

COMMISSION REVENUE REQUIREMENT DECISION
AVISTA CORPORATION
ELECTRIC OPERATIONS

A	B	C	D	E
<i>in millions</i>		Commission Decision		
Adj. No.	Adjustment	NOI	Rate Base	Revenue Requirement
	Actual Results of Operations	115,023	1,710,135	8,922
	<u>Uncontested Restating Adjustments</u>			
1.01	Deferred FIT Rate Base	0	47	4
1.02	Deferred Debits and Credits	(45)	1	60
1.03	Working Capital	(20)	(3,752)	(327)
1.04	Remove AMI Rate Base	(260)	(48,288)	(4,208)
2.01	Eliminate B & O Taxes	(63)	-	84
2.02	Restate Property Tax	(791)	-	1,047
2.03	Uncollectible Expense	(1,135)	-	1,503
2.04	Regulatory Expense	(30)	-	39
2.06	FIT/DFIT/ ITC Expense	3	-	(4)
2.07	Office Space Charges to Non-Utility	41	-	(54)
2.08	Restate Excise Taxes	(27)	-	36
2.09	Net Gains & Losses	46	-	(61)
2.10	Weather Normalization	(619)	-	820
2.11	Eliminate Adder Schedules	(1,104)	-	1,461
2.12	Misc. Restating Non-Util / Non- Recurring Expenses	967	-	(1,280)
2.14	Restate Debt Interest	(646)	-	855
2.15	Eliminate WA Power Cost Defer	1,074	-	(1,422)
2.16	Nez Perce Settlement Adjustment	4	-	(5)
2.17	Normalize CS2/Colstrip Major Maintenance	732	-	(969)
2.18	Authorized Power Supply	(4,633)	-	6,134
	<u>Uncontested Pro Forma Adjustments</u>			
3.00 P	Pro Forma Power Supply*	17,390	-	(23,024)
3.01	Pro Forma Revenue Normalization	10,877	-	(14,401)
3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	1,905	(766)	(2,595)
3.03	Pro Forma ARAM DFIT	485	-	(642)
3.05	Pro Forma Labor Exec	251	-	(333)
3.06	Pro Forma Employee Benefits	(964)	-	1,276
3.09	Pro Forma Property Tax	(501)	-	663
3.10	Pro Forma Fee Free Amortization	(1,052)	-	1,393
3.18PF	Pro Forma EIM Expenditures*	(1,991)	8,726	3,459
3.18PV	Provisional EIM Expenditures*	(627)	3,851	1,194
3.20	PF Normalize CS2/Colstrip Major Maintenance	(26)	-	35
3.21	Restate 2019 ADFIT	(164)	(30,542)	(2,662)
	<u>Contested Restating Adjustments</u>			
2.05	Injuries and Damages	(40)	-	53
2.13	Restating Incentives	(595)	-	788
2.19	Restate 2019 AMA Rate Base to EOP	(2,072)	20,146	4,642
	<u>Contested Pro Forma Adjustments</u>			
3.00 T	Pro Forma Transmission Revenue/Expense	5,705	-	(7,553)
3.04	Pro Forma Labor Non-Exec	(2,100)	-	2,781
3.07	Pro Forma Insurance Expense	(281)	-	372
3.08	Pro Forma IS/IT Expense	(834)	-	1,105
3.11	Pro Forma 2020 Customer At Center	(1,558)	10,279	3,031
3.12	Pro Forma 2020 Large & Distinct	(92)	18,005	1,819
3.13	Pro Forma 2020 Programmatic	(415)	47,479	5,025
3.14	Pro Forma 2020 Mandatory & Compliance	(330)	36,826	3,909
3.15	Pro Forma 2020 Short Lived	(1,464)	10,180	2,897
3.16	Pro Forma AMI Capital	(7,134)	87,585	17,701
3.17PF	Pro Forma Wildfire Plan	(2,586)	9,406	4,311
3.17PV	Provisional Wildfire Plan	-	-	-
3.19PF	Pro Forma Colstrip Cap & Amortization	1,454	(25,198)	(4,300)
3.19PV	Provisional Colstrip Cap & Amortization	-	-	-
	<u>Party Proposed Adjustments</u>			
PC-1	Smart Burn	-	-	-
PC-2	Substation Rebuilds	-	-	-
PC-3	Grid Modern.	-	-	-
AWEC 7.01	2020 AMA Capital	-	-	-
AWEC 7.03	Inter-Corp. Cost Allocation	-	-	-
AWEC 7.04	AFUDC Flow-through*	-	-	-
	Total Adjustments	6,735	143,985	4,656
	Revenue Requirement	121,758	1,854,120	13,578

