



e-FILING REPORT COVER SHEET

COMPANY NAME: PacifiCorp

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION?  No  Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type:  RE (Electric)  RG (Gas)  RW (Water)  RT (Telecommunications)  
 RO (Other, for example, industry safety information)

Did you previously file a similar report?  No  Yes, report docket number: RE 185

Report is required by:  OAR  
 Statute  
 Order Order No. 20-401  
Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)  
 Other  
(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case?  No  Yes, docket number: RE 185

List Key Words for this report. We use these to improve search results.

COVID-19 Costs, Savings, and Benefits Quarterly Report

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

October 25, 2022

***VIA ELECTRONIC FILING***

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

**Re: RE 185—PacifiCorp’s COVID-19 Costs, Savings, and Benefits Quarterly Report—  
Q3 2022**

In compliance with the Stipulated Agreement on the Effects of the COVID-19 Pandemic on Energy Utility Customers approved by the Public Utility Commission of Oregon (Commission) in Order No. 20-401, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) submits this quarterly report itemizing the Company’s costs, savings, and benefits resulting from COVID-19. The Company believes it is most meaningful to provide the information for the cumulative period of March 1, 2020, through September 30, 2022, rather than only the quarter ended September 30, 2022.

**Bad Debt Expense**

The Company is specifically tracking bad debt expense (FERC account 904). The Company calculates a provision for estimated bad debt expense on a monthly basis using historical write-offs (net of recoveries) as a percentage of the respective aging bucket. Those percentages are then applied to current aging buckets. The results of this monthly provision exercise, coupled with actual write-offs and recoveries, represents total bad debt expense. The Company estimates that Oregon bad debt expense is \$5,055,583 higher for the period of March 1, 2020, through September 30, 2022, than the amount collected in rates during that same time period due to the impacts of COVID-19. Please refer to Attachment A to this quarterly report for details.

**Waived Late Fees**

The Company estimates it has waived approximately \$10 million of late fees for Oregon customers through September 30, 2022, using the methodology defined in the Stipulated Agreement.

**Waived Reconnection Fees**

For the period of March 13, 2020, through December 31, 2020, the Company has waived \$238 in reconnection fees.

**Bill Payment Assistance Funds**

PacifiCorp’s COVID-19 bill payment assistance program started in the second quarter of 2021. The Company incurred \$12,210,601 in costs for this program through September 30, 2022.

**Additional Costs and Savings**

The Company has identified the following additional costs and savings directly related to the Company's actions to ensure safe working conditions for employees (amounts are through September 30, 2022):

|  | <b>Total Company</b> | <b>Oregon Allocated</b> |
|--|----------------------|-------------------------|
| Increased labor and facility costs to enable social distancing                           | \$2,234,464          | \$628,519               |
| Increased costs for personal protective equipment, cleaning supplies and contact tracing | \$2,329,380          | \$655,217               |
| Increased technology costs to enable employees to work from home                         | \$503,870            | \$141,731               |
| Reduced employee expenses related to travel and training                                 | (\$14,891,103)       | (\$4,188,629)           |
| CARES Act savings  | (\$368,025)          | (\$103,520)             |


It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): [datarequest@pacificorp.com](mailto:datarequest@pacificorp.com)

By regular mail: Data Request Response Center  
PacifiCorp  
825 NE Multnomah Street, Suite 2000  
Portland, OR 97232

Please direct any informal questions about this filing to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Shelley McCoy  
Director, Regulation

