



**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

**FILED**

05/05/23

Application 18-04-002<sup>04:59 PM</sup>  
(Filed April 12, 2018) 1804002

In the Matter of the Application of PACIFICORP  
(U901 E), an Oregon Company, for an Order  
Authorizing a General Rate Increase Effective  
January 1, 2019

And Related Matter.

Investigation 17-04-019

**PACIFICORP'S (U 901 E) 2022 RISK SPEND ACCOUNTABILITY REPORT**

In compliance with Decision (D.) 19-04-020, Safety Model Assessment Proceeding Phase Two Decision Adopting Risk Spending Accountability Report Requirements and Safety Performance Metrics for Investor-Owned Utilities (S-MAP Phase Two Decision), PacifiCorp submits this Risk Spending Accountability Report (2022 RSAR). This 2022 Report provided as Attachment A covers spending for calendar year 2022 and includes any FERC account related to safety, reliability, and/or maintenance. As directed in the California Public Utilities Commission's October 27, 2022 letter reviewing PacifiCorp's 2021 Risk Spend Accountability Report, this 2022 report lists FERC accounts individually for O&M expenses and capital programs for spending for all years in the GRC cycle for the Company's most recent general rate case proceeding. The Company's subsequent risk spend accountability report will be filed in accordance with D.22-10-002, as the Company anticipates having a final decision in its current 2023 General Rate Case proceeding.

Respectfully submitted May 5, 2023, at San Francisco, California.

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# ATTACHMENT A



PacifiCorp

2022 Interim Risk Spending Accountability Report<sup>1</sup>  
California Allocated

Attachment A - 2022 RSAR

AUTHORIZED <sup>2,3</sup>					CHANGE IN AUTHORIZED IN-SERVICE CAPITAL				
CAPITAL		2019	2020	2021	2022	2020	2021	2022	2019 - 2022
Function	FERC Acct	Authorized	Authorized	Authorized	Authorized	Annual	Annual	Annual	Cumulative
Transmission		91,652,375	112,777,063	114,267,153	114,267,153	21,124,687	1,490,091	-	22,614,778
35x		91,141,966	110,542,523	112,032,613	112,032,613	19,400,556	1,490,091	-	20,890,647
106TP		510,409	2,234,540	2,234,540	2,234,540	1,724,131	-	-	1,724,131
Distribution		223,218,925	282,349,459	282,349,459	282,349,459	59,130,534	-	-	59,130,534
36x		218,473,334	274,848,666	274,848,666	274,848,666	56,375,332	-	-	56,375,332
37x		4,222,440	6,083,198	6,083,198	6,083,198	1,860,758	-	-	1,860,758
106DP		523,151	1,417,595	1,417,595	1,417,595	894,444	-	-	894,444
<b>TOTAL</b>		<b>314,871,300</b>	<b>395,126,521</b>	<b>396,616,612</b>	<b>396,616,612</b>	<b>80,255,222</b>	<b>1,490,091</b>	<b>-</b>	<b>81,745,312</b>

EXPENSE		2019	2020	2021	2022	2019 - 2022
Function	FERC Acct	Authorized	Authorized	Authorized <sup>4</sup>	Authorized	Cumulative
Transmission		1,037,837	1,147,180	1,170,124	1,192,356	4,547,496
560		161,396	129,706	132,300	134,814	558,217
561		166,647	319,760	326,155	332,352	1,144,915
562		33,306	58,563	59,735	60,870	212,474
563		4,688	8,637	8,810	8,977	31,111
566		32,131	45,535	46,445	47,328	171,439
568		408	17,599	17,951	18,292	54,250
569		80,476	84,594	86,286	87,925	339,282
570		222,560	198,367	202,334	206,179	829,440
571		333,518	280,694	286,307	291,747	1,192,267
572		-	1,554	1,585	1,615	4,755
573		2,707	2,171	2,214	2,256	9,347
Distribution		12,091,256	14,477,082	14,766,623	15,047,189	56,382,150
580		832,756	372,995	380,455	387,683	1,973,890
581		523,905	373,667	381,141	388,382	1,667,095
582		137,766	56,310	57,437	58,528	310,042
583		503,113	136,824	139,560	142,212	921,710
584		-	(687)	(701)	(715)	(2,103)
585		8,979	7,097	7,239	7,377	30,693
586		278,462	209,912	214,110	218,178	920,663
587		694,116	507,649	517,802	527,640	2,247,207
588		305,910	74,062	75,543	76,978	532,493
590		312,333	149,422	152,411	155,307	769,473
591		34,035	58,965	60,144	61,287	214,431
592		694,323	545,471	556,381	566,952	2,363,126
593		6,642,788	11,111,255	11,333,481	11,548,817	40,636,340
594		631,016	487,970	497,730	507,186	2,123,902
595		43,167	34,080	34,761	35,422	147,430
596		138,959	92,980	94,840	96,642	423,420
597		92,211	(5,342)	(5,449)	(5,553)	75,867
598		217,416	264,451	269,740	274,865	1,026,471
<b>TOTAL</b>		<b>13,129,093</b>	<b>15,624,262</b>	<b>15,936,747</b>	<b>16,239,545</b>	<b>60,929,646</b>

