

## **Attachment B**

[First Revision of Sheet No. 80.1](#)  
[Canceling](#) Original Sheet No. 80.1

## Schedule 80

### SUMMARY OF EFFECTIVE RATE ADJUSTMENTS

The following summarizes the applicability of the Company's adjustment schedules.

Schedule	91*	92	93	97	98*	191	197
15	x	x		x	x	x	x
16	x	x	x	x	x	x	x
17		x	x	x	x	x	x
18	x	x	x	x	x	x	x
<a href="#">19</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>
24	x	x	x	x	x	x	x
<a href="#">29</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>	<a href="#">x</a>
33	x	x		x	x	x	x
36	x	x	x	x	x	x	x
40	x	x	x	x	x	x	x
47T	x	x		x		x	x
48T	x	x		x	x	x	x
51	x	x		x		x	x
53	x	x		x		x	x
54	x	x		x		x	x

(N)

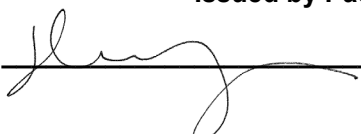
(N)

\*Not applicable to all consumers. See Schedule for details.

Issued: ~~December 18, 2020~~ [April 19, 2021](#)  
 Docket No. UE-191024

Effective: ~~January 1, 2021~~ [May 1, 2021](#)

Issued by PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation

[First Revision of Sheet No. 91.1](#)  
[Canceling](#) Original Sheet No. 91.1

**Schedule 91**  
**SURCHARGE TO FUND LOW INCOME BILL ASSISTANCE PROGRAM**

All bills calculated in accordance with the schedules listed below shall have applied the following Surcharge.

Schedule 15	\$0.13 per month	
Schedule 16	\$0.74 per month	
Schedule 18	\$0.74 per month	
<u>Schedule 19</u>	<u>\$0.74 per month<sup>1</sup></u>	(N)
Schedule 24	\$1.56 per month	
<u>Schedule 29</u>	<u>\$37.89 per month</u>	(N)
Schedule 33	\$37.89 per month	
Schedule 36	\$37.89 per month	
Schedule 40	\$15.65 per year <sup>*2</sup>	(N)
Schedule 47T	\$257.50 per month	
Schedule 48T	\$257.50 per month	
Schedule 51	\$2.15 per month	
Schedule 53	\$2.15 per month	
Schedule 54	\$0.75 per month	


<sup>1</sup>Only applicable to customers ~~not~~ qualifying for Schedule 17 (N)

<sup>\*2</sup>To be included in the bill for the November billing period. (N)

Issued: ~~December 18, 2020~~ April 19, 2021  
 Docket No. UE-191024

Effective: ~~January-May~~ 1, 2021

Issued By PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation

First Revision of Sheet No. 92.1  
Canceling Original Sheet No. 92.1

**Schedule 92**  
**DEFERRAL ADJUSTMENTS**

---

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-75 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

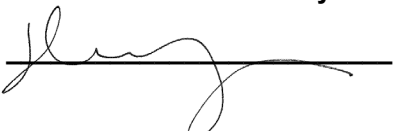
Schedule 15	0.000 cents	
Schedule 16	0.000 cents	
Schedule 17	0.000 cents	
Schedule 18	0.000 cents	
<u>Schedule 19</u>	<u>0.000 cents</u>	(N)
Schedule 24	0.000 cents	
<u>Schedule 29</u>	<u>0.000 cents</u>	(N)
Schedule 33	0.000 cents	
Schedule 36	0.000 cents	
Schedule 40	0.000 cents	
Schedule 47T	0.000 cents	
Schedule 48T	0.000 cents	
Schedule 51	0.000 cents	
Schedule 53	0.000 cents	
Schedule 54	0.000 cents	

---

Issued: ~~December 18, 2020~~ April 19, 2021  
Docket No. UE-191024

Effective: ~~January-May~~ 1, 2021

Issued by PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation

**Schedule 93**  
**DECOUPLING REVENUE ADJUSTMENT**

PURPOSE:

This schedule implements an annual rate adjustment mechanism that decouples the recovery of the Company's Commission authorized revenues and establishes a single balancing account for the residential schedules 16, 17, 18, and 19~~8~~, and separate balancing accounts for Schedules 24, 36 and 29, and 40. (N)

APPLICABLE:

To all retail customers taking service under Residential Schedules 16, 17, 18, and 19, Small General Service Schedule 24, Non-Residential Time of Use Pilot Schedule 29, Large General Service Schedule 36, and Irrigation Schedule 40. This schedule does not apply to Large General Service Schedule 47—Partial Requirement Service Metered Time of Use 1,000 KW and Over, Large General Service Schedule 48—Metered Time of Use 1,000 KW and Over or to Street and Area Light Schedules 15 and 51 through 57. All bills calculated in accordance with the above applicable schedules contained in presently effective Tariff WN. No. U-76~~5~~ shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour. (N)

