

AVISTA UTILITIES
2018
Washington Electric
Schedule 75
Annual Decoupling Rate Adjustment Filing

ATTACHMENT B

2017 Deferred Revenue Calculation

August 17, 2018

2017 ELECTRIC DECOUPLING DEFERRAL CALCULATIONS

Avista Utilities

Decoupling Mechanism - UE-150204 Base effective 1/11/2016
Development of WA Electric Deferrals (Calendar Year 2017)

Line No.	Source	2017 YTD												Total	
		Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
Residential Group															
1	Actual Customers	Revenue System	212,134	212,059	212,618	212,018	211,258	211,830	211,439	212,411	212,339	213,798	213,856	214,177	2,549,937
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$88.32	\$72.17	\$70.97	\$53.46	\$51.70	\$45.97	\$47.58	\$56.26	\$45.47	\$54.00	\$65.98	\$86.05	\$61.52
3	Decoupled Revenue	(1) x (2)	\$ 18,736,261	\$ 15,303,273	\$ 15,089,955	\$ 11,335,418	\$ 10,921,817	\$ 9,738,060	\$ 10,060,491	\$ 11,949,512	\$ 9,655,366	\$ 11,545,452	\$ 14,110,432	\$ 18,430,720	\$ 156,876,758
4	Actual Base Rate Revenue	Revenue System	\$ 29,977,440	\$ 21,701,036	\$ 19,217,979	\$ 15,485,303	\$ 14,335,482	\$ 13,375,308	\$ 17,431,399	\$ 18,289,235	\$ 14,321,080	\$ 14,347,883	\$ 18,951,062	\$ 24,646,420	\$ 222,079,628
5	Actual Basic Charge Revenue	Revenue System	\$ 1,836,153	\$ 1,834,377	\$ 1,843,863	\$ 1,840,658	\$ 1,850,433	\$ 1,866,107	\$ 1,855,734	\$ 1,869,014	\$ 1,855,882	\$ 1,860,480	\$ 1,856,154	\$ 1,857,488	\$ 22,226,341
6	Actual Usage (kWhs)	Revenue System	330,420,975	242,845,820	216,778,430	174,126,974	161,673,824	149,145,253	195,746,292	206,172,696	161,177,614	163,829,516	214,624,109	275,751,737	2,492,293,240
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641
8	Variable Power Supply Payments	(6) x (7)	\$ 5,422,208	\$ 3,985,100	\$ 3,557,334	\$ 2,857,424	\$ 2,653,067	\$ 2,447,474	\$ 3,212,197	\$ 3,383,294	\$ 2,644,925	\$ 2,688,442	\$ 3,521,982	\$ 4,525,086	\$ 40,898,532
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 22,719,078	\$ 15,881,560	\$ 13,816,783	\$ 10,787,221	\$ 9,831,982	\$ 9,061,727	\$ 12,363,469	\$ 13,036,927	\$ 9,820,274	\$ 9,798,961	\$ 13,572,927	\$ 18,263,846	\$ 158,954,755
	Residential Revenue Per Customer Received		\$107.10	\$74.89	\$64.98	\$50.88	\$46.54	\$42.78	\$58.47	\$61.38	\$46.25	\$45.83	\$63.47	\$85.27	\$62.34
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (3,982,817)	\$ (578,287)	\$ 1,273,172	\$ 548,197	\$ 1,089,836	\$ 676,333	\$ (2,302,978)	\$ (1,087,415)	\$ (164,908)	\$ 1,746,491	\$ 537,505	\$ 166,874	\$ (2,077,997)
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 182,732	\$ 26,532	\$ (58,413)	\$ (25,151)	\$ (50,002)	\$ (31,030)	\$ 105,661	\$ 49,891	\$ 7,566	\$ (80,129)	\$ (24,661)	\$ (7,656)	\$ 95,338
	FERC Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	4.21%	4.21%	4.21%	4.21%	
12	Interest on Deferral	Avg Balance Calc	\$ (5,542)	\$ (11,904)	\$ (10,972)	\$ (8,978)	\$ (6,590)	\$ (4,005)	\$ (6,849)	\$ (12,209)	\$ (14,221)	\$ (12,522)	\$ (8,743)	\$ (7,595)	\$ (110,132)
Monthly Residential Deferral Totals			\$ (3,805,628)	\$ (563,660)	\$ 1,203,787	\$ 514,068	\$ 1,033,244	\$ 641,298	\$ (2,204,166)	\$ (1,049,734)	\$ (171,563)	\$ 1,653,840	\$ 504,101	\$ 151,623	\$ (2,092,790)
