BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

In the Matter of the Petition of Avista Corporation, d/b/a Avista Utilities For an Accounting Order Authorizing Avista to Defer Certain EIM Benefits that were Approved in the Company's Previous General Rate Case (Docket No. UE-200900), and Approve Correction to ERM Baseline	))))))))	Docket No. UE-22______ PETITION OF AVISTA CORPORATION

I. INTRODUCTION

1 In accordance with WAC 480-100-203(3) and WAC 480-07-370(3), Avista Corporation, doing business as Avista Utilities ("Avista" or "Company"), at 1411 East Mission Avenue, Spokane, Washington, hereby petitions the Commission for an order authorizing Avista to defer certain Electric Imbalance Market (EIM) benefits that were approved in the Company's most recent general rate case (Dockets UE-200900 et. al.). As described in detail below, the Company recently determined that the level of EIM benefits approved in the previous general rate case were inadvertently misstated. This misstatement understated the level of EIM benefits by approximately $757,000, thereby overstating the Company's approved revenue requirement by $792,000[1], and overstated its approved Energy Recovery Mechanism (ERM) Authorized Baseline by $757,000. The Company, therefore, requests approval to defer for later return to customers $757,000 in EIM benefits, and the Commission approve the revised ERM Authorized Baseline reflecting this correction.

[1] The EIM benefits were understated $757,000. When factoring revenue related expenses, the revenue requirement was overstated $792,000. The Company will defer the revenue, net of the revenue-related expenses.

2 Avista is a utility that provides service to approximately 407,000 electric customers and 267,000 natural gas customers in a 26,000 square-mile area in eastern Washington and northern Idaho. Avista Utilities also serves approximately 105,000 natural gas customers in Oregon. The largest community served by Avista is Spokane, Washington, which is the location of its corporate headquarters. Please direct all correspondence related to this Petition as follows:

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3 Rules and statutes that may be brought at issue in this Petition include RCW 80.01.040, RCW 80.28.020, and WAC 480-07-370(3).

II. BACKGROUND

4 In the Company's previous general rate case, as described in Order 08/05 dated September 27, 2021, at paragraph 32, the Settling Parties agreed to the following:

> The Parties agree to include EIM capital and expenses in base rates as proposed by Avista in adjustment 3.18 "Pro Forma EIM Capital and Expenses." In addition, Avista will include an annualized system EIM benefit of $5.8 million and will participate in a collaborative or Staff investigation to address how the EIM benefits will be modeled. If the collaborative (or Staff investigation) is not complete before Avista files its next GRC, Avista will examine the accuracy of its estimated EIM benefit in its next GRC. (footnotes omitted)

5 While reviewing the Company's accounting processes for EIM costs and benefits since the go-live date of EIM in March 2022, the Company identified an error in its Commission-approved Pro Forma Power Supply workpapers and ERM Authorized Baseline balances related to the annualized system EIM benefit of $5.8 million from the previous general rate case. When providing the benefits of EIM in the last general rate case, the Company inadvertently included the "Washington" amount in the "System" column used in the Company's pro forma power supply calculation. Later, the Production/Transmission (P/T) ratio was then applied to that lower "System" amount, effectively applying the P/T ratio twice (given that the Washington-share was included as the system amount). The net result is that the level of power supply was too high (due to less of an EIM benefit), and therefore an annual overstatement of the Commission's electric revenue requirement and ERM Authorized Baseline approved in Docket UE-200900 et. al. by approximately $757,000.

6 Rates were effective October 1, 2021 from Docket UE-200900 et.al., and will be in effect until the Company's current general rate case becomes effective in late 2022. The Company will defer the overstated amount of revenue for this 15-month period, and propose returning it to customers in a later proceeding.

III. COSTS

7 The estimated annual system benefit of $5.8 million was the agreed upon level of expected annual system benefits to include in the previous general rate case. Since EIM was going live in March 2022, seven-twelfths of this benefit, or $3.4 million should have been included in the calculation of the Pro Forma Power Supply costs and ERM Authorized Baseline balances (at

system level), as agreed-upon. Washington's share of approximately 65.64%, which is the production/transmission allocation factor, would have been $2.2 million.

