

# ATTACHMENT B

## Schedule 75

### Annual Electric Decoupling Rate Adjustment

#### 2015 Deferred Revenue Calculation

**Avista Utilities**  
**Electric Decoupling Mechanism**  
**Development of Electric Deferrals (Calendar Year 2015)**

Line No.	Source	Revised	Revised	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1	Actual Customers	Revenue System	207,224	207,250	206,422	206,679	206,185	206,224	207,090	207,090	206,682	207,742	208,615	208,228	210,165	2,488,446
2	Monthly Decoupled Revenue per Customer	Appendix 4, Page 3	\$78.81	\$69.94	\$64.35	\$51.02	\$47.06	\$44.92	\$51.18	\$51.18	\$54.25	\$45.86	\$52.53	\$65.53	\$83.06	\$59.08
3	Decoupled Revenue	(1) x (2)	\$ 16,331,182	\$ 14,493,372	\$ 13,282,392	\$ 10,544,743	\$ 9,703,850	\$ 9,263,940	\$ 10,595,553	\$ 10,595,553	\$ 11,211,862	\$ 9,526,829	\$ 10,959,143	\$ 13,644,766	\$ 17,456,805	\$ 147,016,437
4	Actual Base Rate Revenue	Revenue System	\$ 25,101,845	\$ 17,879,887	\$ 17,559,760	\$ 15,694,519	\$ 13,097,133	\$ 14,889,107	\$ 19,331,801	\$ 19,331,801	\$ 17,006,511	\$ 13,586,943	\$ 13,096,810	\$ 18,959,164	\$ 23,830,695	
5	Actual Basic Charge Revenue	Revenue System	\$ 1,761,404	\$ 1,761,625	\$ 1,754,587	\$ 1,756,772	\$ 1,752,573	\$ 1,752,904	\$ 1,821,150	\$ 1,821,150	\$ 1,819,598	\$ 1,819,349	\$ 1,819,260	\$ 1,806,884	\$ 1,823,573	
6	Actual Usage (kWhs)	Revenue System	273,966,953	197,618,642	196,511,929	174,038,158	144,371,121	166,807,706	215,998,297	215,998,297	186,598,692	148,639,680	144,517,723	213,318,297	261,492,406	
7	Retail Revenue Credit (\$/kWh)	Appendix 4, Page 1	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	
8	Variable Power Supply Payments	(6) x (7)	\$ 5,775,223	\$ 4,165,801	\$ 4,142,471	\$ 3,669,146	\$ 3,043,343	\$ 3,513,306	\$ 4,540,596	\$ 4,540,596	\$ 3,933,500	\$ 3,133,324	\$ 3,046,434	\$ 4,496,750	\$ 5,512,260	
9	Customer Decoupled Payments	(4) - (5) - (8)	\$ 17,565,217	\$ 11,952,461	\$ 11,662,701	\$ 10,268,602	\$ 8,301,217	\$ 9,619,896	\$ 12,970,055	\$ 12,970,055	\$ 11,253,413	\$ 8,634,359	\$ 8,231,028	\$ 12,655,530	\$ 16,494,862	\$ 139,609,342
	Residential Revenue Per Customer Received		\$84.76	\$57.67	\$56.50	\$49.68	\$46.26	\$46.65	\$62.65	\$62.65	\$54.45	\$41.56	\$39.46	\$60.78	\$78.49	\$56.10
10	Deferral - Surcharge (Rebate)	(3) - (9)	\$ (1,234,035)	\$ 2,542,911	\$ 1,619,691	\$ 276,142	\$ 1,402,633	\$ (355,956)	\$ (2,374,502)	\$ (2,374,502)	\$ (41,551)	\$ 892,470	\$ 2,728,115	\$ 989,236	\$ 961,943	\$ 7,407,095
11	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 56,019	\$ (115,435)	\$ (73,526)	\$ (12,535)	\$ (63,673)	\$ 16,159	\$ 107,791	\$ 107,791	\$ 1,886	\$ (40,514)	\$ (123,843)	\$ (44,906)	\$ (43,667)	\$ (336,245)
	FERC Rate		3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
12	Interest on Deferral	Avg Balance Calc	\$ (1,595)	\$ 92	\$ 5,474	\$ 7,939	\$ 10,131	\$ 11,511	\$ 8,013	\$ 8,013	\$ 4,911	\$ 6,025	\$ 10,721	\$ 15,556	\$ 18,120	\$ 96,898
	Monthly Residential Deferral Totals		\$ (1,179,611)	\$ 2,427,568	\$ 1,551,638	\$ 271,546	\$ 1,349,091	\$ (328,286)	\$ (2,258,699)	\$ (2,258,699)	\$ (34,753)	\$ 857,981	\$ 2,614,994	\$ 959,885	\$ 936,395	\$ 7,167,748
13	Cumulative Residential Deferral (Rebate)/Surcharge	Σ(10) - (12)	\$ (1,179,611)	\$ 1,247,957	\$ 2,799,595	\$ 3,071,141	\$ 4,420,232	\$ 4,091,945	\$ 1,833,247	\$ 1,833,247	\$ 1,798,493	\$ 2,656,474	\$ 5,271,468	\$ 6,231,353	\$ 7,167,748	
