

Application No. 22-08-____
Exhibit No. PAC/700
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Judith M. Ridenour

ECAC Rates, GHG Allowance Cost Recovery Rates, California Climate Credit and
SOMAH Set Aside

August 2022

TABLE OF CONTENTS

I.	INTRODUCTION AND QUALIFICATIONS	1
II.	PURPOSE OF TESTIMONY.....	1
III.	ECAC ADJUSTMENT RATES.....	2
IV.	COLLECTION OF GHG ALLOWANCE COSTS.....	5
V.	DISTRIBUTION OF GHG ALLOWANCE REVENUES.....	6
VI.	RATE IMPACTS.....	10

ATTACHED EXHIBITS

Exhibit PAC/701 – Calculation of Proposed ECAC Adjustment Rates

Exhibit PAC/702 – Proposed ECAC-94 Tariff Changes

Confidential Exhibit PAC/703 – GHG Allowance Costs to be Recovered in Rates

Exhibit PAC/704 – GHG Allowance Revenue to be Distributed Through the California

Climate Credit

Exhibit PAC/705 – Calculation of Proposed GHG Allowance Costs Surcharge and California

Climate Credit Rates

Confidential Exhibit PAC/706 – Commission Template D-1 – Annual Allowance Revenue

Receipts and Customer Returns

Exhibit PAC/707 – Effects of Proposed Rate Change Distributed by Rate Schedule

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. Please state your name, business address, and position with PacifiCorp d/b/a**
3 **Pacific Power (PacifiCorp or Company).**

4 A. My name is Judith M. Ridenour. My business address is 825 NE Multnomah Street,
5 Suite 2000, Portland, Oregon 97232. My present position is Specialist, Pricing &
6 Cost of Service, in the Regulation Department.

7 **Q. Briefly describe your education and professional background.**

8 A. I hold a Bachelor of Arts degree in Mathematics from Reed College. I joined the
9 Company in the Regulation Department in October 2000.

10 **Q. Please describe your current duties.**

11 A. I am responsible for the preparation of rate spread and rate design used in retail price
12 filings and related analyses. Since 2001, with levels of increasing responsibility, I
13 have analyzed and implemented rate spread and rate design proposals throughout the
14 Company's six-state service territory. I have presented testimony on behalf of the
15 Company in California and Oregon.

16 **II. PURPOSE OF TESTIMONY**

17 **Q. Please summarize your direct testimony.**

18 A. I present the proposed rate spread and rate design for the Company's Energy Cost
19 Adjustment Clause (ECAC) rate schedule, greenhouse gas (GHG) allowance cost
20 recovery rate schedule and for the California Climate Credit rate schedule. The
21 proposed ECAC rate spread and rate design are consistent with the methodology first
22 implemented in the Company's 2005 general rate case¹ and used in the Company's

¹ Application (A.) 05-11-022, Decision (D.) 06-12-011.

1 previous ECAC filings. The proposed GHG rate spread and rate design are consistent
 2 with Decisions (D.)12-12-033, D.13-12-002, D.13-12-003 and D.21-08-026 which set
 3 forth the Commission’s methodologies for collecting GHG allowance costs and
 4 distributing GHG allowance revenues to customers. The GHG proposed rate spread
 5 and rate design are also consistent with previous ECAC filings. The proposed rate
 6 spreads and rate designs are based on the 2019 forecast test year, consistent with the
 7 Company’s most recent approved general rate case.²

8 The estimated combined effect of the proposed ECAC and GHG cost recovery
 9 rates is summarized in the following table:³

Customer Class	Proposed Price Change	
	Dollars	Percent (%)
Residential	\$7,489,000	13.5%
Commercial/Industrial	\$5,095,000	13.9%
Irrigation	\$1,794,000	13.6%
Lighting	\$88,000	12.4%
Overall	\$14,466,000	13.6%

10 The table above does not reflect the California Climate Credit. The proposed
 11 semi-annual residential and small business California Climate Credit for 2023 is
 12 \$268.56.

13 III. ECAC ADJUSTMENT RATES

14 **Q. Please explain the Deferred ECAC adjustment rates.**

15 A. The Deferred ECAC adjustment rates are rates by rate schedule that are calculated
 16 based on the Balancing Rate. Deferred ECAC rates for residential, small general

² A.18-04-002.

³ Shows effect of proposed rates in comparison to currently effective rates—for the GHG cost recovery rate, this reflects rates approved in D.22-03-014 (2022 Application) and for the ECAC rate, this reflects rates approved in D.21-11-001 (2021 Application).

1 service under 20 kilowatts (kW), and lighting schedules are energy-based rates, and
2 Deferred ECAC rates for the general service 20 kW and above and irrigation rate
3 schedules consist of both a demand-based rate and an energy-based rate.

4 **Q. What is the proposed Balancing Rate in this case?**

5 A. As discussed in the direct testimony of Company witness Jack Painter, the proposed
6 Balancing Rate is a credit of \$1.33 per megawatt-hour (MWh) or -0.133 cents per
7 kilowatt-hour (kWh).

8 **Q. Have you prepared an exhibit showing the calculation of the proposed Deferred
9 ECAC adjustment rates under the Company's proposal?**

10 A. Yes. Exhibit PAC/701 shows the calculation of the proposed demand- and energy-
11 based Deferred ECAC adjustment rates by rate schedule in rows 14 through 21.

12 **Q. Please explain how the proposed Deferred ECAC adjustment rates by rate
13 schedule are calculated.**

14 A. The Deferred ECAC adjustment rates were calculated using the Balancing Rate for
15 calendar year 2023. This is consistent with the methodology first implemented in the
16 Company's 2005 general rate case⁴ and used in the Company's previous ECAC
17 filings. The proposed Deferred ECAC rates by rate schedule are derived by first
18 multiplying the proposed Balancing Rate by the total forecast kWh for each schedule.
19 Those revenues are allocated between demand and energy, consistent with the
20 June 2017 Results of Operations from the Company's most recent approved general
21 rate case.⁵ Finally, demand and energy rates for each rate schedule are calculated by

⁴ A.05-11-022, D.06-12-011.

⁵ A.18-04-002.

1 dividing the appropriate revenue for each function by its corresponding billing
2 quantities, adjusted to account for tariff discounts.

3 **Q. Please explain the Projected ECAC adjustment rates.**

4 A. The Projected ECAC adjustment rates are rates by rate schedule that are calculated
5 based on the Offset Rate. Projected ECAC rates for residential, small general service
6 under 20 kW, and lighting schedules are energy-based rates. Projected ECAC rates
7 for the general service 20 kW and above and irrigation rate schedules consist of both
8 a demand-based rate and an energy-based rate.

9 **Q. What is the proposed Offset Rate in this case?**

10 A. As discussed in the direct testimony of Mr. Painter, the proposed Offset rate is \$31.33
11 per MWh or 3.133 cents per kWh.

12 **Q. Have you prepared an exhibit showing the calculation of the proposed Projected
13 ECAC adjustment rates under the Company's proposal?**

14 A. Yes. Exhibit PAC/701 shows the calculation of the proposed demand- and energy-
15 based Projected ECAC adjustment rates by rate schedule in rows 22 through 29.

16 **Q. Please explain how the proposed Projected ECAC adjustment rates by rate
17 schedule are calculated.**

18 A. The Projected ECAC adjustment rates were calculated using the Offset Rate for
19 calendar year 2023. This is consistent with the methodology first implemented in the
20 Company's 2005 general rate case⁶ and used in the Company's previous ECAC
21 filings. The proposed Projected ECAC rates by rate schedule are derived by first
22 multiplying the proposed Offset Rate by the total forecast kWh for each schedule.

⁶ A.05-11-022, D.06-12-011.

1 Those revenues are allocated between demand and energy, consistent with the
2 June 2017 Results of Operations from the Company's most recent approved general
3 rate case.⁷ Finally, demand and energy rates for each rate schedule are calculated by
4 dividing the appropriate revenue for each function by its corresponding billing
5 quantities, adjusted to account for tariff discounts.

6 **Q. Please describe Exhibit PAC/702.**

7 A. Exhibit PAC/702 shows proposed revisions to the Company's ECAC-94 tariff. The
8 language in the tariff has been updated to better describe the ECAC mechanism and
9 to better define terminology. Additionally, the tariff shows the proposed rates from
10 this application. The exhibit contains both a clean, coded version of the proposed
11 tariff and a redline version of the proposed changes.

12 IV. COLLECTION OF GHG ALLOWANCE COSTS

13 **Q. What is the total amount of GHG allowance costs to be recovered in rates in**
14 **2023?**

15 A. The total amount of GHG allowance costs to be recovered in rates in 2023 is
16 \$21,644,378 as shown in Confidential Exhibit PAC/703, line six. This amount
17 consists of the forecast 2023 costs, plus a true up related to actual costs for prior
18 years. The amount has been adjusted to account for franchise fees and uncollectibles
19 at the Company's current factor. The amounts in Confidential Exhibit PAC/703
20 which make up the GHG allowance costs reference the exhibits of other Company
21 witnesses sponsoring those amounts.

⁷ A.18-04-002.

1 **Q. How does the Company propose to collect GHG allowance costs from**
2 **customers?**

3 A. The Company proposes to continue to collect GHG allowance costs through energy-
4 based adjustment rates in Schedule GHG-92, Surcharge to Recover Greenhouse Gas
5 Carbon Pollution Permit Cost (GHG Surcharge), which was first implemented in
6 2014 to collect GHG allowance costs. Consistent with the approved rate spread in the
7 Company's previous GHG proceedings, the Company proposes a rate spread
8 allocated on total present base revenues including net power costs. The GHG
9 allowance costs rate spread and rate design are consistent with D.12-12-033, D.13-12-
10 002 and D.13-12-003, which set forth the Commission's methodologies for collecting
11 GHG allowance costs and distributing GHG allowance revenues to customers.

12 **Q. Have you prepared an exhibit which shows the proposed rates for the GHG**
13 **Surcharge?**

14 A. Yes. Exhibit PAC/705 shows the calculation of proposed rates for the GHG
15 Surcharge. Columns 6 and 7 in the exhibit show the rate spread amongst the
16 customer rate schedules and column 8 shows the proposed surcharge rates.

17 **V. DISTRIBUTION OF GHG ALLOWANCE REVENUES**

18 **Q. What is the total amount of GHG allowance revenues, net of expenses, to be**
19 **distributed to eligible customers through the California Climate Credit in 2023?**

20 A. The total amount to be distributed to eligible customers through the California
21 Climate Credit in 2023 is \$23,730,768 as shown in Exhibit PAC/704, line 12. This
22 amount consists of the forecast 2023 revenues offset by the forecast 2023
23 administrative and outreach costs for the Cap and Trade program, plus a true up

1 related to actual revenues and administrative and outreach costs for previous years,
2 and, consistent with D.17-12-022 and D.20-04-012, an allowance revenue set aside
3 for the Solar on Multifamily Affordable Housing (SOMAH) Program. The amounts
4 have been adjusted to account for franchise fees and uncollectibles at the Company's
5 current factor. The amounts in Exhibit PAC/704 are referenced in the testimony and
6 exhibits of other Company witnesses sponsoring those amounts.⁸

7 **Q. Which customers are eligible to receive a portion of the GHG allowance**
8 **revenues?**

9 A. As ordered in D.12-12-033, three types of customers are eligible to receive a portion
10 of the GHG allowance revenues: Energy-Intensive Trade-Exposed entities (EITE),
11 Residential customers and Small Business customers. For PacifiCorp, Small
12 Business customers are defined in D.13-12-003 as all customers served under
13 Schedule A-25, General Service Less than 20kW, and customers served under
14 Schedule PA-20, Agricultural Pumping Service, with demand which has not exceeded
15 20 kW in more than three months within a 12-month period.

16 **Q. Does PacifiCorp have any EITE customers?**

17 A. No. PacifiCorp is not aware of any EITE entities eligible to receive GHG allowance
18 revenue in its service territory; therefore the total allowance revenue estimated for
19 distribution to EITE customers is \$0.

20 **Q. What methodology is used to distribute the GHG allowance revenues to eligible**
21 **customers?**

22 A. In D.12-12-033, the Commission set forth the initial methodology for utilities to

⁸ See 'Source' column of Exhibit PAC/704.

1 distribute GHG allowance revenues to customers as an on-bill credit called the
2 California Climate Credit. The credit goes to eligible EITE, Small Business, and
3 Residential customers. As mentioned above, PacifiCorp currently has no EITE
4 customers to receive the credit. In D.21-08-026, the Commission directed utilities to
5 distribute both the Residential credit and the Small Business credit to customers on a
6 semi-annual basis through a per-customer credit.

7 **Q. Have you prepared an exhibit which shows the proposed rates for the California**
8 **Climate Credit?**

9 A. Yes. The calculation of the proposed California Climate Credit rates is shown
10 alongside the calculation of the GHG Surcharge rates in Exhibit PAC/705. Column
11 10 in the exhibit shows the proposed California Climate Credit rates and column 11
12 shows in dollars the total credit for each eligible customer type.

13 **Q. What is the proposed semi-annual, per-customer Residential and Small Business**
14 **bill credit and what are the total amounts to be distributed to Residential and**
15 **Small Business customers for the year?**

16 A. The proposed semi-annual, per-customer Residential and Small Business California
17 Climate Credit is \$268.56. The proposed credits will be distributed to eligible
18 customers⁹ in April and October 2023 as required by D.13-12-003 and D.21-08-026,
19 resulting in a total per-customer distribution of \$537.12 for the year. The proposed
20 semi-annual credit is approximately \$136 more than the 2022 semi-annual credit.

⁹ Including Small Business Customers on tariff Schedules A-25 and PA-20 and Residential customers on tariff Schedules D, DL-6, DS-8, and DM-9. Eligible customers are defined as customers with an active account receiving electrical service under an eligible tariff schedule from PacifiCorp at the time the California Climate Credit is distributed. The submetered systems of master metered customers are also eligible to receive the semi-annual California Climate Credit.

1 The total amount of the proposed California Climate Credit to be distributed to
2 Residential customers in 2023 is \$19,362,465. The total amount of the proposed
3 California Climate Credit to be distributed to Small Business customers in 2023 is
4 \$4,368,303

5 **Q. Please explain Table 1 shown below.**

6 A. Table 1 shows the true-up of the prior year's SOMAH set aside as required by D.20-
7 04-012. This table was previously provided to the Commission on May 17, 2022 in
8 Advice Letter 679-E-A, Annual True-Up for the 2021 SOMAH Set-Aside. If this
9 request is approved, PacifiCorp will transfer the \$124,644 over-funding set aside
10 from the SOMAH Balancing Account to the Greenhouse Gas Balancing account for
11 calendar year 2021.

Table 1. True-up for the 2021 SOMAH Set-Aside, Set-Aside Amounts 2016-2021¹⁰

Calendar Year ECAC Forecast	Recorded GHG Allowance Revenues	Set-Aside Based on 10% of Recorded GHG Allowance Revenue	Actual Set-Aside	Difference (Actual Set-Aside - 10% Set-Aside)
2016	\$ 9,387,611	\$ 469,380	\$ 469,380	\$ 0
2017	\$ 10,681,011	\$ 1,068,101	\$ 1,068,101	\$ 0
2018	\$ 11,216,803	\$ 1,121,680	\$ 1,121,680	\$ 0
2019	\$ 12,783,641	\$ 1,278,364	\$ 1,278,364	\$ 0
2020	\$ 13,082,153	\$ 1,308,215	\$ 1,308,215	\$ 0
2021	\$ 12,114,799	\$ 1,086,835	\$ 1,211,479 ⁷	+ \$ 124,644

¹⁰ Commission Decision (D.) 17-12-022, Decision Adopting Implementation Framework for Assembly Bill 693 and *Creating the Solar on Multifamily Affordable Housing Program* at p. 36 states that each participating investor-owned utility (IOU) shall not contribute more than its proportionate share of \$100 million each year for the SOMAH program, or 10 percent of \$1 billion; if the actual funding exceeds \$100 million, the share for each utility will be based on the fraction of total recorded GHG allowance sale proceeds. 2021 was the first year that the total GHG revenues from the IOUs exceeded \$1 billion. PacifiCorp filed Advice letter 679-E and 679-E-A to address this true up.

