

Avista Corp.

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March 29, 2024

Mr. Jeff Killip Executive Director & Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, Washington 98503

RE: Compliance Filing (Provisional Capital for 2023) - Dockets UE-220053, UG-220054 and UE-210854 (consolidated)

Avista Corporation, dba Avista Utilities (Avista or the Company), hereby submits its 2023 Washington Annual Provisional Capital Report, per Order 10/04, in Dockets UE-220053, UG-220054 and UE-210854 (consolidated).¹

Per Order 10/04, Dockets UE-220053, et. al., page 28, para. 79, the Commission summarized the Full Multiparty Settlement Stipulation ("Settlement") with regards to Provisional Capital Reporting as follows:

The Settling Parties agree to the reporting process for reviewing capital projects outlined in Avista witness Andrews's testimony, with certain changes. Avista's provisional capital reporting will include assurance that the "provisional capital included prior to the rate effective period (for 2022 capital) and during [Rate Year 1] (2023 capital) and [Rate Year 2] (2024 capital) is in service for customers during the rate effective periods, or will be subject to refund." The Settling Parties' proposed changes extend the review period from three to four months to allow

¹ Washington Annual Provisional Capital Reports are due annually on March 31st during the Company's approved Multi-Year Rate Plan in effect from December 21, 2022 through December 20, 2024. These annual reports will provide support for actual Provisional Capital Additions occurring in 2022, 2023 and 2024 versus the total level of plant (net plant after ADFIT) approved by the Commission in Dockets UE-220053, et. al. The Company filed with the Commission on March 31, 2023 it's 2022 Provisional Capital Report providing supporting documentation for 2022 transfers-to-plant and net plant after ADFIT, which was subsequently reviewed by Staff and found to be known and measurable, used and useful, and prudent based on Staff's compliance letter dated July 31, 2023.



parties to review and respond to Avista's annual capital report filing.² Within 30 days of completing the capital projects review, Avista would be required to file with the Commission an accounting petition to provide refunds, and create a separate tariff through which rate refunds to customers will be returned and spread to schedules based on an equal share of base rate revenues, exclusive of tax credit refunds. For the purposes of the Capital Projects Review only (*i.e.*, for the comparison of provisional capital additions included in Rate Year 1 and Rate Year 2), the Settling Parties further agree that Rate Year 1 and Rate Year 2 capital additions and rate base are adopted as initially filed by Avista except with the exclusion of the Dry Ash Disposal System.

The Commission approved the Settlement's capital project review and process at page 30, para. 85 of Order 10/04, adding the following "Condition" related to the Infrastructure Investment and Jobs Act (IIJA) and the Inflation Reduction Act (IRA):

Condition. We condition our approval of the Settlement on the modification of the capital projects review, requiring that Avista must demonstrate all offsetting benefits received or for which it has applied for through the IRA and IIJA for all retrospective review of provisional plant (capital projects). Further, we require Avista's reporting to include all funding for which it has applied and the reasons justifying any decision not to pursue IRA and IIJA funding options for which it may be eligible. Subject to this condition, we determine that the Settling Parties' agreement regarding capital projects review is in the public interest and should be approved.

ANNUAL PROVISIONAL CAPITAL REPORTING

In accordance with Order 10/04 in Dockets UE-220053 et. al., Avista has provided, in this compliance filing, a review of all capital additions for year-end 2023, and incremental information for capital additions with a "significant cost variance" greater than ten percent and \$500,000³ from the pro-formed amount, containing evidence (either directly or by reference to previously-filed evidence) as described below. This report serves to validate that such plant is, in fact, in-service, is used and useful, and at what final investment amount (after any offsetting benefits). This report will provide the Commission with assurance that the capital included prior to the rate effective period (for 2023 capital) is in service for customers.

As outlined in Company witness Ms. Andrew's direct testimony (Exh. EMA-1T, starting at page 46), in compliance with the Multi-Party Settlement approved by the Commission with regards to

² Per the Settlement (see UE-220053-Appendix A to Order 10/04 -Settlement-Stipulation-6-28-22, page 10, para. 20), Parties must complete their review and file any response no later than four months (on or before July 31st annually).

³ By using the \$500,000 and +/- 10% threshold, the Company is providing additional explanation and support for 95% of the variance in capital additions for 2023. See Attachment A.