* Part of Partial Multiparty Settlement

COMMISSION REVENUE REQUIREMENT DECISION
AVISTA CORPORATION
NATURAL GAS OPERATIONS

A	B	C	D	E
	<i>in millions</i>	Commission Decision		
Adj. No.	Adjustment	NOI	Rate Base	Revenue Requirement
	Actual Results of Operations	24,474	405,933	5,862
	<u>Uncontested Restating Adjustments</u>			
1.01	Deferred FIT Rate Base	(5)	(994)	(87)
1.02	Deferred Debits and Credits	(12)	(1)	16
1.03	Working Capital	(6)	(1,144)	(100)
1.04	Remove AMI Rate Base	(99)	(18,403)	(1,603)
2.01	Eliminate B & O Taxes	(10)	-	13
2.02	Restate Property Tax	(189)	-	250
2.03	Uncollectible Expense	(131)	-	174
2.04	Regulatory Expense	(3)	-	4
2.05	Injuries & Damages	7	-	(9)
2.06	FIT / DFIT Expense	(53)	-	70
2.07	Office Space Charges to Non-Utility	13	-	(17)
2.08	Restate Excise Taxes	(1)	-	1
2.09	Net Gains & Losses	9	-	(12)
2.10	Weather Normalization / Gas Cost Adjust	(5)	-	6
2.11	Eliminate Adder Schedules	(0)	-	0
2.12	Misc. Restating Non-Util / Non- Recurring Expense	(35)	-	46
2.14	Restate Debt Interest	(154)	-	204
	<u>Uncontested Pro Forma Adjustments</u>			
3.01	Pro Forma Revenue Normalization	8,187	-	(10,837)
3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts	182	-	(241)
3.03	Pro Forma ARAM DFIT	5	-	(7)
3.05	Pro Forma Labor Exec	77	-	(102)
3.06	Pro Forma Employee Benefits	(294)	-	389
3.09	Pro Forma Property Tax	(99)	-	131
3.10	Pro Forma Fee Free Amortization	(689)	-	912
3.17	Pro Forma LEAP Deferral Amortization*	(1,246)	(3,959)	1,276
3.18	Restate 2019 ADFIT	(82)	(15,228)	(1,327)
	<u>Contested Restating Adjustments</u>			
2.13	Restating Incentives Expense	(173)	-	229
2.15	Restate 2019 AMA Rate Base to EOP	276	12,731	835
	<u>Contested Pro Forma Adjustments</u>			
3.04	Pro Forma Labor Non-Exec	(626)	-	828
3.07	Pro Forma Insurance Expense	(86)	-	114
3.08	Pro Forma IS/IT Expense	(263)	-	348
3.11	Pro Forma 2020 Customer At Center	(449)	2,994	876
3.12	Pro Forma 2020 Large & Distinct	(54)	7,251	755
3.13	Pro Forma 2020 Programmatic	(78)	6,630	729
3.14	Pro Forma 2020 Mandatory & Compliance	(102)	10,469	1,121
3.15	Pro Forma 2020 Short Lived	(424)	2,966	841
3.16	Pro Forma AMI Capital Adds	(2,499)	32,677	6,388
	<u>Party Proposed Adjustments</u>			
AWEC 7.01	2020 AMA Capital	-	-	
AWEC 7.03	Inter-Corp. Cost Allocation	-	-	
AWEC 7.04	AFUDC Flow-through*	-	-	-
	Total Adjustments	888	35,990	2,216
	Revenue Requirement	25,362	441,923	8,078

* Part of Partial Multiparty Settlement