

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

DOCKET NO. UE-150204

DOCKET NO. UG-150205

EXHIBIT NO. \_\_\_\_ (KKS-11)

KAREN K. SCHUH

REPRESENTING AVISTA CORPORATION

# **2014 Capital Expenditure Final Report and 2015 Capital Expenditure Plan Update**

**February 26, 2015**

**Provided Pursuant to Order No. 05  
Docket Nos. UE-140188 & UG-140189 (Consolidated)**



## Background

This report is being provided pursuant to the Washington Utilities and Transportation Commission Order No. 5 in Docket Nos. UE-140188 & UG-140189 (Consolidated). Paragraph 50 of that Order states:

Avista agrees to provide semi-annual reporting of 2014 and 2015 capital expenditures with actual data by expenditure request, in the categories provided in its pro forma “cross check” plant adjustments. The settling parties agree to meet no later than January 31, 2015, to establish any additional details of the capital reporting requirements.

The Company conferred with all Parties on January 26, 2015, to discuss the details of the capital reporting requirements. Avista provided a proposal that included additional information including details by expenditure request, construction work in progress (CWIP) roll-forward, and the 2013-2015 expenditure request detail for capital spend and transfers-to-plant. The Parties agreed that Avista would add the business case description, as well as the service and jurisdiction to the report for transfers-to-plant. Avista would also breakout the actual and budgeted data provided in the CWIP roll-forward (2013-2017).

The capital budget for 2014 and 2015 that was approved by Avista’s Board of Directors in 2013 reflected a total Company budget for 2014 of \$331 million, and for 2015 of \$355 million. These capital investment dollar amounts for 2014 and 2015 were reflected in Avista’s last general rate case<sup>1</sup>, and were part of the foundation for the Settlement Agreement approved by the Commission in December 2014. As discussed in this report, Avista spent approximately \$352 million in 2014, and currently plans to spend \$376 million in 2015.

### **1. Final report on 2014 Capital Expenditures**

Avista spent approximately \$352 million in 2014. As compared to the \$331 million for 2014, the Company spent approximately \$21 million or 6.3% more than that reflected in our last general rate case. Please see Attachment 1 for a listing of business cases that comprised the approximate \$352 million of spend, and Attachment 2.2 for a detailed listing of projects at the expenditure request level.

### **2. 2015 Capital Expenditure Plan**

In the previous general rate case<sup>2</sup> the Company included \$355 million of capital investment for 2015. During 2014 the Board of Directors increased this amount to approximately \$376 million. As explained in the Company’s previous general rate case by Company witness Mr. Thies<sup>3</sup>, the

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<sup>1</sup> Included in Exhibit No \_\_\_\_ (DBD-2) in Docket Nos. UE-140188 & UG-140189.

<sup>2</sup> Id.

<sup>3</sup> Docket Nos. UE-140188 & UG-140189, Exhibit Nos. \_\_\_\_ (MTT-1T)

Company is making significant capital investments in electric generation, transmission and distribution facilities, and in our natural gas distribution system to better serve the needs of our customers. These investments target the preservation and enhancement of safety, service reliability, and the replacement of aging infrastructure. As further explained by Mr. Thies, there are three primary drivers of the need to increase Avista's level of capital investment, including: 1) the business need to fund a greater portion of the departmental requests for new capital investments that in the past have not been funded; 2) the need to capture investment opportunities and benefits identified by our asset management capabilities, and 3) a continued focus on controlling the increase in operation and maintenance (O&M) spending through prudent capital investment.

Please see Attachments 2.1-2.4 for details surrounding capital spend and transfers to plant for 2014 and 2015.

### **3. Construction Work in Progress, Spend and Transfers to Plant and Business Case Support**

The table below shows the balances in construction work in progress (CWIP), spend and transfers to plant from 2008 through 2017, to arrive at an ending CWIP balance. This table shows the relationship that the increased spending has on the overall transfers to plant and ending CWIP balance.

**TABLE No. 1:**

Construction Work in Progress (CWIP) Roll Forward System Level Including Growth										
Year	Beginning Balance - CWIP	Actual Spend	Attach.	Forecast Spend	Attach.	Actual Transfers to Plant	Attach.	Forecast Transfers to Plant	Attach.	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 <sup>1</sup>	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	234,896,568			376,313,654	2.3			(479,996,088)	2.6	131,214,134
2016	131,214,134			350,000,000				(356,701,055)		124,513,079
2017	124,513,079			350,000,000				(365,985,095)		108,527,984
<b>Total 2008-2017</b>		<b>1,775,273,948</b>		<b>1,675,625,654</b>		<b>(1,616,057,218)</b>		<b>(1,752,302,975)</b>		

<sup>1</sup> – 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.

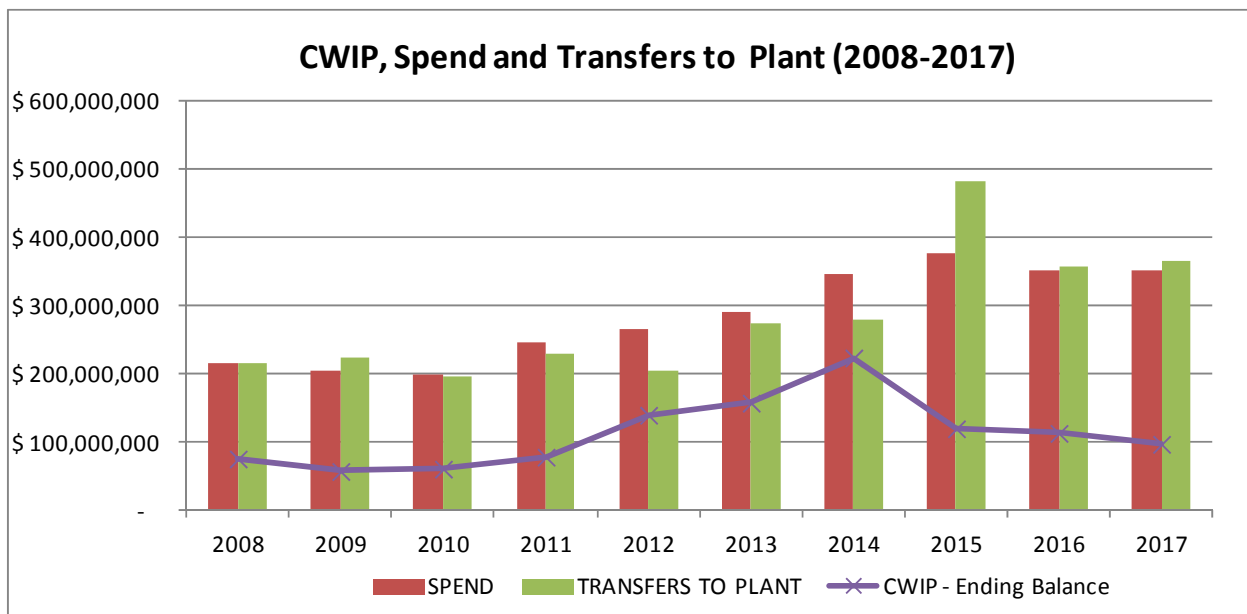
This information is also included in Attachment 2 along with additional expenditure request detail for the years 2013 -2015 in Attachments 2.1-2.6. The components of the above table are described as follows:

- Beginning Balance CWIP – System CWIP balance from the Company's general ledger.