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) ~ (12))	\$ (3,805,628)	\$ (4,369,287)	\$ (3,165,501)	\$ (2,651,433)	\$ (1,618,188)	\$ (976,891)	\$ (3,181,057)	\$ (4,230,791)	\$ (4,402,355)	\$ (2,748,514)	\$ (2,244,413)	\$ (2,092,790)	
Non-Residential Group															
14	Actual Customers	Revenue System	35,883	35,789	36,027	35,857	35,704	36,104	35,886	36,188	36,104	36,212	35,948	36,223	431,925
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$362.51	\$368.65	\$345.36	\$343.55	\$369.91	\$385.27	\$416.90	\$389.60	\$372.63	\$380.49	\$350.02	\$369.70	\$371.23
16	Decoupled Revenue	(14) x (15)	\$ 13,008,001	\$ 13,193,484	\$ 12,442,315	\$ 12,318,697	\$ 13,207,236	\$ 13,909,650	\$ 14,961,052	\$ 14,098,703	\$ 13,453,579	\$ 13,778,285	\$ 12,582,387	\$ 13,391,801	\$ 160,345,191
17	Actual Base Rate Revenue	Revenue System	\$ 18,192,580	\$ 17,500,279	\$ 17,252,313	\$ 16,052,469	\$ 16,625,114	\$ 17,868,330	\$ 19,688,932	\$ 20,070,393	\$ 17,360,373	\$ 17,081,518	\$ 17,352,968	\$ 18,278,019	\$ 213,323,288
18	Actual Basic Charge Revenue	Revenue System	\$ 1,566,351	\$ 1,568,279	\$ 1,574,252	\$ 1,569,821	\$ 1,564,851	\$ 1,581,612	\$ 1,566,310	\$ 1,584,153	\$ 1,577,422	\$ 1,573,389	\$ 1,578,531	\$ 1,581,325	\$ 18,886,297
19	Actual Usage (kWhs)	Revenue System	185,988,820	176,601,249	174,880,403	161,375,406	169,307,988	184,519,265	206,968,295	209,585,575	179,036,918	172,986,219	173,841,003	191,504,968	2,186,596,108
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641
21	Variable Power Supply Payments	(19) x (20)	\$ 3,052,077	\$ 2,898,026	\$ 2,869,787	\$ 2,648,170	\$ 2,778,344	\$ 3,027,961	\$ 3,396,350	\$ 3,439,299	\$ 2,937,996	\$ 2,838,704	\$ 2,852,731	\$ 3,142,597	\$ 35,882,042
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 13,574,152	\$ 13,033,973	\$ 12,808,273	\$ 11,834,477	\$ 12,281,918	\$ 13,258,757	\$ 14,726,273	\$ 15,046,941	\$ 12,844,955	\$ 12,669,425	\$ 12,921,706	\$ 13,554,097	\$ 158,554,949
	Non-Residential Revenue Per Customer Received		\$378.29	\$364.19	\$355.52	\$330.05	\$343.99	\$367.24	\$410.36	\$415.80	\$355.78	\$349.87	\$359.46	\$374.18	\$367.09
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ (566,151)	\$ 159,511	\$ (365,958)	\$ 484,220	\$ 925,318	\$ 650,893	\$ 234,780	\$ (948,238)	\$ 608,624	\$ 1,108,860	\$ (339,319)	\$ (162,296)	\$ 1,790,242
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 25,975	\$ (7,318)	\$ 16,790	\$ (22,216)	\$ (42,454)	\$ (29,863)	\$ (10,772)	\$ 43,505	\$ (27,924)	\$ (50,874)	\$ 15,568	\$ 7,446	\$ (82,136)
	FERC Rate		3.50%	3.50%	3.50%	3.71%	3.71%	3.71%	3.96%	3.96%	4.21%	4.21%	4.21%	4.21%	
25	Interest on Deferral	Avg Balance Calc	\$ (788)	\$ (1,356)	\$ (1,647)	\$ (1,577)	\$ 498	\$ 2,824	\$ 4,418	\$ 3,309	\$ 2,785	\$ 5,846	\$ 7,154	\$ 6,340	\$ 27,805
Monthly Non-Residential Deferral Totals			\$ (540,964)	\$ 150,837	\$ (350,815)	\$ 460,427	\$ 883,362	\$ 623,854	\$ 228,426	\$ (901,424)	\$ 583,485	\$ 1,063,831	\$ (316,598)	\$ (148,510)	\$ 1,735,911
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) ~ (25))	\$ (540,964)	\$ (390,127)	\$ (740,942)	\$ (280,515)	\$ 602,847	\$ 1,226,701	\$ 1,455,126	\$ 553,702	\$ 1,137,188	\$ 2,201,019	\$ 1,884,421	\$ 1,735,911	
27	Total Cumulative Electric Deferral	(13) + (26)	\$ (4,346,591)	\$ (4,759,414)	\$ (3,906,443)	\$ (2,931,948)	\$ (1,015,341)	\$ 249,810	\$ (1,725,931)	\$ (3,677,089)	\$ (3,265,167)	\$ (547,495)	\$ (359,992)	\$ (356,879)	

