UM 2292	Initial Filing	6/15/2023	6/15/23-6/14/24	Pending		Y		N/A	N/A	N/A	N	N/A		N	TBD				N	
	UM 2301	Initial Filing	8/21/2023	8/21/23-8/20/24	Authorized	1/24/2024	Y		N/A	N/A	N/A	N	N/A		N	TBD				N	

Description of costs/revenues	Docket #	Initial/reauthorization	Date Filed	Deferral Period
Intervenor Funding Grants	UM 1102(20)	Reauthorization	7/27/2023	8/1/23-7/31/24
Oregon Solar Incentive Program (OSIP) Costs	UM 1483(13)	Reauthorization	5/18/2023	5/19/23-5/18/24
Net Power Cost Variances - Power Cost Adjustment Mechanism	UM 1693(9)	Reauthorization	5/10/2023	5/16/23-5/15/24
Annual Regulatory Fees Authorized in UM 1012	UM 1764(7)	Reauthorization	3/11/2024	3/11/24-3/10/25
Renewable Energy Certificate Purchases	UM 1797(7)	Reauthorization	9/8/2023	9/9/23-9/8/24
Transportation Electrification Plan	UM 1964(5)	Reauthorization	3/23/2023	3/24/23-3/24/24



Community Solar Costs	UM 1981(5)	Reauthorization	9/29/2023	9/29/23-9/28/24
Energy Storage	UM 2027(4)	Reauthorization	6/14/2023	6/17/23-6/16/24
COVID-19 Costs	UM 2063(2)	Reauthorization	3/17/2022	3/20/22-3/19/23
Wildfire Damage & Restoration Costs	UM 2116(3)	Reauthorization	10/4/2023	10/4/23-10/3/24
Cholla Unit 4 Property Taxes	UM 2142	Initial	12/24/2020	1/1/21-12/31/21
Cedar Springs II	UM 2134	Initial Filing	12/10/2020	12/10/20-12/31/20
Wildfire Risk Mitigation Measures and Vegetation Management	UM 2159(2)	Reauthorization	6/23/2023	6/23/23-6/22/24
Deer Creek Mine Royalty Payment Costs	UM 2161(3)	Reauthorization	3/6/2024	3/19/24-3/18/25
Pryor Mountain REC Revenues	UM 2167(1)	Reauthorization	4/28/2022	5/13/22-12/31/22
Pension Settlement	UM 2185(1)	Reauthorization	8/11/2022	8/11/22-8/10/23
TB Flats	UM 2186(1)	Reauthorization	7/21/2022	7/27/22-12/31/22
Pre-Filed Emergency Deferral Account	UM 2194	Initial Filing	9/3/2021	See Notes
AWEC Fly Ash Deferral	UM 2201	Initial	See Notes	See Notes

Distribution System Planning	UM 2220(2)	Reauthorization	1/3/2024	1/3/24-1/2/25
Wildfire Mitigation Plans	UM 2221(2)	Reauthorization	1/5/2024	1/5/24-1/4/25
House Bill 2021 - Utility Community Benefits and Impacts Advisory Group (UCBIAG)	UM 2222(2)	Reauthorization	12/28/2023	1/6/24-1/5/25
House Bill 2475 (Low-Income Discount Costs and Revenues)	UM 2223(2)	Reauthorization	12/13/2023	1/6/24-1/5/25
House Bill 2165 (Transportation Electrification Charge/Monthly Meter Charge)	UM 2224(2)	Reauthorization	12/14/2023	1/7/24-1/6/25
House Bill 2475 (Low Income Bill Discount Administrative Costs)	UM 2238(2)	Reauthorization	3/13/2024	3/29/24-3/28/25
Independent Evaluator Costs for Decommissioning	UM 2250(1)	Reauthorization	7/26/2023	7/27/23-7/26/24
Sch 106 Demand Response Programs (Umbrella Deferral)	UM 2265(1)	Reauthorization	12/28/2023	1/1/24-12/31/24
Oregon Independent Evaluator and 3rd Party Expert for RFPs	UM 2269(1)	Reauthorization	12/13/2023	12/27/23-12/26/24
Washington Climate Commitment Act (Chehalis Dispatch)	UM 2275	Amendment	1/4/2024	1/4/24-1/3/25
Wildfire Liability	UM 2292	Initial Filing	6/15/2023	6/15/23-6/14/24
Insurance Costs	UM 2301	Initial Filing	8/21/2023	8/21/23-8/20/24

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Deferral

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Authorized /Pending	Date Authorized	Reauthorization anticipated (y/n)	Amounts deferred (\$ by deferral period)
Pending		Y	349,219.61
Pending		Y	1,293,225.38
Pending		Y	120,241,848.71
Pending		Y	333,333.00
Authorized	11/28/2023	Y	See Notes
Authorized	12/16/2022	N	139,019.00

Pending		Y	542,167.12
Pending		Y	See Notes
Authorized	5/9/2022	N	17,887,722.00
Pending		N	933,647.00
Authorized	2/12/2021	N	639,589.00
Authorized	12/16/2022	N	681,475.00
Authorized	9/11/2023	Y	-
Pending		N	See Notes
Authorized	12/16/2022	N	(364,127.00)
Authorized	12/16/2022	N	11,900,000.00
Authorized	12/16/2022		17,900,662.00
Authorized	10/20/2022	Y	See Notes
Authorized	4/11/2022	N	(1,700,000.00)

Pending		Y	1,859,339.66
Pending		Y	332,661.17
Pending		Y	13,524.27
Pending		Y	3,906,464.37
Pending		Y	318,257.68
Pending		Y	-
Pending		Y	60,252.00
Pending		Y	465,522.26
Pending		Y	124,036.55
Pending		Y	13,800,000.00
Pending		Y	
Authorized	1/24/2024	Y	

Applicable interest rate	Accrued interest (to date) 2/29/24	Current balance (total \$) 2/29/24	Amortization ongoing (y/n)
WACC	1,096,416.87	2,349,699.47	Y
Deferral:WACC Amort:MBTR	291,896.00	2,780,611.40	Y
WACC	4,393,931.32	120,241,848.71	Y
MBTR	338,942.49	1,300,396.18	Y
MBTR (2017)	(11,814.37)	7,617.82	N
MBTR (2023)	651,610.47	2,102,133.07	Y

MBTR (2023)	279,861.75	2,764,571.22	Y
N/A	N/A	N/A	N
MBTR (2023)	1,106,165.34	8,664,460.20	Y
N/A	N/A	1,747,185.37	See Notes
MBTR (2023)	50,334.34	475,163.00	Y
MBTR (2023)	54,380.14	100,860.54	Y
MBTR (2023)	2,022,936.00	19,080,183.43	Y
N/A	N/A	N/A	See Notes
MBTR (2023)	(19,900.33)	(269,264.41)	Y
N/A	N/A	6,488,432.15	
MBTR (2023)	349,465.15	2,265,057.00	Y
N/A	N/A	N/A	See Notes
MBTR (2023)	(72,157.73)	(296,681.95)	Y

WACC	150,860.59	2,419,534.46	See Notes
MBTR + 100 Basis Points	3,586,123.98	25,937,253.80	Y
WACC	10,528.80	50,174.05	Y
MBTR	259,705.85	10,586,409.61	Y
WACC	357,166.21	4,093,362.82	Y
WACC	4,839.89	129,761.24	N
N/A	N/A	60,252.00	
MBTR (2017)	32,131.00	176,960.81	Y
MBTR	7,841.72	136,615.22	N
N/A	N/A	N/A	N
N/A	N/A	N/A	N
N/A	N/A	N/A	N



Amortization

Applicable interest rate	Amortization term	Amortization request pending (y/n)	Anticipated amortization request (approx date)
7.109%	1 year beginning July 2023	N	TBD
7.109% / 5.13%	1 year beginning Jan 2024	N	Nov 2024
2021=6.23% 2022=6.40% 7.109%	2021=4 years beginning Apr 2023 2022=2 years beginning Jan 2024	N	TBD
5.40%	1 year beginning July 2023	N	TBD
2.38%		N	TBD
5.13%	3 years beginning Apr 2023	N	N/A

5.13%	2 years beginning July 2023	N	TBD
N/A		N	TBD
5.13%	4 years beginning Apr 2023	N	N/A
N/A		Y	See Notes
5.13%	3 years beginning April 2023	N	N/A
5.13%	3 years beginning April 2023	N	N/A
5.13%	1 year beginning Nov 2023	N	May 2024
N/A		Y	See Notes
5.13%	3 years beginning Apr 2023	N	N/A
N/A		N	TBD
5.13%	3 years beginning Apr 2023	N	N//A
N/A		N	See Notes
5.13%	1 year beginning Apr 2023	N	N/A

