

# **Attachment B**

Pacific Power & Light Company  
 State of Washington  
 Schedule 83: Decoupling Revenue Adjustment  
 Attachment B: Cumulative Deferral Balance Calculation

Class	Deferral Yr	Description	CY 2017					CY 2018					CY 2019							
			Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Res	1	\$ transferred to balancing account 7-1-17	2,697,941																	
Res	2	Allowed Decoupled Revenue	4,736,375	6,327,143	5,862,526	5,760,158	6,289,737	11,623,166	11,236,577	9,818,451	7,927,864	5,917,292	4,781,150	3,918,244						
Res	2	Actual Decoupled Revenue	6,009,057	6,711,996	5,808,839	4,909,408	6,643,203	9,474,589	10,556,430	8,015,334	7,929,110	5,826,561	5,004,525	5,008,573						
Res	2	Deferral	1,272,681	444,853	(53,687)	(850,750)	353,466	(2,148,578)	(680,147)	(1,803,117)	1,246	(90,731)	223,275	1,090,239						
Res	2	Interest	2,164	5,091	5,603	4,505	3,525	407	(4,683)	(8,405)	(12,443)	(13,000)	(13,149)	(10,421)	(9,127)	(9,164)	(8,971)	(9,698)	(9,507)	(9,779)
Res	2	Deferral + Interest	1,274,845	1,724,784	1,676,705	830,461	1,187,452	(960,718)	(1,645,548)	(3,457,071)	(3,468,268)	(3,572,000)	(3,361,774)	(2,281,867)	(2,290,994)	(2,300,158)	(2,309,129)	(2,318,827)	(2,328,334)	(2,338,113)
Res	2	Excess Earnings Adjustment																		
Res	2	\$ transferred to balancing account 2-1-19																		
Res	3	Allowed Decoupled Revenue												4,967,983	6,646,764	6,125,456	5,826,256	6,320,784	11,671,725	
Res	3	Actual Decoupled Revenue												5,911,782	7,118,298	5,412,727	4,641,226	6,391,156	9,680,894	
Res	3	Deferral												943,800	471,534	(712,729)	(1,184,731)	70,372	(1,990,831)	
Res	3	Interest												1,888	4,726	4,156	508	(1,786)	(5,870)	
Res	3	Deferral + Interest												945,687	1,421,947	713,373	(470,849)	(402,263)	(2,398,964)	
Res	3	Excess Earnings Adjustment																		
Res	3	\$ transferred to balancing account 2-1-20																		
Res		Balancing Account Distribution*									(108,467)	(204,458)	(205,061)	(242,034)	(291,430)	(221,602)	(190,028)	(261,660)	(396,345)	
Res		Balancing Account Interest	9,173	9,204	8,964	9,811	9,573	9,881	9,916	9,123	9,985	10,099	9,815	8,836	8,693	6,499	6,162	5,114	3,879	
Res		Cumulative Deferral Balance	2,707,114	2,716,319	2,725,282	2,735,093	2,744,666	2,754,547	2,764,463	2,773,586	2,783,571	2,685,205	2,490,560	2,294,335	2,060,994	1,777,225	1,562,122	1,378,256	1,121,711	729,245
Small GS	1	\$ transferred to balancing account 7-1-17	617,750																	
Small GS	2	Allowed Decoupled Revenue	2,473,978	2,853,666	2,663,598	2,482,310	2,429,723	3,137,713	3,034,371	2,738,967	2,464,318	2,306,720	2,223,431	2,434,524						
Small GS	2	Actual Decoupled Revenue	2,618,447	2,921,783	2,734,733	2,370,416	2,416,544	2,824,157	2,968,653	2,568,372	2,497,478	2,200,148	2,327,405	2,526,904						
Small GS	2	Deferral	144,469	68,117	71,135	(11,894)	(13,179)	(313,555)	(65,717)	(176,595)	33,160	(106,572)	103,974	92,381						
Small GS	2	Interest	246	608	822	826	887	18	(665)	(1,001)	(1,844)	(1,522)	(1,573)	(1,175)	(1,090)	(1,094)	(1,071)	(1,158)	(1,135)	(1,168)
Small GS	2	Deferral + Interest	144,715	213,440	285,396	174,328	161,736	(151,801)	(218,183)	(389,779)	(357,963)	(466,057)	(363,656)	(272,450)	(273,540)	(274,634)	(275,705)	(276,863)	(277,999)	(279,166)
Small GS	2	Excess Earnings Adjustment																		
Small GS	2	\$ transferred to balancing account 2-1-19																		
Small GS	3	Allowed Decoupled Revenue												2,610,781	3,015,697	2,802,562	2,536,128	2,467,687	3,186,179	
Small GS	3	Actual Decoupled Revenue												2,700,396	3,112,693	2,733,945	2,343,306	2,384,271	2,928,679	
Small GS	3	Deferral												89,615	96,997	(68,617)	(192,822)	(83,416)	(257,500)	
Small GS	3	Interest												179	597	553	96	(1,201)	(472)	
