

**Exh. KMH-5
Dockets UE-240006/UG-240007
Witness: Kristen M. Hillstead**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

AVISTA CORPORATION,

Respondent.

**DOCKETS UE-240006 & UG-240007
(Consolidated)**

EXHIBIT TO

TESTIMONY OF

KRISTEN M. HILLSTEAD

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

List of Uncontested Adjustments – (Electric)

July 3, 2024

STAFF'S LIST OF UNCONTESTED ELECTRIC ADJUSTMENTS

Adjustment Number	Adjustment Name
1.02	Deferred Debits and Credits
2.01	Eliminate B & O Taxes
2.02	Restate Property Tax
2.03	Uncollectible Expense
2.04	Regulatory Expense
2.05	Injuries and Damages
2.06	FIT/DFIT/ ITC Expense
2.07	Office Space Charges to Non-Utility
2.08	Restate Excise Taxes
2.09	Net Gains & Losses
2.10	Weather Normalization
2.11	Eliminate Adder Schedules
2.12	Misc. Restating Non-Util / Non- Recurring Expenses
2.13	Restating Incentives Expense
2.14	Restate Debt Interest
2.16	Eliminate WA Power Cost Defer
2.17	Nez Perce Settlement Adjustment
2.18	Normalize CS2 Major Maint
2.19	Authorized Power Supply
3.00T	Pro Forma Transmission Revenue/Expense
3.01	Pro Forma Revenue Normalization
3.02	Pro Forma Def. Debits, Credits & Regulatory Amorts
3.03	Pro Forma EDIT (RSGM)
3.06	Pro Forma Labor Exec
3.07	Pro Forma Employee Benefits
3.09	Pro Forma LIRAP Labor
3.10	Pro Forma CCA Labor
3.11	Pro Forma Property Tax
3.12	Pro Forma Insurance Expense
3.13	Pro Forma IS/IT Expense
3.16	Pro Forma Depreciation Expense
3.18	Pro Forma New Regulatory Amortizations
3.19	Pro Forma Nucleus/ETRM Expense
3.20	Pro Forma BOD Fees Expense
3.21	PF Transportation Electrification Return (Kicker)
3.22	Pro Forma Remove Normalize CS2 Major Maint
3.24	Pro Forma Wildfire Expense
4.02	2024-2025 Capital Adds O&M & Revenue Offsets