

ATTACHMENT B

Decoupling Mechanism Calculation

Washington Decoupling Mechanism Calculation

Base for 9/15/16
Jun-2015

ACTUAL 12 mo ending

Line No.	Calculation	Calendar Year 2016				Calendar Year 2017								Total
		September 15-30	October	November	December	January	February	March	April	May	June			
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)		201609	201610	201611	201612	201701	201702	201703	201704	201705	201706	201707	201708	201709
SCH. 16 - Residential														
(1)	Avg Customers	105,259												
(2)	Decoupled Revenue per Customer \$	758.05	\$ 54.48	\$ 51.84	\$ 56.18	\$ 103.71	\$ 100.21	\$ 87.46	\$ 70.53	\$ 52.66	\$ 42.59	\$ 34.93		
(3)	Allowed Decoupled Revenue \$	79,791,061	\$ 767,073	\$ 4,816,052	\$ 5,998,892	\$ 11,101,104	\$ 10,723,588	\$ 9,355,212	\$ 7,553,956	\$ 5,639,250	\$ 4,560,340	\$ 3,736,262	\$ 64,251,730	
(4)	Actual kWh	1,569,786,637												
(5)	Decoupled Revenue per kWh Rate \$	0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083	\$ 0.05083		
(6)	Actual Decoupled Revenue		\$ 643,082	\$ 3,938,753	\$ 5,544,017	\$ 9,013,461	\$ 12,769,795	\$ 10,511,468	\$ 7,875,506	\$ 5,724,285	\$ 4,764,035	\$ 4,865,131	\$ 65,649,532	
(7)	Deferral - (Surcharge)/Sur-credit	(6)-(3)	\$ (123,991)	\$ (877,299)	\$ (454,875)	\$ (2,087,644)	\$ 2,046,207	\$ 1,156,256	\$ 321,549	\$ 85,035	\$ 203,695	\$ 1,128,870	\$ 1,397,803	
(8)	Interest on Deferral*	(8)	\$ (181)	\$ (1,642)	\$ (3,589)	\$ (7,307)	\$ (7,600)	\$ (2,537)	\$ (610)	\$ (2)	\$ 460	\$ 2,431	\$ (20,578)	
(9)	Cumulative Deferral	(7)+(8)	\$ (124,172)	\$ (1,003,113)	\$ (1,461,577)	\$ (3,556,528)	\$ (1,517,922)	\$ (364,203)	\$ (43,264)	\$ 41,769	\$ 245,924	\$ 1,377,224	\$ (1,994,777)	
(10)	2.5 % Deferral Trigger													
(11)	Trigger Threshold met?												NO	
(12)	5% Cap													
(13)	5% Cap met?												NO	
SCH. 24 - Small General Service (<100 kW)														
(1)	Avg Customers	19,046												
(2)	Decoupled Revenue per Customer \$	1,545	\$ 135.59	\$ 122.69	\$ 119.21	\$ 153.69	\$ 148.51	\$ 133.67	\$ 120.25	\$ 112.28	\$ 108.03	\$ 118.22		
(3)	Allowed Decoupled Revenue \$	29,421,923	\$ 345,903	\$ 2,075,784	\$ 2,322,210	\$ 2,996,763	\$ 2,892,591	\$ 2,600,244	\$ 2,342,519	\$ 2,189,306	\$ 2,107,184	\$ 2,308,444	\$ 22,180,950	
(4)	Actual kWh	536,266,600												
(5)	Decoupled Revenue per kWh Rate \$	0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486	\$ 0.05486		
(6)	Actual Decoupled Revenue		\$ 310,070	\$ 1,987,992	\$ 2,194,471	\$ 2,716,479	\$ 3,252,650	\$ 2,849,711	\$ 2,478,870	\$ 2,136,485	\$ 2,085,807	\$ 2,328,280	\$ 22,340,814	
(7)	Deferral - (Surcharge)/Sur-credit	(6)-(3)	\$ (35,833)	\$ (87,793)	\$ (127,739)	\$ (280,285)	\$ 360,060	\$ 249,467	\$ 136,351	\$ (52,822)	\$ (21,377)	\$ 19,835	\$ 159,864	
(8)	Interest on Deferral*	(8)	\$ (52)	\$ (233)	\$ (548)	\$ (1,144)	\$ (1,061)	\$ (135)	\$ 429	\$ 555	\$ 475	\$ 445	\$ (1,269)	
(9)	Cumulative Deferral	(7)+(8)	\$ (35,885)	\$ (123,911)	\$ (252,197)	\$ (533,626)	\$ (174,628)	\$ 74,704	\$ 211,484	\$ 159,217	\$ 138,316	\$ 158,596	\$ (735,548)	