Small GS	3	Deferral + Interest												89,794	187,244	119,324	(73,402)	(157,290)	(415,991)	
Small GS	3	Excess Earnings Adjustment																		
Small GS	3	\$ transferred to balancing account 2-1-20																		
Small GS		Balancing Account Distribution*																		
Small GS		Balancing Account Interest	2,100	2,107	2,052	2,246	2,192	2,262	2,271	2,089	2,286	2,358	2,431	2,376	2,578	2,588	2,534	2,739	2,685	2,762
Small GS		Cumulative Deferral Balance	619,850	621,958	624,010	626,256	628,448	630,711	632,981	635,070	637,356	639,715	642,146	644,522	647,100	649,688	652,222	654,961	657,646	660,409
Large GS	1	\$ transferred to balancing account 7-1-17	418,895																	
Large GS	2	Allowed Decoupled Revenue	3,303,569	3,599,167	4,041,236	4,446,282	4,261,714	4,413,257	4,014,681	3,639,492	3,433,131	3,318,360	3,193,494	3,396,946						
Large GS	2	Actual Decoupled Revenue	3,583,443	3,862,996	4,060,585	4,140,478	4,079,915	4,289,963	4,012,933	3,612,414	3,368,046	3,120,364	3,590,300	3,606,206						
Large GS	2	Deferral	279,874	263,829	19,350	(366,368)	(121,236)	(123,295)	(1,748)	(27,078)	(65,085)	(197,966)	396,806	209,260						
Large GS	2	Interest	476	1,402	1,832	1,381	494	70	(155)	(190)	(374)	(873)	(522)	611	1,082	1,086	1,063	1,150	1,127	1,159
Large GS	2	Deferral + Interest	280,350	545,580	566,762	201,775	81,034	(42,191)	(44,094)	(71,262)	(136,821)	(335,689)	60,595	270,467	271,549	272,655	273,698	274,848	275,975	277,134
Large GS	2	Excess Earnings Adjustment																		
Large GS	2	\$ transferred to balancing account 2-1-19																		
Large GS	3	Allowed Decoupled Revenue												3,334,119	3,655,726	4,084,094	4,408,653	4,195,550	4,348,772	
Large GS	3	Actual Decoupled Revenue												3,781,461	4,013,212	4,341,274	4,341,828	4,149,805	4,348,733	
Large GS	3	Deferral												447,342	357,487	257,180	(66,825)	(45,745)	(38)	
Large GS	3	Interest												895	2,508	3,654	4,350	4,033	4,052	
Large GS	3	Deferral + Interest												448,237	808,231	1,069,065	1,006,590	964,878	968,892	
Large GS	3	Excess Earnings Adjustment																		
Large GS	3	\$ transferred to balancing account 2-1-20																		
Large GS		Balancing Account Distribution*																		
Large GS		Balancing Account Interest	1,424	1,429	1,392	1,523	1,486	1,534	1,540	1,416	1,550	1,599	1,648	1,611	1,748	1,755	1,718	1,858	1,821	1,873
Large GS		Cumulative Deferral Balance	420,319	421,748	423,140	424,663	426,150	427,684	429,223	430,640	432,190	433,789	435,438	437,049	438,797	440,552	442,270	444,128	445,949	447,822
Irg	1	\$ transferred to balancing account 7-1-17	(519,702)																	
Irg	2	Allowed Decoupled Revenue	1,656,622	1,874,232	1,529,367	930,960	276,969	43,734	24,739	25,604	185,578	599,299	918,823	1,075,214						
Irg	2	Actual Decoupled Revenue	1,691,206	2,006,133	1,732,667	882,547	509,198	99,553	34,884	31,301	70,194	234,874	720,616	1,428,038						
Irg	2	Deferral	34,584	131,900	203,300	(48,414)	232,229	55,818	10,146	5,697	(115,384)	(364,425)	(196,207)	352,823						
Irg	2	Interest	59	342	886	1,249	1,540	2,108	2,234	2,082	2,081	1,259	229	510	1,259	1,264	1,237	1,337	1,311	1,348
Irg	2	Deferral + Interest	34,643	166,885	371,071	323,906	557,675	615,602	627,982	635,760	522,457	159,291	(38,687)	314,645	315,904	317,168	318,405	319,742	321,053	322,401
Irg	2	Excess Earnings Adjustment																		
Irg	2	\$ transferred to balancing account 2-1-19																		
Irg	3	Allowed Decoupled Revenue												1,716,734	1,940,370	1,575,965	933,601	276,702	43,650	
Irg	3	Actual Decoupled Revenue												1,921,426	2,012,373	1,718,408	1,050,008	396,420	105,153	
Irg	3	Deferral												204,692	72,003	142,443	116,407	119,719	61,503	
Irg	3	Interest												409	964	1,362	2,016	2,461	2,912	
Irg	3	Def																		

