

ATTACHMENT B

Schedule 75

Annual Electric Decoupling Rate Adjustment

2016 Deferred Revenue Calculation

2016 ELECTRIC DECOUPLING DEFERRAL CALCULATIONS

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

Line No.	Source	32%		68%		Pro Rated										2016 YTD	
		Old Base	New Base	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Total	
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)			
Residential Group																	
1	Actual Customers	Revenue System	67,166.77	141,050.23	208,217	210,418	209,750	209,405	209,004	208,965	209,204	209,512	210,314	210,674	211,346	211,562	2,518,371
2	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$78.81	\$88.32	\$85.25	\$72.17	\$70.97	\$53.46	\$51.70	\$45.97	\$47.58	\$56.26	\$45.47	\$54.00	\$65.98	\$86.05	\$61.25
3	Decoupled Revenue	(1) x (2)	\$ 5,293,368	\$ 12,457,946	\$ 17,751,313	\$ 15,184,850	\$ 14,886,407	\$ 11,195,716	\$ 10,805,288	\$ 9,606,353	\$ 9,954,148	\$ 11,786,424	\$ 9,563,286	\$ 11,376,751	\$ 13,944,820	\$ 18,205,690	\$ 154,261,045
4	Actual Base Rate Revenue	Revenue System	\$ 8,069,977	\$ 16,946,951	\$ 25,016,927	\$ 18,682,934	\$ 17,505,111	\$ 13,895,473	\$ 12,707,668	\$ 13,822,017	\$ 15,745,170	\$ 16,208,773	\$ 13,825,250	\$ 13,859,174	\$ 17,109,790	\$ 25,244,722	
5	Actual Basic Charge Revenue	Revenue System	\$ 582,373	\$ 1,222,984	\$ 1,805,358	\$ 1,824,049	\$ 1,818,745	\$ 1,824,228	\$ 1,831,181	\$ 1,838,974	\$ 1,833,280	\$ 1,848,334	\$ 1,838,516	\$ 1,835,029	\$ 1,834,655	\$ 1,836,304	
6	Actual Usage (kWhs)	Revenue System	88,782,350	186,442,936	275,225,286	209,519,142	198,506,123	156,664,757	142,430,315	156,502,975	178,634,451	181,567,778	154,183,097	157,178,161	193,299,820	284,514,826	
7	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.02108	\$ 0.01641	\$ 0.01792	\$ 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)	\$ 1,871,532	\$ 3,059,529	\$ 4,931,061	\$ 3,438,209	\$ 3,257,485	\$ 2,570,869	\$ 2,337,281	\$ 2,568,214	\$ 2,931,391	\$ 2,979,527	\$ 2,530,145	\$ 2,579,294	\$ 3,172,050	\$ 4,668,888	
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 5,616,071	\$ 12,664,438	\$ 18,280,509	\$ 13,420,676	\$ 12,428,881	\$ 9,500,377	\$ 8,539,206	\$ 9,414,829	\$ 10,980,499	\$ 11,380,912	\$ 9,456,589	\$ 9,444,852	\$ 12,103,086	\$ 18,739,530	\$ 143,689,946
	Residential Revenue Per Customer Received		\$83.61	\$89.79	\$87.80	\$63.78	\$59.26	\$45.37	\$40.86	\$45.05	\$52.49	\$54.32	\$44.96	\$44.83	\$57.27	\$88.58	\$57.06
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (322,704)	\$ (206,492)	\$ (529,196)	\$ 1,764,174	\$ 2,457,526	\$ 1,695,339	\$ 2,266,082	\$ 191,524	\$ (1,026,351)	\$ 405,512	\$ 106,697	\$ 1,931,899	\$ 1,841,734	\$ (533,841)	\$ 10,571,099
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 14,649	\$ 9,474	\$ 24,123	\$ (80,940)	\$ (112,751)	\$ (77,782)	\$ (103,968)	\$ (8,787)	\$ 47,089	\$ (18,605)	\$ (4,895)	\$ (88,636)	\$ (84,499)	\$ 24,493	\$ (485,159)
	FERC Rate				3.25%	3.25%	3.25%	3.46%	3.46%	3.46%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
12	Interest on Deferral	Avg Balance Calc			\$ (684)	\$ 910	\$ 6,367	\$ 12,509	\$ 17,994	\$ 21,426	\$ 20,575	\$ 19,771	\$ 20,541	\$ 23,438	\$ 28,757	\$ 30,661	\$ 202,264
	Monthly Residential Deferral Totals				\$ (505,757)	\$ 1,684,144	\$ 2,351,141	\$ 1,630,066	\$ 2,180,108	\$ 204,163	\$ (958,687)	\$ 406,678	\$ 122,343	\$ 1,866,701	\$ 1,785,992	\$ (478,687)	\$ 10,288,205
13	Cumulative Residential Deferral Surcharge/(Rebate) Balance	Σ((10) - (12))			\$ (505,757)	\$ 1,178,387	\$ 3,529,528	\$ 5,159,594	\$ 7,339,701	\$ 7,543,864	\$ 6,585,177	\$ 6,991,856	\$ 7,114,199	\$ 8,980,900	\$ 10,766,892	\$ 10,288,205	
Non-Residential Group																	
14	Actual Customers	Revenue System	11,397.10	23,933.90	35,331	35,572	35,571	35,497	35,658	35,516	35,519	35,694	35,669	35,828	35,762	35,782	427,399
15	Monthly Decoupled Revenue per Customer	Attachment 4, Page 3	\$356.03	\$362.51	\$360.42	\$368.65	\$345.36	\$343.55	\$369.91	\$385.27	\$416.90	\$389.60	\$372.63	\$380.49	\$350.02	\$369.70	\$371.05
16	Decoupled Revenue	(14) x (15)	\$ 4,057,746	\$ 8,676,316	\$ 12,734,062	\$ 13,113,488	\$ 12,284,830	\$ 12,195,019	\$ 13,190,221	\$ 13,683,114	\$ 14,808,048	\$ 13,906,242	\$ 13,291,483	\$ 13,632,177	\$ 12,517,284	\$ 13,228,762	\$ 158,584,729
17	Actual Base Rate Revenue	Revenue System	\$ 5,689,116	\$ 11,947,143	\$ 17,636,258	\$ 16,471,105	\$ 16,873,160	\$ 16,097,542	\$ 17,385,509	\$ 18,365,177	\$ 19,234,390	\$ 18,762,263	\$ 17,379,615	\$ 17,841,080	\$ 16,178,487	\$ 18,917,894	
18	Actual Basic Charge Revenue	Revenue System	\$ 512,506	\$ 1,076,263	\$ 1,588,769	\$ 1,582,404	\$ 1,565,686	\$ 1,575,041	\$ 1,566,939	\$ 1,572,602	\$ 1,567,372	\$ 1,565,138	\$ 1,570,581	\$ 1,567,535	\$ 1,580,197	\$ 1,573,244	
19	Actual Usage (kWhs)	Revenue System	57,402,939	120,546,172	177,949,111	164,762,769	170,862,451	162,142,313	179,654,733	189,325,960	201,220,320	194,881,850	178,530,679	182,657,424	160,599,007	196,411,492	
20	Retail Revenue Credit (\$/kWh)	Attachment 4, Page 1	\$ 0.02108	\$ 0.01641	\$ 0.01792	\$ 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)	\$ 1,210,054	\$ 1,978,163	\$ 3,188,217	\$ 2,703,757	\$ 2,803,853	\$ 2,660,755	\$ 2,948,134	\$ 3,106,839	\$ 3,302,025	\$ 3,198,011	\$ 2,929,688	\$ 2,997,408	\$ 2,635,430	\$ 3,223,113	
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 3,966,555	\$ 8,892,717	\$ 12,859,272	\$ 12,184,944	\$ 12,503,621	\$ 11,861,746	\$ 12,870,436	\$ 13,685,737	\$ 14,364,993	\$ 13,999,113	\$ 12,879,346	\$ 13,276,136	\$ 11,962,861	\$ 14,121,538	\$ 156,569,743
	Non-Residential Revenue Per Customer Received		\$348.03	\$371.55	\$363.97	\$342.54	\$351.51	\$334.16	\$360.94	\$385.34	\$404.43	\$392.20	\$361.08	\$370.55	\$334.51	\$394.65	\$366.33
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 91,191	\$ (216,401)	\$ (125,210)	\$ 928,544	\$ (218,791)	\$ 333,273	\$ 319,784	\$ (2,623)	\$ 443,056	\$ (92,871)	\$ 412,137	\$ 356,041	\$ 554,423	\$ (892,776)	\$ 2,014,986
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (4,140)	\$ 9,928	\$ 5,789	\$ (42,602)	\$ 10,038	\$ (15,291)	\$ (14,672)	\$ 120	\$ (20,327)	\$ 4,261	\$ (18,909)	\$ (16,335)	\$ (25,437)	\$ 40,961	\$ (92,403)
	FERC Rate				3.25%	3.25%	3.25%	3.46%	3.46%	3.46%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
25	Interest on Deferral	Avg Balance Calc			\$ (162)	\$ 876	\$ 1,795	\$ 2,074	\$ 2,978	\$ 3,423	\$ 4,085	\$ 4,585	\$ 5,042	\$ 6,126	\$ 7,410	\$ 6,961	\$ 45,194
	Monthly Non-Residential Deferral Totals				\$ (119,583)	\$ 886,818	\$ (206,958)	\$ 320,056	\$ 308,091	\$ 920	\$ 426,814	\$ (84,026)	\$ 398,270	\$ 345,832	\$ 536,397	\$ (844,854)	\$ 1,967,777
26	Cumulative Non-Residential Deferral Surcharge/(Rebate) Balance	Σ((23) - (25))			\$ (119,583)	\$ 767,235	\$ 560,277	\$ 880,333	\$ 1,188,424	\$ 1,189,344	\$ 1,616,158	\$ 1,532,132	\$ 1,930,403	\$ 2,276,234	\$ 2,812,631	\$ 1,967,777	
27	Total Cumulative Electric Deferral	(13) + (26)			\$ (625,340)	\$ 1,945,621	\$ 4,089,805	\$ 6,039,927	\$ 8,528,126	\$ 8,733,209	\$ 8,201,335	\$ 8,523,988	\$ 9,044,601	\$ 11,257,134	\$ 13,579,523	\$ 12,255,982	\$ 45,194

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.