Enclosure

## **ATTACHMENT A**

**Oregon Accounts Receivable Balances**

|   | Sum of Days 0 to 30 | Sum of Days 31 to 60 | Sum of Days 61 to 90 | Sum of Days 91 to 150 | Sum of Days 151 to 270 | Sum of > 270 Days | Total             |
|---|---------------------|----------------------|----------------------|-----------------------|------------------------|-------------------|-------------------|
| <b>9/30/2022</b>                                  | \$ 56,246,744.94    | \$ 10,818,285.97     | \$ 4,056,029.88      | \$ 6,449,461.33       | \$ 10,568,383.55       | \$ 13,441,994.20  | \$ 101,580,899.87 |
| % of total  | 55.4%               | 10.6%                | 4.0%                 | 6.3%                  | 10.4%                  | 13.2%             | 100%              |
| <b>12/31/2019</b>                                 | \$ 66,837,268.58    | \$ 8,881,611.25      | \$ 2,890,661.63      | \$ 2,637,427.00       | \$ 1,706,159.28        | \$ 879,780.89     | \$ 83,832,908.63  |
| % of total  | 79.7%               | 10.6%                | 3.4%                 | 3.1%                  | 2.0%                   | 1.0%              | 100%              |
| <b>Increase (Decrease) 2022 vs 2019</b>           | -15.8%              | 21.8%                | 40.3%                | 144.5%                | 519.4%                 | 1427.9%           | 21.2%             |
| Historic (12/31/19) % of aging bucket written off | 0.6%                | 3.0%                 | 8.1%                 | 19.7%                 | 46.2%                  | 44.0%             | NA                |

**Oregon Bad Debt Expense**

| 2022                                 | January    | February     | March       | April        | May          | June         | July         | August     | September    | October | November | December | Total YTD      |
|--------------------------------------|------------|--------------|-------------|--------------|--------------|--------------|--------------|------------|--------------|---------|----------|----------|----------------|
| Bad Debt Provision                   | \$ -       | \$ (299,031) | \$ (37,842) | \$ 200,941   | \$ 28,707    | \$ 234,291   | \$ 325,925   | \$ 151,007 | \$ (156,971) |         |          |          | \$ 447,027     |
| Write-offs                           | 710,504    | 663,317      | 691,435     | 1,056,352    | 1,224,660    | 905,192      | 880,922      | 820,775    | 714,445      |         |          |          | \$ 7,667,600   |
| Recoveries                           | (159,910)  | (177,025)    | (184,210)   | (213,951)    | (167,150)    | (134,660)    | (169,668)    | (177,773)  | (157,043)    |         |          |          | \$ (1,541,390) |
| <b>Oregon total Bad Debt Expense</b> | \$ 550,594 | \$ 187,261   | \$ 469,382  | \$ 1,043,342 | \$ 1,086,217 | \$ 1,004,823 | \$ 1,037,178 | \$ 794,009 | \$ 400,431   | \$ -    | \$ -     | \$ -     | \$ 6,573,237   |

| 2021   | January    | February   | March      | April      | May        | June       | July       | August     | September  | October      | November    | December     | Total YTD        |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|-------------|--------------|------------------|
| Bad Debt Provision                           | \$ 121,010 | \$ 78,396  | \$ 687,824 | \$ 265,806 | \$ 276,539 | \$ 394,821 | \$ 450,319 | \$ 97,211  | \$ 13,228  | \$ (469,762) | \$ (83,145) | \$ (457,827) | \$ 1,374,420     |
| Write-offs                                   | 408,425    | 529,284    | 558,004    | 413,834    | 396,503    | 460,712    | 519,153    | 593,312    | 721,458    | 875,319      | 476,563     | 635,892      | \$ 6,588,459     |
| Recoveries                                   | (201,390)  | (199,754)  | (310,421)  | (224,513)  | (189,687)  | (196,487)  | (172,832)  | (150,735)  | (226,603)  | (169,637)    | (197,606)   | (133,727)    | \$ (2,373,392)   |
| <b>Oregon total Bad Debt Expense</b>         | \$ 328,045 | \$ 407,926 | \$ 935,407 | \$ 455,127 | \$ 483,355 | \$ 659,046 | \$ 796,640 | \$ 539,788 | \$ 508,083 | \$ 235,920   | \$ 195,812  | \$ 44,338    | \$ 5,589,487     |
| YTD Revenue                                  |            |            |            |            |            |            |            |            |            |              |             |              | \$ 1,256,400,000 |
| Bad debt as a % of Revenue                   |            |            |            |            |            |            |            |            |            |              |             |              | 0.44%            |
| Average 2010 - 2019 (informational purposes) |            |            |            |            |            |            |            |            |            |              |             |              | 0.43%            |