- Actual Spend – The actual amount of system capital spending. Expenditure Request Number (ER) detail for the years 2013-2014 are provided in Attachments 2.1 and 2.2 to the report. The ER data is categorized in the Attachments by functional group and agrees to the total spend listed in the above table.
- Forecast Spend -Forecasted amount of system capital spending. ER detail for the year 2015 is provided in Attachment 2.3. The spend amounts by ER are categorized in the Attachment by functional group and agree to the total spend listed in the above table.
- Actual Transfers to Plant – The actual amount of system Transfers to Plant (TTP). ER detail for the years 2013-2014 is included in Attachments 2.4 and 2.5. The TTP amounts by ER are categorized in Attachments 2.4 and 2.5 by functional group and agree to the total TTP listed in the above table.
- Forecast TTP- The forecasted amount of system TTP. The ER detail for 2015 is provided as Attachment 2.6 to the report. The TTP amounts by ER are categorized in the attachment by functional group and agree to the total TTP listed in the above table.
- Ending Balance CWIP – System CWIP Balance, which is the sum of the beginning balance, spend and transfers to plant.

The above information is graphed below as Illustration No. 1 to better demonstrate the relationship of CWIP, spend and transfers to plant.

**ILLUSTRATION No.1:**



The Company has provided the business case summary sheets for 2015 as Attachment 3.<sup>4</sup> The information provided on those sheets is what Avista's Capital Planning Group uses to prioritize, approve or reject projects. Some of the components of the summary sheets are as follows:

- Project description
- Project alternatives
- Cost Summary (not transfers to plant)
- Business Risk
- Financial Assessment
- Strategic Assessment
- Justification for the project (Mandatory, etc.)
- Milestones
- Resource Requirements
- Key Performance indicators
- Earned Value Metrics

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<sup>4</sup> This information was also provided in the Company's 2014 general rate case, Dockets UE-150204 & UG-150205, Exhibit Nos.\_\_\_\_(KKS-4) and (KKS-5). The projects included in KKS-4 relate to capital transfers to plant in 2015, whereas, the capital budget amounts discussed above relate to capital spend in 2015.

# **ATTACHMENT 1**

## **2014 Capital Expenditures**



**Capital Expenditures by Business Case  
December 2014**

<b>Business Case</b>	<b>YTD Actual</b>
Clark Fork Settlement Agreement	9,239,962
Environmental Compliance	195,280
Hydro Safety Minor Blanket	85,923
Spokane River License Implementation	2,147,203
Wa State Park & Rec Utility Use Agreement	71,998
<b>Total Environmental</b>	<b>11,740,365</b>
Aldyl A Replacement	16,917,201
Gas Cathodic Protection Program	819,910
Gas Chase Rd Gate Stn and HP Main Project	4,682,972
Gas Deteriorated Steel Pipe Replacement Program	1,254,728
Gas East Medford HP Main Reinforcement Project	811,519
Gas Goldendale HP Main Reinforcement Project	11,877
Gas Isolated Steel Replacement Program	1,852,777
Gas Ladd Canyon Gate Station	802,785
Gas N-S Corridor Greene St HP Main Project	10,453
Gas Non-Revenue Program	6,638,103
Gas Oakland Bridge HP Main Gas Project	267,113
Gas Overbuilt Pipe Replacement Program	689,176
Gas PMC Program	1,200,035
Gas Regulator Stn Replacement Program	659,726
Gas Reinforcement Program	1,214,978
Gas Replacement Street and Highway Program	4,432,448
Gas Spokane St Bridge IP Main Project	24,338
Gas Telemetry Program	294,917
Old Hwy 95 Relocation	803
<b>Total Gas</b>	<b>42,585,860</b>
Base Load Hydro	664,784
Base Load Thermal Plant	2,244,542
Cabinet Gorge Unit 1 Refurbishment	5,428,959
Colstrip Thermal Capital	5,626,450
Coyote Springs LTSA	838,472
CS2 Capital Improvements	(7,879)
Generation Battery Replacement	183,845
Kettle Falls Water Supply	750,879
KFGS Ash Collector	2,144,343
Little Falls Plant Upgrade	9,548,799
Nine Mile Rehab	26,059,264
Noxon Rapids Turbine Replacement	42,986
Noxon Spare Coils	38,875
Peaking Generation	82,772
Post Falls South Channel Replacement	6,597,792
Regulating Hydro	2,519,775
<b>Total Generation</b>	<b>62,764,658</b>



**Capital Expenditures by Business Case  
December 2014**

<b>Business Case</b>	<b>YTD Actual</b>
New Revenue - Growth	43,135,822
Lewiston Mill Road Sub	3,021,696
<b>Total Growth</b>	<b>46,157,518</b>
AvistaUtilities.com and AvaNet Redesign	1,144,002
Enterprise Business Continuity Plan	463,780
Enterprise Security	2,614,041
High Voltage Protection for Substations	489,905
Microwave Refresh	929,594
Mobility in the Field	530,896
Next Generation Radio Refresh	3,227,541
RTCCS Refresh	(1,348)
Technology Expansion to Enable Business Process	4,645,512
Technology Refresh to Sustain Business Process	15,215,613
Transmission Outage Management	65,800
CSS Replacement	42,053,398
<b>Total ET</b>	<b>71,378,734</b>
Apprentice Training	62,984
Capital Tools & Stores Equipment	1,887,318
Clinic Expansion Project	2,171
COF Long-Term Restructuring Plan	1,180,126
Dollar Rd Service Center Addition and Remodel	1,194
Fleet Budget	5,862,363
Franchising for WSDOT	149,573
HVAC Renovation Project	6,273,461
Jackson Prairie Storage	727,926
New Deer Park Service Center	7,040
Structures and Improvements/Furniture	3,447,441
Productivity Initiative	1,742,944
Strategic Initiatives	367,090
CNG Fleet Conversion	1,197,209
GridGlo GFX Integration	422,235
<b>Total Other</b>	<b>23,331,074</b>
Clearwater Sub Upgrades	1,183,046
Colstrip Transmission	249,307
Dist Grid Modernization	10,140,626
Distribution Line Protection	291,871
Distribution Minor Rebuild	8,227,139
Distribution Transformer Change-Out Program	3,747,953
Distribution Wood Pole Management	9,512,319
Elec Replacement/Relocation	1,374,996
Harrington 4 kV Cutover	28,954
Meter Minor Blanket	317,678
Moscow 230 Sustation Rebuild	2,054,257