Schedule 16/17/18/ <u>19</u>	0.139 cents	(N)
Schedule 24	0.178 cents	
Schedule <u>29</u> /36	0.000 cents	(N)
Schedule 40	-0.315 cents	

DECOUPLING MECHANISM:

The decoupling mechanism includes a monthly deferral to capture the differences between the allowed and actual decoupled revenue. Decoupled revenue includes all revenue from the applicable rate schedules excluding net power costs and fixed monthly basic charges. The monthly allowed decoupled revenue per customer is determined as follows for each of the applicable rate schedule balancing accounts:

Calculation of Monthly Allowed Decoupled Revenue Per Customer:

Step 1 – Determine the Total Revenue – The Total Revenue will be the revenue for the 12-month period used to set rates for the applicable rate schedules.

Step 2 – Determine Net Power Cost Revenue – Total Net Power Cost Revenue is equal to the total net power cost in rates as approved in UE-140762 or the net power costs in rates from the Company's latest general rate case.

Step 3 – Determine Fixed Basic Charge Revenue –Fixed Basic Charge Revenue is equal to the revenue for the fixed basic charge and the fixed minimum charge for the 12-month period used to set rates.

(continued)

Issued: ~~December 18, 2020~~ April 19, 2021  
Docket No. UE-191024

Effective: ~~January-May~~ 1, 2021

Issued By PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation

First Revision of Original Sheet No. 93.1  
Original Sheet No. 93.1

**Schedule 93**  
**DECOUPLING REVENUE ADJUSTMENT**

---

~~Step 4— Determine Allowed Decoupled Revenue— Allowed Decoupled Revenue is equal to the Total Revenue (Step 1) minus Net Power Cost Revenue (Step 2) and minus Fixed Basic Charge Revenue (Step 3).~~

(continued)

---

**Issued:** ~~December 18, 2020~~ April 19, 2021  
**Docket No.** UE-191024

**Effective:** ~~January~~ May 1, 2021

**Issued By** PacifiCorp d/b/a Pacific Power & Light Company

**By:**  Etta Lockey

**Title:** Vice President, Regulation

First Revision of Sheet No. 93.2  
Canceling Original Sheet No. 93.2

**Schedule 93**  
**DECOUPLING REVENUE ADJUSTMENT**

DECOUPLING MECHANISM:

Calculation of Monthly Allowed Decoupled Revenue Per Customer: (continued)

Step 4 – Determine Allowed Decoupled Revenue – Allowed Decoupled Revenue is equal to the Total Revenue (Step 1) minus Net Power Cost Revenue (Step 2) and minus Fixed Basic Charge Revenue (Step 3).

(N)  
(N)  
(N)

Step 5 – Determine the Annual Allowed Decoupled Revenue per Customer – Annual Allowed Decoupled Revenue per Customer is equal to the Allowed Decoupled Revenue (Step 4) divided by the number of customers for the 12-month period used to set rates.

Step 6 – Determine the Monthly Decoupled Revenue per Customer – To determine the Monthly Decoupled Revenue per Customer, the Annual Allowed Decoupled Revenue per Customer (Step 5) is shaped based on the monthly kWh usage in the 12-month period used to set rates. Multiply the resulting monthly percentage of usage by month by the Allowed Decoupled Revenue per Customer to determine the 12 monthly values.

Calculation of Monthly Decoupling Deferral:

Step 7 – Determine Allowed Decoupled Revenue by Month – Multiply the actual number of customers by the applicable Monthly Decoupled Revenue per Customer (Step 6). The result is the Allowed Decoupled Revenue for the applicable month.

Step 8 – Determine Actual Revenue – Determine Actual Base Revenue by taking total actual, non-weather adjusted monthly revenue less monthly revenue from any non-base adjustment schedules.

Step 9 – Determine Actual Decoupled Revenue – Subtract monthly Fixed Basic Charge Revenue and monthly Net Power Cost Revenue from monthly Actual Revenue.

Step 10 – The difference between the Actual Decoupled Revenue (Step 9) and the Allowed Decoupled Revenue (Step 6) above is calculated, and the resulting balance is deferred by the Company. Interest on the deferred balance will accrue at the quarterly rate published by the FERC.

