

Pro Forma Adjustment to EIM

CGK-2C cell E70 changed from 5.8 to 23.4

RLE-8 adjusted version of CGK-6(2)

Adjustment to CGK-6 Annualizing EIM Revenues

Avista Corp

ERM Authorized Expense and Retail Sales (Annual)

Based on Pro forma January - December 2023

2023 Historic Normalized Loads

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 555 - Purchased Power	\$119,846,405	\$10,909,605	\$10,995,181	\$10,412,037	\$10,175,065	\$9,353,170	\$9,223,987	\$9,016,746	\$10,003,865	\$8,914,197	\$10,288,866	\$10,404,864	\$10,148,822
Account 501 - Thermal Fuel	\$33,085,301	\$3,236,256	\$2,878,737	\$3,312,780	\$2,759,153	\$1,777,307	\$1,755,635	\$3,235,889	\$3,324,844	\$2,860,323	\$2,585,390	\$2,627,097	\$2,731,887
Account 547 - Natural Gas Fuel	\$109,079,222	\$13,985,651	\$10,036,695	\$9,967,611	\$6,211,428	\$3,488,492	\$3,457,790	\$8,762,352	\$11,217,256	\$10,404,420	\$7,830,708	\$10,606,561	\$13,110,257
Account 557 - Other Expenses	\$602,329	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194	\$50,194
Account 565 - Transmission Expense	\$17,856,896	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075	\$1,488,075
Account 456 - Other Revenue	-\$6,308,125	-\$517,006	-\$570,480	-\$672,012	-\$362,576	-\$529,059	-\$529,828	-\$497,348	-\$487,983	-\$512,279	-\$514,489	-\$597,071	-\$517,995
Account 447 - Sale for Resale	-\$152,713,308	-\$13,043,826	-\$7,050,436	-\$10,651,813	-\$12,071,276	-\$10,417,980	-\$9,814,608	-\$22,592,790	-\$15,984,187	-\$16,476,406	-\$9,940,782	-\$10,711,632	-\$13,957,573
Power Supply Expense	\$121,448,719	\$16,108,949	\$17,827,967	\$13,906,872	\$8,250,063	\$5,210,200	\$5,631,244	-\$536,881	\$9,612,064	\$6,728,524	\$11,787,962	\$13,868,088	\$13,053,668
Account 456 - Transmission Revenue	-\$31,206,344	-\$2,186,051	-\$2,470,459	-\$2,347,669	-\$2,363,352	-\$2,573,430	-\$2,900,958	-\$3,108,724	-\$3,126,996	-\$2,830,431	-\$2,581,820	-\$2,333,303	-\$2,383,151
Total Authorized Expense	\$90,242,375	\$13,922,898	\$15,357,508	\$11,559,203	\$5,886,711	\$2,636,770	\$2,730,286	-\$3,645,605	\$6,485,068	\$3,898,093	\$9,206,142	\$11,534,785	\$10,670,517

Washington Allocation:

	Total	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Account 447 - Sale for Resale	\$ (152,713,308)	\$ (13,043,826)	\$ (7,050,436)	\$ (10,651,813)	\$ (12,071,276)	\$ (10,417,980)	\$ (9,814,608)	\$ (22,592,790)	\$ (15,984,187)	\$ (16,476,406)	\$ (9,940,782)	\$ (10,711,632)	\$ (13,957,573)
Account 456 - Other Revenue	\$ (6,308,125)	\$ (517,006)	\$ (570,480)	\$ (672,012)	\$ (362,576)	\$ (529,059)	\$ (529,828)	\$ (497,348)	\$ (487,983)	\$ (512,279)	\$ (514,489)	\$ (597,071)	\$ (517,995)
Account 456 - Transmission Revenue (System)	\$ (31,153,166)	\$ (2,181,295)	\$ (2,465,851)	\$ (2,343,171)	\$ (2,358,817)	\$ (2,568,766)	\$ (2,896,202)	\$ (3,103,968)	\$ (3,122,240)	\$ (2,825,675)	\$ (2,578,688)	\$ (2,330,098)	\$ (2,378,395)
Total Revenue	\$ (190,174,599)	\$ (15,742,127)	\$ (10,086,766)	\$ (13,666,996)	\$ (14,792,669)	\$ (13,515,804)	\$ (13,240,638)	\$ (26,194,106)	\$ (19,594,410)	\$ (19,814,360)	\$ (13,033,959)	\$ (13,638,800)	\$ (16,853,962)
WA Allocation: @ 65.54	\$ (124,640,432)	\$ (10,317,390)	\$ (6,610,867)	\$ (8,957,349)	\$ (9,695,115)	\$ (8,858,258)	\$ (8,677,914)	\$ (17,167,617)	\$ (12,842,176)	\$ (12,986,332)	\$ (8,542,457)	\$ (8,938,870)	\$ (11,046,087)
Account 456030 Directly Assigned Washington	\$ (114,276)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)	\$ (9,523)
Total Electric Revenue	\$ (124,754,708)	\$ (10,326,913)	\$ (6,620,390)	\$ (8,966,872)	\$ (9,704,638)	\$ (8,867,781)	\$ (8,687,437)	\$ (17,177,140)	\$ (12,851,699)	\$ (12,995,855)	\$ (8,551,980)	\$ (8,948,393)	\$ (11,055,610)
Account 501 - Thermal Fuel	\$ 33,085,301	\$ 3,236,256	\$ 2,878,737	\$ 3,312,780	\$ 2,759,153	\$ 1,777,307	\$ 1,755,635	\$ 3,235,889	\$ 3,324,844	\$ 2,860,323	\$ 2,585,390	\$ 2,627,097	\$ 2,731,887
Account 547 - Natural Gas Fuel	\$ 109,079,222	\$ 13,985,651	\$ 10,036,695	\$ 9,967,611	\$ 6,211,428	\$ 3,488,492	\$ 3,457,790	\$ 8,762,352	\$ 11,217,256	\$ 10,404,420	\$ 7,830,708	\$ 10,606,561	\$ 13,110,257
Account 555 - Purchased Power	\$ 119,846,405	\$ 10,909,605	\$ 10,995,181	\$ 10,412,037	\$ 10,175,065	\$ 9,353,170	\$ 9,223,987	\$ 9,016,746	\$ 10,003,865	\$ 8,914,197	\$ 10,288,866	\$ 10,404,864	\$ 10,148,822
Account 557 - Other Expenses	\$ 602,329	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194	\$ 50,194
Account 565 - Transmission Expense	\$ 17,856,896	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075	\$ 1,488,075
Total Expense	\$ 280,470,152	\$ 29,669,781	\$ 25,448,882	\$ 25,230,698	\$ 20,883,915	\$ 16,157,238	\$ 15,975,681	\$ 22,553,256	\$ 26,084,234	\$ 23,717,209	\$ 22,243,233	\$ 25,176,791	\$ 27,529,235
WA Allocation: @ 65.54	\$ 183,820,138	\$ 19,445,575	\$ 16,679,198	\$ 16,536,199	\$ 13,556,238	\$ 10,589,454	\$ 10,470,461	\$ 14,781,404	\$ 17,095,607	\$ 15,544,259	\$ 14,578,215	\$ 16,500,869	\$ 18,042,661
Directly Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Electric Expense	\$ 183,820,138	\$ 19,445,575	\$ 16,679,198	\$ 16,536,199	\$ 13,556,238	\$ 10,589,454	\$ 10,470,461	\$ 14,781,404	\$ 17,095,607	\$ 15,544,259	\$ 14,578,215	\$ 16,500,869	\$ 18,042,661
Total Power Supply Base - Washington	\$ 59,065,430	\$ 9,118,661	\$ 10,058,808	\$ 7,569,327	\$ 3,851,600	\$ 1,721,673	\$ 1,783,024	\$ (2,395,735)	\$ 4,243,908	\$ 2,548,404	\$ 6,026,235	\$ 7,552,476	\$ 6,987,051

Check: Power Supply WA Adj Workbook 12 ME 09.30.21 \$ 70,601

ERM Authorized Washington Retail Sales (2)

Total Retail Sales, MWh (4)	5,636,052	513,538	486,805	421,955	351,382	418,077	492,763	547,813	508,627	439,077	468,375	451,407	536,232
2023 Retail Revenue Credit Rate	\$10.48	/MWh											

- (1) Multiply number by ROO current production/transmission allocation ratio of **65.54%**
- (2) Transmission Revenue as discussed by Company Witness Schlect
- (3) Note totals may vary slightly from adjustment due to rounding.
- (4) Twelve months ended September 2021 normalized monthly retail sales.

Transmission Revenue Reconciliation:

Total System Transmission Revenue	\$ (31,153,166)	Allocated as System at 65.54%
Total Washington Direct Assigned Revenue	\$ (114,276)	Directly Assigned to Washington
Total Idaho Direct Assigned	\$61,098	Ignored in Washington calculation - only Idaho
Total	\$ (31,206,344)	

Exhibit Table of Contents

Tab Name (with hyperlinks)	Description
CGK-2C	Dispatch model results
CGK-3	Power Supply Pro forma
CGK-4	Description of Power Supply Adjustments
CGK-5	Market Purchases and Sales, Plant Generation and Fuel Cost Summary
CGK-6	ERM Authorized Expense and Retail Sales (Annual)
Workpaper Index	Listing of Supporting Workpapers
Confidential Proforma vs Authorized	Table comparing Pro forma w Authorized for System and Washington
Confidential Aurora Portfolio Output	Output of energy/dollars by portfolio item
Confidential Aurora Fuel Output	Output of fuel prices, fuel and startup fuel usage by plant; used for fuel costs calculation
Confidential Colstrip Fuel Model	Colstrip fuel model
Confidential Fuel Costs	Calculation of gas fuel costs based on Aurora Fuel Ouput
Confidential Gas Contracts MTM	Gas contracts mark-to-market calculation
Steps for Updating Aurora	Steps to update various things in Aurora
Summation Index	Lookup between Aurora portfolio resources/contracts to plant used for proforma

cell E70 changed to 23.4 Million to reflect adjustment to EIM

CGK-6 (2) cells 34c:n modified to reflect changes to OASIS revenues

**The Additional Pages in RLE-WP1 are Provided in Electronic
Format Only and Designated Confidential per Protective
Order in Dockets UE-220053, UG-220054, and UE-210854
(Consolidated)**