**Oregon Bad Debt Expense**

| 2020                                 | January    | February   | March        | April      | May        | June       | July         | August     | September  | October      | November   | December     | Total YTD        | Mar - Dec (months fully impacted by COVID) | Total Mar - Dec |
|--------------------------------------|------------|------------|--------------|------------|------------|------------|--------------|------------|------------|--------------|------------|--------------|------------------|--|-----------------|
| Bad Debt Provision                   | \$ 123,147 | \$ 71,634  | \$ 762,598   | \$ 287,910 | \$ 748,225 | \$ 444,218 | \$ 887,564   | \$ 390,913 | \$ 494,325 | \$ (221,472) | \$ 274,553 | \$ (289,204) | \$ 3,974,411     |  | \$ 3,779,630    |
| Write-offs                           | 573,135    | 482,602    | 700,468      | 491,885    | 377,436    | 529,639    | 693,693      | 626,627    | 526,424    | 378,407      | 340,567    | 356,150      | \$ 6,077,033     |  | \$ 5,021,296    |
| Recoveries                           | (214,300)  | (243,476)  | (281,360)    | (231,414)  | (252,940)  | (320,501)  | (237,263)    | (229,135)  | (221,951)  | (407,667)    | (195,867)  | (375,922)    | \$ (3,211,796)   |  | \$ (2,754,020)  |
| <b>Oregon total Bad Debt Expense</b> | \$ 481,982 | \$ 310,760 | \$ 1,181,706 | \$ 548,381 | \$ 872,721 | \$ 653,356 | \$ 1,343,994 | \$ 788,405 | \$ 798,798 | \$ (250,732) | \$ 419,253 | \$ (308,976) | \$ 6,839,648     |  | \$ 6,046,906    |
| YTD Revenue                          |            |            |              |            |            |            |              |            |            |              |            |              | \$ 1,296,300,000 |  |                 |
| Bad debt as a % of Revenue           |            |            |              |            |            |            |              |            |            |              |            |              | 0.53%            |  |                 |

| 2019                                 | January    | February   | March   | April      | May      | June        | July         | August      | September  | October      | November     | December    | Total YTD        |
|--------------------------------------|------------|------------|---------|------------|----------|-------------|--------------|-------------|------------|--------------|--------------|-------------|------------------|
| Bad Debt Provision                   | \$ 236,602 | \$ 311,514 | \$ (22) | \$ 172,840 | \$ 8,803 | \$ (85,366) | \$ (192,401) | \$ (33,191) | \$ 202,420 | \$ (820,676) | \$ (153,544) | \$ (44,159) | \$ (397,180)     |
| YTD Write-offs                       |            |            |         |            |          |             |              |             |            |              |              |             | \$ 8,312,106     |
| YTD Recoveries                       |            |            |         |            |          |             |              |             |            |              |              |             | \$ (2,777,036)   |
| <b>Oregon total Bad Debt Expense</b> |            |            |         |            |          |             |              |             |            |              |              |             | \$ 5,137,890     |
| YTD Revenue                          |            |            |         |            |          |             |              |             |            |              |              |             | \$ 1,268,700,000 |
| Bad debt as a % of Revenue           |            |            |         |            |          |             |              |             |            |              |              |             | 0.40%            |

| Incremental COVID-19 impact |  |
|-----------------------------|--|
| \$ 6,556,153                | Annual amount collected in rates in 2020                 |
| \$ 5,463,461                | Pro-rated 10 months (8/1/2020 - 12/31/2020)              |
| \$ 4,394,621                | Annual amount collected in rates in 2021                 |
| \$ 7,690,587                | Pro-rated 21 months (1/1/21 - 9/30/22)                   |
| \$ 13,154,048               | Total in rates   |
| \$ 18,209,630               | Actual bad debt 3/1/20 - 9/30/22                         |
| \$ 5,055,583                | Incremental bad debt expense for Oregon quarterly report |