EARNINGS TEST:

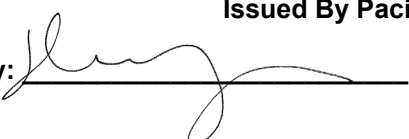
The Company proposes an earnings test based on the Company's year ended June 30 Commission Basis Report (CBR) operating results, which are filed with the Commission by October 31 of each year. This report is prepared using actual recorded results of electric operations and rate base, adjusted for any material out-of-period, non-operating, nonrecurring, and extraordinary items or any other item that materially distorts reporting period earnings and rate base. The earnings test will be based on return on equity (ROE) before normalizing adjustments, including adjustments to power supply-related revenues and expenses to reflect operations under normal conditions and will exclude any annualizing or pro forma adjustments.

(continued)

**Issued:** ~~December 18, 2020~~ April 19, 2021  
**Docket No.** UE-191024

**Effective:** ~~January-May~~ 1, 2021

**Issued By** PacifiCorp d/b/a Pacific Power & Light Company

**By:**  Etta Lockey

**Title:** Vice President, Regulation

First Revision of Sheet No. 97.1  
Canceling Original Sheet No. 97.1

**Schedule 97**  
**POWER COST ADJUSTMENT MECHANISM ADJUSTMENT**

---

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-7~~65~~ shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	0.000 cents
Schedule 16	0.000 cents
Schedule 17	0.000 cents
Schedule 18	0.000 cents
<u>Schedule 19</u>	<u>0.000 cents</u>
Schedule 24	0.000 cents
<u>Schedule 29</u>	<u>0.000 cents</u>
Schedule 33	0.000 cents
Schedule 36	0.000 cents
Schedule 40	0.000 cents
Schedule 47T	0.000 cents
Schedule 48T	0.000 cents
Schedule 51	0.000 cents
Schedule 53	0.000 cents
Schedule 54	0.000 cents

---

Issued: ~~December 18, 2020~~ April 19, 2021  
Docket No. UE-191024

Effective: ~~January~~ May 1, 2021

Issued by PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation



First Revision of Sheet No. 191.1  
Canceling Original Sheet No. 191.1

**Schedule 191**  
**SYSTEM BENEFITS CHARGE ADJUSTMENT**

PURPOSE:

The System Benefits Charge is designed to recover costs incurred by the Company associated with providing demand side management services and programs to customers.

APPLICABLE:

All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-765 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

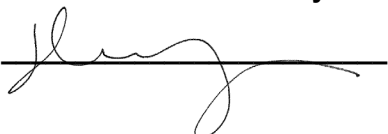
Schedule 15	0.261 cents	
Schedule 16	0.293 cents	
Schedule 17	0.293 cents	
<u>Schedule 19</u>	<u>0.293 cents</u>	(N)
Schedule 24	0.285 cents	
<u>Schedule 29</u>	<u>0.245 cents</u>	(N)
Schedule 33	0.245 cents	
Schedule 36	0.245 cents	
Schedule 40	0.264 cents	
Schedule 47T	0.203 cents	
Schedule 48T	0.203 cents	
Schedule 51	0.261 cents	
Schedule 53	0.261 cents	
Schedule 54	0.281 cents	

(continued)

**Issued:** ~~December 18, 2020~~ April 19, 2021  
**Docket No.** UE-191024

**Effective:** ~~January~~ May 1, 2021

**Issued by PacifiCorp d/b/a Pacific Power & Light Company**

**By:**  Etta Lockey

**Title:** Vice President, Regulation

First Revision of Sheet No. 197.1  
Canceling Original Sheet No. 197.1

**Schedule 197**  
**FEDERAL TAX ACT ADJUSTMENT**

APPLICABLE:

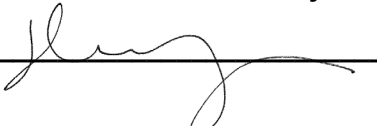
All bills calculated in accordance with schedules contained in presently effective Tariff WN. No. U-765 shall have added an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 15	-0.378 cents	
Schedule 16	-0.359 cents	
Schedule 17	-0.359 cents	
Schedule 18	-0.359 cents	
<u>Schedule 19</u>	<u>-0.359 cents</u>	(N)
Schedule 24	-0.301 cents	
<u>Schedule 29</u>	<u>-0.255 cents</u>	(N)
Schedule 33	-0.255 cents	
Schedule 36	-0.255 cents	
Schedule 40	-0.308 cents	
Schedule 47T	-0.208 cents	
Schedule 48T	-0.208 cents	
Schedule 51	-0.378 cents	
Schedule 53	-0.378 cents	
Schedule 54	-0.378 cents	

Issued: ~~December 18~~ April 19, 2021  
Docket No. UE-191024

Effective: ~~January~~ May 1, 2021

Issued by PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation