ATTACHMENT B

Calculation of Cumulative Deferral Balance on February 1, 2021

Pacific Power & Light Company
State of Washington
Schedule 93: Decoupling Revenue Adjustment
Attachment B: Calculation of Cumulative Deferral Balance on February 1, 2021

			Deferral Period 4												Deferral Period 5							
	Deferral		2019						2020						2020						2021	
Class	Period	Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Residential	3	Interest	(1,674)	(1,682)	(1,618)	(1,662)	(1,633)	(1,677)	(1,538)													
Residential	3	Cumulative Deferral + Interest	(357,929)	(359,611)	(361,229)	(362,891)	(364,524)	(366,201)	(367,739)	(367,739)												
Residential	3	Excess Earnings Adjustment								5,836,329												
Residential	3	$ transferred to Balancing Account 2-1-20								5,468,590												
Residential	4	Monthly Deferral	630,671	(326,543)	(408,849)	(756,086)	808,153	(1,521,553)	(1,594,360)	(1,607,338)	(792,272)	212,210	(89,628)	996,965								
Residential	4	Interest	1,482	2,204	465	(2,202)	(2,047)	(3,742)	(9,976)	(15,546)	(21,846)	(21,502)	(21,894)	(19,663)	(13,232)	(13,271)	(12,850)	(12,886)	(12,461)	(12,957)	-	
Residential	4	Cumulative Deferral + Interest	632,153	307,814	(100,570)	(858,858)	(52,752)	(1,578,047)	(3,182,382)	(4,805,265)	(5,619,384)	(5,428,676)	(5,540,197)	(4,562,895)	(4,576,127)	(4,589,398)	(4,602,249)	(4,615,135)	(4,627,596)	(4,640,553)	(4,640,553)	(4,640,553)
Residential	4	SCRF Payment Allocation																				6,577
Residential	4	$ transferred to Balancing Account 2-1-21																				(4,633,976)
Residential		Balancing Account Distribution*	-	-	-	-	-	-	-	(262,242)	(431,187)	(361,702)	(284,161)	(297,090)	(353,405)	(420,645)	(364,519)	(289,859)	(427,824)	(610,637)	(583,992)	-
Residential		Balancing Account Interest	(2,298)	(2,309)	(2,221)	(2,281)	(2,241)	(2,301)	(2,111)	18,848	18,921	16,097	15,282	13,826	9,378	8,283	6,921	6,024	4,857	3,596	-	-
Residential		Cumulative Deferral Balance	(491,241)	(493,550)	(495,771)	(498,051)	(500,293)	(502,594)	(504,705)	4,720,490	4,308,224	3,962,618	3,693,740	3,410,477	3,066,449	2,654,087	2,296,490	2,012,656	1,589,688	982,647	398,655	(4,235,321)
Small GS	3	Interest	(2,049)	(2,058)	(1,980)	(2,033)	(1,998)	(2,052)	(1,882)													
Small GS	3	Cumulative Deferral + Interest	(437,960)	(440,018)	(441,998)	(444,031)	(446,029)	(448,081)	(449,963)	(449,963)												
Small GS	3	Excess Earnings Adjustment								2,186,683												
Small GS	3	$ transferred to Balancing Account 2-1-20								1,736,720												
Small GS	4	Monthly Deferral	13,721	(194,828)	(25,306)	(205,162)	(51,989)	(248,839)	(201,417)	(173,056)	(98,890)	(237,225)	(273,074)	(316,626)								
Small GS	4	Interest	32	(393)	(874)	(1,427)	(1,981)	(2,726)	(3,446)	(3,944)	(4,835)	(5,163)	(6,337)	(7,353)	(5,948)	(5,966)	(5,777)	(5,793)	(5,601)	(5,825)	-	
Small GS	4	Cumulative Deferral + Interest	13,753	(181,468)	(207,647)	(414,236)	(468,206)	(719,770)	(924,634)	(1,101,633)	(1,205,358)	(1,447,747)	(1,727,157)	(2,051,137)	(2,057,085)	(2,063,050)	(2,068,827)	(2,074,620)	(2,080,221)	(2,086,046)	(2,086,046)	(2,086,046)
Small GS	4	SCRF Payment Allocation																				2,470
Small GS	4	$ transferred to Balancing Account 2-1-21																				(2,083,576)
Small GS		Balancing Account Distribution*	(88,941)	(95,542)	(94,119)	(79,059)	(81,871)	(99,544)	(97,518)	(117,792)	(142,597)	(125,071)	(117,544)	(127,427)	(143,530)	(165,060)	(158,458)	(138,252)	(143,596)	(174,594)	(171,040)	-
Small GS		Balancing Account Interest	2,972	2,552	2,028	1,684	1,293	911	421	6,746	6,747	5,769	5,455	4,862	3,237	2,799	2,257	1,848	1,406	1,017	-	-
Small GS		Cumulative Deferral Balance	590,755	497,766	405,674	328,299	247,721	149,088	51,992	1,677,666	1,541,816	1,422,514	1,310,425	1,187,861	1,047,567	885,306	729,104	592,701	450,512	276,935	105,895	(1,977,681)
Large GS	3	Interest	6,031	6,059	5,829	5,985	5,882	6,040	5,540													