1 **Q. Please explain Confidential Exhibit PAC/706.**

2 A. Confidential Exhibit PAC/706 is the Commission Template D-1, Annual Allowance
3 Revenue Receipts and Customer Returns, adopted in D.14-10-033 and modified in
4 D.21-08-026. The table summarizes forecast and recorded annual amounts related to
5 GHG allowance revenues. The table includes on line 14b the SOMAH true-up
6 identified in Table 1 above. The Company witness supporting each section of the
7 table is shown in the exhibit.

8 **VI. RATE IMPACTS**

9 **Q. What is the impact of the proposed changes to the ECAC rates?**

10 A. The impact of the proposed change to the ECAC Balancing Rate is a rate decrease of
11 approximately \$1.8 million over the amount collected through present rates. The
12 impact of the proposed change to the ECAC Offset Rate is a rate increase of
13 approximately \$5.6 million from the amount collected through present rates. Present
14 rates do not reflect ECAC changes proposed in the Company's pending 2022 ECAC
15 application, A.21-08-004.

16 **Q. What is the impact of the proposed changes to the GHG Surcharge rates?**

17 A. The impact of the proposed changes to the GHG Surcharge rates is a rate increase of
18 approximately \$10.7 million.

19 **Q. What are the overall combined effects of the Company's proposed ECAC and
20 GHG allowance costs rate change?**

21 A. The overall effects of the proposed ECAC and GHG allowance costs rate change
22 from rates presently in effect are shown in Exhibit PAC/707 and are summarized in
23 the following table:

Customer Class	Proposed Price Change	
	Dollars	Percent (%)
Residential	\$7,489,000	13.5%
Commercial/Industrial	\$5,095,000	13.9%
Irrigation	\$1,794,000	13.6%
Lighting	\$88,000	12.4%
Overall	\$14,466,000	13.6%

1 The rate impacts shown in the exhibit and the table exclude the effects of the
2 California Climate Credit.

3 **Q. Please describe Exhibit PAC/707.**

4 A. Exhibit PAC/707 shows the effects of the Company’s proposed combined ECAC and
5 GHG cost recovery rate change by rate schedule. Columns 5 through 9 show present
6 revenues. Present base revenues are shown in column 5. Present Projected ECAC
7 revenues are shown in column 6. Column 7 adds columns 5 and 6 for total present
8 base revenues including Projected ECAC. The adders in column 8 include revenues
9 for adjustment schedules that are not a part of base revenues including the present
10 Deferred ECAC and present GHG Surcharge. Column 9 adds columns 7 and 8 to
11 show present revenues net of adders. Pass through adjustments such as the Surcharge
12 to Fund Residential California Alternative Rates for Energy (CARE), CARE
13 discounts, and the California Climate Credit are excluded from revenues in this table.

14 Similarly, for proposed revenues, columns 10 through 14 show the base
15 proposed revenues, proposed Projected ECAC revenues, proposed total base revenues
16 with Projected ECAC, proposed adders including the proposed Deferred ECAC and
17 proposed GHG Surcharge, and proposed net revenues. The proposed base rate
18 change in dollars and percentage is shown by rate schedule in columns 15 and 16.

1 The proposed net rate change in dollars and percentage is shown by rate schedule in
2 columns 17 and 18.

3 **Does this conclude your direct testimony?**

4 A. Yes.

Application No. 22-08-____
Exhibit No. PAC/701
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of
Judith M. Ridenour
Calculation of Proposed ECAC Adjustment Rates

August 2022

Exhibit PAC/701
PACIFICORP
STATE OF CALIFORNIA
CALCULATION OF PROPOSED ECAC ADJUSTMENT RATES

California Results of Operations June 2017
Power Costs
FERC Account Basis for Allocation of ECAC

Line No.	FERC ACCT	Description	PITA Factor	CALIFORNIA Normalized	Production Demand	Production Energy	Transmission Demand	Transmission Energy	Demand %	Production Demand	Production Energy	Transmission Demand	Transmission Energy
1	447	Revenue Credits	SG	\$3,066,538	\$3,066,538	\$766,634	\$0	\$0	78%	\$2,299,903	\$766,634	\$0	\$0
2	501	Sales for Resale	SE	\$11,495,032	\$11,495,032	\$0	\$0	\$0	0%	\$0	\$11,495,032	\$0	\$0
3	503	Fuel Retail	SE	\$68,933	\$68,933	\$0	\$0	\$0	0%	\$0	\$68,933	\$0	\$0
4	547	Steam From Other Sources	SE	\$3,461,054	\$3,461,054	\$0	\$0	\$0	0%	\$0	\$3,461,054	\$0	\$0
5	555	Purchased Power	SE	\$8,342,037	\$8,342,037	\$0	\$0	\$0	78%	\$6,266,528	\$2,085,509	\$0	\$0
6	555	Purchased Power	SE	\$114,887	\$114,887	\$0	\$0	\$0	0%	\$0	\$114,887	\$0	\$0
7	555	Purchased Power	SSGC	\$0	\$0	\$0	\$0	\$0	78%	\$0	\$0	\$0	\$0
8	565	Transmission of Electricity by Others	SG	\$2,036,319	\$0	\$2,036,319	\$593,080	\$593,080	0%	\$0	\$0	\$1,527,239	\$593,080
9	565	Transmission of Electricity by Others	SE	\$2,465,528	\$0	\$2,465,528	\$0	\$0	0%	\$0	\$0	\$0	\$0
10		Total NPC Factors		\$20,415,405	\$20,415,405	\$16,458,780	\$1,527,239	\$545,884		\$3,956,625	\$16,458,780	\$1,527,239	\$545,884
11		Total NPC Factors							18%		73%	7%	2%

CALCULATION OF ECAC ADJUSTMENT RATES

Balancing Rate: (0.133) ¢/kWh
Offset Rate: 3.133 ¢/kWh

Class / Schedule	Description	Forecast 2019 KWH (1)	Balancing Rate (2)	Total Deferred Revenues (3)	Production Demand (4)	Production Energy (5)	Transmission Demand (6)	Transmission Energy (7)	Effective KW (8)	Effective KWH (9)	Deferred ECAC Demand Rate per KW (10)	Deferred ECAC Energy Rate per KWH (11)
14	DIDS-8DM-9 Residential Service	369,549,678	(\$0.00193)	(\$69,911)	18%	(\$66,475)	(\$50,717)	(\$14,931)	345,240	369,239,274	[(4)+(6)](8)	[(5)+(7)](9) ¢
15	A-25 Small General Service - < 20 kW	51,917,769	(\$0.00133)	(\$6,905)	18%	(\$5,726)	(\$1,905)	(\$4,821)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
16	A-25 Small General Service - 20 kW & Over	57,115,094	(\$0.00133)	(\$7,596)	18%	(\$7,205)	(\$2,329)	(\$4,876)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
17	A-36 Large General Service - 100 kW & Over	80,107,934	(\$0.00133)	(\$10,643)	18%	(\$10,252)	(\$3,376)	(\$6,876)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
18	AT-48 Large General Service - 500 kW & Over	81,372,934	(\$0.00133)	(\$10,826)	18%	(\$10,435)	(\$3,559)	(\$6,876)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
19	PA-20 Agricultural Pumping Service	94,292,504	(\$0.00133)	(\$12,540)	18%	(\$12,149)	(\$4,073)	(\$8,076)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
20	Total Lighting	3,104,619	(\$0.00133)	(\$4,129)	18%	(\$3,958)	(\$1,282)	(\$2,676)	1,171,138	746,876,199	[(4)+(6)](8)	[(5)+(7)](9) ¢
21	Total	747,460,012		(\$94,122)		(\$72,572)	(\$24,131)	(\$100)				