8 When the Company prepared the 60-day updated Pro Forma Power Supply costs and ERM Authorized Baseline balances, the Company inadvertently used $2.2 million as the pro-rated annualized amount of benefits as the system total, rather than the actual pro-rated annualized level of benefits totaling $3.4 million. Washington's share of the erroneous annualized system benefit of $2.2 million resulted in a benefit of approximately $1.5 million being included in the Pro Forma Power Supply costs and ERM Authorized Baseline balances. As shown below, the difference between $2.22 million that should have been included as Washington's share of the benefit and $1.46 million that was actually included is approximately $757,000. A summary of these calculations follows:

Summary of Correction		
	Filed	**Corrected**
System Benefits - Annual	$ 3,823,000	$ 5,800,000
System Benefits - Monthly	$ 318,600	$ 483,300
Number of Months in Rate Year	7	7
System Annualized Benefit in Rate Year	$ 2,230,000	$ 3,383,000
WA Share P/T Ratio	65.64%	65.64%
WA Annualized Benefit in Rate Year	$ 1,464,000	$ 2,221,000
Difference between Filed and Corrected		$ 757,000

9 If the correct EIM benefits had been included in the allowed revenue requirement, base rate revenues would have been less by $792,000. However, the Customer Tax Credit rate designed to offset the base rate increase would have been adjusted accordingly, resulting in no

change to customer's current billed rates. Deferral of the revenue difference net of revenue related expenses will create a liability owed customers to substitute for the amount of customer tax credit that would not have been amortized if the issue had been identified at the time.

10 The proposed deferred revenue and related power costs deemed included in base rates impacts the ERM mechanism, (including both authorized power supply costs and retail revenue credit), as well as the electric Decoupling Mechanism.[2] The Company will restate workpapers and record an adjustment to all relevant general ledger accounts to reflect these corrections as described in this Accounting Petition. Please see Attachment A for a workbook calculating the impacts on customer revenue, ERM deferred costs, and electric Decoupling Mechanism deferred revenue from October 2021 through February 2022. The attachment also shows the impact on both ERM and Decoupling mechanism authorized base values for March 2022 through December 2022.

11 As shown in Attachment A, line 3, the change in customer revenue to be deferred from October 2021 through February 2022 is a rebate of $350,547. It is important to note that the changes to the various mechanisms – ERM and Decoupling from October 2021 through February 2022 are quite small, totaling less than $3,500. As shown in Attachment A, line 18, the impact to ERM deferrals from October 2021 through February 2022 is $2,867 in the rebate direction. This impact is entirely due to the change to the retail revenue credit rate applied to the difference between actual monthly sales volumes and test year monthly sales volumes. As shown in Attachment A, lines 33 and 36, the impact to Decoupling deferrals from October 2021 through February 2022 is $621 in the rebate direction. Decoupled revenue-per-customer (RPC)

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[2] The retail revenue credit rate is used to eliminate revenues associated with variable power supply costs in the determination of allowed decoupled revenue per customer. Therefore, any minor impact on Decoupling deferred revenue is due to rounding within the authorized Decoupling base calculation.

excludes power cost related revenue, therefore since both customer revenues and authorized power cost related revenues are reduced by the same amount, the decoupled RPC (both authorized and actual) does not materially change. Therefore, the Company is not proposing revisions to the Decoupling Mechanism in this petition.

12 After February, in addition to the minimal retail revenue credit rate impact, the change to the authorized base associated with EIM benefits has a surcharge impact on the net power costs of $756,829 ($108,118 per month March through September) that would impact the deferral of power costs depending on where the cumulative balance falls within the sharing bands.

IV. PROPOSED ACCOUNTING TREATMENT

13 Avista proposes to defer a base rate revenue reduction to factor in the correction to the EIM benefit on a per kWh basis[3], net of revenue related expenses, associated with actual booked customer usage for the 15-month period beginning October 1, 2021 until new rates go in effect at the end of this current GRC proceeding (Docket No. UE-220053, December 21, 2022). In addition, the Company will revise ERM deferrals to incorporate the Revised ERM Authorized Expense and Retail Sales provided as Attachment B for the same 15-month period[4].

14 The Company will debit FERC Account No. 407303 – Washington Revenue Deferral due to Power Supply and will credit FERC Account No. 254303 – Regulatory Liability-Washington Revenue Deferral due to Power Supply.

15 The regulatory liability balance will accrue a carrying charge, on a monthly basis, using the same method as the ERM deferral, as follows:

[3] -$792,000 / 5,615,755,915 = -$0.00014 per kWh, Revenue Related Expense factor 0.043931

[4] Attachment B includes both the proposed Revised version and the UE-200900 compliance filing version of the ERM Authorized Base document.

Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month balances, net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually, and interest is compounded semi-annually.

