

Appendix C - REVISED

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	25,440	-	(33,808)
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		160,431	2,313,815	11,882
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		115,183	2,403,463	80,735
RY2 Incremental				68,852