

Appendix C

Avista GRC Docket Nos. UE-240006 & UG-240007

Commission Authorized Revenue Requirement (in 000's)

Electric		Commission Decisions		
Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
Restating Adjustments				
1.00	Results of Operations	125,205	2,109,184	38,788
1.01	Deferred FIT Rate Base	29	5,435	490
1.02	Deferred Debits and Credits	-	-	-
1.03	Working Capital	(17)	(3,239)	(292)
1.04	Remove Colstrip	(1,676)	(23,492)	(58)
2.01	Eliminate B&O Taxes	51	-	(67)
2.02	Restate Property Tax	(1,073)	-	1,426
2.03	Uncollectible Expense	(720)	-	957
2.04	Regulatory Expense	(659)	-	876
2.05	Injuries and Damages	249	-	(331)
2.06	FIT/DFIT/ITC Expense	209	-	(278)
2.07	Office Space Charges to Non-Utility	26	-	(35)
2.08	Restate Excise Taxes	46	-	(61)
2.09	Net Gains & Losses	54	-	(71)
2.10	Weather Normalization	(1,101)	-	1,464
2.11	Eliminate Adder Schedules	2	-	(3)
2.12	Misc Restating Non-Util/Recurring Expenses	1,026	-	(1,364)
2.13	Restating Incentives Expense	(625)	-	830
2.14	Restate Debt Interest	(226)	-	300
2.15	Restate Capital 6.23 EOP	291	53,930	4,859
2.16	Eliminate WA Power Cost Defer	(31,140)	-	41,383
2.17	Nez Perce Settlement Adjustment	12	-	(16)
2.18	Normalize CS2 Major Maint	(264)	-	351
2.19	Authorized Power Supply	46,582	-	(61,904)
Restated Total		136,280	2,141,818	27,245
Pro Forma Adjustments 7/2023 - 12/2025				
3.00P	Pro Forma Power Supply	33,791	-	(44,907)
3.00T	Pro Forma Transmission Rev/Exp	2,564	-	(3,407)
3.01	Pro Forma Revenue Normalization	25,156	-	(33,431)
3.02	Pro Forma Def DR/CR/Amorts	(4,913)	-	6,529
3.03	Pro Forma EDIT (RSGM)	(92)	-	122
3.04	Pro Forma AMI Amortization	1,793	(7,529)	(3,115)
3.05	Pro Forma Labor Non-Exec	(5,273)	-	7,008
3.06	Pro Forma Labor Exec	(87)	-	115
3.07	Pro Forma Employee Benefits	4,157	-	(5,524)

Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
3.08	Pro Forma Incentives	-	-	-
3.09	Pro Forma LIRAP Labor	(207)	-	275
3.10	Pro Forma CCA Labor	(301)	-	400
3.11	Pro Forma Property Tax	574	-	(763)
3.12	Pro Forma Insurance Expense	(4,155)	-	5,522
3.13	Pro Forma IS/IT Expense	(80)	-	107
3.14	Pro Forma Mis O&M Expense	(7,120)	-	9,462
3.15	Pro Forma Capital Additions	(3,016)	59,143	9,762
3.16	Pro Forma Depreciation Expense	586	-	(779)
3.17	Pro Forma Capital Add to 12.31.24 EOP	(3,151)	94,853	13,415
3.18	Pro Forma New Regulatory Amorts	(3,616)	-	4,806
3.19	Pro Forma Nucleus/ETRM Expense	(445)	-	591
3.20	Pro Forma BOD Fees Expense	(374)	-	498
3.21	Pro Forma Transport Electrification Return (Kicker)	(104)	-	139
3.22	Pro Forma Remove Normalize CS2 Major Maint	264	-	(351)
3.23	Pro Forma PPA Interest	(1,110)	-	1,475
3.24	Pro Forma Wildfire Expense	(3,204)	-	4,258
4.01	Provisional Capital Adds to 12.31.25 AMA	(4,660)	25,530	8,676
4.02	2024-2025 Capital Adds O&M & Rev Offsets	5,026	-	(6,679)
PC1	Investor Relations Expense	30	-	(40)
PC2	Association Dues	-	-	-
4.03	Rent From Electric Property [AWEC]	471	-	(626)
RY1 Pro Forma Ending 12/2025		168,782	2,313,815	783
Pro Forma Adjustments 12/2025 - 12/2026				
5.00P	Pro Forma Power Supply - Remove Colstrip	(40,777)	-	54,191
5.01	Pro Forma AMI Amortization	232	(2,992)	(599)
5.02	Pro Forma Labor Non-Exec	(1,660)	-	2,206
5.03	Pro Forma Employee Benefits	(130)	-	172
5.04	Pro Forma Property Tax	(559)	-	742
5.05	Pro Forma Nucleus/ETRM Expense	164	-	(217)
5.06	Pro Forma Misc O&M Expense	(1,229)	-	1,633
5.07	Provisional Capital Adds to 12.31.26 AMA	(2,583)	92,640	12,445
5.08	2026 Capital Adds O&M & Rev Offsets	3,343	-	(4,442)
5.09	Pro Forma EDIT	(767)	-	1,019
5.10	Pro Forma Transport Electrification Return (Kicker)	(28)	-	38
5.11	Pro Forma CS2 Amortization	(1,312)	-	1,744
5.12	Pro Forma PPA Interest	(90)	-	120
5.13	Rent From Electric Property [AWEC]	149	-	(198)
5.14	Colstrip Transmission [AWEC]	-	-	-
Pro Forma Ending 12/2026		123,534	2,403,463	69,635
RY2 Incremental				68,852

Appendix D

Avista GRC Docket Nos. UE-240006 & UG-240007

Commission Authorized Revenue Requirement (in 000's)

Natural Gas		Commission Decisions		
Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
Restating Adjustments				
1.00	Results of Operation	28,262	533,430	3,528
1.01	Deferred FIT Rate Base	-	565	51
1.02	Deferred Debits and Credits	-	-	-
1.03	Working Capital	-	(648)	(59)
2.01	Eliminate B&O Taxes	42	-	(44)
2.02	Restate Property Tax	(288)	-	302
2.03	Uncollectible Expense	(927)	-	973
2.04	Regulatory Expense	(398)	-	418
2.05	Injuries & Damages	18	-	(19)
2.06	DIT/DFIT Expense	-	-	(134)
2.07	Office Space Charges to Non-Utility	10	-	(10)
2.08	Restate Excise Taxes	4	-	(4)
2.09	Net Gains & Losses	11	-	(12)
2.1	Weather Normalization / Gas Cost Adjust	(43)	-	45
2.11	Eliminate Adder Schedules	12,195	-	(11)
2.12	Misc Restating Non-Util/Non-Recurring Expense	416	-	(437)
2.13	Restating Incentives Expense	(250)	-	263
2.14	Restate Debt Interest	-	-	76
2.15	Restate Capital 6.2023 EOP	-	12,408	1,122
Restating Totals		39,052	545,755	6,048
Pro Forma Adjustments 7/2023 - 12/2025				
3.01	PF Revenue Normalization	1,922	-	(2,554)
3.02	PF Def Dr/Cr & Regulatory Amorts	193	-	(256)
3.03	PF EDIT (RSGM)	(136)	-	181
3.04	PF AMI Amortization	623	(2,141)	(1,036)
3.05	PF Labor Non-Exec	(1,471)	-	1,955
3.06	PF Labor Exec	(28)	-	37
3.07	PF Employee Benefits	1,293	-	(1,718)
3.08	PF Incentives	(0)	-	0
3.09	PF LIRAP Labor	(62)	-	82
3.10	PF CCA Labor	(89)	-	119
3.11	PF Property Tax	(683)	-	908
3.12	PF Insurance Expense	(472)	-	628
3.13	PF IS/IT Expense	(16)	-	22
3.14	PF Misc O&M Expense	(177)	-	235

Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
3.15	PF Capital Adds 12.31.23 EOP	(920)	19,124	3,082
3.16	PF Depreciation Expense	713	-	(947)
3.17	PF Capital Adds 12.31.24 EOP	(1,737)	25,392	4,777
3.18	PF New Regualtory Amorts	(237)	-	315
3.19	PF Nucleus/ETRM Expense	(141)	-	187
3.20	PF BOD Fees Expense	(119)	-	157
4.01	Provisional Capital Adds 12.31.25 AMA	(1,681)	2,879	2,513
4.02	24-24 Capital Adds O&M & Rev Offsets	425	-	(564)
PC1	Share Investor Relations Expense	9	-	(12)
PC2	Association Dues	-	-	-
<i>RY1 Pro Forma Ending 12/2025</i>		36,261	591,009	14,158
Pro Forma Adjustments 12/2025 - 12/2026				
5.01	PF AMI Amortization	79	(848)	(187)
5.02	PF Labor Non-Exec	(465)	-	617
5.03	PF Employee Benefits	(41)	-	55
5.04	PF Property Tax	(23)	-	30
5.05	PF Nucleus/ETRM Expense	51	-	(68)
5.06	PF Misc O&M Expense	(273)	-	363
5.07	Provisional Capital Adds 12.31.26 AMA	(1,274)	17,080	3,354
5.08	2026 Capital Adds O&M & Rev Offsets	152	-	(202)
<i>Pro Forma Ending 12/2026</i>		34,467	607,241	18,119
RY2 Incremental				3,961