V. REQUEST FOR RELIEF

16 WHEREFORE, Avista respectfully requests that the Commission issue an Order approving Avista to defer revenues associated with EIM (Electric Imbalance Market) benefits that were approved in the Company's most recent general rate case (Docket UE-200900 et. al.). Customer rates would not be impacted at this time. The Company also requests the Commission approve the revised ERM Authorized Baseline, provided as Attachment B, reflecting this correction. The Company is not opposed to returning these funds owed customers through a separate tariff over a one-year period, upon completion of, and as determined in this accounting order proceeding.

DATED this 11th day of July 2022

Patrick D. Ehrbar

By: ______________________________

Patrick D. Ehrbar
Director of Regulatory Affairs

Washington Utilities and Transportation Commission

PETITION OF AVISTA CORPORATION

For an Accounting Order Authorizing Avista to Defer Certain EIM Benefits that were Approved in the Company's Previous General Rate Case (Docket No. UE-200900) and Approve Correction to ERM Baseline

ATTACHMENT A

Revenue Correction
ERM Impact
& Decoupling Impact
Analysis

Avista Utilities
Washington Jurisdiction
October 2021 -December 2022

UE-200900 EIM Benefit Correction Impact

Line		Oct-21 - Feb-22	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	Revenue Correction																
1	Actual Calendar Usage kWhs		434,629,074	462,505,516	548,245,614	565,653,067	492,874,466										
2	GRC Revenue Correction per KWh		-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014	-0.00014
3	**Deferred Revenue**	**($350,547.08)**	**($60,848.07)**	**(64,750.77)**	**(76,754.39)**	**(79,191.43)**	**(69,002.43)**	-	-	-	-	-	-	-	-	-	-
4	Revenue Related Expenses per $		0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931	0.043931
5	**Deferred Revenue Related Expenses**	**($15,399.88)**	**($2,673.12)**	**($2,844.57)**	**($3,371.90)**	**($3,478.96)**	**($3,031.35)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
6	**Net Deferral (Rebate)**	**($335,147.20)**	**($58,174.95)**	**($61,906.21)**	**($73,382.49)**	**($75,712.47)**	**($65,971.08)**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
	ERM Impact																
7	Corrected Authorized Base (WA Share)		$8,095,806	$8,000,149	$7,903,482	$11,818,477	$12,141,215	$7,694,155	$4,289,553	$1,992,425	$183,928	($1,161,118)	$7,904,425	$3,393,922	$8,095,806	$8,000,149	$7,903,482
8	Compliance Authorized Base (WA Share)		$8,095,806	$8,000,149	$7,903,482	$11,818,477	$12,141,215	$7,802,274	$4,397,672	$2,100,543	$292,047	($1,052,999)	$8,012,544	$3,502,040	$8,095,806	$8,000,149	$7,903,482
9	Change in Authorized Base (WA Share)		$0	$0	$0	$0	$0	($108,118)	($108,118)	($108,118)	($108,118)	($108,118)	($108,118)	($108,118)	$0	$0	$0
10	Corrected Retail Revenue Adjustment - $12.87/MWh		$247,284	$28,674	$39,266	($256,255)	($398,931)										
11	Booked Retail Revenue Adjustment - $13.00/MWh		$249,782	$28,964	$39,663	($258,843)	($402,961)										
12	Change in Retail Revenue Adjustment		($2,498)	($290)	($397)	$2,588	$4,030	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
13	Corrected Net Power Cost (+) Surcharge (-) Rebate		$989,477	$3,359,678	$823,785	($1,335,799)	($37,533)	$108,118	$108,118	$108,118	$108,118	$108,118	$108,118	$108,118	$0	$0	$0