**Capital Expenditures by Business Case  
December 2014**

<b>Business Case</b>	<b>YTD Actual</b>
Noxon Switchyard Rebuild	4,292,376
Primary URD Cable Replacement	737,639
SCADA - SOO & BUCC	1,232,388
Segment Reconductor and FDR Tie Program	2,653,295
Smart Grid Demonstration Project	432,151
Smart Grid Workforce Training Grant - DOE	30,728
Spokane Electric Network	1,891,395
Spokane Smart Circuit	(56,061)
Spokane Valley Transmission Reinforcement	1,858,135
Storms	10,108,199
Substation - 115 kV Line Relay Upgrades	74,204
Substation - Asset Mgmt. Capital Maintenance	3,653,936
Substation - Capital Spares	1,957,055
Substation - Distribution Station Rebuilds	6,014,421
Substation - New Distribution Stations	3,183,998
T&D Reimbursable	339,374
Thornton 230 kV Switching Station	1,848
Transmission - Asset Management	4,239,464
Transmission - NERC High Priority Mitigation	1,976,969
Transmission - NERC Low Priority Mitigation	1,193,697
Transmission - NERC Medium Priority Mitigation	1,890,745
Transmission - Reconductors and Rebuilds	6,538,020
Tribal Permits and Settlements	314,732
Westside Rebuild	1,927
Worst Feeders	1,906,993
<b>Total T&amp;D</b>	<b>93,595,773</b>
<b>Subtotal Capital Expenditures</b>	<b>351,553,982</b>
<b>Total Capital Expenditures</b>	<b>351,553,982</b>

## **ATTACHMENTS 2-2.6**

# **SPEND AND TRANSFERS TO PLANT BY ER**



Construction Work in Progress (CWIP) Roll Forward System Level Including Growth											
Year	Beginning Balance - CWIP	Actual Spend	Attach.	Forecast Spend	Attach.	Actual Transfers to Plant	Attach.	Forecast Transfers to Plant	Attach.	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 <sup>1</sup>	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	234,896,568			376,313,654	2.3			(479,996,088)	2.6	131,214,134	
2016	131,214,134			350,000,000				(356,701,055)		124,513,079	
2017	124,513,079			350,000,000				(365,985,095)		108,527,984	
<b>Total 2008-2017</b>		<b>1,775,273,948</b>		<b>1,675,625,654</b>		<b>(1,616,057,218)</b>		<b>(1,752,302,975)</b>			
<sup>1</sup> 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.											
<b>Note:</b>	1) 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
		<b>Total Environmental</b>	<b>7,800,100</b>
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
		<b>Total Gas</b>	<b>34,693,403</b>
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
		<b>Total Generation</b>	<b>33,617,318</b>
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
		<b>Total Growth</b>	<b>41,102,732</b>
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
		<b>Total ET</b>	<b>58,001,734</b>
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
		<b>Total Other</b>	<b>38,025,094</b>
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
		<b>Total T&amp;D</b>	<b>82,623,248</b>
		<b>Sum</b>	<b>295,863,630</b>
			<b>CWIP Summary</b>

<b>Capital Budget Report</b>			
<b>December 2014 - Actual Spend</b>			
<b>Er</b>	<b>Business Case Description</b>	<b>Er Desc</b>	<b>Ytd Actual</b>
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
		<b>Total Environmental</b>	<b>11,740,365</b>
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
		<b>Total Gas</b>	<b>42,585,860</b>
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)
		<b>Total Generation</b>	<b>62,764,658</b>
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
		<b>Total Growth</b>	<b>46,157,518</b>
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



<b>Capital Budget Report</b>			
<b>December 2014 - Actual Spend</b>			
<b>Er</b>	<b>Business Case Description</b>	<b>Er Desc</b>	<b>Ytd Actual</b>
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
		<b>Total ET</b>	<b>71,378,734</b>
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
		<b>Total Other</b>	<b>23,331,074</b>
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

<b>Capital Budget Report</b>			
<b>December 2014 - Actual Spend</b>			
<b>Er</b>	<b>Business Case Description</b>	<b>Er Desc</b>	<b>Ytd Actual</b>
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
		<b>Total T&amp;D</b>	<b>93,595,773</b>
		<b>Sum</b>	<b>351,553,982</b>
			<b>CWIP Summary</b>

**Capital Budget Report  
2015 - Budgeted Spend**

Er	Business Case Description	Er Desc	Annual Budget
6000	Environmental Compliance	PCB Identification & Disposal	150,000
6001	Hydro Safety Minor Blanket	Hydro Generation Minor Blanket	70,001
6002	Environmental Compliance	Environmental Compliance Blanket	250,000
6101	Environmental Compliance	Forest Svc Rqmts	100,000
6100	Clark Fork Settlement Agreement	Clark Fork License/Compliance	100,001
6103	Clark Fork Settlement Agreement	Clark Fork Implement PME Agreement	9,851,213
6107	Spokane River License Implementation	Spokane River Implementation (PM&E)	11,327,901
		<b>Total Environmental</b>	<b>21,849,116</b>
3000	Gas Reinforcement Program	Gas Reinforce-Minor Blanket	1,000,002
3001	Gas Deteriorated Steel Pipe Replacement Program	Replace Deteriorating Gas System	1,000,002
3002	Gas Regulator Stn Replacement Program	Regulator Reliable - Blanket	800,002
3003	Gas Replacement Street and Highway Program	Gas Replace-St&Hwy	4,500,010
3004	Gas Cathodic Protection Program	Cathodic Protection-Minor Blanket	950,003
3005	Gas Non-Revenue Program	Gas Distribution Non-Revenue Blanket	6,000,012
3006	Gas Overbuilt Pipe Replacement Program	Starting in 2012, the CWIP balance began to grow, mainly d	900,004
3007	Gas Isolated Steel Replacement Program	Isolated Steel Replacement	3,450,001
3008	Aldyl A Replacement	Aldyl -A Pipe Replacement	16,817,430
3054	Gas ERT Replacement Program	Gas ERT Replacement Program	401,895
3055	Gas PMC Program	Gas Meter Replacement Non Revenue	1,030,004
3117	Gas Telemetry Program	Gas Telemetry	400,001
3203	Gas East Medford HP Main Reinforcement Project	East Medford Reinforcement	4,999,908
3301	Gas Rathdrum Prairie HP Main Reinforcement Project	Rathdrum Prairie HP Gas Reinforcement	99,964
3305	Gas Spokane St Bridge IP Main Project	Spokane St Bridge Gas Main	999,999
3306	Gas Goldendale HP Main Reinforcement Project	Goldendale HP	3,504,912
3307	Bonanza Gate Stn Move	Bonanza Gate Stn Move	600,486
		<b>Total Gas</b>	<b>47,454,635</b>
4108	Generation Battery Replacement	System Battery Replacement	250,001
4116	Colstrip Thermal Capital	Colstrip Capital Additions	4,121,102
4140	Nine Mile Rehab	Nine Mile Redevelopment	23,076,917
4142	CS2 LTSA Capital Add	CS2 LTSA Capital Add	740,001
4147	Base Load Hydro	Base Hydro	1,149,001
4148	Regulating Hydro	Regulating Hydro	3,533,000
4149	Base Load Thermal Plant	Base Load Thermal	2,200,002
4150	Peaking Generation	Peaking Generation	500,002
4152	Little Falls Plant Upgrade	Little Falls Powerhouse Redevelopment	8,800,015
4161	Cabinet Gorge Unit 1 Refurbishment	Cabinet Gorge HED U#1 Refurbishment	4,900,001
4162	Post Falls South Channel Replacement	Post Falls S Channel Gate Replacement	1,570,002
4163	Cabinet Gorge Automation Replacement	Cabinet Gorge HED Automation Replacement	500,000
4164	Long Lake Plant Upgrades	Long Lake Plant Upgrades	190,001
4169	Long Lake Replace Field Windings	Long Lake HED Replace Field Windings	1,572,001
4171	Noxon Station Service	Noxon Station Service	343,229
		<b>Total Generation</b>	<b>53,445,275</b>
1000	New Revenue - Growth	Electric Revenue Blanket	13,010,109
1001	New Revenue - Growth	Gas Revenue Blanket	13,343,413
1002	New Revenue - Growth	Electric Meters Minor Blanket	550,000
1003	New Revenue - Growth	Distribution Line Transformers	6,500,400
1004	New Revenue - Growth	Street Lt Minor Blanket	700,013
1005	New Revenue - Growth	Area Light Minor Blanket	600,010
1009	New Revenue - Growth	Network Transformers & Network Protectors	920,000
1050	New Revenue - Growth	Gas Meters Minor Blanket	1,880,300
1051	New Revenue - Growth	Gas Regulators Minor Blanket	329,584
1053	New Revenue - Growth	Gas ERT Minor Blanket	678,333
		<b>Total Growth</b>	<b>38,512,162</b>
5005	Technology Refresh to Sustain Business Process	Information Technology Refresh Program	16,094,833
5006	Technology Expansion to Enable Business Process	Information Technology Expansion Program	5,799,089
5010	Enterprise Business Continuity Plan	Enterprise Business Continuity	450,000
5014	Enterprise Security	Security Systems	3,200,009
5106	Next Generation Radio Refresh	Next Generation Radio System	458,026
5121	Microwave Refresh	Microwave Replacement with Fiber	2,276,679
5138	CSS Replacement	Customer Information System (CIS) Replacement	19,313,778
5142	High Voltage Protection for Substations	High Voltage Protection Upgrade	419,028
5143	AvistaUtilities.com and AvaNet Redesign	AU.com AVANet Redevelopment	4,000,000
5144	Mobility in the Field	Mobility in the Field	420,000
5147	AFM COTS Migration	AFM COTS Migration	4,602,024
		<b>Total ET</b>	<b>57,033,466</b>
7000	Fleet Budget	Transportation Equip	7,700,001