REPORTED					CHANGE IN REPORTED IN-SERVICE CAPITAL				
CAPITAL		2019	2020	2021	2022	2020	2021	2022	2019 - 2022
Function	FERC Acct	Actual	Actual	Actual	Actual	Annual	Annual	Annual	Cumulative
Transmission		113,009,017	106,004,736	122,581,856	125,644,617	(7,004,281)	16,577,121	3,062,761	12,635,600
35x		111,126,283	102,172,322	108,542,941	122,125,758	(8,953,960)	6,370,618	13,582,818	10,999,476
106TP		1,882,734	3,832,413	14,038,916	3,518,859	1,949,679	10,206,502	(10,520,057)	1,636,125
Distribution		276,802,157	282,694,520	299,489,116	322,937,881	5,892,362	16,794,596	23,448,765	46,135,724
36x		265,898,224	271,359,711	284,919,972	304,717,573	5,461,487	13,560,262	19,797,600	38,819,349
37x		9,208,799	9,488,823	9,713,191	10,029,303	280,025	224,368	316,111	820,504
106DP		1,695,135	1,845,986	4,855,952	8,191,006	150,851	3,009,967	3,335,053	6,495,871
<b>TOTAL</b>		<b>389,811,175</b>	<b>388,699,255</b>	<b>422,070,972</b>	<b>448,582,498</b>	<b>(1,111,919)</b>	<b>33,371,717</b>	<b>26,511,526</b>	<b>58,771,324</b>

EXPENSE		2019	2020	2021	2022	2019 - 2022
Function	FERC Acct	Actual	Actual	Actual	Actual	Cumulative
Transmission		1,234,284	1,066,574	1,115,065	1,164,829	4,580,751
560		129,240	132,110	161,996	172,767	596,113
561		358,442	269,357	278,081	286,389	1,192,269
562		54,853	53,934	52,671	61,719	223,177
563		19,131	16,413	19,704	19,403	74,650
566		52,785	48,073	36,839	57,196	194,893
568		22,902	14,851	13,457	19,188	70,398
569		101,629	88,978	94,397	97,467	382,471
570		207,130	177,096	184,425	217,759	786,410
571		284,466	259,081	270,895	228,817	1,043,260
572		1,010	3,634	1,118	2,220	7,982
573		2,695	3,046	1,482	1,905	9,128
Distribution		14,839,250	13,319,377	17,385,672	16,810,910	62,355,209
580		504,367	871,810	668,287	1,185,207	3,229,672
581		432,200	423,864	461,635	515,316	1,833,014
582		78,235	61,043	86,404	55,190	280,873
583		293,451	349,810	339,183	316,731	1,299,175
584		-	-	-	-	-
585		7,966	9,311	10,461	9,396	37,135
586		80,857	114,889	107,719	118,799	422,265
587		591,204	599,001	522,580	495,245	2,208,031
588		64,333	(59,618)	(5,389)	2,736	2,062
590		228,808	191,237	204,783	216,662	841,490
591		48,965	143,345	104,823	35,513	332,646
592		321,318	458,883	356,253	355,527	1,491,981
593		11,265,142	9,162,331	13,609,693	12,561,689	46,598,854
594		565,148	583,289	521,853	648,585	2,318,875
595		35,652	33,794	40,283	32,485	142,213
596		71,830	61,882	58,953	71,539	264,204
597		13,478	19,038	10,904	17,641	61,062
598		236,295	295,467	287,246	172,648	991,656
<b>TOTAL</b>		<b>16,073,534</b>	<b>14,385,950</b>	<b>18,500,737</b>	<b>17,975,739</b>	<b>66,935,960</b>

VARIANCES						% VARIANCES		
CAPITAL		2019	2020	2021	2022	2020	2021	2022
Function	FERC Acct	Difference	Difference	Difference	Difference	Annual	Annual	Annual
Transmission		21,356,642	(6,772,327)	8,314,703	11,377,464			
	35x	19,984,316	(8,370,200)	(3,489,673)	10,093,145	-6.01%	7.28%	9.96%
	106TP	1,372,326	1,597,873	11,804,376	1,284,319			
Distribution		53,583,233	345,061	17,139,657	40,588,422			
	36x	47,424,890	(3,488,955)	10,071,307	29,868,907	0.12%	6.07%	14.38%
	37x	4,986,359	3,405,626	3,639,993	3,946,105			
	106DP	1,171,984	428,391	3,438,357	6,773,411			
<b>TOTAL</b>		<b>74,939,875</b>	<b>(6,427,266)</b>	<b>25,454,360</b>	<b>51,965,886</b>	<b>-1.63%</b>	<b>6.42%</b>	<b>13.10%</b>