14	Booked Net Power Cost (+) Surcharge (-) Rebate		$991,975	$3,359,968	$824,182	($1,338,387)	($41,563)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
15	Change in Net Power Cost (+) Surcharge (-) Rebate		($2,498)	($290)	($397)	$2,588	$4,030	$108,118	$108,118	$108,118	$108,118	$108,118	$108,118	$108,118	$0	$0	$0
16	Corrected Account 557280 Entry; (+) Rebate, (-) Surcharge		($890,530)	($3,023,710)	($741,406)	$0	$0	Dependent on Annual Cumulative Balance for sharing bands to determine deferred power cost entries.									
17	Booked Account 557280 Entry; (+) Rebate, (-) Surcharge		($892,778)	($3,023,971)	($741,764)	$0	$0										
18	**Change in Account 557280 Entry; (+) Rebate, (-) Surcharge**	**$2,867**	**$2,248**	**$261**	**$358**	**$0**	**$0**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	Decoupling Deferred Revenue Impact																
19	Corrected Allowed Monthly Decoupled RPC - Residential		$61.82	$78.34	$100.30	$98.18	$74.14	$82.10	$60.70	$60.39	$52.67	$69.51	$63.91	$55.14	$61.82	$78.34	$100.30
20	Compliance Allowed Monthly Decoupled RPC - Residential		$61.82	$78.34	$100.31	$98.18	$74.15	$82.10	$60.70	$60.39	$52.67	$69.52	$63.91	$55.14	$61.82	$78.34	$100.31
21	Change in Allowed Monthly Decoupled RPC - Residential		($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	($0.00)
22	Corrected Allowed Monthly Decoupled RPC - Non-Residential		$420.51	$365.85	$403.51	$404.61	$380.45	$371.99	$363.72	$392.96	$408.58	$456.79	$436.77	$389.49	$420.51	$365.85	$403.51
23	Compliance Allowed Monthly Decoupled RPC - Non-Residential		$420.52	$365.86	$403.51	$404.62	$380.46	$372.00	$363.72	$392.96	$408.58	$456.79	$436.78	$389.50	$420.52	$365.86	$403.51
24	Change in Allowed Monthly Decoupled RPC - Non-Residential		($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)	($0.01)
25	Corrected Monthly Decoupled RPC Received - Residential		$56.81	$73.59	$100.97	$111.72	$86.64										
26	Booked Monthly Decoupled RPC Received - Residential		$56.81	$73.59	$100.98	$111.72	$86.65										
27	Change in Monthly Decoupled RPC Received - Residential		($0.00)	($0.00)	($0.00)	($0.00)	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
28	Corrected Monthly Decoupled RPC Received - Non-Residential		$390.74	$366.50	$403.82	$410.93	$366.35										
29	Booked Monthly Decoupled RPC Received - Non-Residential		$390.74	$366.50	$403.83	$410.94	$366.35										
30	Change in Monthly Decoupled RPC Received -Non-Residential		($0.00)	($0.00)	($0.01)	($0.00)	($0.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
31	Corrected Monthly Residential Deferred Revenue		$1,033,685	$982,181	($178,089)	($2,842,486)	($2,637,204)										
32	Booked Monthly Residential Deferred Revenue		$1,033,823	$982,360	($177,867)	($2,842,534)	($2,637,258)										
33	**Change in Monthly Residential Deferred Revenue (Rebate) / Surcharge**	**($438)**	**($138)**	**($179)**	**($222)**	**$47**	**$53**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
34	Corrected Monthly Non-Residential Deferred Revenue		$1,045,867	($16,024)	($4,208)	($218,334)	$488,154										
35	Booked Monthly Non-Residential Deferred Revenue		$1,045,913	($15,994)	($4,177)	($218,295)	$488,191										
36	**Change in Monthly Non-Residential Deferred Revenue (Rebate) / Surcharge**	**($183)**	**($46)**	**($30)**	**($31)**	**($39)**	**($36)**	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