**Capital Budget Report  
2015 - Budgeted Spend**

Er	Business Case Description	Er Desc	Annual Budget
7001	Structures and Improvements/Furniture	Structures & Improv	3,400,001
7003	Structures and Improvements/Furniture	Office Furniture	1,200,001
7005	Capital Tools & Stores Equipment	Stores Equip	648,325
7006	Capital Tools & Stores Equipment	Tools Lab & Shop Equipment	1,700,000
7101	HVAC Renovation Project	COF HVAC Improvmt	5,750,001
7108	Franchising for WSDOT	WSDOT Highway Franchise Consolidation	427,376
7126	COF Long-Term Restructuring Plan	Long term Campus Re-Structuring Plan	7,500,001
7131	COF LngTrm Restruct Ph2	COF Long Term Restructuring Plan Phase 2	2,000,001
7132	Dollar Rd Service Center Addition and Remodel	Dollar Rd Service Center Addition and Remodel	2,000,001
7135	New Deer Park Service Center	Deer Park Service Center	2,750,003
7137	Sandpoint Renovation	Sandpoint Service Center	500,000
7200	Apprentice Training	Appren Craft Train	60,001
7201	Jackson Prairie Storage	Jackson Prairie Storage	1,356,300
		Unallocated Budget	471,988
		<b>Total Other</b>	<b>37,464,000</b>
1006	Substation - Capital Spares	Power Xfmr-Distribution	1,200,000
2000	Substation - Capital Spares	Power Xfmr-Transmission	4,000,000
2001	Substation - Capital Spares	Power Circuit Breaker	800,000
2051	Storms	Electric Transmission Plant-Storm	1,000,002
2054	Primary URD Cable Replacement	Electric Underground Replacement	1,000,004
2055	Distribution Minor Rebuild	Electric Distribution Minor Blanket	8,300,018
2056	Elec Replacement/Relocation	Distribution Line Relocations	2,400,011
2057	Transmission - Asset Management	Transmission Minor Rebuild	1,489,457
2058	Spokane Electric Network	Spokane Electric Network Incr Capacity	1,800,316
2059	Storms	Failed Electric Dist Plant-Storm	2,000,010
2060	Distribution Wood Pole Management	Wood Pole Mgmt	11,000,009
2073	Meter Minor Blanket	Elec Meter Replacement Non Revenue	299,998
2204	Substation - Distribution Station Rebuilds	System Wood Substation Rebuilds	555,312
2214	Colstrip Transmission	Colstrip Transmission-PNACI Capital Additions	491,435
2215	Substation - Asset Mgmt. Capital Maintenance	System - Replace High Voltage Breakers	400,000
2217	Substation - 115 kV Line Relay Upgrades	Spokane-CDA 115 kV Line Relay Upgrades	1,000,001
2237	Spokane Electric Network	Metro FDR Upgrade	499,997
2252	Substation - Asset Mgmt. Capital Maintenance	System - Replace/Install Relays	350,000
2253	Substation - Asset Mgmt. Capital Maintenance	System - Upgrade Meters	50,001
2254	Transmission - Asset Management	System 115kV Air Switch Upgrade	220,001
2275	Substation - Asset Mgmt. Capital Maintenance	System - Rock/Fence Restore	100,001
2276	Distribution Line Protection	Distribution Line Protection	125,001
2277	SCADA - SOO & BUCC	SCADA Upgrade	1,020,000
2278	Substation - Asset Mgmt. Capital Maintenance	System-Replace Obsolete Reclosers	407,720
2280	Substation - Asset Mgmt. Capital Maintenance	System - Replace Obsolete Circuit Switchers	50,001
2289	Harrington 4 kV Cutover	Harrington Conversion to 13 kV	2,000,066
2293	Substation - Asset Mgmt. Capital Maintenance	SCADA - Install/Replace	200,000
2294	Substation - Asset Mgmt. Capital Maintenance	System - Batteries	150,002
2301	Tribal Permits and Settlements	Tribal Permits and Settlements	1,429,782
2310	Transmission - Reconductors and Rebuilds	West Plains Transmission Reinforce	25,002
2336	Substation - Asset Mgmt. Capital Maintenance	System - Replace Dist Power Xfmrs	300,001
2341	Substation - Distribution Station Rebuilds	Ninth & Central Sub - Increase Capacity & Rebuild	1,250,000
2414	Worst Feeders	Sys-Dist Reliability-Improve Worst Fdrs	1,999,194
2423	Transmission - Reconductors and Rebuilds	System Transmission:Rebuild Condition	2,500,001
2425	Substation - Asset Mgmt. Capital Maintenance	System - High Voltage Fuse Upgrades	100,001
2443	Substation - New Distribution Stations	Greenacres 115-13kV Sub - New Construct	1,376,137
2446	Spokane Valley Transmission Reinforcement	Irvin Sub - New Construction	2,500,003
2449	Substation - Asset Mgmt. Capital Maintenance	System - Replace Substation Air Switches	200,001
2457	Transmission - Reconductors and Rebuilds	Benton-Othello 115 Second	3,600,001
2470	Dist Grid Modernization	Dist Grid Modernization	10,845,013
2474	Spokane Valley Transmission Reinforcement	Beacon-Boulder #2 115: Capacity Upgrade	25,002
2481	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Install Capacitor Banks	1,400,001
2492	Substation - Asset Mgmt. Capital Maintenance	System-Install Autotransformer Diagnostic Monitor	50,001
2493	Substation - Asset Mgmt. Capital Maintenance	System-Replace/Upgrade Voltage Regulators	350,000
2514	Segment Reconductor and FDR Tie Program	Distribution - Spokane North & West	2,121,040
2515	Segment Reconductor and FDR Tie Program	Distribution - CdA East & North	814,269
2516	Segment Reconductor and FDR Tie Program	Distribution - Pullman & Lewis Clark	799,205
2531	Westside Rebuild	Westside 230 kV Substation - Rebuild	750,001
2532	Noxon Switchyard Rebuild	Noxon 230 kV Substation - Rebuild	7,300,002
2535	Distribution Transformer Change-Out Program	TCOP Related Distribution Rebuilds	4,700,001
2552	Spokane Valley Transmission Reinforcement	Opportunity 115 kV Switching Station	1,850,000