(10)	2.5 % Deferral Trigger													
(11)	Trigger Threshold met?												NO	
(12)	5% Cap													
(13)	5% Cap met?												NO	
SCH. 36 - Large General Service (>100 kW, <1,000 kW)														
(1)	Avg Customers	1,086												
(2)	Decoupled Revenue per Customer \$	40,301	\$ 3,668.79	\$ 3,934.65	\$ 3,747.93	\$ 3,881.21	\$ 3,533.91	\$ 3,254.22	\$ 3,072.56	\$ 2,992.08	\$ 2,879.50	\$ 3,060.08		
(3)	Allowed Decoupled Revenue \$	43,760,852	\$ 582,431	\$ 3,745,857	\$ 4,085,246	\$ 4,238,277	\$ 3,862,561	\$ 3,605,673	\$ 3,404,391	\$ 3,306,253	\$ 3,204,878	\$ 3,384,446	\$ 33,420,014	
(4)	Actual kWh	928,614,078												
(5)	Decoupled Revenue per kWh Rate \$	0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712	\$ 0.04712		
(6)	Actual Decoupled Revenue		\$ 640,758	\$ 3,629,889	\$ 3,855,652	\$ 3,977,187	\$ 3,966,492	\$ 3,828,843	\$ 3,505,225	\$ 2,938,623	\$ 3,422,671	\$ 3,381,400	\$ 33,146,740	
(7)	Deferral - (Surcharge)/Sur-credit	(6)-(3)	\$ 58,326	\$ (115,968)	\$ (229,594)	\$ (261,090)	\$ 103,931	\$ 223,170	\$ 100,834	\$ (367,630)	\$ 217,792	\$ (3,047)	\$ (273,274)	
(8)	Interest on Deferral*	(8)	\$ 85	\$ 1	\$ (503)	\$ (1,220)	\$ (1,494)	\$ (907)	\$ (525)	\$ (926)	\$ (1,231)	\$ (835)	\$ (7,554)	
(9)	Cumulative Deferral	(7)+(8)	\$ 58,411	\$ (57,555)	\$ (287,652)	\$ (549,962)	\$ (447,525)	\$ (225,262)	\$ (124,952)	\$ (493,508)	\$ (276,946)	\$ (280,828)	\$ (280,828)	
(10)	2.5 % Deferral Trigger													
(11)	Trigger Threshold met?												NO	
(12)	5% Cap													
(13)	5% Cap met?												NO	
SCH. 40 - Irrigation														
(1)	Avg Customers	5,225												
(2)	Decoupled Revenue per Customer \$	1,736	\$ 293.42	\$ 174.22	\$ 51.75	\$ 8.18	\$ 4.64	\$ 4.80	\$ 34.82	\$ 112.01	\$ 171.53	\$ 200.34		
(3)	Allowed Decoupled Revenue \$	9,071,489	\$ 203,750	\$ 778,392	\$ 267,684	\$ 42,203	\$ 23,877	\$ 24,693	\$ 179,288	\$ 576,968	\$ 887,848	\$ 1,039,968	\$ 4,024,671	
(4)	Actual kWh	160,874,872												
(5)	Decoupled Revenue per kWh Rate \$	0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639	\$ 0.05639		
(6)	Actual Decoupled Revenue		\$ 253,685	\$ 857,267	\$ 369,507	\$ 120,319	\$ 26,597	\$ 25,281	\$ 88,477	\$ 103,271	\$ 463,290	\$ 1,100,736	\$ 3,408,431	
(7)	Deferral - (Surcharge)/Sur-credit	(6)-(3)	\$ 49,936	\$ 78,775	\$ 101,823	\$ 78,117	\$ 2,720	\$ 588	\$ (90,811)	\$ (473,697)	\$ (424,558)	\$ 60,768	\$ (616,240)	
(8)	Interest on Deferral*	(8)	\$ 73	\$ 261	\$ 525	\$ 789	\$ 935	\$ 849	\$ 810	\$ (34)	\$ (1,474)	\$ (1,932)	\$ 803	
(9)	Cumulative Deferral	(7)+(8)	\$ 50,008	\$ 129,144	\$ 231,492	\$ 310,398	\$ 314,053	\$ 315,490	\$ 225,489	\$ (248,242)	\$ (674,274)	\$ (615,437)	\$ (615,437)	
(10)	2.5 % Deferral Trigger													
(11)	Trigger Threshold met?												YES	
(12)	5% Cap													
(13)	5% Cap met?												NO	
	Cumulative Deferral		\$ (51,638)	\$ (1,055,435)	\$ (1,769,934)	\$ (4,329,718)	\$ (1,826,021)	\$ (199,270)	\$ 268,757	\$ (540,764)	\$ (566,981)	\$ 639,554	\$ 639,554	

*Monthly FERC rate