	Non-Residential Group															
14	Actual Customers	Revenue System	35,059	35,579	35,140	35,293	35,221	35,212	35,004	35,004	35,238	35,232	35,284	35,077	35,843	423,182
15	Monthly Decoupled Revenue per Customer	Appendix 4, Page 3	\$356.03	\$334.39	\$338.63	\$307.27	\$328.68	\$343.69	\$382.86	\$382.86	\$405.75	\$347.13	\$347.29	\$341.22	\$376.40	\$350.78
16	Decoupled Revenue	(14) x (15)	\$ 12,482,171	\$ 11,897,180	\$ 11,899,500	\$ 10,844,425	\$ 11,576,571	\$ 12,101,997	\$ 13,401,801	\$ 13,401,801	\$ 14,297,930	\$ 12,225,924	\$ 12,225,924	\$ 11,968,907	\$ 13,491,213	\$ 148,445,296
17	Actual Base Rate Revenue	Revenue System	\$ 16,258,940	\$ 17,169,122	\$ 17,145,797	\$ 17,146,414	\$ 17,228,784	\$ 20,052,822	\$ 19,981,392	\$ 20,610,294	\$ 20,610,294	\$ 17,559,914	\$ 17,606,688	\$ 18,027,728	\$ 17,364,216	
18	Actual Basic Charge Revenue	Revenue System	\$ 1,590,724	\$ 1,612,616	\$ 1,612,908	\$ 1,601,684	\$ 1,610,510	\$ 1,601,190	\$ 1,620,119	\$ 1,617,035	\$ 1,617,035	\$ 1,618,291	\$ 1,611,788	\$ 1,595,841	\$ 1,623,807	
19	Actual Usage (kWhs)	Revenue System	162,655,588	168,483,376	171,828,336	170,229,514	173,532,298	208,221,126	205,625,075	213,909,780	213,909,780	176,781,649	176,161,200	180,918,565	171,400,749	
20	Retail Revenue Credit (\$/kWh)	Appendix 4, Page 1	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	\$ 0.021080	
21	Variable Power Supply Payments	(19) x (20)	\$ 3,428,780	\$ 3,551,630	\$ 3,622,141	\$ 3,588,438	\$ 3,658,061	\$ 4,389,301	\$ 4,334,577	\$ 4,334,577	\$ 4,509,218	\$ 3,726,557	\$ 3,713,478	\$ 3,813,763	\$ 3,613,128	
22	Customer Decoupled Payments	(17) - (18) - (21)	\$ 11,239,437	\$ 12,004,877	\$ 11,910,747	\$ 11,956,292	\$ 11,960,214	\$ 14,062,331	\$ 14,026,697	\$ 14,484,040	\$ 14,484,040	\$ 12,215,066	\$ 12,281,422	\$ 12,618,124	\$ 12,127,281	\$ 150,886,527
	Non-Residential Revenue Per Customer Received		\$320.59	\$337.41	\$338.95	\$338.77	\$339.36	\$359.36	\$400.72	\$400.72	\$411.03	\$346.70	\$348.07	\$359.73	\$338.34	\$356.55
23	Deferral - Surcharge (Rebate)	(16) - (22)	\$ 1,242,735	\$ (107,697)	\$ (11,247)	\$ (1,118,668)	\$ (383,643)	\$ (1,960,334)	\$ (624,643)	\$ (624,643)	\$ (186,110)	\$ 14,858	\$ (27,744)	\$ (649,217)	\$ 1,363,932	\$ (2,441,231)
24	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (56,414)	\$ 4,889	\$ 511	\$ 50,473	\$ 17,415	\$ 88,989	\$ 28,367	\$ 28,367	\$ (674)	\$ (674)	\$ 1,259	\$ 29,471	\$ (61,916)	\$ 110,820
	FERC Rate		3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
25	Interest on Deferral	Avg Balance Calc	\$ 1,606	\$ 3,078	\$ 2,933	\$ 1,489	\$ (440)	\$ (3,472)	\$ (6,823)	\$ (6,823)	\$ (7,890)	\$ (8,133)	\$ (8,171)	\$ (9,069)	\$ (8,169)	\$ (43,061)
	Monthly Non-Residential Deferral Totals		\$ 1,187,927	\$ (99,730)	\$ (7,804)	\$ (1,059,906)	\$ (566,668)	\$ (1,874,816)	\$ (603,351)	\$ (603,351)	\$ (185,552)	\$ 6,051	\$ (34,656)	\$ (628,814)	\$ 1,293,847	\$ (2,373,472)
26	Cumulative Non-Residential Deferral (Rebate)/Surcharge	Σ(23) - (25)	\$ 1,187,927	\$ 1,088,197	\$ 1,080,393	\$ 20,488	\$ (346,180)	\$ (2,220,996)	\$ (2,824,348)	\$ (3,009,699)	\$ (3,009,699)	\$ (3,003,848)	\$ (3,038,504)	\$ (3,667,319)	\$ (2,373,472)	
25	Total Cumulative Electric Deferral	(13) + (26)	\$ 8,316	\$ 2,336,154	\$ 3,879,988	\$ 3,091,628	\$ 4,074,051	\$ 1,870,949	\$ (991,101)	\$ (1,211,406)	\$ (347,374)	\$ 2,232,963	\$ 2,232,963	\$ 2,564,034	\$ 4,794,276	