Provisional Capital Reporting over the Company's Multi-Year Rate Plan, the Company agreed to provide the following:

Each annual report will provide evidence as follows:

- a) Final actual "Net Plant after ADFIT" balances versus Commission Authorized "Net Plant after ADFIT" balances, for each calendar year. This will ensure final rates represent all actual additions, retirements, offset by Accumulated Depreciation (A/D) and Accumulated Deferred Federal Income Taxes (ADFIT) representing final net plant balances that are used and useful, serving customers, and reflect associated costs (net of any benefits).
- b) The <u>justification</u> for the Business Cases, including supporting information, if different than what was included in the Company's direct filed case;
- c) Actual in-service date(s);
- d) Actual final costs, as well as explanations for significant cost variances;
- e) Any <u>changes to the Business Cases</u> themselves, (for example, deviations from the scope and descriptions provided in the initial filing in this case);
- f) Evidence that any <u>significant cost overruns</u> and the <u>decision to continue</u> to invest in the project under any relevant changed circumstances was prudent;
- g) <u>Updated information</u> (if any) on offsetting factors presented in this case specific to the Business Cases;
- h) In responding to items (a) (g) above, the Company will provide a listing of the Business Cases as filed in this proceeding for the calendar year, with updated information, and an explanation for any changes. As circumstances change, and capital is redeployed to other new or existing Business Cases during 2022 2024, any redeployed capital will be supported as prudent and used and useful, in order to allow for recovery.
- i) Recovery of capital investment, therefore, will be <u>capped</u> at the total overall net plant after ADFIT and resulting revenue requirement balances, by calendar year, approved by the Commission, in its initial Order approving the Two-Year Rate Plan. The Company, however, reserves the right to seek a deferral for additional costs not recovered through this review process.

To meet the above requirements, as discussed below, the Company is providing the following attachments as part of this report:

• Attachment A: Provides a summary including a list of all Business Cases filed in Dockets UE-220053, et. al., reflecting the calendar 2023 as-filed gross plant additions and the actual 2023 gross plant additions transferred into plant on a system basis. This summary includes the variance amount and percent between the 2023 as-filed and actual gross transfers-to-plant, as well as identification of meeting the "significant cost variance" threshold established by Avista to provide additional support for project variances. Additionally, Attachment A points to where all capital addition support for each individual Business Case can be found.



- Attachment B: Provides detailed actual transfers-to-plant data by Business Case, by month, with amounts and in-service dates on a system basis, as well as Washington electric and Washington natural gas basis.
- Attachment C: Provides Capital Variance Explanation Forms, new or revised Business Cases, and other supporting documentation as justification for each Business Case that has demonstrated a variance greater than the \$500,000 and +/- 10% "significant cost variance" threshold on a system basis. The Capital Variance Explanation Forms include an explanation of the variance, discussion of management approval for cost overruns and discuss any changes to offsets for 2023.
- **Attachment D:** Provides a description for Business Cases not included in the original filing with actual 2023 additions below the \$500,000 and +/- 10% "significant cost variance" threshold.
- Attachment E: Provides the Company's capital additions native excel file supporting the additions by adjustment updated with 2023 monthly <u>actual</u> transfers-to-plant, net of revised Accumulated Depreciation (A/D) and Accumulated Deferred Federal Income Taxes (ADFIT), resulting in the updated 2023 "Net Plant after ADFIT" used for comparison to the as-filed 2023 "Net Plant After ADFIT", (excluding Colstrip Units 3 and 4 pro formed/provisional capital investment).
- **Attachment F:** Provides the Company's recently filed written comments to the Commission on the IRA and IIJA issued in Docket U-240013. Including discussion of the Company's evaluation process for opportunities and what opportunities are currently being pursued.

a) 2023 Actual Transfers-To-Plant and Final Actual "Net Plant after ADFIT" Balances

The Company has updated its as-filed transfers-to-plant for 2023 to reflect monthly <u>actual</u> transfers-to-plant data, resulting in actual transfers-to-plant of \$36,719,000 for Washington electric (excluding Colstrip Units 3 and 4 investments) and \$15,272,000 for Washington natural gas, on an average-of-monthly averages (AMA) basis for calendar year 2023 only. Table No. 1 summarizes the Washington electric results of actual Rate Year 1 transfers-to-plant, as well as the overall Net Plant After ADFIT balances, versus that as-filed and approved by the Commission in Dockets UE-220053, et. al., for Rate Year 1 (2023). Table No. 2 summarizes results of actual Rate Year 1 transfers-to-plant, as well as the overall Net Plant After ADFIT balances, versus that as-filed and approved for Washington natural gas for Rate Year (2023).



<u>Table No. 1 – Washington Electric Actual Transfer-To-Plant & Net Plant After ADFIT</u> versus Authorized for Rate Year 1

V 2023 Actual Gross Transfer-	nington Electric lant & Net Plan	•	,	us A	Authorized
Transfers to Plant (additions)	2022 EOP		2023 AMA	To	otal Rate Year 1
Year of Additions:	2022		2023		2022-2023
Actual Gross Transfers-To-Plant	\$ 214,330	\$	36,719	\$	251,049
As-Filed Gross Transfers-To-Plant	\$ 167,665	\$	64,127	\$	231,792
Variance Over Authorized	\$ 46,665	\$	(27,408)	\$	19,257
Net Plant After ADFIT	2022 EOP		2023 AMA		Rate Year 1 2023 AMA
Actual Net Plant After ADFIT	\$ 2,001,820	\$	2,004,497	\$	2,004,497
As-Filed Net Plant After ADFIT	\$ 1,968,698	\$	1,984,056	\$	1,984,056
Variance Over Authorized	\$ 33,122	\$	20,441	\$	20,441

For Washington electric, the actual transfers-to-plant for Rate Year 1 of \$251,049,000 is \$19,257,000 more than the total <u>as-filed</u> transfer-to-plant amount of \$231,792,000 (excluding Colstrip Units 3 and 4 investments) for the rate effective period. Including the impact on A/D and ADFIT, the Company has also updated the "Net Plant after ADFIT" as of the twelve-months-ended December 31, 2023, on an AMA basis, resulting in a "Net Plant after ADFIT" balance of \$2,004,497,000 versus the as-filed level (excluding Colstrip Units 3 and 4 pro forma and provisional additions) of \$1,984,056,000. Please see <u>Attachment E</u> for the updated Capital Additions Adjustment native excel file supporting the electric actual transfer-to-plant data and updated A/D and ADFIT information per the 2023 end of year Results of Operations Report on an AMA basis, resulting in the 2023 "Net Plant After ADFIT" balances as of December 31, 2023 AMA. As noted above, the updated 2023 "Net Plant After ADFIT" balances reflect amounts greater than that included by the Company, and approved by the Commission, in its as-filed case, resulting in no overall capital additions subject to "refund" as of December 31, 2023.

<u>Table No. 2 – Washington Natural Gas Actual Transfer-To-Plant & Net Plant After ADFIT versus Authorized for Rate Year 1</u>

Wa	ashin	gton Natural Ga	ıs ((000s)		
2023 Actual Gross Transfer-	To-P	lant & Net Plan	t A	fter ADFIT versi	us A	Authorized
Transfers to Plant (additions)		2022 EOP		2023 AMA	To	otal Rate Year 1
Year of Additions:		2022		2023		2022-2023
Actual Gross Transfers-To-Plant	\$	54,698	\$	15,272	\$	69,970
As-Filed Gross Transfers-To-Plant	\$	46,387	\$	15,948	\$	62,335
Variance Over Authorized	\$	8,311	\$	(676)	\$	7,635
						Rate Year 1
Net Plant After ADFIT		2022 EOP		2023 AMA		2023 AMA
Actual Net Plant After ADFIT	\$	504,232	\$	511,782	\$	511,782
As-Filed Net Plant After ADFIT	\$	503,561	\$	510,148	\$	510,148
Variance Over Authorized	\$	671	\$	1,634	\$	1,634



For Washington natural gas, the actual transfers-to-plant for Rate Year 1 of \$69,970,000 is \$7,635,000 more than the total <u>as-filed</u> transfer-to-plant amount of \$62,335,000 for the rate effective period. Including the impact on A/D and ADFIT, the Company has also updated the "Net Plant after ADFIT" as of the twelve-months-ended December 31, 2023, on an AMA basis, resulting in a "Net Plant after ADFIT" balance of \$511,782,000 versus the as-filed level of \$510,148,000. Please see <u>Attachment E</u> for the updated Capital Additions Adjustment native excel file supporting the natural gas actual transfer-to-plant data and updated A/D and ADFIT information per the 2023 end of year Results of Operations Report on an AMA basis, resulting in the Rate Year 1 "Net Plant After ADFIT" balances as of December 31, 2023 AMA. As noted above, the updated 2023 "Net Plant After ADFIT" balances reflect amounts greater than that included by the Company, and approved by the Commission, in its as-filed case, resulting in no overall capital additions subject to "refund" as of December 31, 2023.

b) Business Case Justification

Attachment A provides a summary of the Business Cases included in the Company's filed case in Dockets UE-220053, et. al., including the calendar 2023 system <u>as-filed</u>, planned gross plant additions, compared to the <u>actual</u> system gross plant additions transferred into plant in 2023. Further, this summary includes the variance amount and percent between the as-filed and actual gross transfers-to-plant by Business Case during 2023.

For each Business Case with a transfer-to-plant "significant cost variance" greater than \$500,000 and +/- 10% of the amount as-filed, those Business Cases are flagged as "met = Yes," and additional support is provided, including a Capital Variance Explanation Form, which discusses the reason for the variance, management oversight and authorization for cost overruns, and the impact, if any, to offsets versus that included by the Company in its direct-filed case (see section g) "Offsetting Factors" below for actual 2023 offsets). By using this threshold, the Company is providing additional justification for 95% of the variance in transfers-to-plant identified between actual capital additions in 2023 versus that included in the Company's direct filed case and approved by the Commission.

Additionally, if a new Business Case was introduced in the year, with a transfer-to-plant amount greater than the \$500,000 "significant cost variance" threshold, the associated new Business Case is provided with the Capital Variance Explanation Form in <u>Attachment C</u>. If the transfer-to-plant variance is below the \$500,000 "significant cost variance" threshold, a description of the Business Case was provided in Attachment D.

Finally, support of the 2023 capital pro forma and provisional additions were provided with the Company's direct filed case, including a description of each Business Case located within the respective direct testimony of Company witnesses Mr. Thackston (Exh. JRT-1T), Mr. Magalsky (Exh. KEM-1T), Ms. Rosentrater (Exh. HLR-1T), Mr. Kensok (Exh. JMK-1T), Mr. Howell (Exh. DRH-1T) and Mr. Kinney (Exh. SJK-1T). Additionally, an exhibit was filed with each witness's testimony including each full Business Case. Please see <u>Attachment A</u> for reference to each witness' respective exhibit and pages where each Business Case can be found. Please also see the



Company's 2022 Provisional Capital Report filed with the Commission on March 31, 2023 with supporting documentation for pro forma additions for the period 2022.

c) Actual In Service Dates

The Company has provided detailed information by Business Case, of system and Washington electric and Washington natural gas actual transfers-to-plant by month, with actual in-service dates, provided within Attachment B.

d) Actual 2023 Final Costs

As noted above, Attachment A summarizes, by Business Case, actual final costs <u>at a system level</u> <u>for 2023</u>, and identifies any "significant cost variances," pointing elsewhere for support of those variances. Monthly actual transfer-to-plant amounts by Business Case directly assigned or allocated to Washington electric or Washington natural gas are provided within Attachment B.

e) Changes to Business Cases

Changes in Business Cases, resulting from deviations of the scope and description from that provided in the Company's initial filing, and meeting the "significant cost threshold" of \$500,000 and +/- 10% variance are listed in Table No. 3 below. Capital Variance Explanation Forms containing the variance justification for these Business Cases is provided in <u>Attachment C</u>. These Business Cases are included in Table No. 3 because either the Business Case was not included in the original filing or because an update has been made since the original filing. Additionally, in several instances the Company is providing additional documentation in <u>Attachment C</u> along with each Capital Variance Explanation Form, to support the variance in transfers-to-plant. Examples of the additional documentation being provided include steering committee meeting notes or Business Case Funds Change Request Forms, seeking funding change approval from the Capital Planning Group.

Table No. 3 – Revised and New Business Cases provided in Attachment C

Business Case	В	Filed 2023 udgeted TTP Plan Gross Plant	Actual TTP Gross Plant	Variance \$ over/(under) Gross Plant
Nine Mile Powerhouse Roof Replacement	S	-	\$ 840,745	\$ 840,745
Long Lake Stability Enhancement (NEW)	\$	-	\$ 1,114,534	\$ 1,114,534
Strategic Initiatives - South Landing (Catalyst) -				
Clean Energy Fund 3	\$	-	\$ 2,633,563	\$ 2,633,563
NexGen Control System Networks	\$	-	\$ 694,741	\$ 694,741
Metro 115kV Substation	\$	-	\$ 545,256	\$ 545,256
Transportation Electrification	\$	3,900,000	\$ 1,523,470	\$ (2,376,530)
Outage Management System & Advanced				
Distribution Management System (OMS & ADMS)	\$	10,000,000	\$ 4,655,788	\$ (5,344,212)
KF_Fuel Yard Equipment Replacement	\$	30,367,127	\$ 936,000	\$ (29,431,127)
Substation - Asset Condition	\$	58,412,186	\$ 36,908,291	\$ (21,503,895)



f) Prudent Decision Making For Cost Variances

For each Business Case with "Significant cost variances" meeting the defined threshold of \$500,000 and +/- 10% of the amount as-filed, the Company has provided in Attachment C, a Capital Variance Explanation Form which contains a discussion of the management oversight of the project or program should significant cost overruns occur. It is common practice at Avista for capital Business Cases to have a steering committee or be reviewed at various budget committee meetings in the year. If additional funding (spend) is needed, a request is then provided to the Capital Planning Group (CPG). Every funding request put before the CPG, and approved by the CPG, includes a description, and is signed by the Business Case owner, supporting the decision to continue to invest in the project under the relevant changed circumstances.

g) Offsetting Factors

As a part of the 2023 Provisional Capital Report and Business Case review, the Company evaluated the expected direct O&M offsets included in its filed case (Dockets UE-220053 et. al.) for any changes per actual results. Table No. 4 below provides the as-filed <u>direct O&M offsets</u> versus the actual direct O&M offsets determined for the 2022-2023 investments, included in Rate Year 1 (2023).

Table No. 4 – As-Filed Direct O&M Offsets versus Actual Direct O&M Offsets

Direct O&M Offsets		As F	iled		Ac	tual	
Business Case		2022		2023	2022		2023
Base Load Thermal Program	\$	-	\$	9,500	\$ -	\$	9,500
Customer Experience Platform Program	\$	29,582	\$	104,582	\$ 29,582	\$	104,582
Data Center Compute	\$	-	\$	-	\$ -	\$	165,842
Distribution Grid Modernization	\$	26,684	\$	33,673	\$ 115,169	\$	33,673
Distribution System Enhancements	\$	32,907	\$	25,315	\$ 32,907	\$	25,315
Downtown Network - Performance & Capacity*	\$	79,200	\$	79,200	\$ 47,520	\$	-
Energy Delivery Modernization & Operational Efficiency	\$	100,000	\$	100,000	\$ 100,000	\$	100,000
Gas Above Grade Pipe Remediation Program	\$	-	\$	400	\$ -	\$	400
Gas Airway Heights HP Reinforcement	\$	2,312	\$	-	\$ 2,312	\$	-
Gas PMC Program*	\$	38,000	\$	38,000	\$ -	\$	-
Gas Regulator Station Replacement Program	\$	1,700	\$	3,500	\$ 1,700	\$	3,500
Gas Reinforcement Program	\$	2,400	\$	2,400	\$ 2,400	\$	2,400
Human Resources Technology	\$	16,300	\$	16,300	\$ 16,300	\$	16,300
N Lewiston Autotransformer - Failed Plant	\$	266,000	\$	-	\$ 266,000	\$	-
Structures and Improvements/Furniture	\$	11,000	\$	11,000	\$ 11,000	\$	11,000
Telematics 2025	\$	-	\$	42,555	\$ -	\$	42,555
	\$	606,085	\$	466,425	\$ 624,890	\$	515,067
Included in Rate Year 1 (2023)		\$	839,298		\$	882,424
			1	As-Filed			Actual
*Reductions will be realized in a future period. Transfer to plant was dela	yed int	o future years.					



As discussed by the Company in its direct filed case (Exh. EMA-1T, starting at page 35), the Company incorporated O&M cost savings across the board for all capital projects that were not otherwise related to mandates or growth. Avista incorporated direct O&M offsets related to certain capital projects and for those projects where immediate hard cost savings could not otherwise be identified, the Company incorporated a 2% efficiency adjustment. In this manner, this would provide additional impetus to drive efficiencies out of our capital investments. With regard to the "2% efficiency" adjustment, for each Business Case where no direct offset was determined, the Company separately applied a "2% Efficiency Adjustment," calculated based on 2% of the "return on" the specific Business Case investment. The Company, however, included the full level of capital investment in its revenue requirement and provided a separate "offsets adjustment" to incorporate both the direct O&M offsets as well as the "2% Efficiency Adjustment," where appropriate. These offsets (direct and 2% efficiency adjustments) were assumed to be in effect in Rate Year 1 for 2023 (RY1) and Rate Year 2 for 2024 (RY2). Based on the results shown in Table No. 3 above, there is no material change in direct O&M offsets to be reflected or adjusted at this time.⁴

In addition, it is important to note that although the Company included in its electric and natural gas Pro Forma Studies in Dockets UE-220053 et. al., total <u>direct</u> O&M offsets as noted in Table No. 3 above, as well as offsets associated with reduction in O&M by use of a 2% efficiency adjustment, the Company also included reductions in its overall Washington electric and natural gas revenue requirements over the Two-Year Rate Plan by adjusting other revenue related to growth plant, retirements on capital investment (reduced depreciation expense), and reduced net plant after ADFIT for the change in A/D and ADFIT on existing test period plant at 09.2021, adjusted to 12.2022 and further to AMA 2023 for RY1 and AMA 2024 for RY2. Overall, the total offsetting adjustments reduced the Company's as-filed revenue requirement in total by \$41.3 million for electric and \$11.4 million for natural gas, for RY1, and by \$23.5 million for electric and \$6.5 million for natural gas, for RY2, (or a total of \$64.8 million for electric and \$17.9 million for natural gas, over the Two-Year Rate plan). Values <u>for 2022-2023 alone</u> included in RY1 are summarized as follows:

• <u>Direct O&M expense and "Other Revenue" reductions</u> – Included in Pro Forma "Capital O&M Offsets & Revenues" Adjustments (4.03) for RY1 and (5.09) for RY2 are 1) <u>direct O&M savings</u> for certain capital Business Cases, 2) an incremental "2% O&M efficiency" adjustment, reducing O&M expense, for all remaining capital Business Cases (not required for regulatory purposes), and 3) offsetting revenue associated with the Growth Capital Business Case. Also included in Pro Forma "Power Supply" Adjustment (3.00P) for RY1, were incremental EIM benefits (revenues), as a result of the EIM Business Case. These direct O&M and "2% efficiency O&M" offsets and revenues were shown in detail in Exh.

⁴ Per the Provisional Capital Review process requirements approved in Dockets UE-220053 et. al., offsetting factors considered in this context will be limited to offsets that might occur directly as a result of Avista's investment in the specified Business Cases and will not include offsets that do not directly result from the investment in the specific Business Cases. Where any efficiency adjustment is used by the Company in lieu of a direct benefit, that adjustment will continue for the 2022 – 2024 period.



EMA-5. Incremental O&M savings related to AMI O&M offsets (per PF Adjustments 3.04 (RY1) & 5.01 (RY2)) and reduced O&M labor expense for retirements (see PF Adjustment 3.07), were also included. As shown in Table Nos. 6 and 7 (Line 1) of Exh. EMA-1T, pages 36 and 37, a combination of each of these O&M offsets and revenues total \$12.7 million for electric and \$4.5 million for natural gas, for 2022-2023 alone, combined and in effect for 2023 (RY1).⁵

- Retirements Included reductions to electric and natural gas depreciation expense to reflect capital retirements through 2023 (RY1) and 2024 (RY2). As shown in Table Nos. 6 and 7 (Line 2) of Exh. EMA-1T, pages 36 and 37, this reduced the Company's proposed revenue requirement by approximately \$13.0 million for electric and \$3.4 million for natural gas for 2022-2023 alone, combined and in effect for 2023 (RY1).6
- Reduction to Net Plant after ADFIT Included reductions to Net Plant after ADFIT for the change in A/D and ADFIT on existing plant at 09.2021, adjusted to EOP 12.2022 and further to AMA 2023 for RY1 and AMA 2024 for RY2. As shown in Table Nos. 6 and 7 (Line 3) of Exh. EMA-1T, pages 36 and 37, this reduced overall net rate base, resulting in a reduction to Company revenue requirements of \$15.5 million for electric and \$3.5 million for natural gas for 2022-2023 alone, combined and in effect for 2023 (RY1).

Overall offsets assumed for 2022-2023 alone, and included in effect during 2023 (RY1), therefore totaled \$41.3 million for electric and \$11.4 million for natural gas. No material additional changes in offsets are applicable to be updated through the Provisional Capital Reporting review process at this time.

Inflation Reduction Act And Infrastructure Investment And Jobs Act Reporting

In response to the Inflation Reduction Act (IRA) and Infrastructure Investment and Jobs Act (IIJA), Avista has been very active in terms of seeking out potential grant opportunities, as was highlighted in formal comments, and a Commission workshop, in Docket U-240013. Attachment F contains the comments filed by Avista in that proceeding, and importantly contains an up-to-date listing of all of the grant opportunities Avista is pursuing (see pp. 3-4). In the end, we will substantially participate in any programs that make sense and provide value to our customers. That said, such opportunities are prospective, and therefore not included in any of the projects that were transferred to plant in 2023 (and subject of this compliance report).

⁵ This is prior to incremental <u>direct O&M and other revenue offsets</u> included in Rate Year 2. See Table Nos. 6 and 7 (Line 1) of Exh. EMA-1T, pages 36 and 37 for full detail over the Two-Year Rate Plan.

⁶ This is prior to incremental <u>retirement offsets</u> included in Rate Year 2. See Table Nos. 6 and 7 (Line 2) of Exh. EMA-1T, pages 36 and 37 for full detail over the Two-Year Rate Plan.

⁷ This is prior to incremental <u>reduction of Net Plant After ADFIT offsets</u> included in 2024 in Rate Year 2. See Table Nos. 6 and 7 (Line 3) of Exh. EMA-1T, pages 36 and 37 for full detail over the Two-Year Rate Plan.



Please direct any questions regarding this report to Tia Benjamin at 509-495-2225 or tia.benjamin@avistacorp.com, or Liz Andrews at 509-495-8601 or liz.andrews@avistacorp.com.

Sincerely,

/s/ Elizabeth Andrews

Elizabeth Andrews

Sr. Manager, Revenue Requirements

2023 Capital Additions (System-Basis) - Summary by Business Case

Support of the 2023 capital pro forma and provisional additions were provided with the Company's direct filed case, including a description of each Business Case located within the respective direct testimony of Company witnesses Mr. Thackston (Exh. JRT-1T), Mr. Magalsky (Exh. KEM-1T), Ms. Rosentrater (Exh. HLR-1T), Mr. Kensok (Exh. JMK-1T), Mr. Howell (Exh. DRH-1T) and Mr. Kinney (Exh. SJK-1T).

Additionally, an exhibit was filed with each witness's testimony including each full Business Case as noted in Column (F).

Additional support is provided as follows:

Attachment B - Detail actual transfer-to-plant by month amounts and in-service dates

Attachment C - Capital Variance Explanation Forms and supporting justification by Business Case

Attachment D - Business Cases not included in direct filing under threshold

Attachment E - Native Capital Adjustment excel file supporting transfers-to-plant and Net Plant After ADFIT balances

Attachment F - Listing of Infrastructure Investment and Jobs Act and the Inflation Reduction Act Grant Opportunities

