



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 — Q4 2023

Send the completed Cover Sheet and the Report in an email addressed to 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.

January 29, 2024

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 Final COVID-19 Costs, Savings, and Benefits Quarterly Report—Q4 2023

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 its final 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 December 31, 2023, rather than only the quarter ended December 31, 2023.

Bad Debt Expense

The Company is specifically tracking bad debt expense (FERC account 904) through December 31, 2022. 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 \$5,393,667 higher for the period of March 1, 2020, through December 31, 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. The Company resumed collection of late fees on October 1, 2022.

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 \$13,075,724 in costs for this program through December 31, 2023.

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 December 31, 2023):

	Total Company	Oregon Allocated
Increased labor and facility costs to enable social distancing	\$2,234,464	\$620,502
Increased costs for personal protective equipment, cleaning supplies and contact tracing	\$2,344,426	\$651,038
Increased technology costs to enable employees to work from home	\$503,870	\$139,923
Reduced employee expenses related to travel and training	(\$14,891,103)	(\$4,135,200)
CARES Act savings	(\$467,025)	(\$129,691)

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

By email (preferred): 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,



Matthew McVee
Vice President, Regulatory Policy and Operations

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
12/31/2023	\$ 82,613,935.04	\$ 12,873,054.67	\$ 6,114,187.98	\$ 7,388,182.69	\$ 7,262,908.77	\$ 12,858,004.41	\$ 129,110,273.56
% of total	64.0%	10.0%	4.7%	5.7%	5.6%	10.0%	100%
12/31/2019	\$ 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%
Increase (Decrease) 2023 vs 2019	23.6%	44.9%	111.5%	180.1%	325.7%	1361.5%	54.0%
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)	\$ (159,363)	\$ (327,178)	\$ (127,408)	\$ (166,922)
Write-offs	710,504	663,317	691,435	1,056,352	1,224,660	905,192	880,922	820,775	714,445	806,430	923,981	838,708	\$ 10,236,720
Recoveries	(159,910)	(177,025)	(184,210)	(213,951)	(167,150)	(134,660)	(169,668)	(177,773)	(157,043)	(160,847)	(201,104)	(156,479)	\$ (2,059,821)
Oregon total Bad Debt Expense	\$ 550,594	\$ 187,261	\$ 469,382	\$ 1,043,342	\$ 1,086,217	\$ 1,004,823	\$ 1,037,178	\$ 794,009	\$ 400,431	\$ 486,220	\$ 395,699	\$ 554,821	\$ 8,009,977
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)
Oregon total Bad Debt Expense	\$ 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)
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)
Oregon total Bad Debt Expense	\$ 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)	
Oregon total Bad Debt Expense													\$ 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 (3/1/2020 - 12/31/2020)
\$ 4,394,621	Annual amount collected in rates in 2021
\$ 8,789,242	Pro-rated 24 months (1/1/21 - 12/31/22)
\$ 14,252,703	Total in rates through 12/31/22
\$ 19,646,370	Actual bad debt 3/1/20 - 12/31/22
\$ 5,393,667	Incremental bad debt expense for Oregon quarterly report