

ATTACHMENT B

Decoupling Mechanism Calculation

Washington Decoupling Mechanism Calculation

		Base for 9/15/16 Jun-2015		Calendar Year 2016				Calendar Year 2017					
		ACTUAL 12 mo ending		Deferral Period 1									
Line No.	Calculation	September 15-30	October	November	December	January	February	March	April	May	June	Total	
(1)	(2)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
SCH. 16 - Residential													
(1)	Avg Customers	201609	201610	201611	201612	201701	201702	201703	201704	201705	201706		
(2)	Decoupled Revenue per Customer	\$ 14,079	\$ 92,894	\$ 106,787	\$ 107,036	\$ 107,015	\$ 106,964	\$ 107,102	\$ 107,082	\$ 107,063	\$ 106,972		
(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	\$ 64,251,730	
(4)	Actual kWh	1,569,786,637	12,651,806	77,489,900	109,071,422	177,328,261	251,229,307	206,799,635	154,940,456	112,617,962	93,726,266	95,715,205	
(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	
(8)	Interest on Deferral*		\$ (181)	\$ (1,642)	\$ (3,589)	\$ (7,307)	\$ (7,600)	\$ (2,537)	\$ (610)	\$ (2)	\$ 460	\$ 2,431	
(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	
(10)	2.5 % Deferral Trigger											\$ (1,994,777)	
(11)	Trigger Threshold met?											NO	
(12)	5% Cap											NO	
(13)	5% Cap met?											NO	
SCH. 24 - Small General Service (<100 kW)													
(1)	Avg Customers	19,046	2,551	16,919	19,480	19,499	19,478	19,452	19,481	19,499	19,506	19,527	
(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	
(4)	Actual kWh	536,266,600	5,651,577	36,234,669	39,998,111	49,512,632	59,285,309	51,941,019	45,181,796	38,941,210	38,017,522	42,437,015	
(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	
(8)	Interest on Deferral*		\$ (52)	\$ (233)	\$ (548)	\$ (1,144)	\$ (1,061)	\$ (135)	\$ 429	\$ 555	\$ 475	\$ 445	
(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	
(10)	2.5 % Deferral Trigger											\$ (735,548)	
(11)	Trigger Threshold met?											NO	
(12)	5% Cap											NO	
(13)	5% Cap met?											NO	
SCH. 36 - Large General Service (>100 kW, <1,000 kW)													
(1)	Avg Customers	1,086	159	952	1,090	1,092	1,093	1,108	1,108	1,105	1,113	1,106	
(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	
(4)	Actual kWh	928,614,078	13,597,005	77,026,973	81,817,713	84,396,702	84,169,764	81,248,825	74,381,586	62,358,171	72,629,757	71,753,983	
(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)	
(8)	Interest on Deferral*		\$ 85	\$ 1	\$ (503)	\$ (1,220)	\$ (1,494)	\$ (907)	\$ (525)	\$ (926)	\$ (1,231)	\$ (835)	
(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)	
(10)	2.5 % Deferral Trigger											\$ (1,094,021)	
(11)	Trigger Threshold met?											NO	
(12)	5% Cap											NO	
(13)	5% Cap met?											NO	
SCH. 40 - Irrigation													
(1)	Avg Customers	5,225	694	4,468	5,173	5,157	5,150	5,148	5,149	5,151	5,176	5,191	
(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)	Actual kWh	160,874,872	4,498,888	15,202,880	6,552,881	2,133,759	471,667	448,340	1,569,055	1,831,419	8,216,047	19,520,591	
(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	\$ 78,875	\$ 101,823	\$ 78,117	\$ 2,720	\$ 588	\$ (90,811)	\$ (473,697)	\$ (424,558)	\$ 60,768	
(8)	Interest on Deferral*		\$ 73	\$ 261	\$ 525	\$ 789	\$ 935	\$ 849	\$ 810	\$ (34)	\$ (1,474)	\$ (1,932)	
(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)	
(10)	2.5 % Deferral Trigger											\$ (226,787)	
(11)	Trigger Threshold met?											YES	
(12)	5% Cap											NO	
(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	

*Monthly FERC rate