

ATTACHMENTS 2-2.6

SPEND AND TRANSFERS TO PLANT BY ER 2013-2015



Construction Work in Progress (CWIP) Roll Forward System Level Including Growth											
Year	Beginning Balance - CWIP	Actual Spend- Note 3	Attach.	Forecast Spend - Note 2	Atta ch.	Actual Transfers to Plant	Attach.	Forecast Transfers to Plant	Atta ch.	Ending Balance - CWIP	
2007										75,679,838	
2008	75,679,838	214,676,440				(214,788,054)				75,568,224	
2009	75,568,224	203,921,574				(222,272,320)				57,217,478	
2010	57,217,478	197,852,082				(194,303,406)				60,766,153	
2011	60,766,153	246,790,433				(229,374,357)				78,182,229	
2012 ¹	78,182,229	264,615,808				(203,284,146)				139,513,892	
2013	139,513,892	295,863,630	2.1	268,312,000		(272,392,659)	2.4	(220,444,921)		162,984,863	
2014	162,984,863	351,553,982	2.2	331,000,000		(279,642,278)	2.5	(329,175,816)		234,896,568	
2015 ⁴	234,896,568	407,291,732	2.3	376,313,654		(443,309,478)	2.6	(448,375,780)		198,878,821	
2016	198,878,821			375,000,000				(391,265,264)		182,613,557	
2017	182,613,557			405,000,000				(371,806,992)		215,806,565	
Total 2008-2017		2,182,565,680		1,755,625,654		(2,059,366,697)		(1,761,068,773)			
1 - Starting in 2012, the CWIP balance began to grow, mainly due to long-term projects, such as the Company's Customer Information System (CIS) Project, which was moved into service in February of 2015.											
2 - The Parties agreed to only provide forecasted information starting in 2013.											
3 - The actual spend listed above for 2013-2015 includes cost of removal.											
4- The relatively higher level of capital expenditure in 2015 than planned was driven by storm costs for the November windstorm, and costs related to renegotiation of the Coyote Springs Long Term Service Agreement. Also, this amount differs from the amount included in Company witness Thies testimony in Docket No. UE-160228 and UG-160229 of approximately \$415 million due to including carryovers from the prior year for large projects.											
Note:	The above data was extracted from the general ledger (discoverer) and includes all spend and transfers to plant that occurred, including growth. Growth projects transfer monthly, with the same amount in both spend and inTTP.										

Capital Budget Report			
December 2013 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
6000	Environmental Compliance	PCB Identification & Disposal	46,419
6001	Hydro Safety Minor Blanket	Hydro Generation Minor Blanket	3,490
6101	Environmental Compliance	Forest Svc Rqmts	205,924
6100	Clark Fork Settlement Agreement	Clark Fork License/Compliance	127,777
6103	Clark Fork Settlement Agreement	Clark Fork Implement PME Agreement	4,562,753
6107	Spokane River License Implementation	Spokane River Implementation (PM&E)	2,853,736
		Total Environmental	7,800,100
3000	Gas Reinforcement Program	Gas Reinforce-Minor Blanket	1,043,607
3001	Gas Deteriorated Steel Pipe Replacement Program	Replace Deteriorating Gas System	689,758
3002	Gas Regulator Stn Replacement Program	Regulator Reliable - Blanket	626,711
3003	Gas Replacement Street and Highway Program	Gas Replace-St&Hwy	3,693,835
3004	Gas Cathodic Protection Program	Cathodic Protection-Minor Blanket	619,209
3005	Gas Non-Revenue Program	Gas Distribution Non-Revenue Blanket	8,380,639
3006	Gas Overbuilt Pipe Replacement Program	Overbuilt Pipe Replacement Blanket	634,286
3007	Gas Isolated Steel Replacement Program	Starting in 2012, the CWIP balance began to grow, mainly d	2,288,335
3008	Aldyl A Replacement	Aldyl -A Pipe Replacement	13,205,373
3117	Gas Telemetry Program	Gas Telemetry	421,360
3203	Gas East Medford HP Main Reinforcement Project	East Medford Reinforcement	400,407
3237	Gas N Spokane Hwy 2 HP Main Reinforcement Project	US2 N Spokane Gas HP Reinforce (Kaiser Property)	4,880
3246	Gas Chase Rd Gate Stn and HP Main Project	Construct Chase Rd Gate Stn Post Falls ID	1,190,095
3257	Gas Oakland Bridge HP Main Gas Project	Oakland Bridge Bore & Relocation, Oakland OR	16,776
3268	Gas Reinforcement Program	Reinforcement Appleway Bridge Crossing, Lib Lk, WA	150,029
3291	Smart Grid Demonstration Project	Install Gas AMI for Pullman Smart Grid	2,292
3293	Completed	Klamath Falls Lateral	40,822
3297	Completed	Hwy 95 Relocation and Replacement w/ 6" PE	164,043
3298	Old Hwy 95 Relocation	Old Hwy 95 Relocation	5,988
3299	Completed	Tri City, OR Easement & 6" HP Relocation	1,806
3300	Reinforce-Pierce Rd, La Grande	Reinforce-Pierce Rd, La Grande	(11,134)
3302	Gas Replacement Street and Highway Program	HWY 62 - HP & IP Main Relocation & SSFT #1316	1,038,098
3305	Gas Spokane St Bridge IP Main Project	Spokane St Bridge Gas Main	86,187
		Total Gas	34,693,403
4108	Generation Battery Replacement	System Battery Replacement	55,071
4132	CS2 Capital Improvements	CS2 Capital Improvements	(5,236)
4139	Noxon Rapids Turbine Replacement	Noxon Unit 4 Runner Upgrade	(1,731)
4140	Nine Mile Rehab	Nine Mile Redevelopment	10,794,355
4143	Coyote Springs LTSA	CS2 LTSA Cash Accrual	996,162
4147	Base Load Hydro	Base Hydro	905,557
4148	Regulating Hydro	Regulating Hydro	2,517,815
4149	Base Load Thermal Plant	Base Load Thermal	6,852,276
4150	Peaking Generation	Peaking Generation	592,861
4151	Kettle Falls Water Supply	Kettle Falls Develop New River Wells	500,146
4152	Little Falls Plant Upgrade	Little Falls Powerhouse Redevelopment	5,354,564
4153	Completed	Post Falls Intake Gate Replacement	900,661
4154	Completed	Rathdrum CT Upgrade Unit 1 to Mark VI Controller	459,494
4159	Completed	RCT Unit #2 Hot Gas Path Overhaul	220,911
4160	Completed	GPSS Electric Shp 5Ton Crane Replacement	9,933
4161	Cabinet Gorge Unit 1 Refurbishment	Cabinet Gorge HED U#1 Refurbishment	1,380,860
4162	Post Falls South Channel Replacement	Post Falls S Channel Gate Replacement	1,133,149
7130	Colstrip Thermal Capital	Colstrip Unit 4 Outage due to Generator Failure	950,470
		Total Generation	33,617,318
1000	New Revenue - Growth	Electric Revenue Blanket	13,615,586
1001	New Revenue - Growth	Gas Revenue Blanket	13,545,936
1002	New Revenue - Growth	Electric Meters Minor Blanket	596,683
1003	New Revenue - Growth	Distribution Line Transformers	6,008,448
1004	New Revenue - Growth	Street Lt Minor Blanket	985,560
1005	New Revenue - Growth	Area Light Minor Blanket	595,162
1009	New Revenue - Growth	Network Transformers and Network Protectors	900,390
1050	New Revenue - Growth	Gas Meters Minor Blanket	1,910,571
1051	New Revenue - Growth	Gas Regulators Minor Blanket	379,633
1053	New Revenue - Growth	Gas ERT Minor Blanket	803,829
1106	New Revenue - Growth	Lucky Friday 115 kV Rebuild for Load Growth	1,699,278
1107	Lewiston Mill Road Sub	Lewiston Mill Rd. 115 kV Substation - New Sub	61,654
		Total Growth	41,102,732
5005	Technology Refresh to Sustain Business Process	Technology Refresh Blanket	10,562,090
5006	Technology Expansion to Enable Business Process	Information Technology Expansion Blanket	5,616,386
5010	Enterprise Business Continuity Plan	Enterprise Business Continuity	469,041
5014	Enterprise Security	Security Systems	1,496,792
5106	Next Generation Radio Refresh	Next Generation Radio System	2,665,089

Capital Budget Report			
December 2013 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
5119	RTCCS Refresh	Moducom Replacement (RTCCS)	150,275
5121	Microwave Refresh	Microwave Replacement with Fiber	1,488,315
5138	CSS Replacement	Customer Information System (CIS) Replacement	34,404,582
5142	High Voltage Protection for Substations	High Voltage Protection Upgrade	696,307
5143	AvistaUtilities.com and AvaNet Redesign	AU.com AVANet Redevelopment	402,202
5144	Mobility in the Field	Mobility in the Field	50,656
		Total ET	58,001,734
7000	Fleet Budget	Transportation Equip	5,648,491
7001	Structures and Improvements/Furniture	Structures & Improv	2,856,738
7002	Capital Tools & Stores Equipment	Office Mach & Equiq	33,539
7003	Structures and Improvements/Furniture	Office Furniture	795,323
7005	Capital Tools & Stores Equipment	Stores Equip	434,639
7006	Capital Tools & Stores Equipment	Tools Lab & Shop Equipment	293,063
7101	HVAC Renovation Project	COF HVAC Improvmt	7,960,327
7107	Dollar Rd Service Center Addition and Remodel	Dollar Road Land Purchase and Facility Expansion	1,397,715
7114	Vehicle Portion of Solar Plug In Hybrid Initiative	Vehicle Portion of Solar Plug In Hybrid Initiative	(520)
7108	Franchising for WSDOT	WSDOT Highway Franchise Consolidation	128,108
7120	Clinic Expansion Project	Spokane Health Clinic	136,374
7126	COF Long-Term Restructuring Plan	Long term Campus Re-Structuring Plan for 2012 & 13	7,732,623
7200	Apprentice Training	Appren Craft Train	39,459
7201	Jackson Prairie Storage	Jackson Prairie Storage	446,639
7205	Smart Grid Workforce Training Grant - DOE	Smart Grid Workforce Training	163,436
7050	Productivity	Productivity Initiative	8,826,505
7127	CNG Fleet Conversion	CNG Fleet Conversion	946,362
7129	GridGlo GFX Integration	GridGlo GFX Integration	186,271
		Total Other	38,025,094
1006	Substation - Capital Spares	Power Xfmr-Distribution	3,646,711
2001	Substation - Capital Spares	Power Circuit Breaker	1,595,683
2051	Storms	Transmission Minor Blanket	1,496,984
2054	Primary URD Cable Replacement	Electric Underground Replacement	982,815
2055	Distribution Minor Rebuild	Electric Distribution Minor Blanket	10,213,967
2056	Elec Replacement/Relocation	T&D Line Relocation	2,084,405
2057	Transmission - Asset Management	Transmission Minor Rebuild	970,036
2058	Spokane Electric Network	Spokane Electric Network Incr Capacity	1,899,039
2059	Storms	Failed Electric Plant-Unknown	2,733,229
2060	Distribution Wood Pole Management	Wood Pole Mgmt	9,258,713
2061	Elec Replacement/Relocation	WSDOT Franchise Requirements	108,473
2070	T&D Reimbursable	Trans/Dist/Sub Reimbursable Projects	303,912
2073	Meter Minor Blanket	Elec Meter Replacement Non Revenue	14,750
2112	Substation - Distribution Station Rebuilds	Beacon 230 kV Sub- Convert to DB-DB	(16,815)
2204	Substation - Distribution Station Rebuilds	System Wood Substation Rebuilds	1,385,776
2214	Colstrip Transmission	Colstrip Transmission Capital Additions	418,080
2215	Substation - Asset Mgmt. Capital Maintenance	System Rplc High Voltage OCBs	177,488
2217	Substation - 115 kV Line Relay Upgrades	Spokane-CDA 115 kV Line Relay Upgrades	202,320
2251	Spokane Electric Network	Spokane-CDA 115 kV Line Relay Upgrades	467,056
2252	Substation - Asset Mgmt. Capital Maintenance	System-Replace Obsolete Equipment	904,360
2253	Substation - Asset Mgmt. Capital Maintenance	System-Upgrade Meters	94,895
2254	Transmission - Asset Management	System 115kV Air Switch Upgrade	150,556
2260	Substation - Asset Mgmt. Capital Maintenance	System-Upgrade Surge Protection	6,386
2273	Substation - Asset Mgmt. Capital Maintenance	Beacon ST YD-Oil Contain	47,836
2275	Substation - Asset Mgmt. Capital Maintenance	System-Rock/Fence Restore	84,940
2276	Distribution Line Protection	Distribution Line Protection	250,438
2277	SCADA - SOO & BUCC	SCADA Replacement	236,459
2278	Substation - Asset Mgmt. Capital Maintenance	System-Replace Obsolete Reclosers	325,350
2283	Substation - Distribution Station Rebuilds	Millwood Sub-Increase Capacity	2,096,709
2289	Harrington 4 kV Cutover	Harrington Conversion to 13 kV	5,332
2293	Substation - Asset Mgmt. Capital Maintenance	SCADA II-Add Supv	228,493
2294	Substation - Asset Mgmt. Capital Maintenance	System-Batteries	211,826
2301	Tribal Permits and Settlements	Tribal Permits and Settlements	341,372
2306	Substation - Distribution Station Rebuilds	Appleway 115-13 Increase Capacity	262,387
2310	Transmission - Reconductors and Rebuilds	West Plains Transmission Reinforce	413
2336	Substation - Asset Mgmt. Capital Maintenance	System - Replace Dist Power Xfmrs	293,794
2341	Substation - Distribution Station Rebuilds	Ninth & Central Sub - Increase Capacity & Rebuild	507
2342	Substation - Distribution Station Rebuilds	PineCk 230Sub-Rplc Circuit Switch&Relays	128,599
2343	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Substation Structures	238,590
2390	Substation - Distribution Station Rebuilds	Otis Orchards 115-Replace PCBs & Relays	475
2397	Substation - Asset Mgmt. Capital Maintenance	System-Install Metering Ancillary Svc	36,768
2414	Worst Feeders	Sys-Dist Reliability-Improve Worst Fdrs	2,042,089