**Capital Budget Report  
 2015 - Budgeted Spend**

Er	Business Case Description	Er Desc	Annual Budget
2557	Transmission - Reconductors and Rebuilds	9CE-Sunset 115kV Transmission Line: Rebuild	25,002
2564	Transmission - Reconductors and Rebuilds	Devils Gap-Lind 115kV Transmission Rebuild Proj	3,947,146
2569	Substation - Distribution Station Rebuilds	Gifford 115 kV - Rebuild Substation	1,199,294
2570	Dist Grid Modernization	Sandpoint Grid Modernization Project	75,001
2571	Clearwater Sub Upgrades	Clearwater 115 kV Substation Upgrades	500,001
2573	Substation - Distribution Station Rebuilds	Little Fall 115 kV Sub - Rebuild	775,003
2577	Transmission - Reconductors and Rebuilds	Benewah-Moscow 230kV - Structure Replacement	7,815,804
2579	Transmission - NERC Low Priority Mitigation	Low Priority Ratings Mitigation	500,002
2580	S Region Voltage Control	South Region Transmission Voltage Control	900,001
2581	Transmission - NERC Medium Priority Mitigation	Medium Priority Ratings Mitigation	3,294,001
2584	Street Light Management	Street Light Conversion to LED Fixtures	1,500,007
2586	Washington AMI	Washington AMI	10,000,013
2590	Substation - Distribution Station Rebuilds	Deer Park 115 kV Substation - Minor Rebuild	829,704
		<b>Total T&amp;D</b>	<b>120,555,000</b>
		<b>Sum</b>	<b>376,313,654</b>

**CWIP Summary**

2013 TRANSFERS TO PLANT -ACTUAL						
Attachment 2.4						
Sum of Current Activity Cost SUM						
Depreciation category	Asset Service n	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	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 New Revenue - Growth	2056	Distribution Line Relocations	901,414
				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
	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 Xfmrs	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
	Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	6,157,138
	Distribution Transformer Change-Out Program	2535	TCOP Related Distribution Rebuilds	1,732,207
	Distribution Wood Pole Management	2060	Wood Pole Mgmt	8,734,877
	Elec Replacement/Relocation	2056	Distribution Line Relocations WSDOT Franchise	839,554
		2061	Requirements Construction	116,186
	New Revenue - Growth	1000	Electric Revenue Blanket	8,565,362
		1002	Electric Meters Minor Blanket	593,647
		1003	Distribution Line Transformers	5,135,978
		1004	Street Lt Minor Blanket	641,147
		1005	Area Light Minor Blanket	305,103
		1009	Network Transformers & Network Protectors	1,365,763
	Primary URD Cable Replacement Segment Reconductor and FDR Tie Program	2054	Electric Underground Replacement	312,596
		2514	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 Incr Capacity	1,746,642
		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 Failed Electric Dist Plant-	320,127
	Storms	2059	Storm	1,901,063
	Substation - Asset Mgmt. Capital Maintenance	2278	System-Replace Obsolete Reclosers	135,662
		2293	SCADA - Install/Replace	20,897
		2336	System - Replace Dist Power Xfmrs	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
	Substation - New Distribution Stations	2443	Greenacres 115-13kV Sub - New Construct	323,039
	Worst Feeders	2414	Sys-Dist Reliability-Improve Worst Fdrs	19,490
	WA Total			51,090,273
<b>Elec Distribution 360-373 Total</b>				<b>80,166,560</b>