UE-140188 Authorized Decoupling Base

Avista Utilities

Electric Decoupling Mechanism

Development of Decoupled Revenue by Rate Schedule - Electric

Updated to reflect November 2014 Power Supply update.

	TOTAL	RESIDENTIAL SCHEDULE 1	GENERAL SVC. SCH. 11,12	LG. GEN. SVC. SCH. 21,22	PUMPING SCH. 30, 31, 32	EX LG GEN SVC ST & AREA LTG SCHEDULE 25	SCH. 41-48
1 Total Normalized 2015 Revenue (Appendix 2)	\$ 490,833,000	\$ 214,476,000	\$ 69,493,000	\$ 127,831,000	\$ 10,525,000	\$ 61,637,000	\$ 6,871,000
2 Settlement Revenue Increase (Appendix 2)	\$ 12,295,000	\$ 5,372,000	\$ 1,738,000	\$ 3,205,000	\$ 264,000	\$ 1,544,000	\$ 172,000
3 Total Rate Revenue (January 1, 2015)	\$ 503,128,000	\$ 219,848,000	\$ 71,231,000	\$ 131,036,000	\$ 10,789,000	\$ 63,181,000	\$ 7,043,000
4 Normalized kWhs (2015 Rate Year)	5,689,806,234	2,437,508,068	586,109,432	1,436,806,481	127,927,573	1,076,126,636	25,328,044
5 Retail Revenue Credit (line 14)	\$ 0.02108	\$ 0.02108	\$ 0.02108	\$ 0.02108	\$ 0.02108	\$ 0.02108	\$ 0.02108
6 Variable Power Supply Revenue (L4 * L5)	\$ 119,941,115	\$ 51,382,670	\$ 12,355,187	\$ 30,287,881	\$ 2,696,713	\$ 22,684,749	\$ 533,915
7 Delivery & Power Plant Revenue (L3 - L6)	\$ 336,181,549	\$ 168,465,330	\$ 58,875,813	\$ 100,748,119	\$ 8,092,287		
8 Customer Bills (2015 Rate Year)	2,917,521	2,494,197	369,788	24,074	29,462		
9 Proposed Basic Charges	\$	\$ 8.50	\$ 18.00	\$ 500.00	\$ 18.00		
10 Basic Charge Revenue (Ln 8 * Ln 9)	\$ 40,424,175	\$ 21,200,675	\$ 6,656,184	\$ 12,037,000	\$ 530,316		
11 Decoupled Revenue	\$ 295,757,375	\$ 147,264,655	\$ 52,219,629	\$ 88,711,119	\$ 7,561,971		Excluded From Decoupling
12 Retail Revenue Credit - (Appendix 3)	\$0.02012						
13 Gross Up Factor for Revenue Related Exp	104.76%						
14 Grossed Up Retail Revenue Credit	\$0.02108						
15 Average Number of Customers (Line 8 / 12)		Residential	Non-Residential Group				
16 Annual kWh		207,850	35,277				
17 Basic Charge Revenues		2,437,508,068	2,150,843,486				
18 Customer Bills		21,200,675	19,223,500				
19 Average Basic Charge		2,494,197	423,324				
		\$8.50	\$45.41				