Capital Budget Report			
December 2013 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
2423	Transmission - Reconductors and Rebuilds	System Transmission:Rebuild Condition	114,589
2425	Substation - Asset Mgmt. Capital Maintenance	High Voltage Fuse Upgrades	78,951
2443	Substation - New Distribution Stations	Otis Orchards 115-13kV Sub-New Construct	603,818
2446	Spokane Valley Transmission Reinforcement	Irvin 115 kV Switching Station - New Const	932,921
2449	Substation - Asset Mgmt. Capital Maintenance	Shw-Sun 115 Nelson Steel	542,180
2457	Transmission - Reconductors and Rebuilds	Benton-Othello 115 Recond	17,056
2470	Dist Grid Modernization	System Efficiency Feeder Rebuild	6,217,686
2481	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Install Capacitor Banks	1,073,981
2484	Moscow 230 Sustation Rebuild	Moscow 230 kV Sub -Rebuild 230 kV Yard	4,485,025
2492	Substation - Asset Mgmt. Capital Maintenance	System-Install Autotransformer Diagnostic Monitor	20,920
2493	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Upgrade Voltage Regulators	470,944
2505	Substation - Asset Mgmt. Capital Maintenance	System-Replace Bushing Potential Devices	32,089
2514	Segment Reconductor and FDR Tie Program	Distribution - Spokane North & West	1,725,230
2515	Segment Reconductor and FDR Tie Program	Distribution - CdA East & North	787,673
2516	Segment Reconductor and FDR Tie Program	Distribution - Pullman & Lewis Clark	623,284
2522	Substation - Distribution Station Rebuilds	10th & Stewart Dx Int	342,639
2526	Spokane Valley Transmission Reinforcement	Opportunity 12F2 Cx Fdr	8,193
2529	Spokane Smart Circuit	Smart Grid	790,971
2530	Smart Grid Demonstration Project	SGDP-Pullman Smart Grid Demonstration Project	1,671,778
2531	Westside Rebuild	Westside 230 kV Substation - Rebuild	85,861
2532	Noxon Switchyard Rebuild	Noxon 230 kV Substation - Rebuild	231,978
2533	Substation - Distribution Station Rebuilds	Pullman Substation - Rebuild	19,582
2535	Distribution Transformer Change-Out Program	PCB Related Distribution Rebuilds	2,846,360
2538	Substation - Distribution Station Rebuilds	College & Walnut Substation Yard Expansion	83,286
2545	Thornton 230 kV Switching Station	Thornton 230 kV Switching Station - Construct	19,166
2546	Substation - Distribution Station Rebuilds	Blue Creek 115 kV - Rebuild	259,493
2547	Substation - Distribution Station Rebuilds	Lucky Friday 115 kV - Rebuild	218,747
2549	Transmission - Reconductors and Rebuilds	Moscow City to North Lewiston 115kV Rebuild Proj	6,445,399
2550	Transmission - Reconductors and Rebuilds	Burke-Thompson A&B 115kV Transmission Rebuild Proj	2,190,649
2552	Spokane Valley Transmission Reinforcement	Opportunity 115 kV Switching Station	10,873
2553	Transmission - NOX-HOT #2 230kV Reroute	Noxon - Hot Springs #2 230kV Reroute	948
2554	Dist Grid Modernization	Feeder Automation Upgrades	30,145
2555	Westside Rebuild	Coulee-Westside 230kV Transmission Line: R-O-W	2,868
2559	Substation - Distribution Station Rebuilds	Hatwai-Replace Breaker A-113 & Assoc Air Switches	6,992
2560	Transmission - NERC High Priority Mitigation	Line Ratings Mitigation Project	1,447,903
2563	Substation - Distribution Station Rebuilds	Stratford 115kV - Upgrade Bus	180,691
2564	Transmission - Reconductors and Rebuilds	Devils Gap-Lind 115kV Transmission Rebuild Proj	23,041
2570	Dist Grid Modernization	Sandpoint Grid Modernization Project	1,064,531
2571	Clearwater Sub Upgrades	Clearwater 115 kV Substation Upgrades	929,346
2572	Substation - Distribution Station Rebuilds	Noxon Construction Sub - Minor Rebuild	18,591
2573	Substation - Distribution Station Rebuilds	Little Fall 115 kV Sub - Rebuild	32,701
2581	Transmission - NERC Medium Priority Mitigation	Medium Priority Ratings Mitigation	2,968
		Total T&D	82,623,248
		Sum	295,863,630
			CWIP Summary

Capital Budget Report			
December 2014 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
6000	Environmental Compliance	PCB Identification & Disposal	75,572
6001	Hydro Safety Minor Blanket	Hydro Generation Minor Blanket	85,923
6002	Environmental Compliance	Environmental Compliance Blanket	120,395
6101	Environmental Compliance	Forest Srvc Rqmts	(687)
6100	Clark Fork Settlement Agreement	Clark Fork License/Compliance	38,724
6103	Clark Fork Settlement Agreement	Clark Fork Implement PME Agreement	9,201,237
6107	Spokane River License Implementation	Spokane River Implementation (PM&E)	2,147,203
6109	Wa State Park & Rec Utility Use Agreement	Wa St Park Utility Use Agreement	71,998
		Total Environmental	11,740,365
3000	Gas Reinforcement Program	Gas Reinforce-Minor Blanket	1,214,978
3001	Gas Deteriorated Steel Pipe Replacement Program	Replace Deteriorating Gas System	1,254,728
3002	Gas Regulator Stn Replacement Program	Regulator Reliable - Blanket	659,726
3003	Gas Replacement Street and Highway Program	Gas Replace-St&Hwy	4,429,277
3004	Gas Cathodic Protection Program	Cathodic Protection-Minor Blanket	819,910
3005	Gas Non-Revenue Program	Starting in 2012, the CWIP balance began to grow, mainly d	6,638,103
3006	Gas Overbuilt Pipe Replacement Program	Overbuilt Pipe Replacement Blanket	689,176
3007	Gas Isolated Steel Replacement Program	Isolated Steel Replacement	1,852,777
3008	Aldyl A Replacement	Aldyl -A Pipe Replacement	16,917,201
3055	Gas PMC Program	Gas Meter Replacement Non Revenue	1,200,035
3117	Gas Telemetry Program	Gas Telemetry	294,917
3203	Gas East Medford HP Main Reinforcement Project	East Medford Reinforcement	811,519
3246	Gas Chase Rd Gate Stn and HP Main Project	Construct Chase Rd Gate Stn Post Falls ID	4,682,972
3257	Gas Oakland Bridge HP Main Gas Project	Oakland Bridge Bore & Relocation, Oakland OR	267,113
3298	Old Hwy 95 Relocation	Old Hwy 95 Relocation	803
3302	Gas Replacement Street and Highway Program	HWY 62 - HP & IP Main Relocation & SSFT #1316	3,171
3303	Gas Ladd Canyon Gate Station	Gas Ladd Canyon Gate Stn Upgrade, La Grande	802,785
3304	Gas N-S Corridor Greene St HP Main Project	NSC Greene St HP Gas Main	10,453
3305	Gas Spokane St Bridge IP Main Project	Spokane St Bridge Gas Main	24,338
3306	Gas Goldendale HP Main Reinforcement Project	Goldendale HP	11,877
		Total Gas	42,585,860
4108	Generation Battery Replacement	System Battery Replacement	183,845
4116	Colstrip Thermal Capital	Colstrip Capital Additions	6,044,868
4132	CS2 Capital Improvements	CS2 Capital Improvements	(7,879)
4139	Noxon Rapids Turbine Replacement	Noxon Rapids Unit 4 Runner Upgrade	42,986
4140	Nine Mile Rehab	Nine Mile Redevelopment	26,059,264
4143	Coyote Springs LTSA	CS2 LTSA Cash Accrual	838,472
4147	Base Load Hydro	Base Hydro	664,784
4148	Regulating Hydro	Regulating Hydro	2,519,775
4149	Base Load Thermal Plant	Base Load Thermal	2,244,542
4150	Peaking Generation	Peaking Generation	82,772
4151	Kettle Falls Water Supply	Kettle Falls Develop New River Wells	750,879
4152	Little Falls Plant Upgrade	Little Falls Powerhouse Redevelopment	9,548,799
4161	Cabinet Gorge Unit 1 Refurbishment	Cabinet Gorge HED U#1 Refurbishment	5,428,959
4162	Post Falls South Channel Replacement	Post Falls S Channel Gate Replacement	6,597,792
4166	Noxon Spare Coils	Noxon Rapids HED Spare Coils	38,875
4168	KFGS Ash Collector	KFGS Ash Collector	2,144,343
7130	Colstrip Thermal Capital	Colstrip Unit 4 Outage due to Generator Failure	(418,418)
		Total Generation	62,764,658
1000	New Revenue - Growth	Electric Revenue Blanket	15,392,509
1001	New Revenue - Growth	Gas Revenue Blanket	14,324,080
1002	New Revenue - Growth	Electric Meters Minor Blanket	799,283
1003	New Revenue - Growth	Distribution Line Transformers	6,728,295
1004	New Revenue - Growth	Street Lt Minor Blanket	1,361,523
1005	New Revenue - Growth	Area Light Minor Blanket	476,287
1009	New Revenue - Growth	Network Transformers & Network Protectors	1,068,337
1050	New Revenue - Growth	Gas Meters Minor Blanket	1,998,165
1051	New Revenue - Growth	Gas Regulators Minor Blanket	295,846
1053	New Revenue - Growth	Gas ERT Minor Blanket	684,038
1106	New Revenue - Growth	Lucky Friday 115 kV Rebuild for Load Growth	7,459
1107	Lewiston Mill Road Sub	Lewiston Mill Rd. 115 kV Substation - New Sub	3,021,696
		Total Growth	46,157,518
5005	Technology Refresh to Sustain Business Process	Information Technology Refresh Program	15,215,613
5006	Technology Expansion to Enable Business Process	Information Technology Expansion Program	4,645,512
5010	Enterprise Business Continuity Plan	Enterprise Business Continuity	463,780
5014	Enterprise Security	Security Systems	2,614,041
5106	Next Generation Radio Refresh	Next Generation Radio System	3,227,541
5119	RTCCS Refresh	Moducom Replacement (RTCCS)	(1,348)
5121	Microwave Refresh	Microwave Replacement with Fiber	929,594
5142	High Voltage Protection for Substations	High Voltage Protection Upgrade	489,905

Capital Budget Report			
December 2014 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
5143	AvistaUtilities.com and AvaNet Redesign	AU.com AVANet Redevelopment	1,144,002
5144	Mobility in the Field	Mobility in the Field	530,896
5148	Transmission Outage Management	Transmission Outage Management	65,800
5138	CSS Replacement	Customer Information System (CIS) Replacement	42,053,398
		Total ET	71,378,734
7000	Fleet Budget	Transportation Equip	5,862,363
7001	Structures and Improvements/Furniture	Structures & Improv	3,359,865
7003	Structures and Improvements/Furniture	Office Furniture	87,575
7005	Capital Tools & Stores Equipment	Stores Equip	403,465
7006	Capital Tools & Stores Equipment	Tools Lab & Shop Equipment	1,483,853
7101	HVAC Renovation Project	COF HVAC Improvmt	6,273,461
7107	Dollar Rd Service Center Addition and Remodel	Dollar Road Land Purchase and Facility Expansion	1,194
7108	Franchising for WSDOT	WSDOT Highway Franchise Consolidation	149,573
7120	Clinic Expansion Project	Spokane Health Clinic	2,171
7126	COF Long-Term Restructuring Plan	Long term Campus Re-Structuring Plan	1,180,126
7135	New Deer Park Service Center	Deer Park Service Center	7,040
7200	Apprentice Training	Appren Craft Train	62,984
7201	Jackson Prairie Storage	Jackson Prairie Storage	727,926
7050	Productivity	Productivity Initiative	1,742,944
7060	Strategic Initiatives	Strategic Initiatives	367,090
7127	CNG Fleet Conversion	CNG Fleet Conversion	1,197,209
7129	GridGlo GFX Integration	GridGlo GFX Integration	422,235
		Total Other	23,331,074
1006	Substation - Capital Spares	Power Xfmr-Distribution	1,040,036
2000	Substation - Capital Spares	Power Xfmr-Transmission	722,854
2001	Substation - Capital Spares	Power Circuit Breaker	194,166
2051	Storms	Electric Transmission Plant-Storm	3,043,488
2054	Primary URD Cable Replacement	Electric Underground Replacement	737,639
2055	Distribution Minor Rebuild	Electric Distribution Minor Blanket	8,227,139
2056	Elec Replacement/Relocation	Distribution Line Relocations	1,371,057
2057	Transmission - Asset Management	Transmission Minor Rebuild	4,103,971
2058	Spokane Electric Network	Spokane Electric Network Incr Capacity	1,555,388
2059	Storms	Failed Electric Dist Plant-Storm	7,064,710
2060	Distribution Wood Pole Management	Wood Pole Mgmt	9,512,319
2061	Elec Replacement/Relocation	WSDOT Franchise Requirements Construction	3,939
2070	T&D Reimbursable	Trans/Dist/Sub Reimbursable Projects	339,374
2073	Meter Minor Blanket	Elec Meter Replacement Non Revenue	317,678
2204	Substation - Distribution Station Rebuilds	System Wood Substation Rebuilds	406,753
2214	Colstrip Transmission	Colstrip Transmission-PNACI Capital Additions	249,307
2215	Substation - Asset Mgmt. Capital Maintenance	System - Replace High Voltage Breakers	58,099
2217	Substation - 115 kV Line Relay Upgrades	Spokane-CDA 115 kV Line Relay Upgrades	74,204
2251	Spokane Electric Network	Post St-Improvement/Upgrades	336,007
2252	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Relays	162,025
2253	Substation - Asset Mgmt. Capital Maintenance	System - Upgrade Meters	74,260
2254	Transmission - Asset Management	System 115kV Air Switch Upgrade	135,493
2260	Substation - Asset Mgmt. Capital Maintenance	System - Upgrade Surge Protection	119,318
2273	Substation - Asset Mgmt. Capital Maintenance	Beacon ST YD-Oil Contain	14
2275	Substation - Asset Mgmt. Capital Maintenance	System - Rock/Fence Restore	21,385
2276	Distribution Line Protection	Distribution Line Protection	291,871
2277	SCADA - SOO & BUCC	SCADA Upgrade	1,232,388
2278	Substation - Asset Mgmt. Capital Maintenance	System-Replace Obsolete Reclosers	338,375
2283	Substation - Distribution Station Rebuilds	Millwood Sub - Rebuild	(46,960)
2289	Harrington 4 kV Cutover	Harrington Conversion to 13 kV	28,954
2293	Substation - Asset Mgmt. Capital Maintenance	SCADA - Install/Replace	488,148
2294	Substation - Asset Mgmt. Capital Maintenance	System - Batteries	77,767
2301	Tribal Permits and Settlements	Tribal Permits and Settlements	314,732
2306	Substation - Distribution Station Rebuilds	Appleway Sub - Rebuild	11,376
2336	Substation - Asset Mgmt. Capital Maintenance	System - Replace Dist Power Xfms	63,762
2341	Substation - Distribution Station Rebuilds	Ninth & Central Sub - Increase Capacity & Rebuild	159
2343	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Substation Structures	70,535
2397	Substation - Asset Mgmt. Capital Maintenance	System - Install/Replace Borderline Metering	(34,949)
2414	Worst Feeders	Sys-Dist Reliability-Improve Worst Fdrs	1,906,993
2423	Transmission - Reconductors and Rebuilds	System Transmission:Rebuild Condition	392,534
2425	Substation - Asset Mgmt. Capital Maintenance	System - High Voltage Fuse Upgrades	104,092
2443	Substation - New Distribution Stations	Greenacres 115-13kV Sub - New Construct	477,371
2446	Spokane Valley Transmission Reinforcement	Irvin Sub - New Construction	767,005
2449	Substation - Asset Mgmt. Capital Maintenance	System - Replace Substation Air Switches	454,003
2457	Transmission - Reconductors and Rebuilds	Benton-Othello 115 Recond	2,542,534
2470	Dist Grid Modernization	Dist Grid Modernization	8,683,159