Elec Transmission 350-359	ED	AN				
			Colstrip Transmission	2214	Colstrip Transmission- PNACI Capital Additions	418,080
			Environmental Compliance	6101	Forest Svc 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
			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	
		<b>WA Total</b>			<b>232,319</b>	
<b>Elec Transmission 350-359 Total</b>					<b>18,797,569</b>	
<b>Gas Distribution 374-387</b>	<b>GD</b>	<b>AN</b>	<b>Gas Telemetry Program</b>	<b>3117</b>	<b>Gas Telemetry</b>	<b>93,419</b>
		<b>AN Total</b>				<b>93,419</b>
		<b>ID</b>	<b>Aldyl A Replacement</b>	<b>3008</b>	<b>Aldyl -A Pipe Replacement</b>	<b>675,766</b>
			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
			Old Hwy 95 Relocation	1053	Gas ERT Minor Blanket	626
				3298	Old Hwy 95 Relocation	12,295
		<b>ID Total</b>				<b>7,054,918</b>
		<b>OR</b>	<b>Aldyl A Replacement</b>	<b>3008</b>	<b>Aldyl -A Pipe Replacement</b>	<b>5,073,838</b>
			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)
		<b>OR Total</b>				<b>24,739,248</b>
		<b>WA</b>	<b>Aldyl A Replacement</b>	<b>3008</b>	<b>Aldyl -A Pipe Replacement</b>	<b>11,940,656</b>
			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
				1050	Gas Meters Minor Blanket	1,161,573
					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
<b>Gas Distribution 374-387 Total</b>						<b>62,417,919</b>
<b>Gas Underground Storage 350-357</b>						
	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
<b>Gas Underground Storage 350-357 Total</b>						<b>446,639</b>
<b>General 389-391 / 393-395 / 397-398</b>						
	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			
			RTCCS Refresh	5119	Moducom Replacement (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		
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			
			Enterprise Security	5014	Security Systems	25,496			
			Structures and Improvements/Furniture	7001	Structures & Improv	139,763			
			OR Total			165,259			
			Structures and Improvements/Furniture	7001	Structures & Improv	272,852			
		WA	Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	1,579			
		WA Total			274,431				
<b>General 389-391 / 393-395 / 397-398 Total</b>						<b>39,213,042</b>			
Hydro 331-336	ED	AN	Base Load Hydro	4147	Base Hydro	504,379			
			Clark Fork Settlement Agreement	6100	Clark Fork License/Compliance	122,334			
				6103	Clark Fork Implement PME Agreement	1,006,234			
			Completed	4153	Post Falls Intake Gate Replacement	5,457,259			
			Generation Battery Replacement	4108	System Battery Replacement	132,068			
			Hydro Safety Minor Blanket	6001	Hydro Generation Minor Blanket	3,490			
			Little Falls Plant Upgrade	4152	Little Falls Powerhouse Redevelopment	3,393,138			
			Nine Mile Rehab	4140	Nine Mile Redevelopment	532,720			
			Noxon Rapids Turbine Replacement	4139	Noxon Rapids Unit 4 Runner Upgrade	183			
			Regulating Hydro	4148	Regulating Hydro	3,365,588			
			Spokane River License Implementation	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	
			<b>Hydro 331-336 Total</b>						<b>15,173,549</b>
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
<b>Other Elec Production / Turbines 340-346 Total</b>						<b>7,719,733</b>
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
		ID	Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	67,597
			ID Total			67,597
	ED	AN	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
<b>Software 303 Total</b>						<b>28,555,244</b>
Thermal 311-316	ED	AN	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
<b>Thermal 311-316 Total</b>						<b>6,457,410</b>
Transportation and Tools 392 / 396	CD	AA	CNG Fleet Conversion	7127	CNG Fleet Conversion	39,956
			AA Total			39,956
		AN	Fleet Budget	7000	Transportation Equip	512,104
			AN Total			512,104
		ID	Fleet Budget	7000	Transportation Equip	168,104
			ID Total			168,104
		WA	Fleet Budget	7000	Transportation Equip	155,800
			WA Total			155,800
	ED	AN	Fleet Budget	7000	Transportation Equip	2,802,141
			AN Total			2,802,141
		ID	Fleet Budget	7000	Transportation Equip	1,381,563
			ID Total			1,381,563
		WA	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	AN	Fleet Budget	7000	Transportation Equip	39,959
			AN Total			39,959
		ID	Fleet Budget	7000	Transportation Equip	209,581
			ID Total			209,581
		OR	CNG Fleet Conversion	7127	CNG Fleet Conversion	232,167
			Fleet Budget	7000	Transportation Equip	530,175
			OR Total			762,342
		WA	CNG Fleet Conversion	7127	CNG Fleet Conversion	888,283
			Fleet Budget	7000	Transportation Equip	1,101,991
			WA Total			1,990,274
<b>Transportation and Tools 392 / 396 Total</b>						<b>13,444,994</b>
<b>Grand Total</b>						<b>272,392,659</b>
						<b>CWIP Summary</b>

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	1,861,999
			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
				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
					Elec Meter Replacement Non Revenue	175,676
			Meter Minor Blanket	1000	Electric Revenue Blanket	9,998,238
			New Revenue - Growth	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	2054	Electric Underground Replacement	210,470
			Segment Reconductor and FDR Tie Program	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
			Worst Feeders	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					-
			<b>Elec Distribution 360-373 Total</b>			<b>89,806,724</b>
			<b>Elec Transmission 350-359</b>			
	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 Svc 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
	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	6101	Environmental Compliance	712
		2484	Forest Srvs 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
		2070	Trans/Dist/Sub Reimbursable	(1,133)
	T&D Reimbursable	2070	Projects	(1,133)
	Tribal Permits and Settlements	2301	Tribal Permits and Settlements	90,338
	ID Total			797,530
	MT	2449	Substation - Asset Mgmt. Capital Maintenance	3,009
	MT Total			3,009
	WA	2484	Moscow 230 Sustation Rebuild	77,126
	Substation - Asset Mgmt. Capital Maintenance	2252	Moscow 230 kV Sub - Rebuild 230 kV Yard	77,126
		2294	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
		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 Appleyway 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
				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
<b>Gas Distribution 374-387 Total</b>						<b>53,432,131</b>
<b>Gas Underground Storage 350-357</b>	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
<b>Gas Underground Storage 350-357 Total</b>						<b>727,926</b>
<b>General 389-391 / 393- 395 / 397-398</b>	CD	AA	Capital Tools & Stores Equipment	7002	Office Mach & Equip	-
				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
			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
			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
			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
	GD	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
<b>General 389-391 / 393-395 / 397-398 Total</b>						<b>30,544,775</b>
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	
			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
<b>Hydro 331-336 Total</b>						<b>28,218,175</b>
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				(418)
	ZZ	AN	#N/A	8000	Accounting Transfer Adjustments	14,032
		AN Total				14,032
<b>None Total</b>						<b>(8,538)</b>
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
<b>Other Elec Production / Turbines 340-346 Total</b>						<b>1,452,299</b>
Software 303	CD	AA	Apprentice Training	7200	Appren Craft Train	36,949
			AvistaUtilities.com and AvaNet Redesign	5143	AU.com AVANet Redevelopment	301,867
			CSS Replacement	5138	Customer Information System (CIS) 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
	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
<b>Software 303 Total</b>						<b>19,634,713</b>
	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
<b>Thermal 311-316 Total</b>						<b>8,737,003</b>
	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
<b>Transportation and Tools 392 / 396 Total</b>						<b>7,051,983</b>
<b>Grand Total</b>						<b>279,642,278</b>
						<b>CWIP Summary</b>
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 2.5							
Depreciation category	Asset Service	Jurisdiction	Business Case	Erval	Er desc	Total	
Elec Distribution 360-373	AN	CD	Customer Prepay	2585	Customer Prepay	-	
		CD Total				-	
	ED	Dist Grid Modernization	2470	Dist Grid Modernization	10,925,001		
		Distribution Line Protection	2276	Distribution Line Protection	125,000		
		Distribution Minor Rebuild	2055	Electric Distribution Minor Blanket	8,300,010		
		Distribution Transformer Change-Out Program	2535	TCOP Related Distribution Rebuilds	4,700,000		
		Distribution Wood Pole Management	2060	Wood Pole Mgmt	11,000,002		
		Elec Replacement/Relocation	2056	Distribution Line Relocations	2,400,003		
		Environmental Compliance	6000	PCB Identification & Disposal	150,000		
		Meter Minor Blanket	2073	Elec Meter Replacement Non Revenue	299,998		
		New Revenue - Growth	1000	Electric Revenue Blanket	13,010,101		
			1002	Electric Meters Minor Blanket	550,000		
			1003	Distribution Line Transformers	6,500,400		
			1004	Street Lt Minor Blanket	700,001		
			1005	Area Light Minor Blanket	600,002		
			2054	Electric Underground Replacement	999,999		
			2516	Distribution - Pullman & Lewis Clark Storms	799,196		
			2059	Failed Electric Dist Plant-Storm	2,000,000		
			2584	Street Light Conversion to LED Fixtures	1,500,000		
			2253	System - Upgrade Meters	50,000		
			2275	System - Rock/Fence Restore	100,000		
			2278	System-Replace Obsolete Reclosers	407,716		
			2293	SCADA - Install/Replace	200,000		
			2336	System - Replace Dist Power Xfmrs	300,000		
			2425	System - High Voltage Fuse Upgrades	100,000		
			2493	System-Replace/Upgrade Voltage Regulators	350,000		
			1006	Power Xfmr-Distribution	1,200,000		
			2204	System Wood Substation Rebuilds	155,312		
			2423	System Transmission:Rebuild Condition	2,500,000		
			2414	Sys-Dist Reliability-Improve Worst Fdrs	1,999,185		
			ED Total			71,921,926	
		ID	ED	Dist Grid Modernization	2570	Sandpoint Grid Modernization Project	75,000
				Segment Reconductor and FDR Tie Program	2515	Distribution - CdA East & North	814,261
				Substation - Distribution Station Rebuilds	2502	N. Moscow - Increase Capacity	-
	WA	ED	Elec Replacement/Relocation	2061	WSDOT Franchise Requirements Construction	-	
			Franchising for WSDOT	7108	WSDOT Highway Franchise Consolidation	427,372	
			Harrington Upgrades	2289	Harrington Conversion to 13 kV	2,025,060	
			New Revenue - Growth	1009	Network Transformers & Network Protectors	920,000	
			Segment Reconductor and FDR Tie Program	2514	Distribution - Spokane North & West	2,121,026	
			Spokane Electric Network	2058	Spokane Electric Network Incr Capacity	1,800,307	
				2237	Metro FDR Upgrade	499,996	
			Substation - Distribution Station Rebuilds	2317	Lyons & Standard 115 Sub-Incr Capacity	-	
				2566	Northwest 115 kV - Rebuild Substation	-	
				2567	Chester 115 kV - Rebuild Substation	-	
				2569	Gifford 115 kV - Rebuild Substation	1,207,091	
				2590	Deer Park 115 kV Substation - Minor Rebuild	750,000	
				2443	Greenacres 115-13kV Sub - New Construct	2,026,134	
		ED Total			11,776,986		
	<b>Elec Distribution 360-373 Total</b>						<b>84,588,173</b>
	Elec Transmission 350-359	AN	ED	Clearwater Sub Upgrades	2571	Clearwater 115 kV Substation Upgrades	500,000
				Colstrip Transmission	2214	Colstrip Transmission Capital Additions	491,436
				Environmental Compliance	6101	Forest Svc Rqmts	100,000
				Noxon Switchyard Rebuild	2532	Noxon 230 kV Substation - Rebuild	8,325,000
Spokane Valley Transmission Reinforcement				2474	Beacon-Boulder #2 115: Capacity Upgrade	-	
Storms				2051	Electric Transmission Plant-Storm	1,000,000	
Substation - 115 kV Line Relay Upgrades				2217	Spokane-CDA 115 kV Line Relay Upgrades	1,525,000	