Class / Schedule	Description	Forecast 2019 KWH (1)	Offset Rate (2)	Total Projected Revenues (3)	Production Demand (4)	Production Energy (5)	Transmission Demand (6)	Transmission Energy (7)	Effective KW (8)	Effective KWH (9)	Projected ECAC Demand Rate per KW (10)	Projected ECAC Energy Rate per KWH (11)	Total ECAC Adjustment Deferred plus Projected Demand Rate per KW (12)	Sum of (10) (13)
22	DIDS-8DM-9 Residential Service	369,549,678	\$0.03133	\$11,577,891	18%	\$8,473,637	\$786,284	\$281,043	369,239,274	3,103 ¢	3,133 ¢	3,003 ¢		
23	A-25 Small General Service - < 20 kW	51,917,769	\$0.03133	\$1,626,394	18%	\$1,590,456	\$10,464	\$39,484	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
24	A-25 Small General Service - 20 kW & Over	57,115,094	\$0.03133	\$1,811,169	18%	\$1,775,230	\$35,939	\$124,609	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
25	A-36 Large General Service - 100 kW & Over	80,107,934	\$0.03133	\$2,506,768	18%	\$2,469,833	\$36,935	\$136,922	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
26	AT-48 Large General Service - 500 kW & Over	81,372,934	\$0.03133	\$2,549,414	18%	\$2,512,479	\$36,935	\$136,922	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
27	PA-20 Agricultural Pumping Service	94,292,504	\$0.03133	\$2,954,184	18%	\$2,917,249	\$36,935	\$136,922	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
28	Total Lighting	3,104,619	\$0.03133	\$97,268	18%	\$94,333	\$2,935	\$10,935	1,171,138	3,133 ¢	3,133 ¢	3,003 ¢		
29	Total	747,460,012		\$23,417,922		\$17,138,980	\$1,590,356	\$568,444						

Notes:
1 Billing determinants adjusted for primary discounts, employee discounts and easement discounts.
2 Energy rates for all schedules not billed on demand are designed to collect the total ECAC revenues for that schedule.

Application No. 22-08-____
Exhibit No. PAC/702
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of
Judith M. Ridenour
Proposed ECAC-94 Tariff Changes

August 2022

Pacific Power & Light Company
Portland, Oregon

Canceling

Revised Cal.P.U.C.Sheet No. -E
Original Cal.P.U.C.Sheet No. 4483-E

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER

AVAILABLE:

In all territory served by Company in California.

APPLICABLE:

To all electric sales rendered under all tariff schedules authorized by the Commission. (C)

PURPOSE:

To include in rates for all retail tariff rate schedules the normally scheduled adjustment to reflect all net power costs (NPC) and other costs approved for recovery through the Energy Cost Adjustment Clause (ECAC). (N)

DEFINITIONS:

Offset Period shall be the 12-month period beginning January 1st and extending through December 31st of the period in which the tariff rider rates will be applicable. (C)

Balancing Period shall be the 24-month period, beginning January 1st and extending through December 31st, ending immediately prior to the beginning of the Offset Period. (C)

Intermediate Period shall be the portion of the Balancing Period, ending immediately prior to the beginning of the Offset Period, during which Adjusted Actual NPC has not yet been recorded. (N)

Projected NPC is the Total Company sum of net power cost components during the Intermediate Period and the Offset Period calculated either between or during general rate cases by the Company's production cost model. (C)

Other Costs for Recovery are costs other than net power costs to be recovered through the ECAC including, on a California allocated basis as necessary, payments (or bill credits) for the net surplus compensation expense as described in Schedule NEM-35; renewable energy production tax credits; California Air Resources Board (CARB) implementation fees; fuel stock carrying charges; purchases of renewable energy certificates for renewables portfolio standard compliance; start-up fuel costs and mandatory reporting and verification costs associated with the annual greenhouse gas emissions report(s) submitted to CARB; and other costs approved by the Commission for recovery through the ECAC. (N)

ECAC Billing Factor is the adjustment rate for franchise fees and uncollectible accounts expenses from the most recent general rate case. (N)

ECAC Offset Rate is an unbundled rate established either during the most recent California general rate case or between general rate cases if the new ECAC Offset Rate changes by more than 5% and is equal to the Offset Period's California allocated Projected NPC plus Other Costs for Recovery, all divided by California projected sales and adjusted for the ECAC Billing Factor. (C)

(Continued)

Advice Letter No. _____ **Issued by** Matthew McVee Date Filed _____
Name
Decision No. _____ VP, Regulation Effective _____
Title
TF6 ECAC-94-1.REV Resolution No. _____

Pacific Power & Light Company
Portland, Oregon

Revised Cal.P.U.C.Sheet No. -E
Canceling Revised Cal.P.U.C.Sheet No. 4811-E

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER
(Continued)

DEFINITIONS: (Continued)

Adjusted Actual NPC is the sum of the total Company amounts recorded in Account Numbers: 501, 503 and 547 (Steam Production-Fuel Expense) for coal, steam and natural gas purchased and or sold; 555 (Purchased Power), 565 (Wheeling); and 447 (Sales for Resale). Adjustments will be made to these accounts so adjusted actual costs are consistent with costs modeled in the Company's production cost model, to remove prior period accounting entries made during the accrual period, and to include Commission-adopted adjustments from the most recent general rate case.

(L)
(T)
(C)
(D)
(L)

Adjusted Actual/Projected NPC is the combination of Adjusted Actual NPC for the portion of the Balancing Period for which Adjusted Actual NPC has been recorded and the Projected NPC for the remainder of the Balancing Period (this remainder is the Intermediate Period).

(N)
(N)

ECAC Balancing Rate is the Balancing Period's California allocated share of the difference between prior ECACs' Projected NPC and Adjusted Actual/Projected NPC plus Other Costs for Recovery all adjusted by California actual sales, divided by California projected sales and adjusted for the ECAC Billing Factor.

(L)
(C)
(C)
(D)
(L)

BASIS OF RATES

Projected NPC, Other Costs for Recovery and Adjusted Actual NPC will be collected from customers through the Projected ECAC and Deferred ECAC Rates as presented below under Monthly Billing. Projected ECAC rates are demand and energy rates by rate schedule developed based on the ECAC Offset Rate and functionalized demand and energy cost allocation. Deferred ECAC rates are demand and energy rates by rate schedule developed based on the ECAC Balancing Rate and functionalized demand and energy cost allocation.

(N)
(N)

TIMING

The Company shall file normally scheduled Total ECAC Adjustment applications with the Commission on or before August 1st of each year. The implementation and effective date of Total ECAC Adjustments shall be January 1st of each year, unless otherwise ordered by the Commission.

(C)

MONTHLY BILLING

All charges and provisions of the applicable rate schedule will be applied in determining a Customer's bill except that the Customer's total electric bill will be adjusted by an amount equal to the product of all kilowatt demand multiplied by the following dollar per kilowatt rate plus all kilowatt-hours of use multiplied by the following cents per kilowatt-hour rate:

(L)

(Continued)

Issued by

Advice Letter No. _____ Matthew McVee _____ Date Filed _____

Name

Decision No. _____ VP, Regulation _____ Effective _____

Title

Pacific Power & Light Company
Portland, Oregon

Canceling

Revised Cal.P.U.C.Sheet No. -E
Revised Cal.P.U.C.Sheet No. 4812-E

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER
(Continued)

MONTHLY BILLING (Continued)

Schedule	Billing Units	Projected ECAC	Deferred ECAC	Total ECAC Adjustment	(I) (R) (I)	(L)
A-25	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	
A-32	Demand per kW	\$1.49	(\$0.06)	\$1.43	(I) (R) (I)	
	Energy per kWh	2.369¢	(0.101¢)	2.268¢	(I) (R) (I)	
A-36	Demand per kW	\$3.12	(\$0.13)	\$2.99	(I) (R) (I)	
	Energy per kWh	2.369¢	(0.101¢)	2.268¢	(I) (R) (I)	
AT-48	Demand per kW	\$2.97	(\$0.13)	\$2.84	(I) (R) (I)	
	Energy per kWh	2.376¢	(0.101¢)	2.275¢	(I) (R) (I)	
D	Energy per kWh	3.136¢	(0.133¢)	3.003¢	(I) (R) (I)	
DL-6	Energy per kWh	3.136¢	(0.133¢)	3.003¢	(I) (R) (I)	
DS-8	Energy per kWh	3.136¢	(0.133¢)	3.003¢	(I) (R) (I)	
DM-9	Energy per kWh	3.136¢	(0.133¢)	3.003¢	(I) (R) (I)	(L)
PA-20	Demand per kW	\$1.71	(\$0.07)	\$1.64	(I) (R) (I)	
	Energy per kWh	2.369¢	(0.101¢)	2.268¢	(I) (R) (I)	
LS-51	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	
LS-53	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	
LS-58	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	
OL-15	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	
OL-42	Energy per kWh	3.133¢	(0.133¢)	3.000¢	(I) (R) (I)	

RULES AND REGULATIONS

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part, and to those prescribed by regulatory authorities.

Issued by

Advice Letter No. _____ Matthew McVee _____ Date Filed _____

Name

Decision No. _____ VP, Regulation _____ Effective _____

Title

TF6 ECAC-94-3.REV

Resolution No. _____

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER

AVAILABLE:

In all territory served by Company in California.

APPLICABLE:

To all electric sales rendered under all tariff schedules authorized by the Commission.

PURPOSE:

To include in rates for aAll retail tariff rate schedules ~~the will be~~ subject to a normally scheduled aECAC Adjustment to reflect all net power costs (NPC) and other costs approved for recovery through the Energy Cost Adjustment Clause (ECAC).
~~which include fuel, purchased power, wheeling, and sales for resale except for NPC costs not specifically modeled in GRID. The ECAC Adjustment will also include: payments (or bill credits) for the net surplus compensation expense as described in Schedule NEM-35; production tax credits; California Air Resources Board (CARB) implementation fees; and mandatory reporting and verification costs associated with the annual greenhouse gas emissions report(s) submitted to CARB.~~

DEFINITIONS:

~~ECAC Rate EffectiveOffset~~ Period shall be the ~~projected 12--~~month period beginning January 1st and extending through December 31st of the period in which the ~~tariff rider ratesTotal ECAC Adjustment~~ will be applicable.

~~Comparison Balancing~~ Period shall be the ~~historic 12 24--~~month period, beginning January 1st and extending through December 31st, ending immediately prior to the beginning of the Offset Period ~~for purposes of determining the Deferred ECAC.~~

~~Intermediate~~ Period shall be the portion of the Balancing Period, ending immediately prior to the beginning of the Offset Period, during which Adjusted Actual NPC has not yet been recorded.

Projected NPC is the Total Company sum of net power cost components during the Intermediate Period and the Offset Period ~~forward looking rate effective period~~ calculated either between or during general rate cases by the Company's production cost dispatch model.

Other Costs for Recovery are costs other than net power costs to be recovered through the ECAC including, on a California allocated basis as necessary, payments (or bill credits) for the net surplus compensation expense as described in Schedule NEM-35; renewable energy production tax credits; California Air Resources Board (CARB) implementation fees; fuel stock carrying charges; purchases of renewable energy certificates for renewables portfolio standard compliance; start-up fuel costs and mandatory reporting and verification costs associated with the annual greenhouse gas emissions report(s) submitted to CARB; and other costs approved by the Commission for recovery through the ECAC.

ECAC Billing Factor is the adjustment rate for franchise fees and uncollectible accounts expenses from the most recent general rate case.

ECAC Offset Rate is an unbundled rate established either during the most recent California general rate case or between general rate cases if the new ECAC Offset Rate changes by more than 5% and is equal to the Offset Period's California allocated Projected NPC plus Other Costs for Recovery allocated to California and, all divided by California projected sales and adjusted for the ECAC Billing Factor.

~~**Adjusted Actual NP** is the sum of the total Company amounts recorded in Account Numbers: 501, 503 and 547 (Steam Production Fuel Expense) for coal, steam and natural gas purchased and or sold; 555 (Purchased Power), 565 (Wheeling); and 447 (Sales for Resale). Adjustments will be made to these accounts so adjusted actual costs are consistent with costs modeled in the Company's production dispatch model, to remove prior period accounting entries made during the accrual period, and to include Commission-adopted adjustments from the most recent general rate case such as the SMUD revenue imputation adjustment. Adjustments for hydro normalization, forced outages etc. are excluded because they give rise to the net power cost volatility this mechanism captures for rate making.~~

~~**ECAC Balancing Rate** is the California allocated share of the difference between Projected Total Company NPC (adjusted by the ratio of California actual sales to projected sales) and Adjusted Actual NPC.~~

(Continued)

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER
(Continued)

DEFINITIONS: (Continued)

Adjusted Actual NPC is the sum of the total Company amounts recorded in Account Numbers: 501, 503 and 547 (Steam Production-Fuel Expense) for coal, steam and natural gas purchased and or sold; 555 (Purchased Power), 565 (Wheeling); and 447 (Sales for Resale). Adjustments will be made to these accounts so adjusted actual costs are consistent with costs modeled in the Company's production cost model, to remove prior period accounting entries made during the accrual period, and to include Commission-adopted adjustments from the most recent general rate case.

Adjusted Actual/Projected NPC is the combination of Adjusted Actual NPC for the portion of the Balancing Period for which Adjusted Actual NPC has been recorded and the Projected NPC for the remainder of the Balancing Period (this remainder is the Intermediate Period).

ECAC Balancing Rate is the Balancing Period's California allocated share of the difference between prior ECACs' Projected NPC (adjusted by the ratio of California actual sales to projected sales) and Adjusted Actual/Projected NPC plus Other Costs for Recovery all adjusted by California actual sales, all divided by California projected sales and adjusted for the ECAC Billing Factor.

~~Total ECAC NPC Rate is the sum of the ECAC Offset Rate plus the ECAC Balancing Rate.~~

~~Energy Cost Adjustment Clause Billing Factor (ECACBF) is the Total ECAC NPC Rate adjusted for franchise fees and uncollectible accounts expenses.~~

~~Total ECAC Adjustment~~

~~Total ECAC Adjustment shall be calculated once per year, utilizing the ECAC Rate Effective Period Offset Period and the Comparison Balancing Period.~~

BASIS OF RATES

Projected NPC, Adjusted Actual NPC plus Other Costs for Recovery and Adjusted Actual NPC will be collected from customers through the Projected ECAC and Deferred ECAC Rates as presented below under Monthly Billing. Projected ECAC rates are demand and energy rates by rate schedule developed based on the ECAC Offset Rate and functionalized demand and energy cost allocation. Deferred ECAC rates are demand and energy rates by rate schedule developed based on the ECAC Balancing Rate and functionalized demand and energy cost allocation.

TIMING

The Company shall file normally scheduled Total ECAC Adjustment applications with the Commission on or before August 1st of each year. The implementation and effective date of Total ECAC Adjustments shall be January 1st of each year, unless otherwise ordered by the Commission.

MONTHLY BILLING

All charges and provisions of the applicable rate schedule will be applied in determining a Customer's bill except that the Customer's total electric bill will be adjusted by an amount equal to the product of all kilowatt demand multiplied by the following dollar per kilowatt rate plus all kilowatt-hours of use multiplied by the following cents per kilowatt-hour rate:

Schedule	Billing	Projected	Deferred	Total
	Units	ECAC	ECAC	ECAC
				Adjustment

A-25	Energy per kWh	2.388¢	0.105¢	2.493¢
A-32	Demand per kW	\$1.13	\$0.05	\$1.18
	Energy per kWh	1.806¢	0.079¢	1.885¢
A-36	Demand per kW	\$2.38	\$0.10	\$2.48
	Energy per kWh	1.806¢	0.079¢	1.885¢
AT-48	Demand per kW	\$2.27	\$0.10	\$2.37
	Energy per kWh	1.811¢	0.080¢	1.891¢
D	Energy per kWh	2.390¢	0.105¢	2.495¢
DL-6	Energy per kWh	2.390¢	0.105¢	2.495¢
DS-8	Energy per kWh	2.390¢	0.105¢	2.495¢

(Continued)

SCHEDULE ECAC-94

ENERGY COST ADJUSTMENT CLAUSE TARIFF RATE RIDER
(Continued)

MONTHLY BILLING (Continued)

Schedule	Billing Units	Projected ECAC	Deferred ECAC	<u>Total ECAC Adjustment</u>
A-25	Energy per kWh	3.133¢	(0.133¢)	3.000¢
A-32	Demand per kW	\$1.49	(\$0.06)	\$1.43
	Energy per kWh	2.369¢	(0.101¢)	2.268¢
A-36	Demand per kW	\$3.12	(\$0.13)	\$2.99
	Energy per kWh	2.369¢	(0.101¢)	2.268¢
AT-48	Demand per kW	\$2.97	(\$0.13)	\$2.84
	Energy per kWh	2.376¢	(0.101¢)	2.275¢
D	Energy per kWh	3.136¢	(0.133¢)	3.003¢
DL-6	Energy per kWh	3.136¢	(0.133¢)	3.003¢
DS-8	Energy per kWh	3.136¢	(0.133¢)	3.003¢
DM-9	Energy per kWh	<u>3.1362.390¢</u>	<u>(0.133105¢)</u>	<u>3.0032.495¢</u>
PA-20	Demand per kW	<u>\$1.711.31</u>	<u>(\$0.0706)</u>	<u>\$1.641.37</u>
	Energy per kWh	<u>2.3691.806¢</u>	<u>(0.101079¢)</u>	<u>2.2681.885¢</u>
LS-51	Energy per kWh	<u>3.1332.388¢</u>	<u>(0.133105¢)</u>	<u>3.0002.493¢</u>
LS-53	Energy per kWh	<u>3.1332.388¢</u>	<u>(0.133105¢)</u>	<u>3.0002.493¢</u>
LS-58	Energy per kWh	<u>3.1332.388¢</u>	<u>(0.133105¢)</u>	<u>3.0002.493¢</u>
OL-15	Energy per kWh	<u>3.1332.388¢</u>	<u>(0.133105¢)</u>	<u>3.0002.493¢</u>
OL-42	Energy per kWh	<u>3.1332.388¢</u>	<u>(0.133105¢)</u>	<u>3.0002.493¢</u>

RULES AND REGULATIONS

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part, and to those prescribed by regulatory authorities.

Application No. 22-08-____
Exhibit No. PAC/703
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Exhibit Accompanying Direct Testimony of
Judith M. Ridenour
GHG Allowance Costs to be Recovered in Rates

August 2022

CONFIDENTIAL
Exhibit PAC/703
PACIFICORP
STATE OF CALIFORNIA
GHG Allowance Costs to be Recovered in Rates

Line No.	Description	Forecast	Source
1	GHG Allowance Costs		
2	2023		Confidential Exhibit PAC/402
3	Gross up for Franchise Fees and Uncollectibles Expense ⁽¹⁾		
4	Subtotal Recorded/Forecast Costs		
5	Greenhouse Gas Allowance Costs Sub-balancing Account Under / (Over) Collection		Confidential Exhibit PAC/403
6	GHG Allowance Costs to be Recovered in Rates	\$ 21,644,378	line 4 + line 5

(1)Factor of 97.977602%

CONFIDENTIAL INFORMATION SHADED IN GRAY

Application No. 22-08-____
Exhibit No. PAC/704
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of

Judith M. Ridenour

GHG Allowance Revenue to be Distributed Through the California Climate Credit

August 2022

**Exhibit PAC/704
PACIFICORP
STATE OF CALIFORNIA
GHG Allowance Revenue to be Distributed Through the California Climate Credit**

Line No.	Description	Forecast for Climate Credit	Source
1	GHG Allowance Revenues		
2	2023	\$ (17,902,917)	Exhibit PAC/409
3	Gross up for Franchise Fees and Uncollectibles Expense ⁽¹⁾	\$ (362,068)	
4	Subtotal Recorded/Forecast Revenues	\$ (18,264,985)	
5	Greenhouse Gas Allowance Revenue Balancing Account (Under) / Over	\$ (7,218,150)	Exhibit PAC/408
6	Forecast Expenses - 2023		
7	GHG Outreach and Education Costs	\$ 80,000	Exhibit PAC/503
8	GHG Administrative Costs	\$ 5,000	Exhibit PAC/602
9	Gross up for Franchise Fees and Uncollectibles Expense ⁽¹⁾	\$ 1,719	
10	Subtotal Forecast Expenses	\$ 86,719	
11	Allowance Revenue Approved for Clean Energy or Energy Efficiency Programs ⁽²⁾	\$ 1,665,648	Line 2 * 10% + True-up
12	Net GHG Allowance Revenues Available for Return	\$ (23,730,768)	Line 4 + Line 5 + Line 10 + Line 11
<hr/>			
13	Summary of California Climate Credit Distribution		
14	EITE Customer Distribution	\$ -	
15	Total Revenue Available for Climate Credit	\$ (23,730,768)	Line 12 - Line 14
16	Estimated Number of Residential Customers Eligible for Climate Credit	36,049	Exhibit PAC/705
17	Estimated Number of Sm. Business Customers Eligible for Climate Cr.	8,133	Exhibit PAC/705
18	Total Estimated Number of Customers Eligible for Climate Credit	44,182	
19	Semi-Annual Per-Customer Climate Credit	\$ (268.56)	Exhibit PAC/705

(1) Factor of 97.977602%

(2) Commission Decision (D.) 17-12-022 Ordering Paragraph 5 requires PacifiCorp to reserve 10% of the proceeds from the sale of greenhouse gas proceeds for use in the Solar on Multifamily Affordable Housing Program. The set aside started mid-year in 2016 when the company was directed to set aside 5% for half of 2016 and 10% annually thereafter.

Application No. 22-08-____
Exhibit No. PAC/705
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of

Judith M. Ridenour

Calculation of Proposed GHG Allowance Costs Surcharge and California Climate Credit
Rates

August 2022

**Exhibit PAC/705
PACIFICORP
STATE OF CALIFORNIA
CALCULATION OF PROPOSED GHG ALLOWANCE COSTS SURCHARGE AND CLIMATE CREDIT RATES**