Capital Budget Report			
December 2014 - Actual Spend			
Er	Business Case Description	Er Desc	Ytd Actual
2481	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Install Capacitor Banks	1,422,918
2484	Moscow 230 Sustation Rebuild	Moscow 230 kV Sub - Rebuild 230 kV Yard	2,054,257
2492	Substation - Asset Mgmt. Capital Maintenance	System-Install Autotransformer Diagnostic Monitor	3,123
2493	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Upgrade Voltage Regulators	212,164
2505	Substation - Asset Mgmt. Capital Maintenance	System-Replace Current & Potential Devices	18,896
2514	Segment Reconductor and FDR Tie Program	Distribution - Spokane North & West	1,812,682
2515	Segment Reconductor and FDR Tie Program	Distribution - CdA East & North	840,830
2516	Segment Reconductor and FDR Tie Program	Distribution - Pullman & Lewis Clark	(217)
2522	Substation - Distribution Station Rebuilds	10th & Stewart Dx Int	(121,667)
2529	Spokane Smart Circuit	Spokane Smart Circuit	(56,061)
2530	Smart Grid Demonstration Project	SGDP-Pullman Smart Grid Demonstration Project	420,045
2531	Westside Rebuild	Westside 230 kV Substation - Rebuild	1,927
2532	Noxon Switchyard Rebuild	Noxon 230 kV Substation - Rebuild	4,292,376
2533	Substation - Distribution Station Rebuilds	Pullman Substation Rebuild	(4,482)
2535	Distribution Transformer Change-Out Program	TCOP Related Distribution Rebuilds	3,747,953
2538	Substation - Distribution Station Rebuilds	College & Walnut Substation Yard Expansion	99,294
2545	Thornton 230 kV Switching Station	Thornton 230 kV Switching Station - Construct	1,848
2546	Substation - Distribution Station Rebuilds	Blue Creek 115 kV - Rebuild	1,321,348
2547	Substation - Distribution Station Rebuilds	Lucky Friday 115 kV - Rebuild	(1,830)
2549	Transmission - Reconductors and Rebuilds	Moscow City to North Lewiston 115kV Rebuild Proj	(250,973)
2550	Transmission - Reconductors and Rebuilds	Burke-Thompson A&B 115kV Transmission Rebuild Proj	2,239,224
2552	Spokane Valley Transmission Reinforcement	Opportunity 115 kV Switching Station	1,091,130
2554	Dist Grid Modernization	Feeder Automation Upgrades	3,003
2559	Substation - Distribution Station Rebuilds	Hawai-Replace Breaker A-113 & Assoc Air Switches	(9,879)
2560	Transmission - NERC High Priority Mitigation	Line Ratings Mitigation Project	1,976,969
2561	Substation - New Distribution Stations	Idaho Forest Group 115kV Substation	117,586
2563	Substation - Distribution Station Rebuilds	Stratford 115kV - Upgrade Bus	3,145,365
2564	Transmission - Reconductors and Rebuilds	Devils Gap-Lind 115kV Transmission Rebuild Proj	1,398,420
2569	Substation - Distribution Station Rebuilds	Gifford 115 kV - Rebuild Substation	7,874
2570	Dist Grid Modernization	Sandpoint Grid Modernization Project	1,454,465
2571	Clearwater Sub Upgrades	Clearwater 115 kV Substation Upgrades	1,183,046
2572	Substation - Distribution Station Rebuilds	Noxon Construction Sub - Minor Rebuild	992,505
2573	Substation - Distribution Station Rebuilds	Little Fall 115 kV Sub - Rebuild	12,960
2574	Transmission - Reconductors and Rebuilds	Chelan-Stratford 115kV - Rbld Columbia River Xing	210,211
2577	Transmission - Reconductors and Rebuilds	Benewah-Moscow 230kV - Structure Replacement	6,070
2579	Transmission - NERC Low Priority Mitigation	Low Priority Ratings Mitigation	1,193,697
2581	Transmission - NERC Medium Priority Mitigation	Medium Priority Ratings Mitigation	1,890,745
2587	Substation - New Distribution Stations	Irvin 115-13 kV Sub - Add Distribution Station	111,505
2589	Substation - New Distribution Stations	Mobile Substation - Purchase New Mobile Subs	2,477,536
2590	Substation - Distribution Station Rebuilds	Deer Park 115 kV Substation - Minor Rebuild	185,488
2591	Substation - Distribution Station Rebuilds	Davenport 115 kV Substation - Minor Rebuild	13,285
2592	Substation - Distribution Station Rebuilds	Sprague 115 kV Substation - Minor Rebuild	2,833
3291	Smart Grid Demonstration Project	Install Gas AMI for Pullman Smart Grid	12,106
7205	Smart Grid Workforce Training Grant - DOE	Smart Grid Workforce Training	30,728
		Total T&D	93,595,773
		Sum	351,553,982
			CWIP Summary

Capital Budget Report
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Er	Business Case Description	Er Desc	Ytd Actual
6000	Environmental Compliance	PCB Identification & Disposal	182,838
6001	Hydro Safety Minor Blanket	Hydro Generation Minor Blanket	41,778
6002	Environmental Compliance	Environmental Compliance Blanket	179,300
6101	Environmental Compliance	Forest Srvc Rqmts	133,367
6100	Clark Fork Settlement Agreement	Clark Fork License/Compliance	141,870
6103	Clark Fork Settlement Agreement	Clark Fork Implement PME Agreement	4,644,661
6107	Spokane River License Implementation	Spokane River Implementation (PM&E)	642,885
		Total Environmental	5,966,699
3000	Gas Reinforcement Program	Gas Reinforce-Minor Blanket	1,358,033
3001	Gas Deteriorated Steel Pipe Replacement Program	Replace Deteriorating Gas System	672,222
3002	Gas Regulator Stn Replacement Program	Regulator Reliable - Blanket	855,292
3003	Gas Replacement Street and Highway Program	Gas Replace-St&Hwy	2,749,716
3004	Gas Cathodic Protection Program	Cathodic Protection-Minor Blanket	1,044,766
3005	Gas Non-Revenue Program	Gas Distribution Non-Revenue Blanket	10,560,113
3006	Gas Overbuilt Pipe Replacement Program	Overbuilt Pipe Replacement Blanket	478,993
3007	Gas Isolated Steel Replacement Program	Isolated Steel Replacement	1,284,560
3008	Aldyl A Replacement	Aldyl -A Pipe Replacement	19,724,120
3054	Gas ERT Replacement Program	Gas ERT Replacement Program	84,277
3055	Gas PMC Program	Gas Meter Replacement Non Revenue	1,221,713
3057	Gas HP Pipeline Remediation Program	Gas HP Pipeline Remediation Program	475,628
3117	Gas Telemetry Program	Gas Telemetry	173,812
3203	Gas East Medford HP Main Reinforcement Project	East Medford Reinforcement	4,006,106
3237	US2 N Spo Gas HP Reinforce(Kaiser Prop)	US2 N Spo Gas HP Reinforce(Kaiser Prop)	3,529
3246	Gas Chase Rd Gate Stn and HP Main Project	Construct Chase Rd Gate Stn Post Falls ID	-76,366
3257	Gas Oakland Bridge HP Main Gas Project	Oakland Bridge Bore & Relocation, Oakland OR	153
3265	Replace Gas ERTs w/ Batteries >10 yrs	Replace Gas ERTs w/ Batteries >10 yrs	139
3303	Gas Ladd Canyon Gate Station	Gas Ladd Canyon Gate Stn Upgrade, La Grande	621,341
3304	Gas N-S Corridor Greene St HP Main Project	NSC Greene St HP Gas Main	1,628
3305	Gas Spokane St Bridge IP Main Project	Spokane St Bridge Gas Main	927,782
3306	Gas Goldendale HP Main Reinforcement Project	Goldendale HP	2,837,326
3307	Bonanza Gate Stn Move	Bonanza Gate Stn Move	638,917
		Total Gas	49,643,798
4116	Colstrip Thermal Capital	Colstrip Capital Additions	2,603,970
4140	Nine Mile Rehab	Nine Mile Redevelopment	26,890,095
4143	Coyote Springs LTSA	CS2 LTSA Cash Accrual	9,047,657
4147	Base Load Hydro	Base Hydro	342,194
4148	Regulating Hydro	Regulating Hydro	4,073,698
4149	Base Load Thermal Plant	Base Load Thermal	2,125,291
4150	Peaking Generation	Peaking Generation	488,647
4151	Kettle Falls Water Supply	Kettle Falls Develop New River Wells	302,549
4152	Little Falls Plant Upgrade	Little Falls Powerhouse Redevelopment	9,068,887
4161	Cabinet Gorge Unit 1 Refurbishment	CG HED U#1 Refurbishment	7,913,122
4162	Post Falls South Channel Replacement	PF S Channel Gate Replacement	6,352,919
4163	CG HED Automation Replacement	CG HED Automation Replacement	13,025
4165	Mechanical Shop 3 Ton Crane	Mechanical Shop 3 Ton Crane	146,532
4166	Noxon Spare Coils	Noxon Rapids HED Spare Coils	611,517
4168	KFGS Ash Collector	KFGS Ash Collector	151,713
4171	Noxon Station Service	Noxon Station Service	318,376
4173	KFGS Diesel Fuel Station	KFGS Diesel Fuel Station	399,675
4174	Gen DC Supplied System Upgrade	Gen DC Supplied System Upgrade	577,808
		Total Generation	71,427,675
1000	New Revenue - Growth	Electric Revenue Blanket	15,599,213
1001	New Revenue - Growth	Gas Revenue Blanket	20,039,081
1002	New Revenue - Growth	Electric Meters Minor Blanket	740,476
1003	New Revenue - Growth	Distribution Line Transformers	7,843,839
1004	New Revenue - Growth	Street Lt Minor Blanket	1,249,301
1005	New Revenue - Growth	Area Light Minor Blanket	634,494
1009	New Revenue - Growth	Network Transformers & Network Protectors	762,679
1050	New Revenue - Growth	Gas Meters Minor Blanket	1,529,049
1051	New Revenue - Growth	Gas Regulators Minor Blanket	170,082
1053	New Revenue - Growth	Gas ERT Minor Blanket	715,816
1107	Lewiston Mill Road Sub	Lewiston Mill Rd. 115 kV Substation - New Sub	369,980
1108	Hallett & White Subst - Expand Sub; Add Capacity	Hallett & White Subst - Expand Sub; Add Capacity	142,621
		Total Growth	49,796,629
5005	Technology Refresh to Sustain Business Process	Information Technology Refresh Program	15,265,423
5006	Technology Expansion to Enable Business Process	Information Technology Expansion Program	8,364,971

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Er	Business Case Description	Er Desc	Ytd Actual
5010	Enterprise Business Continuity Plan	Enterprise Business Continuity	297,646
5014	Enterprise Security	Security Systems	2,312,786
5015	Communications equip - Storms	Communications equip - Storms	8,371
5106	Next Generation Radio Refresh	Next Generation Radio System	5,371,869
5121	Microwave Refresh	Microwave Replacement with Fiber	1,187,960
5138	CSS Replacement	Customer Information System (CIS) Replacement	15,882,288
5142	High Voltage Protection for Substations	High Voltage Protection Upgrade	372,035
5143	AvistaUtilities.com and AvaNet Redesign	AU.com & AVANet Redevelopment	4,059,920
5144	Mobility in the Field	Mobility in the Field	560,456
5147	AFM COTS Migration	AFM COTS Migration	1,196,212
5148	Transmission Outage Management	Transmission Outage Management	58,109
		Total ET	54,938,047
7000	Fleet Budget	Transportation Equip	8,068,367
7001	Structures and Improvements/Furniture	Structures & Improv	2,967,814
7003	Structures and Improvements/Furniture	Office Furniture	1,418,833
7005	Capital Tools & Stores Equipment	Stores Equip	730,132
7006	Capital Tools & Stores Equipment	Tools Lab & Shop Equipment	2,745,674
7101	HVAC Renovation Project	COF HVAC Improvmt	5,764,613
7107	Dollar Rd Service Center Addition and Remodel	Dollar Road Land Purchase and Facility Expansion	1,649
7108	Franchising for WSDOT	WSDOT Highway Franchise Consolidation	374,749
7126	COF Long-Term Restructuring Plan	Long term Campus Re-Structuring Plan	7,066,205
7131	COF Long Term Restructuring Plan Phase 2	COF Long Term Restructuring Plan Phase 2	2,011,980
7132	Dollar Rd Service Center Addition and Remodel	Dollar Rd Service Center Addition and Remodel	1,237,967
7135	New Deer Park Service Center	Deer Park Service Center	317,282
7139	Netwk Bldg Purchase and Renovation	Netwk Bldg Purchase and Renovation	3,495,919
7140	Community Solar - Boulder Pk	Community Solar - Boulder Pk	954,881
7200	Apprentice Training	Appren Craft Train	56,649
7201	Jackson Prairie Storage	Jackson Prairie Storage	1,118,862
7206	Jackson Prairie - Purchase Weyerhauser Property	Jackson Prairie - Purchase Weyerhauser Property	1,806,641
		Total Other	40,138,216
1006	Substation - Capital Spares	Power Xfmr-Distribution	394,856
2000	Substation - Capital Spares	Substation - Capital Spares	3,267,594
2001	Substation - Capital Spares	Power Circuit Breaker	580,324
2051	Storms	Electric Transmission Plant-Storm	2,192,467
2054	Primary URD Cable Replacement	Electric Underground Replacement	952,136
2055	Distribution Minor Rebuild	Electric Distribution Minor Blanket	12,440,137
2056	Elec Replacement/Relocation	Distribution Line Relocations	2,669,472
2057	Transmission - Asset Management	Transmission Minor Rebuild	2,727,240
2058	Spokane Electric Network	Spokane Electric Network Incr Capacity	1,471,079
2059	Storms	Failed Electric Dist Plant-Storm	26,089,773
2060	Distribution Wood Pole Management	Wood Pole Mgmt	9,789,649
2061	Elec Replacement/Relocation	WSDOT Franchise Requirements Construction	9,688
2070	T&D Reimbursable	Trans/Dist/Sub Reimbursable Projects	102,761
2073	Meter Minor Blanket	Elec Meter Replacement Non Revenue	282,021
2112	Beacon 230 kV Sub- Convert to DB-DB	Beacon 230 kV Sub- Convert to DB-DB	14,286
2204	Substation - Distribution Station Rebuilds	Substation Rebuilds	89,274
2214	Colstrip Transmission	Colstrip Transmission Capital Additions	390,246
2215	Substation - Asset Mgmt. Capital Maintenance	Substation Asset Mgmt Capital Maintenance	915,677
2217	Substation - 115 kV Line Relay Upgrades	Spokane-CDA 115 kV Line Relay Upgrades	835,400
2237	Metro FDR Upgrade	Metro FDR Upgrade	157,753
2251	Spokane Electric Network	Post St-Improvement/Upgrades	309,200
2252	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Relays	167,593
2253	Substation - Asset Mgmt. Capital Maintenance	System - Upgrade Meters	28,750
2254	Transmission - Asset Management	System 115kV Air Switch Upgrade	444,865
2260	Substation - Asset Mgmt. Capital Maintenance	System - Upgrade Surge Protection	337,125
2273	Substation - Asset Mgmt. Capital Maintenance	Beacon ST YD-Oil Contain	146
2274	New Substations	New Substations	11,088
2275	Substation - Asset Mgmt. Capital Maintenance	System - Rock/Fence Restore	450,226
2276	Distribution Line Protection	Distribution Line Protection	86,990
2277	SCADA - SOO & BUCC	SCADA Upgrade	570,281
2278	Substation - Asset Mgmt. Capital Maintenance	System-Replace Obsolete Reclosers	530,128
2283	Substation - Distribution Station Rebuilds	Millwood Sub - Rebuild	-37
2289	Harrington 4 kV Cutover	Harrington Conversion to 13 kV	1,548,538
2293	Substation - Asset Mgmt. Capital Maintenance	SCADA - Install/Replace	491,446
2294	Substation - Asset Mgmt. Capital Maintenance	System - Batteries	140,538
2301	Tribal Permits and Settlements	Tribal Permits and Settlements	877,787