Large GS	3	Cumulative Deferral + Interest	1,289,193	1,295,252	1,301,081	1,307,066	1,312,948	1,318,987	1,324,527	1,324,527												
Large GS	3	Excess Earnings Adjustment								3,086,388												
Large GS	3	$ transferred to Balancing Account 2-1-20								4,410,914												
Large GS	4	Monthly Deferral	537,089	84,506	296,944	(277,256)	(91,255)	(114,295)	39,500	278,393	513	(83,246)	(174,737)	(122,828)								
Large GS	4	Interest	1,262	2,729	3,483	3,622	2,730	2,331	1,981	2,467	3,253	2,872	2,441	1,809	1,173	1,176	1,139	1,142	1,104	1,148	-	
Large GS	4	Cumulative Deferral + Interest	538,352	625,587	926,015	652,381	563,856	451,892	493,373	774,233	778,000	697,625	525,329	404,311	405,483	406,659	407,798	408,940	410,044	411,192	411,192	411,192
Large GS	4	SCRF Payment Allocation																				3,441
Large GS	4	$ transferred to Balancing Account 2-1-21																				414,633
Large GS		Balancing Account Distribution*	(141,943)	(136,543)	(160,465)	(151,464)	(150,281)	(155,198)	(146,132)	(255,674)	(337,597)	(316,756)	(296,536)	(322,323)	(354,655)	(367,069)	(440,685)	(380,109)	(410,317)	(423,742)	(398,989)	-
Large GS		Balancing Account Interest	4,939	4,307	3,475	2,851	2,123	1,477	722	17,092	17,233	14,793	14,005	12,503	8,352	7,330	5,966	4,834	3,607	2,583	-	-
Large GS		Cumulative Deferral Balance	984,736	852,500	695,511	546,898	398,740	245,019	99,610	4,271,943	3,951,579	3,649,617	3,367,086	3,057,266	2,710,963	2,351,223	1,916,504	1,541,230	1,134,521	713,362	314,373	729,006
APS	3	Interest	(165)	(166)	(160)	(164)	(161)	(165)	(152)													
APS	3	Cumulative Deferral + Interest	(35,300)	(35,466)	(35,626)	(35,790)	(35,951)	(36,116)	(36,268)	(36,268)												
APS	3	Excess Earnings Adjustment								636,197												
APS	3	$ transferred to Balancing Account 2-1-20								599,929												
APS	4	Monthly Deferral	255,613	47,536	130,103	(118,291)	139,130	55,351	11,098	5,657	(33,056)	(122,201)	35,918	123,918								
APS	4	Interest	601	1,316	1,666	1,737	1,754	2,249	2,202	2,086	2,198	1,747	1,626	1,903	1,600	1,605	1,554	1,559	1,507	1,567	-	
APS	4	Cumulative Deferral + Interest	256,214	305,066	436,835	320,281	461,166	518,766	532,066	539,809	508,951	388,496	426,039	551,861	553,461	555,066	556,620	558,179	559,686	561,253	561,253	561,253
APS	4	SCRF Payment Allocation																				711
APS	4	$ transferred to Balancing Account 2-1-21																				561,964
APS		Balancing Account Distribution*	(106,584)	(107,463)	(92,102)	(44,201)	(22,509)	(5,360)	(1,938)	(1,941)	(10,252)	(31,872)	(63,942)	(80,297)	(122,860)	(143,798)	(117,105)	(77,657)	(27,922)	(6,649)	(2,404)	-
APS		Balancing Account Interest	1,657	1,162	669	373	217	158	130	2,453	2,627	2,367	2,246	1,917	1,136	753	364	92	(53)	(104)	-	-
APS		Cumulative Deferral Balance	300,949	194,648	103,215	59,387	37,095	31,893	30,084	630,526	622,900	593,396	531,699	453,319	331,596	188,551	71,809	(5,755)	(33,731)	(40,484)	(42,888)	519,075
		FERC Interest Rate	0.47%	0.47%	0.45%	0.46%	0.45%	0.46%	0.42%	0.39%	0.42%	0.39%	0.40%	0.39%	0.29%	0.29%	0.28%	0.28%	0.27%	0.28%		
Total	4	SCRF Payment																				13,199
Residential	4	SCRF Payment Allocation Calculation	5,003,659	6,685,277	6,162,270	5,865,830	6,367,823	11,763,869	11,389,763	9,949,144	8,029,874	5,995,327	4,855,903	3,986,170								6,577
Small GS	4	SCRF Payment Allocation Calculation	2,636,527	3,041,752	2,829,850	2,560,946	2,491,554	3,215,035	3,107,237	2,803,864	2,526,188	2,357,851	2,270,049	2,481,492								2,470
Large GS	4	SCRF Payment Allocation Calculation	3,365,221	3,669,354	4,114,572	4,441,340	4,222,794	4,381,014	3,977,983	3,629,354	3,410,797	3,287,289	3,160,602	3,368,347								3,441
APS	4	SCRF Payment Allocation Calculation	1,713,427	1,937,754	1,571,408	934,864	276,702	43,675	24,710	25,565	185,290	597,212	916,337	1,071,896								711

*Nov 2020 - Jan 2021 distributions estimated at time of filing. Estimates based on current rate and Nov 2019 - Jan 2020 kWh.