Forecast 12 Months Ending December 2019

Line No.	Description (1)	Sch. (2)	No. of Customers ¹ (3)	KWH (4)	Present Revenues (5)	2023 GHG Allowance Costs Surcharge			2023 Climate Credit			
						Cost Allocation (6)	Costs (7)	Rate \$/kWh (8)	Customer Count (9)	Credit Rate (10)	Revenue Distribution (11)	
Residential												
1	Residential Service	D/DL-6	35,838	368,139,171	\$51,468,780		\$11,337,697					
2	Multi-Family - Master Metered	DM-9	28	166,767	\$21,945		\$5,136					(\$19,249,134)
3	Multi-Family - Submetered	DS-8	183	1,243,740	\$143,520		\$38,304					(\$15,039)
4	Total Residential		36,049	369,549,678	\$51,634,245	52.56%	\$11,381,137	3.080	36,049	(\$537.11)		(\$19,362,465)
Commercial & Industrial												
5	General Service - < 20 kW	A-25	7,131	51,917,789	\$8,752,068	8.91%	\$1,929,114	3.716	7,131	(\$537.11)		(\$3,830,115)
6	General Service - 20 kW & Over	A-32	1,125	67,115,094	\$9,215,344	9.38%	\$2,031,231	3.026				
7	General Service - 100 kW & Over	A-36	191	80,107,394	\$8,812,641	8.97%	\$1,942,468	2.425				
8	Large General Service - 500 kW & Over	AT-48	19	81,372,934	\$7,028,727	7.15%	\$1,549,261	1.904				
9	Agricultural Pumping Service - Under 20 kW	PA-20	1,002	14,833,487	\$12,131,719	12.35%	\$2,674,054	2.836	1,002	(\$537.11)		(\$538,188)
10	Agricultural Pumping Service - Over 20 kW	PA-20	1,024	79,459,017	\$45,940,489		\$10,126,128					(\$4,368,303)
11	Total Commercial & Industrial		10,491	374,805,715	\$45,940,489		\$10,126,128					
Lighting												
12	Outdoor Area Lighting Service	OL-15	760	913,538	\$221,678	0.23%	\$48,862	5.349				
13	Airway & Athletic Lighting	OL-42	36	154,197	\$29,957	0.03%	\$6,603	4.282				
14	Street Lighting, Utility Owned	LS-51	78	845,623	\$241,202	0.25%	\$53,165	6.287				
15	Street Lighting, Cust. Owned Energy Only	LS-53	105	1,138,821	\$163,830	0.17%	\$36,111	3.171				
16	Street Lighting, Customer Owned	LS-58	20	52,440	\$9,045	0.01%	\$1,994	3.802				
17	Total Lighting		999	3,104,619	\$665,712		\$146,735					
18	Total Sales to Ultimate Consumers		47,539	747,460,012	\$98,240,445		\$21,654,000					(\$23,730,769)
19	Total AGA				\$194,473							
20	Total Employee Discount		87	1,249,540	(\$43,399)		(\$9,621)					
21	Total Sales (inc. AGA and Employee Discount)		47,539	747,460,012	\$98,391,519		\$21,644,378		44,182	(\$537.11)		(\$23,730,769)
										semi-annually, per customer		
										\$		(268.56)

Notes:

1 Customer counts for Schedules DM-9 and DS-8 adjusted to reflect submeter and tenant counts.

Application No. 22-08-____
Exhibit No. PAC/706
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

REDACTED

Exhibit Accompanying Direct Testimony of

Judith M. Ridenour

Commission Template D-1 – Annual Allowance Revenue Receipts and Customer
Returns

August 2022

CONFIDENTIAL
 Exhibit PAC/706
 PACIFICORP
 STATE OF CALIFORNIA
 Commission Template D-1
 Annual Allowance Revenue Receipts and Customer Returns

Line Description	2020		2021		2022		2023		Support
	Forecast	Recorded	Forecast	Recorded	Forecast	Recorded	Forecast	Recorded	
1 Proxy GHG Price (\$/MT)	\$	17.83	N/A	16.47	N/A	19.36	N/A	32.86	
2 Allocated Allowances (MT)	767,732	767,732	551,045		550,696			544,824	Testimony and Exhibits of Z. Shahumyan PAC/400-409
3 Revenues (\$)									
4 Prior Balance	565,714	(931,159)	216,521	(270,231)	(2,015,253)	(3,804,227)	(7,218,150)		
5 Allowance Revenue	(13,688,662)	(13,082,153)	(9,075,711)	(12,114,799)	(10,661,475)	(16,709,184)	(17,902,917)		
6 Interest	(20,477)	(3,225)	(183,547)	(245,075)	(339,261)	(65,978)	(362,068)		
7 Franchise Fees and Uncollectibles	(276,839)	(264,987)	(14,298,776)	(12,633,330)	(12,892,345)	(20,918,650)	(25,483,135)		
8 Subtotal Revenues	(13,399,787)	(14,298,776)	(9,042,737)	(12,633,330)	(12,892,345)	(20,918,650)	(25,483,135)		
9 Expenses (\$)									
10 Outreach and Administrative Expenses (from Template D3)	80,100	79,708	85,600	71,203	85,000	85,000	85,000		Testimony and Exhibits of S. Bermudez & A. Werthington PAC/500-504 and PAC/600-603
11 Franchise Fees and Uncollectibles	1,620	1,612	1,731	1,440	1,719	1,719	1,719		
12 Interest									
13 Subtotal Expenses	81,720	81,320	87,331	72,643	86,719	86,719	86,719		
14 Total Allowance Revenue Approved for Clean Energy or Energy Efficiency Programs (\$)	895,140	1,308,215	1,537,786	1,211,480	1,066,147	1,670,918	1,665,648		
14a (Sum of Lines 14a through 14c)									
14b Clean Energy Program SOMAH Set Aside (Note 1)	895,140	1,308,215	1,537,786	1,211,480	1,066,147	1,670,918	1,790,292		Test. & Exhib. of J. Ridenour PAC/700-707
14c Clean Energy Program SOMAH Prior Years True up							(124,644)		
14d Reserved for future use									
15 Net GHG Revenue (\$) (Line 8 + Line 13 + Line 14)	(12,422,927)	(12,909,241)	(7,417,620)	(11,349,207)	(11,739,478)	(19,161,012)	(23,730,768)		
16 GHG Revenues to be Distributed in Future Years (\$)	(12,422,927)	(12,909,241)	(7,417,620)	(11,349,207)	(11,739,478)	(19,161,012)	(23,730,768)		
17 Net GHG Revenues Available for Customers in Forecast Year (\$) (Line 15 + Line 16)									
18 GHG Revenue Returned to Eligible EITE Customers (\$)									
19 EITE Customer Return	366,984	468,938	407,480	408,126					Testimony and Exhibits of Judith M. Ridenour PAC/700-707
xx ² Historic Small Business Volumetric Return (Note 2)	366,984	468,938	407,480	408,126					
xx ² Historic Subtotal EITE + Volumetric Returns (Note 2)									
20 Semi-Annual Climate Credit	36,049	36,389	36,049	36,701	36,049	36,675	36,049		
21 Number of Eligible Residential Bundled Households									
22 Number of Eligible Residential Unbundled Households									
23 Number of Eligible Small Business Customers	36,049	36,389	36,049	36,701	36,049	36,675	36,049		
24 Total Customers Eligible for Climate Credit									
25 Per-Customer Semi-Annual Climate Credit (\$)	167.22	167.22	97.23	97.23	132.85	132.85	268.56		
25 (0.5 x (Line 17 + 19) ÷ Line 24)									
26 Total Revenue Distributed for the Climate Credit (\$)	12,055,943	12,170,072	7,010,141	7,136,854	11,739,478	11,942,862	23,730,768		
26 (2 x Line 24 x Line 25)									
xx ² Historic Total Revenue Distributed Including Volumetric Credits									
27 Revenue Balance (\$)	N/A	12,639,010	N/A	7,544,980	N/A	(7,218,150)	N/A		T&E of Z. S. PAC/400-409
27 (270,231)									

Note 1: Commission Decision (D) 17-12-022 Ordering Paragraph 5 requires PacificCorp to reserve 10% of the proceeds from the sale of greenhouse gas proceeds for use in the Solar on Multifamily Affordable Housing Program. 2016. The set aside started mid-year in 2016 when the company was directed to set aside 5% for half of 2016 and 10% annually thereafter. 2020. See PacificCorp Advice Letter 679-E-A.
 D.17-12-022 authorized participating utilities to allocate SOMAH funding only through June 30, 2020. In D.20-04-012, the Commission reauthorized the allocation of SOMAH funding through June 30, 2026, and directed participating utilities to propose set aside amounts for the SOMAH program from July 1, 2020 to December 31, 2020 in their 2021 ECAC forecasts. In this August 1, 2022 filing, 2020 recorded amount has been updated to reflect actual 2020 SOMAH-approved funding and set-aside for the year in its entirety, consistent with D.20-04-012 which reauthorized the allocation of SOMAH funding from July 2020 through June 30, 2026.
 2020 Recorded amount was also updated to remove \$210,707 shortfall which the company was incorrectly directed to set aside in a February 2020 ruling. This results in an increase of \$210,707 to the Climate Credit to be carried forward and distributed in 2023. Because there was no adjustment actually made in the Company's GHG or SOMAH balancing accounts, there will be no accompanying accounting entry required. This adjustment automatically flows through to the GHG revenues and does not require an adjustment to line 14a (true up) of this template.
 2021 Recorded amount for 2021 represents the current actual set aside of \$1,086,835 + \$124,644 overcollection for the year. Once the GHG/Climate Credit portion of this application is approved, the Company will make an adjustment to transfer \$124,644 from its SOMAH Balancing Account to the Greenhouse Gas Balancing account. Please also see PacificCorp's Advice Letter 679-E-A.