  

EXPENSE		2019	2020	2021	2022	2019 - 2022	2020	2021	2022	2019 - 2022
Function	FERC Acct	Difference	Difference	Difference	Difference	Cumulative Diff.	Annual	Annual	Annual	Cumulative
Transmission		196,447	(80,606)	(55,058)	(27,527)	33,255				
	560	(32,156)	2,403	29,696	37,953	37,896	-7.03%	-4.71%	-2.31%	0.73%
	561	191,795	(50,403)	(48,075)	(45,963)	47,355				
	562	21,547	(4,629)	(7,063)	849	10,703				
	563	14,443	7,776	10,894	10,426	43,539				
	566	20,655	2,538	(9,607)	9,868	23,454				
	568	22,495	(2,748)	(4,494)	895	16,147				
	569	21,153	4,384	8,111	9,541	43,189				
	570	(15,431)	(21,270)	(17,909)	11,580	(43,030)				
	571	(49,053)	(21,612)	(15,412)	(62,930)	(149,007)				
	572	1,010	2,080	(467)	604	3,227				
	573	(12)	875	(732)	(351)	(220)				
Distribution		2,747,994	(1,157,705)	2,619,048	1,763,721	5,973,059	-8.00%	17.74%	11.72%	10.59%
	580	(328,389)	498,815	287,832	797,524	1,255,782				
	581	(91,705)	50,196	80,495	126,933	165,919				
	582	(59,531)	4,732	28,968	(3,338)	(29,169)				
	583	(209,662)	212,986	199,623	174,519	377,465				
	584		687	701	715	2,103				
	585	(1,013)	2,214	3,222	2,019	6,442				
	586	(197,605)	(95,023)	(106,392)	(99,379)	(498,398)				
	587	(102,911)	91,352	4,778	(32,395)	(39,176)				
	588	(241,578)	(133,680)	(80,932)	(74,242)	(530,431)				
	590	(83,525)	41,815	52,372	61,355	72,018				
	591	14,930	84,381	44,679	(25,774)	118,215				
	592	(373,004)	(86,589)	(200,127)	(211,425)	(871,146)				
	593	4,622,355	(1,948,925)	2,276,212	1,012,872	5,962,514				
	594	(65,869)	95,319	24,123	141,399	194,973				
	595	(7,516)	(285)	5,522	(2,937)	(5,216)				
	596	(67,128)	(31,098)	(35,887)	(25,103)	(159,216)				
	597	(78,733)	24,380	16,353	23,194	(14,805)				
	598	18,879	31,016	17,506	(102,216)	(34,816)				
<b>TOTAL</b>		<b>2,944,441</b>	<b>(1,238,311)</b>	<b>2,563,990</b>	<b>1,736,194</b>	<b>6,006,314</b>	<b>-7.93%</b>	<b>16.09%</b>	<b>10.69%</b>	<b>9.86%</b>

**Notes:**

<sup>1</sup>Per previous conversations with Michael Zelazo at the CPUC Energy Division, risk spending includes any FERC account which includes spending on safety, reliability and/or maintenance activities. The company has made good faith effort to include only accounts which meet this description. The amounts shown are inclusive of these activities that also map back to risk reducing programs as indicated, but also include other operating activities. Further, following the recommendations from the 2021 Risk Spending Accountability Report Review, the company has enhanced the level of detail of costs reported to reflect FERC account level detail, and historical comparisons consistent with Attachment A in the 2021 Risk Spending Accountability Report Review analysis.

<sup>2</sup>Authorized capital was for 2019 - 2021 as reflected in previous years' Interim Risk Spending Accountability Reports for each respective year. Consistent with previous filings, 2022 authorized capital was determined by starting with the capital in-service gross plant balances for each function authorized in the company's last General Rate Case, A.18-004-002, plus any major transmission or distribution capital addition projects approved for recovery in California rates in the company's approved PTAM Major Capital Additions filings subsequent to that rate case to determine authorized in rates amounts. There were no PTAM Major Capital Additions filings made in 2022.

<sup>3</sup>Authorized costs for 2019 - 2020 as reflected in previous years' Interim Risk Spending Accounting Reports for each respective. Authorized costs for 2021 as reported in prior year's Risk Spending Accounting Report inadvertently neglected to reflect PTAM Attrition Factor increase of 2% effective 1/1/2021 (AL 629-E). For this reason, authorized costs for 2021 will not match amounts reported in the company's 2021 Risk Spending Accounting report, as authorized costs for 2021 in the current report has been corrected to reflect the 2021 PTAM Attrition Factor increase. Authorized costs for 2022 reflect the costs included in the company's last General Rate Case, A.18-004-002, for the FERC accounts identified in Note #1 above, plus PTAM Attrition Factor increases for 2021 and 2022 (AL 633-E) respectively.