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Er	Business Case Description	Er Desc	Ytd Actual
2336	Substation - Asset Mgmt. Capital Maintenance	System - Replace Dist Power Xfmrs	7,939
2341	Substation - Distribution Station Rebuilds	Ninth & Central Sub - Increase Capacity & Rebuild	54,960
2343	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Substation Structures	8,702
2397	Substation - Asset Mgmt. Capital Maintenance	System - Install/Replace Borderline Metering	-240
2414	Worst Feeders	Sys-Dist Reliability-Improve Worst Fdrs	1,131,378
2423	Transmission - Reconductors and Rebuilds	System Transmission:Rebuild Condition	3,643,133
2425	Substation - Asset Mgmt. Capital Maintenance	System - High Voltage Fuse Upgrades	25,135
2443	Substation - New Distribution Stations	Greenacres 115-13kV Sub - New Construct	1,661,927
2446	Spokane Valley Transmission Reinforcement	Irvin Sub - New Construction	296,734
2449	Substation - Asset Mgmt. Capital Maintenance	System - Replace Substation Air Switches	447,733
2457	Transmission - Reconductors and Rebuilds	Benton-Othello 115 Recond	2,485,984
2470	Dist Grid Modernization	Dist Grid Modernization	11,944,561
2481	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Install Capacitor Banks	43,193
2483	System-Replace/Install Fire Extinguishers	System-Replace/Install Fire Extinguishers	60,321
2484	Moscow 230 Sustation Rebuild	Moscow 230 kV Sub-Rebuild 230 kV Yard	527,614
2493	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Upgrade Voltage Regulators	343,358
2505	Substation - Asset Mgmt. Capital Maintenance	System-Replace Current & Potential Devices	13,262
2514	Segment Reconductor and FDR Tie Program	Distribution - Spokane North & West	2,490,426
2515	Segment Reconductor and FDR Tie Program	Distribution - CdA East & North	743,321
2516	Segment Reconductor and FDR Tie Program	Distribution - Pullman & Lewis Clark	329,113
2529	Spokane Smart Circuit	Spokane Smart Circuit	19,657
2530	Smart Grid Demonstration Project	SGDP-Pullman Smart Grid Demonstration Project	-201,467
2531	Westside Rebuild	Westside 230 kV Substation - Rebuild	12,598
2532	Noxon Switchyard Rebuild	Noxon 230 kV Substation - Rebuild	10,162,871
2535	Distribution Transformer Change-Out Program	TCOP Related Distribution Rebuilds	3,285,614
2538	Substation - Distribution Station Rebuilds	College & Walnut Substation Yard Expansion	27,473
2546	Substation - Distribution Station Rebuilds	Blue Creek 115 kV - Rebuild	104,669
2550	Transmission - Reconductors and Rebuilds	Burke-Thompson A&B 115kV Transmission Rebuild Proj	128
2552	Spokane Valley Transmission Reinforcement	Opportunity 115 kV Switching Station	2,617,311
2557	Spokane Valley Transmission Reinforcement	9CE-Sunset 115kV Transmission Line: Rebuild	199,113
2560	Transmission - NERC High Priority Mitigation	Line Ratings Mitigation Project	29,289
2561	Substation - New Distribution Stations	Lewiston Mill Road 115 kV Substation	8,912
2563	Substation - Distribution Station Rebuilds	Stratford 115kV - Upgrade Bus	-52,960
2564	Transmission - Reconductors and Rebuilds	Devils Gap-Lind 115kV Transmission Rebuild Proj	5,344,333
2569	Substation - Distribution Station Rebuilds	Gifford 115 kV - Rebuild Substation	28,251
2570	Dist Grid Modernization	Sandpoint Grid Modernization Project	111,212
2571	Clearwater Sub Upgrades	Clearwater 115 kV Substation Upgrades	85,695
2572	Substation - Distribution Station Rebuilds	Noxon Construction Sub - Minor Rebuild	2,471
2573	Substation - Distribution Station Rebuilds	Little Fall 115 kV Sub - Rebuild	66,485
2574	Transmission - Reconductors and Rebuilds	Chelan-Stratford 115kV - Rbld Columbia River Xing	411,600
2577	Transmission - Reconductors and Rebuilds	Benawah-Moscow 230kV - Structure Replacement	5,330,782
2580	South Region Transmission Voltage Control	South Region Transmission Voltage Control	99,490
2581	Transmission - NERC Medium Priority Mitigation	Medium Priority Ratings Mitigation	3,435,511
2583	Substation - New Distribution Stations	Lewiston Mill Road- Dx Line Integration	353,223
2584	Street Light Conversion to LED Fixtures	Street Light Conversion to LED Fixtures	2,551,878
2586	Washington AMI	Washington AMI	714,908
2587	Substation - New Distribution Stations	Irvin 115-13 kV Sub - Add Distribution Station	99,175
2589	Substation - New Distribution Stations	Mobile Substation - Purchase New Mobile Subs	2,539,571
2590	Substation - Distribution Station Rebuilds	Deer Park 115 kV Substation - Minor Rebuild	247,956
2591	Substation - Distribution Station Rebuilds	Davenport 115 kV Substation - Minor Rebuild	2,275
2592	Substation - Distribution Station Rebuilds	Sprague 115 kV Substation - Minor Rebuild	96,304
2598	Substation - New Distribution Stations	Bruce Rd. Substation - New 115/13 kV Sub	16,106
2599	Dist Grid Modernization	Grid Mod Automation	5,185
		Total T&D	135,380,667
		Sum	407,291,732

CWIP Summary

2013 TRANSFERS TO PLANT -ACTUAL						
Attachment 2.4						
Sum of Current Activity Cost SUM						
Depreciation category	Asset Service n	Juris dictio	Business Case	Erval	Er desc	Grand Total
Elec Distribution 360-373	CD	AA	Environmental Compliance	6000	PCB Identification & Disposal	7,946
		AA Total				7,946
	ED	AN	Elec Replacement/Relocation Substation - Asset Mgmt. Capital Maintenance	2056	Distribution Line Relocations	17,297
				2253	System - Upgrade Meters	38,217
				2275	System - Rock/Fence Restore	10
				2293	SCADA - Install/Replace	22,035
				2336	System - Replace Dist Power Xfmrs	64,682
				2343	System - Replace/Install Substation Structures	207,701
				2425	System - High Voltage Fuse Upgrades	85,021
			Substation - Distribution Station Rebuilds	2204	System Wood Substation Rebuilds	37,330
				2283	Millwood Sub - Rebuild	62,132
				2306	Appleway Sub - Rebuild	526,057
				2522	10th & Stewart Dx Int	374,440
			Transmission - Reconductors and Starting Rebuilds	2423	System Transmission:Rebuild Condition	43,818
				2549	Moscow City to North Lewiston 115kV Rebuild Proj	6,447,156
		AN Total				7,925,896
	ID		Dist Grid Modernization	2470	Dist Grid Modernization	1,595,824
			Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	3,339,616
			Distribution Transformer Change-Out Program	2535	TCOP Related Distribution Rebuilds	880,562
			Distribution Wood Pole Management	2060	Wood Pole Mgmt	1,553,559
			Elec Replacement/Relocation	2056	Distribution Line Relocations	901,414
			New Revenue - Growth	1000	Electric Revenue Blanket	4,388,741
				1002	Electric Meters Minor Blanket	16,793
				1003	Distribution Line Transformers	1,436,054
				1004	Street Lt Minor Blanket	309,287
				1005	Area Light Minor Blanket	272,403
				1106	Lucky Friday 115 kV Rebuild for Load Growth	1,306,120
			Primary URD Cable Replacement Segment Reconductor and FDR Tie Program	2054	Electric Underground Replacement	654,721
				2515	Distribution - CdA East & North	1,031,149
				2516	Distribution - Pullman & Lewis Clark	735,822
			Storms	2059	Failed Electric Dist Plant-Storm	850,925
			Substation - Asset Mgmt. Capital Maintenance	2275	System - Rock/Fence Restore	110,362
				2278	System-Replace Obsolete Reclosers	290
				2293	SCADA - Install/Replace	3,181
				2397	System - Install/Replace Borderline Metering	-
				2493	System-Replace/Upgrade Voltage Regulators	40,535
			Substation - Capital Spares	1006	Power Xfmr-Distribution	451,560
			Substation - Distribution Station Rebuilds	2204	System Wood Substation Rebuilds	4,000
			Transmission - Reconductors and Rebuilds	2423	System Transmission:Rebuild Condition	4,200
			Worst Feeders	2414	Sys-Dist Reliability-Improve Worst Fdrs	1,148,977

Sum of Current Activity Cost	SUM Jurisdiction	Asset Service	Business Case	Erval	Er desc	Grand Total
			ID Total			21,036,097
	MT		Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	6,774
			Substation - Asset Mgmt. Capital Maintenance	2336	System - Replace Dist Power Xfms	99,575
			MT Total			106,348
	WA		Dist Grid Modernization	2470	Dist Grid Modernization	4,205,922
				2554	Feeder Automation Upgrades	206,394
			Distribution Line Protection	2276	Distribution Line Protection	228,939
					Electric Distribution Minor Blanket	6,157,138
			Distribution Minor Rebuild	2055	TCOP Related Distribution	
			Distribution Transformer Change-Out Program	2535	Rebuilds	1,732,207
			Distribution Wood Pole Management	2060	Wood Pole Mgmt	8,734,877
			Elec Replacement/Relocation	2056	Distribution Line Relocations	839,554
					WSDOT Franchise	
				2061	Requirements Construction	116,186
			New Revenue - Growth	1000	Electric Revenue Blanket	8,565,362
				1002	Electric Meters Minor Blanket	593,647
					Distribution Line	
				1003	Transformers	5,135,978
				1004	Street Lt Minor Blanket	641,147
				1005	Area Light Minor Blanket	305,103
					Network Transformers & Network Protectors	1,365,763
				1009	Electric Underground Replacement	312,596
			Primary URD Cable Replacement Segment Reconductor and FDR Tie Program	2054	Distribution - Spokane North & West	1,427,828
			Smart Grid Demonstration Project	2530	SGDP-Pullman Smart Grid Demonstration Project	(300,327)
			Spokane Electric Network	2058	Spokane Electric Network	1,746,642
					Incr Capacity	
				2251	Post St-Improvement/Upgrades	432,361
			Spokane Smart Circuit	2529	Spokane Smart Circuit	1,938,252
			Spokane Valley Transmission Reinforcement	2526	Opportunity 12F2 Cx Fdr	320,127
			Storms	2059	Failed Electric Dist Plant-Storm	1,901,063
			Substation - Asset Mgmt. Capital Maintenance	2278	System-Replace Obsolete Reclosers	135,662
				2293	SCADA - Install/Replace	20,897
					System - Replace Dist Power Xfms	18
				2397	System - Install/Replace Borderline Metering	17,849
				2493	System-Replace/Upgrade Voltage Regulators	207,555
			Substation - Capital Spares	1006	Power Xfmr-Distribution	3,027,219
			Substation - Distribution Station Rebuilds	2204	System Wood Substation Rebuilds	14,110
				2283	Millwood Sub - Rebuild	698,094
				2533	Pullman Substation Rebuild	19,582
					Greenacres 115-13kV Sub - New Construct	323,039
			Substation - New Distribution Stations	2443	Sys-Dist Reliability-Improve	
				2414	Worst Fdrs	19,490
			Worst Feeders			
			WA Total			51,090,273
			Elec Distribution 360-373 Total			80,166,560
Elec Transmission 350-359	ED	AN	Colstrip Transmission	2214	Colstrip Transmission-PNACI Capital Additions	418,080
			Environmental Compliance	6101	Forest Srvc Rqmts	197,646
			Moscow 230 Sustation Rebuild	2484	Moscow 230 kV Sub - Rebuild 230 kV Yard	6,688,128
			Productivity	7050	Productivity Initiative	542,284
			Spokane Valley Transmission Reinforcement	2446	Irvin Sub - New Construction	750,883
			Storms	2051	Electric Transmission Plant-Storm	1,844,232

Sum of Current Activity Cost	SUM	Juris	Erval	Er desc	Grand Total	
Depreciation category	Asset Service	dictio n	Business Case			
			Substation - 115 kV Line Relay Upgrades	2217	Spokane-CDA 115 kV Line Relay Upgrades	55,857
			Substation - Asset Mgmt. Capital Maintenance	2215	System - Replace High Voltage Breakers	79,448
				2252	System - Replace/Install Relays	1,429,523
				2294	System - Batteries	1,518
				2449	System - Replace Substation Air Switches	152,250
				2481	System-Replace/Install Capacitor Banks	20,267
				2492	System-Install Autotransformer Diagnostic Monitor	27,945
			Substation - Capital Spares	2001	Power Circuit Breaker	1,595,683
			Substation - Distribution Station Rebuilds	2342	Pine Creek 230 Sub-Rebuild Dist/Replace Cap Bank	45,881
				2390	Otis Orchards 115-Replace PCBs & Relays	475
				2559	Hatwai-Replace Breaker A-113 & Assoc Air Switches	5,608
			T&D Reimbursable	2070	Trans/Dist/Sub Reimbursable Projects	13,296
			Thornton 230 kV Switching Station	2545	Thornton 230 kV Switching Station - Construct	17,913
			Transmission - Asset Management	2057	Transmission Minor Rebuild	684,766
				2254	System 115kV Air Switch Upgrade	107,588
			Transmission - NERC High Priority Mitigation	2560	Line Ratings Mitigation Project	1,137,814
			Transmission - NOX-HOT #2 230kV Reroute	2553	Noxon - Hot Springs #2 230kV Reroute	948
			Transmission - Reconductors and Rebuilds	2550	Burke-Thompson A&B 115KV Transmission Rebuild Proj	2,190,649
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	256,509
			Westside Rebuild Phase One	2531	Westside 230 kV Substation - Rebuild	69,978
			AN Total			18,335,171
			ID Environmental Compliance	6101	Forest Svc Rqmts	80,213
			Substation - Asset Mgmt. Capital Maintenance	2294	System - Batteries	15,181
				2449	System - Replace Substation Air Switches	10,521
				2505	System-Replace Current & Potential Devices	3,182
			Substation - Distribution Station Rebuilds	2342	Pine Creek 230 Sub-Rebuild Dist/Replace Cap Bank	1,426
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	119,556
			ID Total			230,079
			WA Substation - 115 kV Line Relay Upgrades	2217	Spokane-CDA 115 kV Line Relay Upgrades	6,170
			Substation - Asset Mgmt. Capital Maintenance	2252	System - Replace/Install Relays	43,162
				2449	System - Replace Substation Air Switches	75,129
				2481	System-Replace/Install Capacitor Banks	686
				2505	System-Replace Current & Potential Devices	21
			T&D Reimbursable	2070	Trans/Dist/Sub Reimbursable Projects	-
			Thornton 230 kV Switching Station	2545	Thornton 230 kV Switching Station - Construct	14,291
			Transmission - Reconductors and Rebuilds	2310	West Plains Transmission Reinforce	413
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	92,447
			WA Total			232,319
			Elec Transmission 350-359 Total			18,797,569