7.109%		Y	See Notes
6.13%	2022=1 year beginning May 2023 2023=1 year beginning Nov 2023	N	TBD
7.109%	1 year beginning Apr 2023	N	TBD
5.40%	1 year beginning May 2024	Y	TBD
7.109%	1 year beginning Apr 2023	N	TBD
7.109%		N	TBD
		N	TBD
	2022=1 year beginning Apr 2023 2023=1 year beginning Apr 2024	Y	TBD
5.40%		N	TBD
N/A		N	TBD
N/A		N	TBD
N/A		N	TBD

Amortization schedule/method	Schedule # (if applicable)	Most recent Advice filing #	Associated with recurring filing (y/n)
Surcharge	Schedule 97	23-014	N
Surcharge	Schedule 204	23-019	Y
Surcharge	Schedule 206	2021=23-006 (UE 404) 2022=23-026 (UE 421)	Y
Surcharge	Schedule 96	23-014	N
			N
Surcharge	Schedule 192 Part B	23-003 (UE 399)	N

Surcharge	Schedule 207	23-014	N
			N
Surcharge	Schedule 192 Part C	23-003 (UE 399)	N
			N
Surcharge	Schedule 192 Part B	23-003 (UE 399)	N
Surcharge	Schedule 203	23-003 (UE 399)	N
Surcharge	Schedule 94	23-011	Y
			N
Surcharge	Schedule 192 Part B	23-003 (UE 399)	N
Surcharge		22-017 (UE 399)	N
Surcharge	Schedule 203	23-003 (UE 399)	N
			See Notes
Surcharge	Schedule 192 Part A	23-003 (UE 399)	N

			N
Surcharge	Schedule 190	2022=23-015 2023=23-015	Y
Surcharge	Schedule 291	23-004	Y
Surcharge	Schedule 92	24-006	
Surcharge	Schedule 291	23-004	Y
			N
			N
Surcharge	Schedule 291	2022=23-004 2023=24-004	Y
	Schedule 93		N
			N
			N
			N

Notes
Listed Amount Deferred is for the period of Nov 2022-Dec 2023.
Listed Amounts Deferred are for the Jan 2023-Dec 2023 period. Jan 2021-Dec 2021 deferral balance amortized over 4 years beginning April 2023 (6.23% interest rate). Jan 2022-Dec 2022 deferred balance amortized over 2 years beginning Jan 2024 (6.40% interest rate).
Listed Amounts Deferred reflects the estimated increase beyond what was approved in rates at the time the new regulatory fee rate approved by the commission. New rate for fee will be included in UE 433
A rate has been set for recovery of the ongoing purchase of RECs. The balance in the balancing account fluctuates over the course of a year and is monitored annually to determine if an adjustment to the rate is needed.
Listed Amounts Deferred are outstanding grant funds that were not included in amount amortized in Advice 23-003. The Dec 2022 balance from Order No. 22-491 in UE 399 that was amortized for recovery was \$2,829,892.

Costs are being tracked; have not been entered into the deferral because the deferral has not been authorized.
Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Seeking recovery of deferred costs in docket UE 433 (2025 Rate Case)
Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Payment has not been made so no deferral entry. Seeking recovery of deferred costs in docket UE 433 (2025 Rate Case) if paid out in 2024.
Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
Listed Amounts Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399.
This is a pre-approved deferral account and is used on an as needed basis.
This deferral was requested by AWEC and was consolidated in UE 399 on 4/11/22. Listed Amount Deferred is the Dec 2022 balance from Order No. 22-491 in UE 399. Advice 24-005 was filed on 3/15/24 to discontinue the amortization of rates in Schedule 192 Part A for this deferral.



Seeking recovery of deferred costs  
in docket UE 433 (2025 Rate Case)

The total estimated amount for the  
IE costs listed in the application is  
\$323,300.

Listed Amount Deferred is for the  
period of Jan-Nov 2023.

Listed Amount Deferred is for the  
period of Dec 2022-Nov 2023.

Listed Amounts Deferred is the  
estimated OR-allocated amount for  
the 2024 TAM listed in the UM  
2275 Amended Application.