Docket No. UE-150204 Authorized Decoupling Baseline

Avista Utilities
Electric Decoupling Mechanism
Development of Decoupled Revenue by Rate Schedule - Electric

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 30, 31, 32	EX LG GEN SVC SCHEDULE 25	ST & AREA LTG SCH. 41-48
1 Total Normalized 12 ME Sept 2014 Revenue	\$ 499,982,000	\$ 214,841,000	\$ 71,304,000	\$ 130,152,000	\$ 11,471,000	\$ 65,194,000	\$ 7,020,000
2 Allowed Revenue Increase (Attachment 1)	\$ (8,110,000)	\$ (3,478,000)	\$ (1,159,000)	\$ (2,118,000)	\$ (187,000)	\$ (1,056,000)	\$ (112,000)
3 Total Rate Revenue (January 11, 2016)	\$ 491,872,000	\$ 211,363,000	\$ 70,145,000	\$ 128,034,000	\$ 11,284,000	\$ 64,138,000	\$ 6,908,000
4 Normalized kWhs (12ME Sept 2014 Test Year)	5,653,834,483	2,378,478,031	588,401,236	1,419,228,271	137,227,044	1,105,372,136	25,127,765
5 Retail Revenue Adjustment (line 14)	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641	\$ 0.01641
6 Variable Power Supply Revenue (L4 * L5)	\$ 92,779,424	\$ 39,030,824	\$ 9,655,664	\$ 23,289,536	\$ 2,251,896	\$ 18,139,157	\$ 412,347
7 Delivery & Power Plant Revenue (L3 - L6)	\$ 346,598,080	\$ 172,332,176	\$ 60,489,336	\$ 104,744,464	\$ 9,032,104		
8 Customer Bills (12ME Sept 2014 Test Year)	2,879,945	2,462,067	364,552	24,110	29,216		
9 Allowed Basic Charges		\$ 8.50	\$ 18.00	\$ 500.00	\$ 18.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 40,070,394	\$ 20,927,570	\$ 6,561,936	\$ 12,055,000	\$ 525,888		
11 Decoupled Revenue	\$ 306,527,686	\$ 151,404,606	\$ 53,927,400	\$ 92,689,464	\$ 8,506,216	Excluded From Decoupling	
12 Retail Revenue Adjustment - (Attachment 3)	\$0.01566						
13 Gross Up Factor for Revenue Related Exp	104.81%						
14 Grossed Up Retail Revenue Adjustment	\$0.01641						
		Residential	Non-Residential Group				
15 Average Number of Customers (Line 8 / 12)		205,172	34,823				
16 Annual kWh		2,378,478,031	2,144,856,551				
17 Basic Charge Revenues		20,927,570	19,142,824				
18 Customer Bills		2,462,067	417,878				
19 Average Basic Charge		\$8.50	\$45.81				

Avista Utilities
Electric Decoupling Mechanism
Development of Annual Decoupled Revenue Per Customer - Electric

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Decoupled Revenues	Attachment 4, Page 1 \$ 151,404,606	\$ 155,123,080
2	Test Year # of Customers 12 ME 09.2014	Revenue Data	205,172 34,823
3	Decoupled Revenue per Customer	(1) / (2) \$ 737.94	\$ 4,454.59

* Schedules 11, 12, 21, 22, 31, 32.

Docket No. UE-150204 Authorized Decoupling Baseline

Avista Utilities
 Electric Decoupling Mechanism
 Development of Monthly Decoupled Revenue Per Customer - Electric

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	Electric Sales														
2	<i>Residential</i>														
3	- Weather-Normalized kWh Sales	Monthly Rate Year	284,675,925	232,597,855	228,752,581	172,322,869	166,632,549	148,170,954	153,360,033	181,322,317	146,560,541	174,054,557	212,665,464	277,362,386	2,378,478,031
4	- % of Annual Total	% of Total	11.97%	9.78%	9.62%	7.25%	7.01%	6.23%	6.45%	7.62%	6.16%	7.32%	8.94%	11.66%	100.00%
5	<i>Non-Residential*</i>														
6	- Weather-Normalized kWh Sales	Monthly Rate Year	174,546,983	177,500,854	166,289,029	165,417,455	178,108,889	185,503,197	200,737,081	187,588,012	179,420,897	183,203,251	168,530,619	178,010,284	2,144,856,551
7	- % of Annual Total	% of Total	8.14%	8.28%	7.75%	7.71%	8.30%	8.65%	9.36%	8.75%	8.37%	8.54%	7.86%	8.30%	100.00%
8	Monthly Decoupled Revenue Per Customer ("RPC")														
9	<i>Residential</i>														
10	-UE-150204 Decoupled RPC	Attachment 4, P. 2 L. 3													\$ 737.94
11	- Monthly Decoupled RPC	(4) x (10)	\$ 88.32	\$ 72.17	\$ 70.97	\$ 53.46	\$ 51.70	\$ 45.97	\$ 47.58	\$ 56.26	\$ 45.47	\$ 54.00	\$ 65.98	\$ 86.05	\$ 737.94
12	<i>Non-Residential*</i>														
13	-UE-150204 Decoupled RPC	Attachment 4, P. 2 L. 3													\$ 4,454.59
14	- Monthly Decoupled RPC	(7) x (13)	\$ 362.51	\$ 368.65	\$ 345.36	\$ 343.55	\$ 369.91	\$ 385.27	\$ 416.90	\$ 389.60	\$ 372.63	\$ 380.49	\$ 350.02	\$ 369.70	\$ 4,454.59

* Schedules 11, 12, 21, 22, 31, 32.