Sum of Current Activity Cost	SUM	Juris	dictio	Erval	Er desc	Grand Total
Depreciation category	Asset Service	n	Business Case			
Gas Distribution 374-387	GD	AN	Gas Telemetry Program	3117	Gas Telemetry	93,419
		AN Total				93,419
		ID	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	675,766
			Completed	3297	Hwy 95 Relocation and Replacement w/ 6" PE	164,367
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	236,000
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	132,780
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	1,806,759
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	259,673
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	388,803
			Gas Telemetry Program	3117	Gas Telemetry	6,413
			New Revenue - Growth	1001	Gas Revenue Blanket	3,371,435
				1053	Gas ERT Minor Blanket	626
			Old Hwy 95 Relocation	3298	Old Hwy 95 Relocation	12,295
		ID Total				7,054,918
		OR	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	5,073,838
			Completed	3293	Klamath Falls Lateral	2,656,665
				3299	Tri City, OR Easement & 6" HP Relocation	1,806
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	73,390
			Gas Deteriorated Steel Pipe Replacement Program	3001	Replace Deteriorating Gas System	804,043
			Gas East Medford HP Main Reinforcement Project	3203	East Medford Reinforcement	689,040
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	396,328
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	4,893,082
			Gas Overbuilt Pipe Replacement Program	3006	Overbuilt Pipe Replacement Blanket	640,202
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	184,417
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	4,563
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	2,755,198
				3302	HWY 62 - HP & IP Main Relocation & SSFT #1316	1,039,573
			Gas Telemetry Program	3117	Gas Telemetry	15,854
			New Revenue - Growth	1001	Gas Revenue Blanket	4,674,321
				1050	Gas Meters Minor Blanket	736,599
				1051	Gas Regulators Minor Blanket	89,376
				1053	Gas ERT Minor Blanket	22,178
			#N/A	3300	Reinforce-Pierce Rd, La Grande	(11,226)
		OR Total				24,739,248
		WA	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	11,940,656
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	521,450
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	1,737,392
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	3,912,499
			Gas Overbuilt Pipe Replacement Program	3006	Overbuilt Pipe Replacement Blanket	52,497
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	127,989
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	1,153,569
				3268	Reinforcement Appleway Bridge Crossing, Lib Lk, WA	471,183
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	920,493
			Gas Telemetry Program	3117	Gas Telemetry	10,488
			New Revenue - Growth	1001	Gas Revenue Blanket	7,301,418

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Juris dictio	Business Case	Erval	Er desc	Grand Total
				1050	Gas Meters Minor Blanket	1,161,573
				1051	Gas Regulators Minor Blanket	326,272
				1053	Gas ERT Minor Blanket	866,377
			Smart Grid Demonstration Project	3291	Install Gas AMI for Pullman Smart Grid	26,480
			WA Total			30,530,335
Gas Distribution 374-387 Total						62,417,919
Gas Underground Storage 350-357	GD	AN	Jackson Prairie Storage	7201	Jackson Prairie Storage	403,539
			AN Total			403,539
			OR Jackson Prairie Storage	7201	Jackson Prairie Storage	43,101
			OR Total			43,101
Gas Underground Storage 350-357 Total						446,639
General 389-391 / 393-395 / 397-398	CD	AA	Capital Tools & Stores Equipment	7002	Office Mach & Equiq	174,061
				7006	Tools Lab & Shop Equipment	329,327
			COF Long-Term Restructuring Plan	7126	Long term Campus Re-Structuring Plan	10,111,250
			Completed	4160	GPSS Electric Shp 5Ton Crane Replacement	85,306
			Dollar Rd Service Center Addition and Remodel	7107	Dollar Road Land Purchase and Facility Expansion	176,412
			Enterprise Security	5014	Security Systems	2,002,533
			HVAC Renovation Project	7101	COF HVAC Improvmt	6,411,556
			Next Generation Radio Refresh	5106	Next Generation Radio System	3,344,494
			Productivity	7050	Productivity Initiative	36,621
			SCADA - SOO & BUCC	2277	SCADA Upgrade	12
			Structures and Improvements/Furniture	7001	Structures & Improv	659,195
				7003	Office Furniture	788,838
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	123,899
			AA Total			24,243,505
		AN	Capital Tools & Stores Equipment	7005	Stores Equip	390,657
			Dollar Rd Service Center Addition and Remodel	7107	Dollar Road Land Purchase and Facility Expansion	3,918,863
			Enterprise Security	5002	Security Initiative	-
				5014	Security Systems	7,145
			Structures and Improvements/Furniture	7001	Structures & Improv	526,658
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	167,344
			AN Total			5,010,667
		ID	Structures and Improvements/Furniture	7001	Structures & Improv	141,535
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	297
			ID Total			141,832
		WA	Capital Tools & Stores Equipment	7005	Stores Equip	2,731
			Structures and Improvements/Furniture	7001	Structures & Improv	458,443
				7003	Office Furniture	4,986
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	26,653
			WA Total			492,812
	ED	AN	Capital Tools & Stores Equipment	7006	Tools Lab & Shop Equipment	66,338
			Enterprise Security	5014	Security Systems	201,884
			High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	428,997
			Microwave Refresh	5121	Microwave Replacement with Fiber	1,681,527
			Productivity	7050	Productivity Initiative	4,440,393
					Moducom Replacement (RTCCS)	340,868
			RTCCS Refresh	5119	RTCCS	340,868
			SCADA - SOO & BUCC	2277	SCADA Upgrade	142,406
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	14
			#N/A	2103	WoH Telecom	-
			AN Total			7,302,427

Sum of Current Activity Cost	SUM	Juris	dictio	Erval	Er desc	Grand Total
Depreciation category	Asset Service	n	Business Case			
		ID	High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	369,916
			Structures and Improvements/Furniture	7001	Structures & Improv	43,163
		ID Total				413,080
		WA	High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	189,113
			Microwave Refresh	5121	Microwave Replacement with Fiber	16,990
			Smart Grid Workforce Training Grant - DOE	7205	Smart Grid Workforce Training	440,814
			Structures and Improvements/Furniture	7001	Structures & Improv	472,354
		WA Total				1,119,270
	GD	AA	Capital Tools & Stores Equipment	7006	Tools Lab & Shop Equipment	49,758
		AA Total				49,758
		OR	Enterprise Security	5014	Security Systems	25,496
			Structures and Improvements/Furniture	7001	Structures & Improv	139,763
		OR Total				165,259
		WA	Structures and Improvements/Furniture	7001	Structures & Improv	272,852
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	1,579
		WA Total				274,431
General 389-391 / 393-395 / 397-398 Total						39,213,042
Hydro 331-336	ED	AN	Base Load Hydro	4147	Base Hydro	504,379
			Clark Fork Settlement Agreement	6100	Clark Fork License/Compliance	122,334
			Completed	6103	Clark Fork Implement PME Agreement	1,006,234
			Generation Battery Replacement	4153	Post Falls Intake Gate Replacement	5,457,259
			Hydro Safety Minor Blanket	4108	System Battery Replacement	132,068
			Little Falls Plant Upgrade	6001	Hydro Generation Minor Blanket	3,490
			Nine Mile Rehab	4152	Little Falls Powerhouse Redevelopment	3,393,138
			Noxon Rapids Turbine Replacement	4140	Nine Mile Redevelopment	532,720
			Regulating Hydro	4139	Noxon Rapids Unit 4 Runner Upgrade	183
			Spokane River License Implementation	4148	Regulating Hydro	3,365,588
				6107	Spokane River Implementation (PM&E)	610,344
		AN Total				15,127,738
		ID	Regulating Hydro	4148	Regulating Hydro	45,811
		ID Total				45,811
Hydro 331-336 Total						15,173,549
Other Elec Production / Turbines 340-346	ED	AN	Base Load Thermal Plant	4149	Base Load Thermal	1,821,813
			Coyote Springs LTSA	4142	CS2 LTSA Capital Add	5,075,500
			CS2 Capital Improvements	4132	CS2 Capital Improvements	501
			Peaking Generation	4150	Peaking Generation	821,918
		AN Total				7,719,733
Other Elec Production / Turbines 340-346 Total						7,719,733
Software 303	CD	AA	AvistaUtilities.com Redesign	5143	AU.com AVANet Redevelopment	48,281
			CSS Replacement	5138	Customer Information System (CIS) Replacement	10,390,158
			Enterprise Business Continuity Plan	5010	Enterprise Business Continuity	259,795
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	5,349,125
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	10,829,014
		AA Total				26,876,373
		AN	Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	29,984
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	284,791
		AN Total				314,775

Sum of Current Activity Cost	SUM	Juris	dictio	Erval	Er desc	Grand Total
Depreciation category	Asset Service n	Business Case				
		Technology Refresh to Sustain Business Process		5005	Information Technology Refresh Program	67,597
		ID Total				67,597
	ED	Enterprise Business Continuity Plan		5010	Enterprise Business Continuity	23,095
		Technology Expansion to Enable Business Process		5006	Information Technology Expansion Program	405,979
		Technology Refresh to Sustain Business Process		5005	Information Technology Refresh Program	867,426
		AN Total				1,296,500
Software 303 Total						28,555,244
Thermal 311-316	ED	Colstrip Thermal Capital		4116	Colstrip Capital Additions	5,690,078
		Completed		4154	Rathdrum CT Upgrade Unit 1 to Mark VI Controller	544,914
				4159	RCT Unit #2 Hot Gas Path Overhaul	220,911
		Kettle Falls Water Supply		4151	Kettle Falls Develop New River Wells	1,508
		AN Total				6,457,410
Thermal 311-316 Total						6,457,410
Transportation and Tools 392 / 396	CD	CNG Fleet Conversion		7127	CNG Fleet Conversion	39,956
		AA Total				39,956
		Fleet Budget		7000	Transportation Equip	512,104
		AN Total				512,104
		Fleet Budget		7000	Transportation Equip	168,104
		ID Total				168,104
		Fleet Budget		7000	Transportation Equip	155,800
		WA Total				155,800
	ED	Fleet Budget		7000	Transportation Equip	2,802,141
		AN Total				2,802,141
		Fleet Budget		7000	Transportation Equip	1,381,563
		ID Total				1,381,563
		Fleet Budget		7000	Transportation Equip	5,383,688
		#N/A		7114	Vehicle Portion of Solar Plug In Hybrid Initiative	(520)
		WA Total				5,383,168
	GD	Fleet Budget		7000	Transportation Equip	39,959
		AN Total				39,959
		Fleet Budget		7000	Transportation Equip	209,581
		ID Total				209,581
		CNG Fleet Conversion		7127	CNG Fleet Conversion	232,167
		Fleet Budget		7000	Transportation Equip	530,175
		OR Total				762,342
		CNG Fleet Conversion		7127	CNG Fleet Conversion	888,283
		Fleet Budget		7000	Transportation Equip	1,101,991
		WA Total				1,990,274
Transportation and Tools 392 / 396 Total						13,444,994
Grand Total						272,392,659
						CWIP Summary

2014 TRANSFERS TO PLANT -ACTUAL						
Attachment 2.5						
Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
Elec Distribution 360-373	CD	AA	Franchising for WSDOT	7108	WSDOT Highway Franchise Consolidation	3,488
		AA Total				3,488
		WA	Meter Minor Blanket	2073	Elec Meter Replacement Non Revenue	15,736
		WA Total				15,736
	ED	AN	Dist Grid Modernization	2570	Sandpoint Grid Modernization Project	13,911
				Elec Replacement/Relocation	2056	Distribution Line Relocations
			Lewiston Mill Road Sub	1107	Lewiston Mill Rd. 115 kV Substation - New Sub	754,243
			New Revenue - Growth	1106	Lucky Friday 115 kV Rebuild for Load Growth	361,479
			Productivity	7050	Productivity Initiative	52,487
			Substation - Asset Mgmt. Capital Maintenance	2253	System - Upgrade Meters	110,901
				2293	SCADA - Install/Replace	230,849
				2336	System - Replace Dist Power Xfmrs	147,007
				2343	System - Replace/Install Substation Structures	50,726
			Substation - Distribution Station Starting in 2 Rebuilds	2204	System Wood Substation Rebuilds	674,698
				2283	Millwood Sub - Rebuild	649,862
				2306	Appleway Sub - Rebuild	11,376
				2522	10th & Stewart Dx Int	(209,434)
				2546	Blue Creek 115 kV - Rebuild	857,074
				2563	Stratford 115kV - Upgrade Bus	3,179,969
				2572	Noxon Construction Sub - Minor Rebuild	304,973
			Transmission - Reconductors and Rebuilds	2423	System Transmission:Rebuild Condition	446
				2549	Moscow City to North Lewiston 115kV Rebuild Proj	(250,973)
		AN Total				7,133,236
	ID		Dist Grid Modernization	2470	Dist Grid Modernization	282,531
					2570	Sandpoint Grid Modernization Project
			Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	2,587,918
			Distribution Transformer Change-Out Program	2535	TCOP Related Distribution Rebuilds	1,309,775
			Distribution Wood Pole Management	2060	Wood Pole Mgmt	1,973,394
			Elec Replacement/Relocation	2056	Distribution Line Relocations	661,463
			Lewiston Mill Road Sub	1107	Lewiston Mill Rd. 115 kV Substation - New Sub	1,641,330
			Meter Minor Blanket	2073	Elec Meter Replacement Non Revenue	127,006
			New Revenue - Growth	1000	Electric Revenue Blanket	5,089,550
				1002	Electric Meters Minor Blanket	10,189
				1003	Distribution Line Transformers	1,957,241
				1004	Street Lt Minor Blanket	382,857
				1005	Area Light Minor Blanket	117,063
				1106	Lucky Friday 115 kV Rebuild for Load Growth	59,209
			Primary URD Cable Replacement Segment Reconductor and FDR Tie Program	2054	Electric Underground Replacement	490,511
				2515	Distribution - CdA East & North	866,869
				2516	Distribution - Pullman & Lewis Clark	(7,948)
			Storms	2059	Failed Electric Dist Plant-Storm	1,863,051
			Substation - Asset Mgmt. Capital Maintenance	2275	System - Rock/Fence Restore	591
				2278	System-Replace Obsolete Reclosers	98,687
				2293	SCADA - Install/Replace	155,221
				2343	System - Replace/Install Substation Structures	16,358
				2493	System-Replace/Upgrade Voltage Regulators	114,565
			Substation - Capital Spares	1006	Power Xfmr-Distribution	467,107
			Substation - Distribution Station Rebuilds	2204	System Wood Substation Rebuilds	1,079,601
				2546	Blue Creek 115 kV - Rebuild	1,556,035
				2547	Lucky Friday 115 kV - Rebuild	214,914

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
				2572	Noxon Construction Sub - Minor Rebuild	27,160
			Transmission - Reconductors and Rebuilds	2423	System Transmission:Rebuild Condition	-
				2549	Moscow City to North Lewiston 115kV Rebuild Proj	-
			Worst Feeders	2414	Sys-Dist Reliability-Improve Worst Fdrs	697,101
			ID Total			25,701,348
		MT	Productivity	7050	Productivity Initiative	24,464
			Substation - Asset Mgmt. Capital Maintenance	2253	System - Upgrade Meters	58,285
				2336	System - Replace Dist Power Xfmrs	(1,393)
			Substation - Distribution Station Rebuilds	2572	Noxon Construction Sub - Minor Rebuild	666,997
			MT Total			748,353
		WA	Dist Grid Modernization	2470	Dist Grid Modernization	5,868,484
				2554	Feeder Automation Upgrades	3,003
			Distribution Line Protection	2276	Distribution Line Protection	290,643
			Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	5,025,286
			Distribution Transformer Change-Out Program	2535	TCOP Related Distribution Rebuilds	2,110,823
			Distribution Wood Pole Management	2060	Wood Pole Mgmt	6,506,585
			Elec Replacement/Relocation	2056	Distribution Line Relocations	771,518
				2061	WSDOT Franchise Requirements Construction	9,401
			Environmental Compliance	6000	PCB Identification & Disposal	8,923
			Meter Minor Blanket	2073	Elec Meter Replacement Non Revenue	175,676
			New Revenue - Growth	1000	Electric Revenue Blanket	9,998,238
				1002	Electric Meters Minor Blanket	789,349
				1003	Distribution Line Transformers	5,479,957
				1004	Street Lt Minor Blanket	935,486
				1005	Area Light Minor Blanket	328,755
				1009	Network Transformers & Network Protectors	1,068,309
			Primary URD Cable Replacement Segment Reconductor and FDR Tie Program	2054	Electric Underground Replacement	210,470
				2514	Distribution - Spokane North & West	2,200,430
				2516	Distribution - Pullman & Lewis Clark	78,118
			Smart Grid Demonstration Project	2530	SGDP-Pullman Smart Grid Demonstration Project	3,529,146
			Spokane Electric Network	2058	Spokane Electric Network Incr Capacity	1,375,787
				2251	Post St-Improvement/Upgrades	37,693
			Spokane Smart Circuit	2529	Spokane Smart Circuit	577,930
			Spokane Valley Transmission Reinforcement	2526	Opportunity 12F2 Cx Fdr	-
			Storms	2059	Failed Electric Dist Plant-Storm	5,124,594
			Substation - Asset Mgmt. Capital Maintenance	2278	System-Replace Obsolete Reclosers	10,225
				2293	SCADA - Install/Replace	53,122
				2493	System-Replace/Upgrade Voltage Regulators	301,265
			Substation - Capital Spares	1006	Power Xfmr-Distribution	870,134
			Substation - Distribution Station Rebuilds	2283	Millwood Sub - Rebuild	788,210
			Substation - New Distribution Stations	2443	Greenacres 115-13kV Sub - New Construct	272,873
				2414	Sys-Dist Reliability-Improve Worst Fdrs	1,404,131
			WA Total			56,204,564
		GD	New Revenue - Growth	1002	Electric Meters Minor Blanket	-
			WA Total			-
Elec Distribution 360-373 Total						89,806,724
Elec Transmission 350-359	ED	AN	Clearwater Sub Upgrades	2571	Clearwater 115 kV Substation Upgrades	2,164,375
			Colstrip Transmission	2214	Colstrip Transmission-PNACI Capital Additions	249,307
			Environmental Compliance	6101	Forest Srvc Rqmts	2,016
			Moscow 230 Sustation Rebuild	2484	Moscow 230 kV Sub - Rebuild 230 kV Yard	6,799,316
			Productivity	7050	Productivity Initiative	5,075,910
			Spokane Valley Transmission Reinforcement	2446	Irvin Sub - New Construction	111,373

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
			Storms	2051	Electric Transmission Plant-Storm	2,954,082
			Substation - 115 kV Line Relay Upgrades	2217	Spokane-CDA 115 kV Line Relay Upgrades	43,072
			Substation - Asset Mgmt. Capital Maintenance	2215	System - Replace High Voltage Breakers	135,062
				2252	System - Replace/Install Relays	168,894
				2294	System - Batteries	245,965
				2449	System - Replace Substation Air Switches	293,623
				2481	System-Replace/Install Capacitor Banks	2,392,024
				2492	System-Install Autotransformer Diagnostic Monitor	23,796
				2505	System-Replace Current & Potential Devices	50,519
			Substation - Capital Spares	2000	Power Xfmr-Transmission	722,854
				2001	Power Circuit Breaker	194,166
			Substation - Distribution Station Rebuilds	2546	Blue Creek 115 kV - Rebuild	143,063
				2559	Hatwai-Replace Breaker A-113 & Assoc Air Switches	(9,879)
			T&D Reimbursable	2070	Trans/Dist/Sub Reimbursable Projects	30,720
			Thornton 230 kV Switching Station	2545	Thornton 230 kV Switching Station - Construct	1,848
			Transmission - Asset Management	2057	Transmission Minor Rebuild	4,695,836
				2254	System 115kV Air Switch Upgrade	167,392
			Transmission - NERC High Priority Mitigation	2560	Line Ratings Mitigation Project	3,174,042
			Transmission - NERC Low Priority Mitigation	2579	Low Priority Ratings Mitigation	1,097,509
			Transmission - NERC Medium Priority Mitigation	2581	Medium Priority Ratings Mitigation	1,754,639
			Transmission - Reconductors and Rebuilds	2457	Benton-Othello 115 Recond	2,285,424
				2550	Burke-Thompson A&B 115kV Transmission Rebuild Proj	2,238,328
				2564	Devils Gap-Lind 115kV Transmission Rebuild Proj	1,414,434
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	194,519
			Westside Rebuild	2531	Westside 230 kV Substation - Rebuild	-
	AN	Total				38,814,229
	ID		Environmental Compliance	6101	Forest Svc Rqmts	712
			Moscow 230 Sustation Rebuild	2484	Moscow 230 kV Sub - Rebuild 230 kV Yard	417,650
			Substation - Asset Mgmt. Capital Maintenance	2215	System - Replace High Voltage Breakers	14,208
				2252	System - Replace/Install Relays	1,314
				2449	System - Replace Substation Air Switches	102,895
				2505	System-Replace Current & Potential Devices	165
			Substation - Distribution Station Rebuilds	2546	Blue Creek 115 kV - Rebuild	171,380
					Trans/Dist/Sub Reimbursable	
			T&D Reimbursable	2070	Projects	(1,133)
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	90,338
	ID	Total				797,530
	MT		Substation - Asset Mgmt. Capital Maintenance	2449	System - Replace Substation Air Switches	3,009
	MT	Total				3,009
	WA		Moscow 230 Sustation Rebuild	2484	Moscow 230 kV Sub - Rebuild 230 kV Yard	77,126
			Substation - Asset Mgmt. Capital Maintenance	2252	System - Replace/Install Relays	9,083
				2294	System - Batteries	12,855
				2449	System - Replace Substation Air Switches	71,481
				2481	System-Replace/Install Capacitor Banks	229,392
				2505	System-Replace Current & Potential Devices	507
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	29,874
	WA	Total				430,319
Elec Transmission 350-359 Total						40,045,086
Gas Distribution 374-387	ED	ID	Gas Chase Rd Gate Stn and HP Main Project	3246	Construct Chase Rd Gate Stn Post Falls ID	18,370

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
		ID Total				18,370
	GD	AA	Gas Telemetry Program	3117	Gas Telemetry	153,249
		AA Total				153,249
		AN	Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	127,100
			Gas Telemetry Program	3117	Gas Telemetry	-
		AN Total				127,100
		ID	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	3,280,744
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	87,039
			Gas Chase Rd Gate Stn and HP Main Project	3246	Construct Chase Rd Gate Stn Post Falls ID	56,052
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	18,441
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	614,897
			Gas PMC Program	3055	Gas Meter Replacement Non Revenue	217,209
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	35,195
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	49,427
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	191,026
			Gas Telemetry Program	3117	Gas Telemetry	256,341
			Install Dover Gate Station	3225	Install Dover Gate Station	-
			New Revenue - Growth	1001	Gas Revenue Blanket	3,737,461
			Old Hwy 95 Relocation	3298	Old Hwy 95 Relocation	803
		ID Total				8,544,636
		OR	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	5,254,289
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	37,125
			Gas Deteriorated Steel Pipe Replacement Program	3001	Replace Deteriorating Gas System	783,487
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	464,566
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	4,027,424
			Gas Oakland Bridge HP Main Gas Project	3257	Oakland Bridge Bore & Relocation, Oakland OR	287,289
			Gas Overbuilt Pipe Replacement Program	3006	Overbuilt Pipe Replacement Blanket	733,040
			Gas PMC Program	3055	Gas Meter Replacement Non Revenue	336,615
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	287,250
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	196,867
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	3,567,878
				3302	HWY 62 - HP & IP Main Relocation & SSFT #1316	3,171
			Gas Telemetry Program	3117	Gas Telemetry	430,014
			New Revenue - Growth	1001	Gas Revenue Blanket	3,396,347
				1050	Gas Meters Minor Blanket	787,048
				1051	Gas Regulators Minor Blanket	44,246
				1053	Gas ERT Minor Blanket	10,321
			Reinforce-Pierce Rd, La Grande	3300	Reinforce-Pierce Rd, La Grande	2,587
		OR Total				20,649,565
		WA	Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	8,340,596
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	663,271
			Gas Deteriorated Steel Pipe Replacement Program	3001	Replace Deteriorating Gas System	463,347
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	1,350,683
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	1,719,981
			Gas Overbuilt Pipe Replacement Program	3006	Overbuilt Pipe Replacement Blanket	46,029
			Gas PMC Program	3055	Gas Meter Replacement Non Revenue	619,241
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	238,647
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	775,740
				3268	Reinforcement Appleway Bridge Crossing, Lib Lk, WA	-
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	972,010
			Gas Telemetry Program	3117	Gas Telemetry	212,235
			New Revenue - Growth	1001	Gas Revenue Blanket	6,353,360
				1050	Gas Meters Minor Blanket	1,217,397
				1051	Gas Regulators Minor Blanket	280,853

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
				1053	Gas ERT Minor Blanket	673,716
			Reinforce,Upgrd Reg Stn 15, Separate HP,SpokWA	3263	Reinforce,Upgrd Reg Stn 15, Separate HP,SpokWA	-
			Smart Grid Demonstration Project	3291	Install Gas AMI for Pullman Smart Grid	12,106
		WA Total				23,939,211
Gas Distribution 374-387 Total						53,432,131
Gas Underground Storage 350-357	GD	AN	Jackson Prairie Storage	7201	Jackson Prairie Storage	657,681
		AN Total				657,681
		OR	Jackson Prairie Storage	7201	Jackson Prairie Storage	70,245
		OR Total				70,245
Gas Underground Storage 350-357 Total						727,926
General 389-391 / 393-395 / 397-398	CD	AA	Capital Tools & Stores Equipment	7002	Office Mach & Equiq	-
				7006	Tools Lab & Shop Equipment	524,187
			Clinic Expansion Project	7120	Spokane Health Clinic	138,545
			COF Long-Term Restructuring Plan	7126	Long term Campus Re-Structuring Plan	982,481
			Dollar Rd Service Center Addition and Remodel	7107	Dollar Road Land Purchase and Facility Expansion	-
			Enterprise Security	5014	Security Systems	869,234
			HVAC Renovation Project	7101	COF HVAC Improvmt	4,947,204
			Next Generation Radio Refresh	5106	Next Generation Radio System	11,483,620
			Productivity	7050	Productivity Initiative	200,317
			SCADA - SOO & BUCC	2277	SCADA Upgrade	485,690
			Structures and Improvements/Furniture	7001	Structures & Improv	2,238,406
				7003	Office Furniture	92,159
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	165,210
		AA Total				22,127,052
		AN	Capital Tools & Stores Equipment	7005	Stores Equip	481,419
			Dollar Rd Service Center Addition and Remodel	7107	Dollar Road Land Purchase and Facility Expansion	1,194
			Structures and Improvements/Furniture	7001	Structures & Improv	45,859
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	-
		AN Total				528,471
		ID	Capital Tools & Stores Equipment	7005	Stores Equip	677
			Structures and Improvements/Furniture	7001	Structures & Improv	42,896
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	46
		ID Total				43,619
		OR	Structures and Improvements/Furniture	7001	Structures & Improv	(483,555)
		OR Total				(483,555)
		WA	Structures and Improvements/Furniture	7001	Structures & Improv	121,410
				7003	Office Furniture	-
		WA Total				121,410
	ED	AN	Capital Tools & Stores Equipment	7006	Tools Lab & Shop Equipment	64,179
			Enterprise Security	5014	Security Systems	514,899
			Environmental Compliance	6002	Environmental Compliance Blanket	41,464
			High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	31,441
			Microwave Refresh	5121	Microwave Replacement with Fiber	1,162,673
			Productivity	7050	Productivity Initiative	1,126,898
			SCADA - SOO & BUCC	2277	SCADA Upgrade	745,065
			Structures and Improvements/Furniture	7001	Structures & Improv	121,475
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	-
		AN Total				3,808,094
		ID	High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	670,155
			Post Falls South Channel Replacement	4162	Post Falls S Channel Gate Replacement	52,969
			Structures and Improvements/Furniture	7001	Structures & Improv	38,069
		ID Total				761,194
		OR	Structures and Improvements/Furniture	7001	Structures & Improv	483,555
		OR Total				483,555
		WA	High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	822,058
			Productivity	7050	Productivity Initiative	85,047

Sum of Current Activity Cost SUM							
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total	
	GD		Smart Grid Workforce Training Grant - DOE	7205	Smart Grid Workforce Training	320,235	
			Structures and Improvements/Furniture	7001	Structures & Improv	27,868	
		WA Total					1,255,208
		AA		Capital Tools & Stores Equipment Completed	7006	Tools Lab & Shop Equipment	898,575
				SCADA - SOO & BUCC	5127	Gas Compliance Applications	-
					2277	SCADA Upgrade	189,753
		AA Total					1,088,328
		AN		Capital Tools & Stores Equipment	7006	Tools Lab & Shop Equipment	1,459
		AN Total					1,459
		OR		Structures and Improvements/Furniture	7001	Structures & Improv	172,288
		OR Total					172,288
		WA		Capital Tools & Stores Equipment	7006	Tools Lab & Shop Equipment	943
				Structures and Improvements/Furniture	7001	Structures & Improv	57,414
				Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	(1,579)
	WA Total					56,779	
	ZZ	AA	Structures and Improvements/Furniture	7001	Structures & Improv	580,874	
		AA Total					580,874
General 389-391 / 393-395 / 397-398 Total						30,544,775	
Hydro 331-336	ED	AN	Base Load Hydro	4147	Base Hydro	348,571	
				Clark Fork Settlement Agreement	6100	Clark Fork License/Compliance	155,921
					6103	Clark Fork Implement PME Agreement	9,618,157
				Hydro Safety Minor Blanket	6001	Hydro Generation Minor Blanket	4,811
						Little Falls Powerhouse	
				Little Falls Plant Upgrade	4152	Redevelopment	2,252,571
				Nine Mile Rehab	4140	Nine Mile Redevelopment	7,758,322
						Noxon Rapids Unit 4 Runner Upgrade	
				Noxon Rapids Turbine Replacement	4139	Upgrade	42,986
				Regulating Hydro	4148	Regulating Hydro	2,504,601
				Spokane River License Implementation	6107	Spokane River Implementation (PM&E)	5,502,748
		AN Total					28,188,689
		WA		Base Load Hydro	4147	Base Hydro	29,486
		WA Total					29,486
Hydro 331-336 Total						28,218,175	
None	ED	AN	#N/A	8000	Accounting Transfer Adjustments	(22,152)	
			AN Total				(22,152)
			ID	#N/A	8000	Accounting Transfer Adjustments	-
			ID Total				-
		GD	AN	#N/A	8000	Accounting Transfer Adjustments	(418)
			AN Total				
	ZZ	AN	#N/A	8000	Accounting Transfer Adjustments	14,032	
		AN Total					14,032
None Total						(8,538)	
Other Elec Production / Turbines 340-346	ED	AN	Base Load Thermal Plant	4149	Base Load Thermal	1,366,886	
			Peaking Generation	4150	Peaking Generation	85,413	
		AN Total					1,452,299
Other Elec Production / Turbines 340-346 Total						1,452,299	
Software 303	CD	AA	Apprentice Training	7200	Appren Craft Train	36,949	
			AvistaUtilities.com and AvaNet Redesign	5143	AU.com AVANet Redevelopment	301,867	
						Customer Information System (CIS)	
			CSS Replacement	5138	Replacement	138,886	
				Enterprise Business Continuity Plan	5010	Enterprise Business Continuity	266,087
				GridGlo GFX Integration	7129	GridGlo GFX Integration	608,506
				Mobility in the Field	5144	Mobility in the Field	319,525
				Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	4,294,352
				Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	12,157,847
		AA Total					18,124,018
		AN		Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	-
				Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	(2,413)
		AN Total					(2,413)
		ID		Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	58,568
	ID Total					58,568	
	WA		Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	164,634	
	WA Total					164,634	

Sum of Current Activity Cost SUM						
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Grand Total
	ED	AN	Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	114,623
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	676,905
		AN Total				791,528
	WA		Apprentice Training	7200	Appren Craft Train	4,087
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	62,237
		WA Total				66,324
	GD	AA	CSS Replacement	5138	Customer Information System (CIS) Replacement	123,107
			Enterprise Business Continuity Plan	5010	Enterprise Business Continuity	10,478
			Mobility in the Field	5144	Mobility in the Field	262,027
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	36,441
		AA Total				432,054
Software 303 Total						19,634,713
Thermal 311-316	ED	AN	Colstrip Thermal Capital	4116	Colstrip Capital Additions	6,044,868
				7130	Colstrip Unit 4 Outage due to Generator Failure	532,052
			Kettle Falls Water Supply	4151	Kettle Falls Develop New River Wells	-
			KFGS Ash Collector	4168	KFGS Ash Collector	2,160,083
		AN Total				8,737,003
Thermal 311-316 Total						8,737,003
Transportation and Tools 392 / 396	CD	AA	CNG Fleet Conversion	7127	CNG Fleet Conversion	-
			Fleet Budget	7000	Transportation Equip	37,057
		AA Total				37,057
	AN		CNG Fleet Conversion	7127	CNG Fleet Conversion	101,183
			Fleet Budget	7000	Transportation Equip	475,236
		AN Total				576,418
	ID		CNG Fleet Conversion	7127	CNG Fleet Conversion	1,009,822
			Fleet Budget	7000	Transportation Equip	80,760
		ID Total				1,090,582
	WA		CNG Fleet Conversion	7127	CNG Fleet Conversion	65,609
			Fleet Budget	7000	Transportation Equip	82,470
		WA Total				148,079
	ED	AN	Fleet Budget	7000	Transportation Equip	1,562,848
		AN Total				1,562,848
	ID		Fleet Budget	7000	Transportation Equip	855,898
		ID Total				855,898
	WA		CNG Fleet Conversion	7127	CNG Fleet Conversion	185,220
			Fleet Budget	7000	Transportation Equip	1,276,459
		WA Total				1,461,679
	GD	AN	CNG Fleet Conversion	7127	CNG Fleet Conversion	13,273
			Fleet Budget	7000	Transportation Equip	265,694
		AN Total				278,967
	ID		Fleet Budget	7000	Transportation Equip	129,966
		ID Total				129,966
	OR		CNG Fleet Conversion	7127	CNG Fleet Conversion	181,911
			Fleet Budget	7000	Transportation Equip	-
		OR Total				181,911
	WA		CNG Fleet Conversion	7127	CNG Fleet Conversion	121,801
			Fleet Budget	7000	Transportation Equip	606,777
		WA Total				728,578
Transportation and Tools 392 / 396 Total						7,051,983
Grand Total						279,642,278

CWIP Summary

Note: The decrease in transfers to plant is due to the delay in project compass. This delay has shifted actual transfers from 2014 to the beginning of 2015.

2015 TRANSFERS TO PLANT -ACTUAL						
Attachment 2.6						
Sum of Current Activity Cost SUM						
Depreciation category	Asset Se	Jurisdic	Erval	Er desc		Grand Total
Elec Distribution 360-373	ED	AN		1106 Lucky Friday 115 kV Rebuild for Load Growth		-
				1107 Lewiston Mill Rd. 115 kV Substation - New Sub		972,459
				2056		266,789
				2204 Substation Rebuilds		(0)
				2253 System - Upgrade Meters		17,488
				2273 Beacon ST YD-Oil Contain		47,996
				2275 System - Rock/Fence Restore		127,819
				2278 System-Replace Obsolete Reclosers		13,700
				2283 Millwood Sub - Rebuild		90
				2293 SCADA - Install/Replace		432,995
				2306 Appleway Sub - Rebuild		0
				2331 Deer Park 115 Sub - Purchase from BPA		-
				2336 System - Replace Dist Power Xfmrs		26,771
				2343 System - Replace/Install Substation Structures		34,082
				2423 System Transmission:Rebuild Condition		3,658,929
				2425 System - High Voltage Fuse Upgrades		203,643
				2514 Distribution - Spokane North & West		627,592
				2529 Spokane Smart Circuit		-
				2546 Blue Creek 115 kV - Rebuild		(14)
				2563 Stratford 115kV - Upgrade Bus		24,513
				2570 Sandpoint Grid Modernization Project		(0)
				2572 Noxon Construction Sub - Minor Rebuild		4,318
				2589 Mobile Substation - Purchase New Mobile Subs		2,623,019
				7050 Productivity Initiative		-
			AN Total			9,082,188
			ID	1000 Electric Revenue Blanket		6,052,680
				1002 Electric Meters Minor Blanket		22,005
				1003 Distribution Line Transformers		1,485,148
				1004 Street Lt Minor Blanket		425,801
				1005 Area Light Minor Blanket		207,981
				1006 Power Xfmr-Distribution		17,883
				1106 Lucky Friday 115 kV Rebuild for Load Growth		0
				1107 Lewiston Mill Rd. 115 kV Substation - New Sub		71,491
				2054 Electric Underground Replacement		587,683
				2055 Electric Distribution Minor Blanket		4,184,318
				2056		867,870
				2059 Failed Electric Dist Plant-Storm		3,720,417
				2060 Wood Pole Mgmt		1,722,710
				2073 Elec Meter Replacement Non Revenue		213,015
				2204 Substation Rebuilds		4,610
				2215 Substation Asset Mgmt Capital Maintenance		2,416
				2253 System - Upgrade Meters		8,841
				2275 System - Rock/Fence Restore		-
				2278 System-Replace Obsolete Reclosers		47,494
				2293 SCADA - Install/Replace		4,484
				2414 Sys-Dist Reliability-Improve Worst Fdrs		318,987
				2423 System Transmission:Rebuild Condition		214,708
				2470 Dist Grid Modernization		7,409,081
				2493 System-Replace/Upgrade Voltage Regulators		151,927
				2515 Distribution - CdA East & North		453,966
				2516 Distribution - Pullman & Lewis Clark		(0)

2015 TRANSFERS TO PLANT -ACTUAL					
Attachment 2.6					
Sum of Current Activity Cost SUM					
Depreciation category	Asset Se	Jurisdiction	Er desc		Grand Total
			2535 TCOP Related Distribution Rebuilds		1,900,664
			2546 Blue Creek 115 kV - Rebuild		104,683
			2547 Lucky Friday 115 kV - Rebuild		-
			2548 Deary - Purchase Adjacent Property		-
			2570 Sandpoint Grid Modernization Project		737,915
			2572 Noxon Construction Sub - Minor Rebuild		(0)
			2583 Lewiston Mill Road- Dx Line Integration		310,333
			2584 Street Light Conversion to LED Fixtures		17,215
		ID Total			31,266,325
		MT	2293 SCADA - Install/Replace		30,238
			2336 System - Replace Dist Power Xfmrs		-
			2572 Noxon Construction Sub - Minor Rebuild		(1,346)
		MT Total			28,892
		WA	1000 Electric Revenue Blanket		9,924,473
			1002 Electric Meters Minor Blanket		718,426
			1003 Distribution Line Transformers		6,734,614
			1004 Street Lt Minor Blanket		755,026
			1005 Area Light Minor Blanket		395,404
			1006 Power Xfmr-Distribution		376,972
			1009 Network Transformers & Network Protectors		762,679
			2054 Electric Underground Replacement		309,547
			2055 Electric Distribution Minor Blanket		7,547,057
			2056		986,288
			2058 Spokane Electric Network Incr Capacity		1,437,392
			2059 Failed Electric Dist Plant-Storm		21,844,672
			2060 Wood Pole Mgmt		6,641,258
			2061 WSDOT Franchise Requirements Construction		9,688
			2072 Replace High Resistance Conductor		(39,546)
			2073 Elec Meter Replacement Non Revenue		83,015
			2251 Post St-Improvement/Upgrades		598,888
			2253 System - Upgrade Meters		55,137
			2275 System - Rock/Fence Restore		126,284
			2276 Distribution Line Protection		61,840
			2278 System-Replace Obsolete Reclosers		774,197
			2283 Millwood Sub - Rebuild		(0)
			2289 Harrington Conversion to 13 kV		707,487
			2293 SCADA - Install/Replace		18,951
			2296 NE Sub-Increase Capacity		(0)
			2321 Downtown East - New 115 kV Sub		861,824
			2336 System - Replace Dist Power Xfmrs		-
			2396 Greenwd 115Sub-Repl Meyers Falls Step Up		-
			2397 System - Install/Replace Borderline Metering		-
			2414 Sys-Dist Reliability-Improve Worst Fdrs		958,025
			2443 Greenacres 115-13kV Sub - New Construct		225,495
			2470 Dist Grid Modernization		5,512,100
			2493 System-Replace/Upgrade Voltage Regulators		255,758
			2514 Distribution - Spokane North & West		1,326,800
			2516 Distribution - Pullman & Lewis Clark		194,087
			2529 Spokane Smart Circuit		19,657
			2530 SGDP-Pullman Smart Grid Demonstration Project		(50,705)
			2535 TCOP Related Distribution Rebuilds		1,152,005

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
			2542 Southeast Sub - Purchase Adjacent Property	-
			2544 Spokane Airport Switch Gear Repl.	(132,822)
			2584 Street Light Conversion to LED Fixtures	2,531,449
			7108 WSDOT Highway Franchise Consolidation	-
		WA Total		73,683,421
		ED Total		114,060,825
Elec Distribution 360-373 Total				114,060,825
Elec Transmission 350-359	CD	AA	2294 System - Batteries	10,310
		AA Total		10,310
		AN	2106 Boulder -Construction	(129,146)
			2217 Spokane-CDA 115 kV Line Relay Upgrades	77,064
		AN Total		(52,082)
		CD Total		(41,772)
	ED	AN	2000 Substation - Capital Spares	3,267,594
			2001 Power Circuit Breaker	580,324
			2051 Electric Transmission Plant-Storm	1,766,080
			2057 Transmission Minor Rebuild	2,817,243
			2070 Trans/Dist/Sub Reimbursable Projects	10,906
			2106 Boulder -Construction	129,146
			2214 Colstrip Transmission Capital Additions	390,246
			2215 Substation Asset Mgmt Capital Maintenance	345,745
			2217 Spokane-CDA 115 kV Line Relay Upgrades	812,168
			2252 System - Replace/Install Relays	118
			2254 System 115kV Air Switch Upgrade	445,919
			2260 System - Upgrade Surge Protection	420,939
			2294 System - Batteries	30,838
			2301 Tribal Permits and Settlements	707,725
			2446 Irvin 115 kV Switching Station - New Const	(193,674)
			Irvin Sub - New Construction	698,724
			2449 System - Replace Substation Air Switches	240,860
			2457 Benton-Othello 115 Recond	146
			2481 System-Replace/Install Capacitor Banks	13,172
			2483 System-Replace/Install Fire Extinguishers	16,643
			2484 Moscow 230 kV Sub -Rebuild 230 kV Yard	-
			Moscow 230 kV Sub-Rebuild 230 kV Yard	738,866
			2492 System-Install Autotransformer Diagnostic Monitor	-
			2505 System-Replace Current & Potential Devices	(0)
			2532 Noxon 230 kV Substation - Rebuild	561,141
			2545 Thornton 230 kV Switching Station - Construct	-
			2549 Moscow City to North Lewiston 115kV Rebuild Proj	-
			2550 Burke-Thompson A&B 115kV Transmission Rebuild Proj	128
			2552 Opportunity 115 kV Switching Station	2,957,632
			2555 Coulee-Westside 230kV Transmission Line: R-O-W	8,482
			2559 Hatwai-Replace Breaker A-113 & Assoc Air Switches	-
			2560 Line Ratings Mitigation Project	29,289
			2564 Devils Gap-Lind 115kV Transmission Rebuild Proj	5,160,906
			2571 Clearwater 115 kV Substation Upgrades	85,695
			2574 Chelan-Stratford 115kV - Rbld Columbia River Xing	600,839
			2577 Benewah-Moscow 230kV - Structure Replacement	5,183,046
			2581 Medium Priority Ratings Mitigation	3,395,392
			6101 Forest Svc Rqmts	154,058

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
			7050 Productivity Initiative	-
		AN Total		31,376,336
		ID	2057 Transmission Minor Rebuild	11,437
			2070 Trans/Dist/Sub Reimbursable Projects	-
			2252 System - Replace/Install Relays	-
			2260 System - Upgrade Surge Protection	24,421
			2294 System - Batteries	21,355
			2301 Tribal Permits and Settlements	47,020
			2342 Pine Creek 230 Sub-Rebuild Dist/Replace Cap Bank	-
			2449 System - Replace Substation Air Switches	59,923
			2483 System-Replace/Install Fire Extinguishers	7,413
			2484 Moscow 230 kV Sub-Rebuild 230 kV Yard	(0)
			2505 System-Replace Current & Potential Devices	8,043
		ID Total		179,613
		MT	2449 System - Replace Substation Air Switches	-
			2532 Noxon 230 kV Substation - Rebuild	71,560
		MT Total		71,560
		WA	2070 Trans/Dist/Sub Reimbursable Projects	76,957
			2217 Spokane-CDA 115 kV Line Relay Upgrades	72,095
			2252 System - Replace/Install Relays	21,240
			2294 System - Batteries	3,183
			2301 Tribal Permits and Settlements	1,489
			2341 Ninth & Central Sub - Increase Capacity & Rebuild	43,743
			2446 Irvin Sub - New Construction	(3,667)
			2449 System - Replace Substation Air Switches	357,268
			2481 System-Replace/Install Capacitor Banks	12,946
			2483 System-Replace/Install Fire Extinguishers	20,629
			2505 System-Replace Current & Potential Devices	-
			2538 College & Walnut Substation Yard Expansion	-
			2545 Thornton 230 kV Switching Station - Construct	-
			2552 Opportunity 115 kV Switching Station	727,313
		WA Total		1,333,196
		ED Total		32,960,705
Elec Transmission 350-359 Total				32,918,933
Gas Distribution 374-387	ED	ID	3246 Construct Chase Rd Gate Stn Post Falls ID	278
		ID Total		278
		ED Total		278
	GD	AA	3117 Gas Telemetry	8,434
		AA Total		8,434
		ID	1001 Gas Revenue Blanket	4,620,313
			3000 Gas Reinforce-Minor Blanket	125,266
			3002 Regulator Reliable - Blanket	32,852
			3003 Gas Replace-St&Hwy	375,098
			3004 Cathodic Protection-Minor Blanket	156,995
			3005 Gas Distribution Non-Revenue Blanket	1,744,732
			3006 Overbuilt Pipe Replacement Blanket	13,929
			3007 Isolated Steel Replacement	52,643
			3008 Aldyl -A Pipe Replacement	3,348,600
			3055 Gas Meter Replacement Non Revenue	208,613
			3117 Gas Telemetry	12,119
			3246 Construct Chase Rd Gate Stn Post Falls ID	5,912,808

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
			3265 Replace Gas ERTs w/ Batteries >10 yrs	139
			3297 Hwy 95 Relocation and Replacement w/ 6" PE	0
			3298 Old Hwy 95 Relocation	-
		ID Total		16,604,106
		OR	1001 Gas Revenue Blanket	6,001,557
			1050 Gas Meters Minor Blanket	453,576
			1051 Gas Regulators Minor Blanket	61,522
			1053 Gas ERT Minor Blanket	498,776
			3000 Gas Reinforce-Minor Blanket	930,193
			3001 Replace Deteriorating Gas System	448,174
			3002 Regulator Reliable - Blanket	349,332
			3003 Gas Replace-St&Hwy	1,683,354
			3004 Cathodic Protection-Minor Blanket	113,239
			3005 Gas Distribution Non-Revenue Blanket	4,261,619
			3006 Overbuilt Pipe Replacement Blanket	449,331
			3007 Isolated Steel Replacement	349,383
			3008 Aldyl -A Pipe Replacement	6,504,790
			3054 Gas ERT Replacement Program	84,277
			3055 Gas Meter Replacement Non Revenue	391,923
			3117 Gas Telemetry	26,176
			3257 Oakland Bridge Bore & Relocation, Oakland OR	153
			3293 Klamath Falls Lateral	(0)
			3300 Reinforce-Pierce Rd, La Grande	-
			3303 Gas Ladd Canyon Gate Stn Upgrade, La Grande	1,423,413
			3307 Bonanza Gate Stn Move	633,967
		OR Total		24,664,755
		WA	1001 Gas Revenue Blanket	8,971,110
			1050 Gas Meters Minor Blanket	1,079,355
			1051 Gas Regulators Minor Blanket	116,543
			1053 Gas ERT Minor Blanket	217,039
			3000 Gas Reinforce-Minor Blanket	259,485
			3001 Replace Deteriorating Gas System	0
			3002 Regulator Reliable - Blanket	290,538
			3003 Gas Replace-St&Hwy	648,855
			3004 Cathodic Protection-Minor Blanket	940,728
			3005 Gas Distribution Non-Revenue Blanket	3,722,467
			3006 Overbuilt Pipe Replacement Blanket	15,337
			3007 Isolated Steel Replacement	876,521
			3008 Aldyl -A Pipe Replacement	9,855,791
			3055 Gas Meter Replacement Non Revenue	574,758
			3117 Gas Telemetry	65,430
			3306 Goldendale HP	2,849,161
		WA Total		30,483,119
		GD Total		71,760,414
Gas Distribution 374-387 Total				71,760,692
Gas Underground Storage 350-357	GD	AN	7201 Jackson Prairie Storage	1,010,891
		AN Total		1,010,891
		OR	7201 Jackson Prairie Storage	107,970
		OR Total		107,970
		GD Total		1,118,862
Gas Underground Storage 350-357 Total				1,118,862

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
General 389-391 / 393-395 /	CD	AA	2277 SCADA Upgrade	562,117
			4165 Mechanical Shop 3 Ton Crane	137,360
			5004 Telephone Systems	-
			5014 Security Systems	2,047,042
			5106 Next Generation Radio System	289,229
			5121 Microwave Replacement with Fiber	659,665
			7001 Structures & Improv	4,371,067
			7003 Office Furniture	1,393,950
			7006 Tools Lab & Shop Equipment	1,922,950
			7050 Productivity Initiative	737,709
			7101 COF HVAC Improvmt	9,614,320
			7126 Long term Campus Re-Structuring Plan	3,923,577
			7131 COF Long Term Restructuring Plan Phase 2	2,578,112
			7139 Netwk Bldg Purchase and Renovation	2,064,761
		AA Total		30,301,859
		AN	5004 Telephone Systems	-
			5102 Private Transport	-
			7001 Structures & Improv	15,005
			7005 Stores Equip	733,338
			7107 Dollar Road Land Purchase and Facility Expansion	1,649
		AN Total		749,992
		ID	7001 Structures & Improv	231,430
			7005 Stores Equip	978
		ID Total		232,408
		WA	7001 Structures & Improv	866,515
			7113 Colville Service Center	152,864
			7135 Deer Park Service Center	267,181
		WA Total		1,286,560
		CD Total		32,570,820
	ED	AA	7001 Structures & Improv	(483,555)
		AA Total		(483,555)
		AN	2277 SCADA Upgrade	9,118
			5014 Security Systems	366,625
			5102 Private Transport	-
			5121 Microwave Replacement with Fiber	664,937
			5142 High Voltage Protection Upgrade	(8,845)
			6109 Wa St Park Utility Use Agreement	17,006
			7001 Structures & Improv	118,547
			7006 Tools Lab & Shop Equipment	305,086
			7050 Productivity Initiative	1,625,499
			7060 Strategic Initiatives	49,167
		AN Total		3,147,141
		ID	5142 High Voltage Protection Upgrade	21,658
			7001 Structures & Improv	918
			7050 Productivity Initiative	288,835
		ID Total		311,411
		WA	5121 Microwave Replacement with Fiber	64,393
			5142 High Voltage Protection Upgrade	410,462
			6002 Environmental Compliance Blanket	72,437
			6109 Wa St Park Utility Use Agreement	49,443
			7001 Structures & Improv	26,043

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
			7060 Strategic Initiatives	2,354,235
			7205 Smart Grid Workforce Training	(0)
		WA Total		2,977,013
		ED Total		5,952,010
GD	AA		2277 SCADA Upgrade	8,960
			7006 Tools Lab & Shop Equipment	339,762
			7050 Productivity Initiative	190,981
		AA Total		539,703
	AN		7006 Tools Lab & Shop Equipment	8,965
		AN Total		8,965
	OR		7001 Structures & Improv	79,258
			7006 Tools Lab & Shop Equipment	19,060
		OR Total		98,318
	WA		6109 Wa St Park Utility Use Agreement	5,549
			7001 Structures & Improv	7,507
		WA Total		13,056
		GD Total		660,041
General 389-391 / 393-395 / 397-398 Total				39,182,871
Hydro 331-336	CD	AA	4147 Base Hydro	4,702
			4148 Regulating Hydro	28,131
		AA Total		32,833
		CD Total		32,833
	ED	AN	4140 Nine Mile Redevelopment	6,986,683
			4147 Base Hydro	891,958
			4148 Regulating Hydro	3,150,391
			4152 Little Falls Powerhouse Redevelopment	3,798,851
			4166 Noxon Rapids HED Spare Coils	650,393
			4174 Gen DC Supplied System Upgrade	427,292
			6001 Hydro Generation Minor Blanket	122,890
			6100 Clark Fork License/Compliance	3,486
			6103 Clark Fork Implement PME Agreement	10,540,000
			6107 Spokane River Implementation (PM&E)	1,185,424
		AN Total		27,757,368
		ID	4148 Regulating Hydro	0
			4162 PF S Channel Gate Replacement	-
		ID Total		0
		WA	4147 Base Hydro	34,050
		WA Total		34,050
		ED Total		27,791,418
Hydro 331-336 Total				27,824,251
None	ED	AN	8000 Accounting Transfer Adjustments	-
		AN Total		-
		ID	8000 Accounting Transfer Adjustments	120,386
		ID Total		120,386
		ED Total		120,386
	GD	ID	8000 Accounting Transfer Adjustments	-
		ID Total		-
		OR	8000 Accounting Transfer Adjustments	-
		OR Total		-
		GD Total		-
None Total				120,386

2015 TRANSFERS TO PLANT -ACTUAL				
Attachment 2.6				
Sum of Current Activity Cost SUM				
Depreciation category	Asset Se	Jurisdiction	Er desc	Grand Total
NULL	CD	AA	5006 NULL	-
		AA Total		-
		CD Total		-
NULL Total				
Other Elec Production / Turb	CD	AA	4149 Base Load Thermal	25,766
		AA Total		25,766
		CD Total		25,766
	ED	AN	4149 Base Load Thermal	2,074,640
			4150 Peaking Generation	237,452
			7115 Solar Portion of Solar Plug In Hybrid Initiative	-
			7500 FAS 143 ARO	12,539,179
		AN Total		14,851,270
		WA	7140 Community Solar - Boulder Pk	944,895
		WA Total		944,895
		ED Total		15,796,166
Other Elec Production / Turbines 340-346 Total				15,821,931
Software 303	CD	AA	5005 Information Technology Refresh Program	15,912,931
			5006 Information Technology Expansion Program	7,017,256
			5010 Enterprise Business Continuity	427,439
			5138 Customer Information System (CIS) Replacement	96,826,130
			5143 AU.com & AVANet Redevelopment	1,639,386
			5144 Mobility in the Field	560,470
			7129 GridGlo GFX Integration	-
			7200 Appren Craft Train	118,055
		AA Total		122,501,667
		AN	5005 Information Technology Refresh Program	36,618
			5006 Information Technology Expansion Program	(6,850)
		AN Total		29,768
		ID	5005 Information Technology Refresh Program	5,136
			5006 Information Technology Expansion Program	54,271
		ID Total		59,408
		WA	5005 Information Technology Refresh Program	104,484
		WA Total		104,484
		CD Total		122,695,326
	ED	AN	5005 Information Technology Refresh Program	318,599
			5006 Information Technology Expansion Program	559,635
			5010 Enterprise Business Continuity	432,243
		AN Total		1,310,477
		ID	5005 Information Technology Refresh Program	253,367
		ID Total		253,367
		MT	5005 Information Technology Refresh Program	77,893
		MT Total		77,893
		WA	5005 Information Technology Refresh Program	1,117
			7200 Appren Craft Train	-
		WA Total		1,117
		ED Total		1,642,854
	GD	AA	5138 Customer Information System (CIS) Replacement	760
			5144 Mobility in the Field	(14)
		AA Total		746
		GD Total		746
Software 303 Total				124,338,926

2015 TRANSFERS TO PLANT -ACTUAL					
Attachment 2.6					
Sum of Current Activity Cost SUM					
Depreciation category	Asset Se	Jurisdic	Erval	Er desc	Grand Total
Thermal 311-316	ED	AN		4116 Colstrip Capital Additions	1,620,468
				4151 Kettle Falls Develop New River Wells	1,831,608
				4168 KFGS Ash Collector	151,713
				4170 2019 Peaking Resource	3,542,814
				4173 KFGS Diesel Fuel Station	703,826
		AN Total			7,850,429
	ED Total				7,850,429
Thermal 311-316 Total					7,850,429
Trans/Dist	ED	AN		2204 Substation Rebuilds	5,177
		AN Total			5,177
		ID		2204 Substation Rebuilds	(0)
		ID Total			(0)
	ED Total				5,177
Trans/Dist Total					5,177
Transportation and Tools 392	CD	AA		7000 Transportation Equip	39,603
		AA Total			39,603
		AN		7000 Transportation Equip	46,117
		AN Total			46,117
		ID		7000 Transportation Equip	139,185
				7127 CNG Fleet Conversion	-
		ID Total			139,185
		WA		7000 Transportation Equip	226,292
				7127 CNG Fleet Conversion	12,080
		WA Total			238,372
	CD Total				463,277
	ED	AN		7000 Transportation Equip	1,435,976
				7114 Vehicle Portion of Solar Plug In Hybrid Initiative	-
		AN Total			1,435,976
		ID		7000 Transportation Equip	926,758
		ID Total			926,758
		WA		7000 Transportation Equip	2,426,919
				7127 CNG Fleet Conversion	15,968
		WA Total			2,442,886
	ED Total				4,805,620
	GD	AN		7000 Transportation Equip	3
		AN Total			3
		ID		7000 Transportation Equip	901,380
				7127 CNG Fleet Conversion	65,352
		ID Total			966,732
		OR		7000 Transportation Equip	879,782
		OR Total			879,782
		WA		7000 Transportation Equip	1,107,262
				7127 CNG Fleet Conversion	83,516
		WA Total			1,190,778
	GD Total				3,037,296
Transportation and Tools 392 / 396 Total					8,306,193
Grand Total					443,309,478
					CWIP Summary