<b>Description</b>
Low Income Bill Payment Assistance Fund
Low Income Discount Cost Recovery Adjustment
Independent Evaluator Cost Adjustment
Wildfire Mitigation and Vegetation Managment Cost Recovery Adjustment
Property Sales Balancing Account Adjustment
Intervenor Funding Adjustment
Adjustment Associated with the Pacific Northwest Electric Power Planning and Conservation Act (BPA Columbia River Benefits Credit)
Municipal Exaction Adjustment
Multnomah County Business Income Tax Recovery

Wildfire Mitigation Plan Cost Recovery Adjustment

Deferred Accounting Adjustment

Replaced Meter Deferred Amounts Adjustment

Transition Adjustment Mechanism

Renewable Adjustment Clause (Supply Service Adjustment)

Renewable Resource Deferral Adjustment (Supply Service Adjustment)

Oregon Solar Incentive Program Deferral (Supply Service Adjustment)

Power Cost Adjustment Mechanism

Community Solar Start-Up Cost Recovery Adjustment

Public Purpose Charge

System Benefits Charge

Regular annual filing schedule (y/n)	Filing Date	Rate Effective Date
N	Not currently planned	
N	Most recent filing was made on 3/20/2024	Most recent filing is requested effective 5/1/2024
N	TBD	TBD
Y	5/5/2024	11/5/2024
N	anticipated 5/1/2024	anticipated 7/1/2024
N	TBD	TBD
Every two years	8/15/2025	10/1/2025
N	Not currently planned	
N	TBD	TBD

Y	7/1/2024	11/5/2024
N	Most recent filing was made on 3/15/2024	Most recent filing is requested effective 5/1/2024
N	TBD	TBD
Y	By April 1 in non-GRC years By March 1 in GRC years	January 1
N	As needed	TBD
N	As needed	TBD
Y	TBD	TBD
Y	5/15/2025	*not known yet

N	TBD	TBD
N	TBD	TBD
Y	Most recent filing was made on 2/26/24	Most recent filing is effective 4/1/2024

Rate adjustment mechanism type (AAC, etc)	Schedule # (if applicable)	Associated deferral (docket #)	Currently in use (y/n)
Pass-through	Schedule 91	N/A	Y
Automatic Adjustment Clause	Schedule 92	UM 2223	Y
Balancing Account	Schedule 93	UM 2250	N
Automatic Adjustment Clause	Schedule 94	UM 2159	Y
Balancing Account	Schedule 96	N/A	Y
Balancing Account	Schedule 97	UM 1102	Y
Pass-through and Balancing Account	Schedule 98	N/A	Y
Balancing Account	Schedule 101	N/A	Y
Balancing Account	Schedule 103	UM 1983	Y



Automatic Adjustment Clause	Schedule 190	UM 2221	Y
Balancing Account	Schedule 192	UM 2201 (this deferral was not filed by PacifiCorp) UM 1964 UM 2167 UM 2142 UM 2063	Y
Balancing Account	Schedule 194	N/A	Y
Annual filing forecast of net power costs	Schedule 201	N/A	Y
Cost recovery mechanism outside of a rate case	Schedule 202	N/A	Y
Balancing Account	Schedule 203	UM 1797 UM 2134 UM 2186	Y
Balancing Account	Schedule 204	UM 1483	Y
Balancing Account	Schedule 206	UM 1693	Y

Balancing Account	Schedule 207	UM 1982	Y
Pass-through	Schedule 290	N/A	Y
Automatic Adjustment Clause	Schedule 291	UM 2222 UM 2224 UM 2265	Y

**Notes**

The purpose of this Schedule is to collect funds for electric low-income bill payment assistance as specified in Oregon Laws 2021, Ch. 536, §2

The purpose of this Schedule is, in accordance with ORS 757.695, to collect funds for the electric low-income discount as specified in Schedule 7. This discount is enabled by House Bill 2475 (2021 regular sessions) which modified ORS 757.230 to allow for differentiated rates for “low-income customers and other economic, social equity, or environmental justice factors that affect affordability for certain classes of utility customers.” This adjustment schedule is implemented as an automatic adjustment clause as provided for in ORS 757.210.