			Substation - Asset Mgmt. Capital Maintenance	2215	System - Replace High Voltage Breakers	400,000
				2252	System - Replace/Install Relays	350,000
				2280	System - Replace Obsolete Circuit Switchers	50,000
				2294	System - Batteries	150,000
				2449	System - Replace Substation Air Switches	200,000
				2481	System-Replace/Install Capacitor Banks	-
					System-Install Autotransformer Diagnostic Monitor	50,000
			Substation - Capital Spares	2000	Power Xfmr-Transmission	3,100,000
				2001	Power Circuit Breaker	800,000
			Substation - Distribution Station Rebuilds	2573	Little Fall 115 kV Sub - Rebuild	-
			Transmission - Asset Management	2057	Transmission Minor Rebuild	1,489,455
				2254	System 115kV Air Switch Upgrade	220,000
			Transmission - NERC Low Priority Mitigation	2579	Low Priority Ratings Mitigation	500,000
			Transmission - NERC Medium Priority Mitigation	2581	Medium Priority Ratings Mitigation	3,294,000
			Transmission - Reconductors and Rebuilds	2550	Burke-Thompson A&B 115kV Transmission Rebuld Proj	-
				2556	CDA-Pine Creek 115kV Transmission Line: Rebuild	-
				2557	9CE-Sunset 115kV Transmission Line: Rebuild	-
				2564	Devils Gap-Lind 115kV Transmission Rebuild Proj	3,947,144
				2577	Benewah-Moscow 230kV - Structure Replacement	7,815,802
			Tribal Permits and Settlements	2301	Tribal Permits and Settlements	1,429,784
			Westside Rebuild Phase One	2531	Westside 230 kV Substation - Rebuild	-
			ED Total			35,737,621
ID	ED		S Region Voltage Control	2580	South Region Transmission Voltage Control	-
			Substation - New Distribution Stations	2274	Tamarack 115Kv Sub-Construction	-
			ED Total			-
WA	ED		Spokane Valley Transmission Reinforcement	2446	Irvin Sub - New Construction	500,000
				2552	Opportunity 115 kV Switching Station	2,399,999
			Substation - Distribution Station Rebuilds	2341	Ninth & Central Sub - Increase Capacity & Rebuild	274,999
			Transmission - Reconductors and Rebuilds	2310	West Plains Transmission Reinforce	-
				2457	Benton-Othello 115 Recond	-
			ED Total			3,174,998
<b>Elec Transmission 350-359 Total</b>						<b>38,912,619</b>
Gas Distribution 374-387						
AA	GD		Aldyl A Replacement	3008	Aldyl -A Pipe Replacement	16,817,429
			Gas Cathodic Protection Program	3004	Cathodic Protection-Minor Blanket	950,003
			Gas Deteriorated Steel Pipe Replacement Program	3001	Replace Deteriorating Gas System	1,000,000
			Gas ERT Replacement Program	3054	Gas ERT Replacement Program	401,891
			Gas HP Pipeline Remediation Program	3057	Gas HP Pipeline Remediation Program	-
			Gas Isolated Steel Replacement Program	3007	Isolated Steel Replacement	3,450,000
			Gas Non-Revenue Program	3005	Gas Distribution Non-Revenue Blanket	5,999,999
			Gas Overbuilt Pipe Replacement Program	3006	Overbuilt Pipe Replacement Blanket	900,000
			Gas PMC Program	3055	Gas Meter Replacement Non Revenue	1,030,000
			Gas Regulator Stn Replacement Program	3002	Regulator Reliable - Blanket	800,001
			Gas Reinforcement Program	3000	Gas Reinforce-Minor Blanket	1,000,000
			Gas Replacement Street and Highway Program	3003	Gas Replace-St&Hwy	4,500,000
			New Revenue - Growth	1001	Gas Revenue Blanket	13,343,401
				1050	Gas Meters Minor Blanket	1,880,298
				1051	Gas Regulators Minor Blanket	329,584
				1053	Gas ERT Minor Blanket	678,333
			GD Total			53,080,939
AN	GD		Gas Telemetry Program	3117	Gas Telemetry	400,000
			GD Total			400,000
ID	GD		Gas Rathdrum Prairie HP Main Reinforcement Project	3301	Rathdrum Prairie HP Gas Reinforcement	-
			Gas Spokane St Bridge IP Main Project	3305	Spokane St Bridge Gas Main	999,998
			GD Total			999,998
OR	GD		Gas Bonanza Gate Stn Project	3307	Bonanza Gate Stn Move	600,485
			Gas East Medford HP Main Reinforcement Project	3203	East Medford Reinforcement	4,999,907