Note 2: Unnumbered rows labeled "xx" are included to show rows of data from previous years which are no longer included in this Template D-1 beginning in 2022. Line numbers and labels in this Template D-1 reflect updates to Template D-1 approved in D.21-08-026.

CONFIDENTIAL INFORMATION SHADED IN GRAY

Application No. 22-08-____
Exhibit No. PAC/707
Witness: Judith M. Ridenour

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of
Judith M. Ridenour
Effects of Proposed Rate Change Distributed by Rate Schedule

August 2022

PACIFICORP
STATE OF CALIFORNIA
ESTIMATED EFFECTS OF PROPOSED RATE CHANGE
DISTRIBUTED BY RATE SCHEDULE
Forecast 12 Months Ending December 2019

Line No.	Description (1)	Pres. Sch. (2)	No. of Customers (3)	KWH (4)	Present Revenues			Proposed Revenues			Proposed Change			Net Proposed Change		
					Base Revenue (5)	ECAC (6)	Net Revenue (7)+(8)	Base Revenue (10)	ECAC (11)	Net Revenue (12)+(13)	Revenue (15)	Percent (16)	Revenue (17)	Percent (18)	Revenue (14)+(9)	Percent (17)/(9)
Residential																
1	Residential Service	D/DL-6	35,838	388,139,171	\$42,670,349	\$8,798,431	\$55,516,267	\$42,670,349	\$1,544,718	\$54,215,067	\$8,768,979	\$65,984,046	\$2,746,287	5.3%	\$7,465,779	13.4%
2	Multi-Family - Master Metered	DM-9	7	166,767	\$17,960	\$3,985	\$21,945	\$17,960	\$5,230	\$23,190	\$3,972	\$27,162	\$1,245	5.7%	\$3,383	14.2%
3	Multi-Family - Submetered	DS-8	16	1,243,740	\$113,795	\$29,725	\$157,204	\$113,795	\$39,003	\$152,798	\$29,628	\$182,426	\$9,278	6.5%	\$25,222	16.0%
4	Total Residential		35,861	389,549,678	\$42,802,104	\$8,832,141	\$55,692,250	\$42,802,104	\$11,588,951	\$54,391,055	\$8,802,579	\$63,193,634	\$2,796,810	5.3%	\$7,494,384	13.5%
Commercial & Industrial																
5	General Service - < 20 kW	A-25	7,131	51,917,789	\$7,512,297	\$1,239,761	\$8,752,058	\$7,512,297	\$1,628,537	\$9,140,834	\$1,509,725	\$10,648,559	\$386,776	4.4%	\$1,215,877	12.9%
6	General Service - 20 kW & Over	A-32	1,125	67,115,094	\$7,613,162	\$1,602,162	\$9,215,344	\$7,613,162	\$2,104,314	\$9,717,476	\$1,575,235	\$11,292,711	\$502,132	5.4%	\$1,344,679	13.5%
7	General Service - 100 kW & Over	A-36	191	80,107,394	\$6,899,015	\$1,913,626	\$8,812,641	\$6,899,015	\$2,509,797	\$9,408,812	\$1,492,290	\$10,901,102	\$596,171	6.8%	\$1,364,798	14.3%
8	Large General Service - 500 kW & Over	AT-48	19	81,372,934	\$5,085,195	\$1,943,632	\$7,028,827	\$5,085,195	\$2,548,166	\$7,633,361	\$1,159,635	\$8,792,996	\$604,634	8.6%	\$1,169,841	15.3%
9	Agricultural Pumping Service	PA-20	2,026	94,292,504	\$9,877,761	\$2,253,957	\$12,131,717	\$9,877,761	\$2,953,078	\$12,830,839	\$2,106,280	\$14,937,119	\$699,121	5.8%	\$1,793,864	13.6%
10	Total Commercial & Industrial		10,491	374,805,715	\$36,987,430	\$8,953,059	\$45,940,489	\$36,987,430	\$11,741,892	\$48,729,322	\$7,843,165	\$56,572,487	\$2,788,833	6.1%	\$6,889,056	13.9%
Lighting																
11	Outdoor Area Lighting Service	OL-15	760	913,538	\$199,900	\$21,778	\$221,678	\$199,900	\$28,614	\$228,514	\$40,045	\$268,559	\$6,836	3.1%	\$28,928	12.1%
12	Alleyway & Athletic Lighting	OL-42	36	154,197	\$26,275	\$3,682	\$29,957	\$26,275	\$4,831	\$31,106	\$5,020	\$36,126	\$1,149	3.8%	\$4,045	12.6%
13	Street Lighting, Utility Owned	LS-51	78	845,623	\$221,017	\$20,165	\$241,202	\$221,017	\$26,468	\$247,505	\$45,516	\$293,021	\$6,303	2.6%	\$30,604	11.7%
14	Street Lighting, Cust. Owned Energy Only	LS-53	105	1,138,821	\$136,648	\$27,182	\$163,830	\$136,648	\$35,682	\$172,330	\$23,967	\$196,297	\$8,500	5.2%	\$23,647	13.7%
15	Street Lighting, Customer Owned	LS-58	20	52,440	\$7,795	\$1,250	\$9,045	\$7,795	\$1,643	\$9,438	\$1,450	\$10,888	\$393	4.3%	\$1,256	13.0%
16	Total Lighting		999	3,104,819	\$591,635	\$74,077	\$665,712	\$591,635	\$97,258	\$688,893	\$115,998	\$804,891	\$23,181	3.5%	\$98,480	12.4%
17	Total Sales to Ultimate Consumers		47,351	747,460,012	\$80,381,169	\$17,859,277	\$98,240,445	\$80,381,169	\$23,428,101	\$103,609,270	\$16,761,742	\$120,571,012	\$5,588,824	5.7%	\$14,471,922	13.6%
18	Total AGA				\$194,473		\$194,473	\$194,473		\$194,473		\$194,473	\$0	0.0%	\$0	0.0%
19	Total Employee Discount				(\$35,933)	(\$7,466)	(\$43,399)	(\$35,933)	(\$9,796)	(\$45,729)	(\$7,440)	(\$53,169)	(\$2,330)	5.4%	(\$6,334)	13.5%
20	Total Sales (inc. AGA and Employee Discount)		47,351	747,460,012	\$80,539,708	\$17,851,811	\$98,391,519	\$80,539,708	\$23,418,305	\$103,986,014	\$16,754,302	\$120,712,316	\$5,566,494	5.7%	\$14,465,588	13.6%

Notes:
1 Total effects of Schedule ECAC-94 Deferred ECAC, Schedule GHG-92 Surcharge to Recover Greenhouse Gas Carbon Pollution Permit Cost, Schedule S-95 Surcharge to Recover Mobilchem Park Utility Uplift Costs, Schedule S-96 Surcharge to Recover Costs Recorded in Catastrophic Event Memorandum Account, Schedule S-191 Surcharge to Fund Public Purpose Programs, Schedule S-192 Surcharge to Fund Energy Savings Assistance Program, and Schedule S-195 Tax Reform Memorandum Account Adjustment. Excludes the effect of pass through adders.