This schedule recovers the costs for the Oregon independent evaluator for requests for proposals under the competitive bidding guidelines, pursuant to Order No. 06-446. As of 3/11/2024, the adjustment rate for all schedules is 0.000¢ per kWh, for all kWh

The purpose of this schedule is to implement the wildfire mitigation and vegetation management cost recovery mechanism consistent with Order No. 20-473.

This schedule is for amortization of the property sales balancing account.

This schedule is for amortization of intervenor funding payments.

Provides residential and other qualifying customers with a direct pass-through of monetary benefits received from the Bonneville Power Administration (BPA) under the Residential Exchange Program (REP) in accordance with a Residential Exchange Program Settlement Implementation Agreement (REPSIA), Contract No. 11PB-12466. The Public Utility Commission of Oregon (Commission) authorized PacifiCorp to execute the REPSIA in Order No. 11-113 (entered April 11, 2011), Docket No. UM 926.

The Commission previously authorized PacifiCorp to implement a balancing account for tracking the receipt of benefits from BPA and passing through the benefits to customers under Schedule 98. The balancing account may contain both positive and negative balances.

This schedule makes known local municipal exactions, imposed on the Company by municipalities and billed separately by the Company to Customers within the jurisdiction’s limits

To recover from Consumers in Multnomah County the Multnomah County Business Income Tax (MCBIT) paid by the Company in accordance with Chapter 12 of the Multnomah County Code and OAR 860-022-0045.

The purpose of this schedule is to implement cost recovery related to the Company's wildfire mitigation plan automatic adjustment clause consistent with OAR 860-300-0080 and ORS 757.210 and Order No. 23-173.

The filing is made after the Company's annual wildfire mitigation plan is approved by the Commission. Generally this filing is expected to be made around July 1 each year.

This schedule recovers deferred amounts as authorized by the Commission in Order 22-491. Part A rates recover amounts approved for amortization over one year. Part B rates recover amounts approved for amortization over three years. Part C rates recover amounts approved for amortization over four years. PacifiCorp filed Advice 24-005 on March 15, 2024 to implement a change to part A rates on April 1, 2024.

This schedule recovers deferred amounts associated with replaced meters as authorized by the commission in Order 20-473.

The transition adjustment mechanism sets the forecast net power costs for the upcoming year.

This schedule recovers, between rate cases, the costs to construct or otherwise acquire facilities that generate electricity from renewable energy sources and for associated electricity transmission.

This adjustment is to recover the actual and forecasted revenue requirement associated with the prudently incurred costs of resources, including associated transmission, that are eligible under Senate Bill 838 (2007) and in service as of the date of the proposed rate change. The revenue requirement includes the actual return of and grossed up return on capital costs of the renewable energy source and associated transmission at the currently authorized rate of return, forecasted operation and maintenance costs, forecasted property taxes, forecasted energy tax credits, and other forecasted costs not captured in the Transition Adjustment Mechanism (TAM). The revenue requirement for Oregon will be calculated using the forecasted inter-jurisdictional allocation factors based on the same 12-month period used in the TAM.

Current rate will be set to zero after docket UE 433 (GRC) is finished and this is rolled into general rates.

This schedule recovers the costs deferred for renewable resources as authorized by the Commission.

This schedule recovers the costs deferred for the Oregon Solar Incentive Program as authorized in Docket UM 1483.

This schedule recovers the actual net power cost variance from forecast net power costs that were established in the annual transition adjustment mechanism filing subject to the terms of the power cost adjustment mechanism.

This schedule recovers costs incurred for the start-up of the State of Oregon's Community Solar Program including the costs associated with the State of Oregon's Program Administrator, Low Income Facilitator and the Company's prudently incurred costs associated with implementing the program that are not otherwise recovered in rates. The recovery of these costs is authorized by ORS 757.386 (7)(c) and OAR 860-088-0160. This adjustment schedule is implemented as an automatic adjustment clause as provided under ORS 757.210 to allow recovery of operations and maintenance start-up costs as soon as the cost data is approved by the Commission.

To collect nonbypassable public purpose charges from retail electricity Consumers pursuant to Oregon Administrative Rule (OAR) 860-038-0480 and Oregon Revised Statute (ORS) 757.612.

To fund programs which provide a system benefit including planning and pursuit of cost-effective energy efficiency resources pursuant to Oregon Laws 2021, Ch. 547, §2, support and integrate transportation electrification pursuant to Oregon Laws 2021, Ch. 95, §2, and other programs approved by the Commission