			Gas Elgin 6" HP Main Reinforcement	3209	Elgin Line HP Reinforcement	-
		GD Total				5,600,392
	WA	GD	Gas Goldendale HP Main Reinforcement Project	3306	Goldendale HP	3,504,911
			Gas N Spokane Hwy 2 HP Main Reinforcement Project	3237	US2 N Spo Gas HP Reinforce(Kaiser Prop)	-
		GD Total				3,504,911
<b>Gas Distribution 374-387 Total</b>						<b>63,586,240</b>
Gas Underground Storage 350-357	AA	GD	Jackson Prairie Storage	7201	Jackson Prairie Storage	1,356,300
		GD Total				1,356,300
<b>Gas Underground Storage 350-357 Total</b>						<b>1,356,300</b>
General 389-391 / 393-395 / 397-398	AA	CD	Capital Tools & Stores Equipment	7002	Office Mach & Equiq	-
				7005	Stores Equip	648,325
				7006	Tools Lab & Shop Equipment	1,700,000
			COF LngTrm Restruct Ph2	7131	COF Long Term Restructuring Plan Phase 2	2,000,000
			COF Long-Term Restructuring Plan	7126	Long term Campus Re-Structuring Plan	8,500,000
			Enterprise Security	5014	Security Systems	3,800,000
			HVAC Renovation Project	7101	COF HVAC Improvmt	9,250,000
			Microwave Refresh	5121	Microwave Replacement with Fiber	2,362,680
			Retracted	5146	Computer Access for All Employees	-
			SCADA - SOO & BUCC	2277	SCADA Upgrade	1,019,999
			Strategic Initiatives	7060	Strategic Initiatives	2,062,484
			Structures and Improvements/Furniture	7001	Structures & Improv	3,400,000
				7003	Office Furniture	1,200,000
		CD Total				35,943,488
	AN	CD	Next Generation Radio Refresh	5106	Next Generation Radio System	4,200,000
		CD Total				4,200,000
		ED	Environmental Compliance	6002	Environmental Compliance Blanket	249,996
			High Voltage Protection for Substations	5142	High Voltage Protection Upgrade	719,028
		ED Total				969,024
	ID	CD	Sandpoint Renovation	7137	Sandpoint Service Center	500,000
		CD Total				500,000
	WA	CD	Dollar Rd Service Center Addition and Remodel	7132	Dollar Rd Service Center Addition and Remodel	-
			New Deer Park Service Center	7135	Deer Park Service Center	2,750,000
			Wa State Park & Rec Utility Use Agreement	6109	Wa St Park Utility Use Agreement	-
		CD Total				2,750,000
<b>General 389-391 / 393-395 / 397-398 Total</b>						<b>44,362,512</b>
Hydro 331-336	AN	ED	Base Load Hydro	4147	Base Hydro	1,149,000
			Cabinet Gorge Automation Replacement	4163	CG HED Automation Replacement	-
			Cabinet Gorge Unit 1 Refurbishment	4161	CG HED U#1 Refurbishment	11,400,000
			Clark Fork Settlement Agreement	6100	Clark Fork License/Compliance	100,000
				6103	Clark Fork Implement PME Agreement	13,888,010
			Generation Battery Replacement	4108	System Battery Replacement	250,000
			Hydro Safety Minor Blanket	6001	Hydro Generation Minor Blanket	70,000
			Little Falls Plant Upgrade	4152	Little Falls Powerhouse Redevelopment	14,300,000
			Long Lake Plant Upgrades	4164	Long Lake Plant Upgrades	-
			Long Lake Replace Field Windings	4169	Long Lake HED Replace Field Windings	-
			Nine Mile Rehab	4140	Nine Mile Redevelopment	51,323,000
			Noxon Spare Coils	4166	Noxon Rapids HED Spare Coils	1,350,000
			Noxon Station Service	4171	Noxon Station Service	-
			Post Falls South Channel Replacement	4162	PF S Channel Gate Replacement	11,008,000
			Regulating Hydro	4148	Regulating Hydro	4,136,001
			Spokane River License Implementation	6107	Spokane River Implementation (PM&E)	461,700
		ED Total				109,435,711
<b>Hydro 331-336 Total</b>						<b>109,435,711</b>
Other Elec Production / Turbines 340-346	AN	ED	Base Load Thermal Plant	4149	Base Load Thermal	2,200,000
			Coyote Springs LTSA	4142	CS2 LTSA Capital Add	-
				4143	CS2 LTSA Cash Accrual	-
			Peaking Generation	4150	Peaking Generation	500,000
		ED Total				2,700,000
<b>Other Elec Production / Turbines 340-346 Total</b>						<b>2,700,000</b>
Software 303	AA	CD	AFM COTS Migration	5147	AFM COTS Migration	-
			Apprentice Training	7200	Appren Craft Train	60,000
			AvistaUtilities.com Redesign	5143	AU.com & AVANet Redevelopment	4,124,999
			CSS Replacement	5138	Customer Information System (CIS) Replacement	95,108,321
			Enterprise Business Continuity Plan	5010	Enterprise Business Continuity	450,000

			Financial Forecast Model	5149	Financial Forecast Model	-
			Mobility in the Field	5144	Mobility in the Field	450,000
			Technology Expansion to Enable Business Process	5006	Information Technology Expansion Program	6,069,092
			Technology Refresh to Sustain Business Process	5005	Information Technology Refresh Program	18,594,836
		CD Total				124,857,248
	ID	CD	AMR Web Presentment	5150	AMR Web Presentment	-
		CD Total				-
<b>Software 303 Total</b>						<b>124,857,248</b>
Thermal 311-316	AN	ED	2019 Peaking Resource	4170	2019 Peaking Resource	-
			Colstrip Thermal Capital	4116	Colstrip Capital Additions	2,497,285
			KFGS Ash Collector	4168	KFGS Ash Collector	-
		ED Total				2,497,285
<b>Thermal 311-316 Total</b>						<b>2,497,285</b>
Transportation and Tools 392 / 396	AA	CD	CNG Fleet Conversion	7127	CNG Fleet Conversion	-
			Fleet Budget	7000	Transportation Equip	7,700,000
		CD Total				7,700,000
<b>Transportation and Tools 392 / 396 Total</b>						<b>7,700,000</b>
<b>Grand Total</b>						<b>479,996,088</b>
						<b>CWIP Summary</b>