Washington Utilities and Transportation Commission

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ATTACHMENT B

Revised ERM Baseline

October 1, 2021

Attachment B
Washington Docket No. UE-22____ Accounting Petition

Avista Corp
(Revised) ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma October 2021 - September 2022
January 2019 - December 2019 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Account 555 - Purchased Power	$106,013,017	$8,843,272	$9,402,762	$9,592,788	$9,697,042	$9,727,222	$9,316,726	$8,655,718	$8,101,450	$7,979,962	$8,430,289	$8,522,715	$7,743,072
Account 501 - Thermal Fuel	$33,191,344	$3,193,370	$2,640,329	$2,771,729	$3,390,501	$2,926,995	$2,561,828	$2,285,403	$1,756,150	$1,936,414	$3,237,585	$3,378,274	$3,112,767
Account 547 - Natural Gas Fuel	$97,406,669	$9,531,785	$9,667,646	$12,083,216	$11,943,274	$8,892,939	$7,016,061	$5,399,258	$3,372,909	$4,272,021	$8,240,675	$8,751,270	$8,235,613
Account 557 - Other Expenses	$631,627	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636
Account 565 - Transmission Expense	$17,278,767	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897
Account 456 - Other Revenue	-$5,297,542	-$420,270	-$363,660	$127,075	-$187,743	-$408,011	-$649,388	-$519,824	-$734,745	-$643,118	-$509,939	-$509,641	-$478,278
Account 447 - Sale for Resale	-$113,678,327	-$8,663,704	-$8,697,132	-$11,768,210	-$6,647,885	-$2,273,919	-$6,122,807	-$9,009,497	-$8,512,592	-$12,125,620	-$20,029,822	-$7,084,186	-$12,742,954
Power Supply Expense	**$135,545,555**	**$13,976,986**	**$14,142,478**	**$14,299,130**	**$19,687,722**	**$20,357,759**	**$13,614,953**	**$8,303,591**	**$5,475,705**	**$2,912,192**	**$861,321**	**$14,550,965**	**$7,362,752**
Account 456 - Transmission Revenue	-$25,465,695	-$1,643,339	-$1,954,560	-$2,258,481	-$1,682,730	-$1,861,088	-$1,893,205	-$1,768,623	-$2,440,323	-$2,631,984	-$2,630,239	-$2,508,879	-$2,192,244
Total Authorized Expense	**$110,079,860**	**$12,333,647**	**$12,187,918**	**$12,040,649**	**$18,004,992**	**$18,496,671**	**$11,721,748**	**$6,534,968**	**$3,035,382**	**$280,208**	**-$1,768,918**	**$12,042,086**	**$5,170,508**
WA Share (Ignoring Direct Assignment)	**$72,256,420**	**$8,095,806**	**$8,000,149**	**$7,903,482**	**$11,818,477**	**$12,141,215**	**$7,694,155**	**$4,289,553**	**$1,992,425**	**$183,928**	**-$1,161,118**	**$7,904,425**	**$3,393,922**

ERM Authorized Washington Retail Sales (2)

WASHINGTON CALCULATION	Total	October	November	December	January	February	March	April	May	June	June	August	September
Power Supply Expense	$ 135,545,555	$13,976,986	$14,142,478	$14,299,130	$19,687,722	$20,357,759	$13,614,953	$8,303,591	$5,475,705	$2,912,192	$861,321	$14,550,965	$7,362,752
Transmission Revenue - Allocated (3)	$ (25,289,187)	-$1,628,630	-$1,939,851	-$2,243,772	-$1,668,021	-$1,846,379	-$1,878,496	-$1,753,914	-$2,425,614	-$2,617,275	-$2,615,530	-$2,494,170	-$2,177,535
Allocated to Washington at 65.64%	$ 110,256,368	$ 12,348,356	$ 12,202,627	$ 12,055,358	$ 18,019,701	$ 18,511,380	$ 11,736,457	$ 6,549,677	$ 3,050,091	$ 294,917	$ (1,754,209)	$ 12,056,795	$ 5,185,217
PT Ratio		65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
	$ 72,372,280	$ 8,105,461	$ 8,009,804	$ 7,913,137	$ 11,828,132	$ 12,150,870	$ 7,703,810	$ 4,299,208	$ 2,002,080	$ 193,583	$ (1,151,463)	$ 7,914,080	$ 3,403,577
Transmission - Washington Only	$ (113,508)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)
TOTAL WASHINGTON AUTHORIZED	**$ 72,258,772**	**$ 8,096,002**	**$ 8,000,345**	**$ 7,903,678**	**$ 11,818,673**	**$ 12,141,411**	**$ 7,694,351**	**$ 4,289,749**	**$ 1,992,621**	**$ 184,124**	**$ (1,160,922)**	**$ 7,904,621**	**$ 3,394,118**
Total Retail Sales, MWh (4)	5,615,756	453,843	464,733	551,297	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374
2022 Retail Revenue Credit Rate	**$12.87** /MWh												

(1) Multiply number by ROO current production/transmission allocation ratio of 65.64%
(2) Transmission Revenue as discussed by Company Witness Schlect
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(4) Twelve months ended December 2019 normalized monthly retail sales, revised to reflect closure of industrial customer.

Attachment B
Washington Docket No. UE-22____ Accounting Petition

Avista Corp
ERM Authorized Expense and Retail Sales (Annual)
Based on Pro forma October 2021 - September 2022
January 2019 - December 2019 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	October	November	December	January	February	March	April	May	June	June	August	September
Account 555 - Purchased Power	$106,013,017	$8,843,272	$9,402,762	$9,592,788	$9,697,042	$9,727,222	$9,316,726	$8,655,718	$8,101,450	$7,979,962	$8,430,289	$8,522,715	$7,743,072
Account 501 - Thermal Fuel	$33,191,344	$3,193,370	$2,640,329	$2,771,729	$3,390,501	$2,926,995	$2,561,828	$2,285,403	$1,756,150	$1,936,414	$3,237,585	$3,378,274	$3,112,767
Account 547 - Natural Gas Fuel	$97,406,669	$9,531,785	$9,667,646	$12,083,216	$11,943,274	$8,892,939	$7,016,061	$5,399,258	$3,372,909	$4,272,021	$8,240,675	$8,751,270	$8,235,613
Account 557 - Other Expenses	$631,627	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636	$52,636
Account 565 - Transmission Expense	$17,278,767	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897	$1,439,897
Account 456 - Other Revenue	-$5,297,542	-$420,270	-$363,660	$127,075	-$187,743	-$408,011	-$649,388	-$519,824	-$734,745	-$643,118	-$509,939	-$509,641	-$478,278
Account 447 - Sale for Resale	-$112,525,327	-$8,663,704	-$8,697,132	-$11,768,210	-$6,647,885	-$2,273,919	-$5,958,093	-$8,844,783	-$8,347,877	-$11,960,906	-$19,865,107	-$6,919,471	-$12,578,240
Power Supply Expense	**$136,698,555**	**$13,976,986**	**$14,142,478**	**$14,299,130**	**$19,687,722**	**$20,357,759**	**$13,779,667**	**$8,468,306**	**$5,640,420**	**$3,076,906**	**$1,026,035**	**$14,715,680**	**$7,527,466**
Account 456 - Transmission Revenue	-$25,465,695	-$1,643,339	-$1,954,560	-$2,258,481	-$1,682,730	-$1,861,088	-$1,893,205	-$1,768,623	-$2,440,323	-$2,631,984	-$2,630,239	-$2,508,879	-$2,192,244
Total Authorized Expense	**$111,232,860**	**$12,333,647**	**$12,187,918**	**$12,040,649**	**$18,004,992**	**$18,496,671**	**$11,886,462**	**$6,699,683**	**$3,200,097**	**$444,922**	**-$1,604,204**	**$12,206,801**	**$5,335,222**
WA Share (Ignoring Direct Assignment)	**$73,013,249**	**$8,095,806**	**$8,000,149**	**$7,903,482**	**$11,818,477**	**$12,141,215**	**$7,802,274**	**$4,397,672**	**$2,100,543**	**$292,047**	**-$1,052,999**	**$8,012,544**	**$3,502,040**

ERM Authorized Washington Retail Sales (2)

WASHINGTON CALCULATION		Total	October	November	December	January	February	March	April	May	June	June	August	September
Power Supply Expense	$	136,698,555	$13,976,986	$14,142,478	$14,299,130	$19,687,722	$20,357,759	$13,779,667	$8,468,306	$5,640,420	$3,076,906	$1,026,035	$14,715,680	$7,527,466
Transmission Revenue - Allocated (3)	$	(25,289,187)	-$1,628,630	-$1,939,851	-$2,243,772	-$1,668,021	-$1,846,379	-$1,878,496	-$1,753,914	-$2,425,614	-$2,617,275	-$2,615,530	-$2,494,170	-$2,177,535
Allocated to Washington at 65.64%	$	111,409,368	$ 12,348,356	$ 12,202,627	$ 12,055,358	$ 18,019,701	$ 18,511,380	$ 11,901,171	$ 6,714,392	$ 3,214,806	$ 459,631	$ (1,589,495)	$ 12,221,510	$ 5,349,931
PT Ratio			65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%	65.64%
	$	73,129,109	$ 8,105,461	$ 8,009,804	$ 7,913,137	$ 11,828,132	$ 12,150,870	$ 7,811,929	$ 4,407,327	$ 2,110,198	$ 301,702	$ (1,043,344)	$ 8,022,199	$ 3,511,695
Transmission - Washington Only	$	(113,508)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)	$ (9,459)
TOTAL WASHINGTON AUTHORIZED	**$**	**73,015,601**	**$ 8,096,002**	**$ 8,000,345**	**$ 7,903,678**	**$ 11,818,673**	**$ 12,141,411**	**$ 7,802,470**	**$ 4,397,868**	**$ 2,100,739**	**$ 292,243**	**$ (1,052,803)**	**$ 8,012,740**	**$ 3,502,236**
Total Retail Sales, MWh (4)		5,615,756	453,843	464,733	551,297	545,742	461,878	485,113	413,424	435,935	419,692	493,733	470,991	419,374
2022 Retail Revenue Credit Rate		**$13.00**/MWh												

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