Updated to reflect November  
2014 Power Supply update.

**Avista Utilities**

**Electric Decoupling Mechanism**

**Development of Annual Decoupled Revenue Per Customer - Electric**

Line No.	(a)	Source	Residential	Non-Residential Schedules*
	(b)	(c)	(d)	
1	Decoupled Revenues	Appendix 4, Page 1	\$ 147,264,655	\$ 148,492,719
2	Rate Year # of Customers 2015	Revenue Data	207,850	35,277
3	Decoupled Revenue per Customer	(1) / (2)	\$ 708.51	\$ 4,209.34
* Schedules 11, 12, 21, 22, 31, 32.				
	Revenues			
	From revenue per customer		\$ 147,263,626	\$ 148,492,887
	From basic charge		\$ 21,200,675	\$ 19,223,500
	From power supply		\$ 51,382,670	\$ 45,339,781
	Total		\$ 219,846,971	\$ 213,056,168

UE-140188 Authorized Decoupling Base

Updated to reflect November 2014  
Power Supply update.

Avista Utilities  
Electric Decoupling Mechanism  
Development of Monthly Decoupled Revenue Per Customer - Electric

Line No.	Source	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL
1	Electric Sales															
2	Residential															
3	- Weather-Normalized kWh Sales			271,130,047	240,621,765	221,370,825	175,525,307	161,914,993	154,545,588	176,072,045	186,627,300	157,769,890	180,730,371	225,437,958	285,761,978	2,437,508,067
4	- % of Annual Total			11.12%	9.87%	9.08%	7.20%	6.64%	6.34%	7.22%	7.66%	6.47%	7.41%	9.25%	11.72%	100.00%
5	Non-Residential*															
6	- Weather-Normalized kWh Sales			181,922,081	170,861,843	173,030,139	157,004,730	167,947,307	175,614,812	195,632,184	207,327,409	177,370,453	177,453,044	174,351,964	192,327,521	2,150,843,487
7	- % of Annual Total			8.46%	7.94%	8.04%	7.30%	7.81%	8.16%	9.10%	9.64%	8.25%	8.25%	8.11%	8.94%	100.00%
8	Monthly Decoupled Revenue Per Customer ("RPC")															
9	Residential															
10	- 2015 Decoupled RPC															
11	- 2015 Monthly Decoupled RPC			\$ 78.81	\$ 69.94	\$ 64.35	\$ 51.02	\$ 47.06	\$ 44.92	\$ 51.18	\$ 54.25	\$ 45.86	\$ 52.53	\$ 65.53	\$ 83.06	\$ 708.51
12	Non-Residential*															
13	- 2015 Decoupled RPC															
14	- 2015 Monthly Decoupled RPC			\$ 356.03	\$ 334.39	\$ 338.63	\$ 307.27	\$ 328.68	\$ 343.69	\$ 382.86	\$ 405.75	\$ 347.13	\$ 347.29	\$ 341.22	\$ 376.40	\$ 4,209.34

\* Schedules 11, 12, 21, 22, 31, 32.