		_	(A)		(B)		(C)	(D)	(E)	(F)		(G)
									\$500k &		Direct	
			2023 As-Filed	202	3 Actual TTP		Variance \$	Variance %	+/- 10% TTP	Direct Filed	Filed	Attach-
			TTP (1)		(1)		over/(under)	over/(under)	Threshold	Exhibit	Exhibit	ment C
Witness	Business Case		Gross Plant		ross Plant		Gross Plant			Exh. #	Pg#	Pg#
Kensok	Atlas	\$	_,0.0,00.		745,956		(2,202,911)	-75%	,	Exh. JMK-2	133	3
Kensok	Basic Workplace Technology Delivery	\$			2,029,989		1,229,984	154%		Exh. JMK-2	3	9
Thackston	Cabinet Gorge Dam Fishway	\$,		754,676		519,676	221%		Exh. JRT-4	30	26
Thackston	Cabinet Gorge HVAC Replacement	\$	1,500,000		-	\$	(1,500,000)	-100%	,	Exh. JRT-4	169	30
Thackston	Cabinet Gorge Station Service	\$	-,,		-	\$	(5,152,936)	-100%	,	Exh. JRT-4	178	31
Thackston	Cabinet Gorge Stop Log Replacement	\$.,,		-	\$	(1,200,000)	-100%		Exh. JRT-4	184	39
Thackston	Cabinet Gorge Unwatering Pumps	\$,		913,476	\$	518,460	131%		Exh. JRT-4	192	42
Thackston	Clark Fork Settlement Agreement	\$	-,,		4,869,944		(752,776)	-13%	,	Exh. JRT-4	51	47
Kensok	Control and Safety Network Infrastructure	\$.,,		528,524	-	(753,944)	-59%		Exh. JMK-2	227	48
Magalsky	Customer Experience Platform Program	\$	-,,		3,951,593		(2,348,407)	-37%		Exh. KEM-2	10	56
Magalsky	Customer Facing Technology Program	\$, ,		3,777,726		(922,273)	-20%		Exh. KEM-2	19	64
Magalsky	Customer Transactional Systems	\$	3,500,000	\$	2,589,501	\$	(910,499)	-26%	yes	Exh. KEM-2	31	65
Kensok	Data Center Compute and Storage Systems	\$	2,063,801	\$	3,871,280	\$	1,807,479	88%	yes	Exh. JMK-2	12	66
Kensok	Digital Grid Network	\$	2,121,419	\$	3,485,617	\$	1,364,198	64%	yes	Exh. JMK-2	22	73
Rosentrater	Distribution System Enhancements	\$	7,069,995	\$	12,761,899		5,691,904	81%	yes	Exh. HLR-2	39	93
Rosentrater	Downtown Network - Performance & Capacity	\$	1,150,000	\$	567,566	\$	(582,434)	-51%		Exh. HLR-2	77	147
Rosentrater	Elec Relocation and Replacement Program	\$	5,399,984	\$	8,575,413		3,175,429	59%	yes	Exh. HLR-2	88	148
Rosentrater	Electric Storm	\$	6,000,012	\$	4,195,427	\$	(1,804,585)	-30%	yes	Exh. HLR-2	95	150
Kensok	Endpoint Compute and Productivity Systems	\$	3,416,996	\$	2,815,680	\$	(601,316)	-18%	yes	Exh. JMK-2	32	151
Kensok	Energy Delivery Modernization & Operational Efficiency	\$	3,449,859	\$	7,639,536	\$	4,189,677	121%	yes	Exh. JMK-2	142	155
Kensok	Energy Resources Modernization & Operational Efficiency	\$	2,679,478	\$	3,400,806	\$	721,328	27%	yes	Exh. JMK-2	153	164
Kensok	Enterprise & Control Network Infrastructure	\$	-	\$	736,619	\$	736,619	100%	yes	Exh. JMK-2	43	194
Kensok	Enterprise Security	\$	1,137,498	\$	4,583,151	\$	3,445,653	303%	yes	Exh. JMK-2	202	198
Kensok	ET Modernization & Operational Efficiency - Technology	\$	2,002,429	\$	3,786,095	\$	1,783,666	89%	yes	Exh. JMK-2	80	205
Kensok	Fiber Network Lease Service Replacement	\$	1,687,126	\$	2,876,485	\$	1,189,359	70%	yes	Exh. JMK-2	91	271
Kensok	Financial & Accounting Technology	\$	2,775,001	\$	3,586,986		811,985	29%	yes	Exh. JMK-2	163	278
Rosentrater	Fleet Services Capital Plan	\$	5,608,016	\$	7,251,912	\$	1,643,896	29%	yes	Exh. HLR-2	252	284
Rosentrater	Gas Above Grade Pipe Remediation Program	\$	714,000	\$	180,173	\$	(533,827)	-75%	yes	Exh. HLR-2	400	285
Rosentrater	Gas Isolated Steel Replacement Program	\$	850,008	\$	2,250,494	\$	1,400,486	165%	yes	Exh. HLR-2	340	349
Rosentrater	Gas Non-Revenue Program	\$	8,500,010	\$	10,779,650	\$	2,279,640	27%	yes	Exh. HLR-2	343	367
Rosentrater	Gas Overbuilt Pipe Replacement Program	\$	-	\$	604,990	\$	604,990	100%	yes	Exh. HLR-2	348	381
Rosentrater	Gas PMC Program	\$	3,799,993	\$	1,494,316	\$	(2,305,677)	-61%	yes	Exh. HLR-2	352	390
Rosentrater	Gas Regulator Station Replacement Program	\$	1,000,002	\$	1,742,782	\$	742,780	74%	yes	Exh. HLR-2	355	404
Rosentrater	Gas Replacement Street and Highway Program	\$	3,500,000	\$	6,457,715	\$	2,957,715	85%	yes	Exh. HLR-2	363	417
Rosentrater	Gas Transient Voltage Mitigation Program	\$	965,000	\$	78,325	\$	(886,675)	-92%	yes	Exh. HLR-2	407	431
Kensok	Generation, Substation & Gas Location Security	\$	459,001	\$	1,189,311	\$	730,310	159%	yes	Exh. JMK-2	213	447
Thackston	HMI Control Software	\$	2,550,000	\$	1,772,317	\$	(777,683)	-30%	yes	Exh. JRT-4	81	452
Kensok	Identity and Access Governance	\$	418,119	\$	963,456	\$	545,337	130%	yes	Exh. JMK-2	264	455

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Attachment F - Listing of Infrastructure Investment and Jobs Act and the Inflation Reduction Act Grant Opportunities

		(A)		(B)		(C)	(D)	(E)	(F)		(G)
								\$500k &		Direct	
		2023 As-Filed	20	023 Actual TTP	•	Variance \$	Variance %	+/- 10% TTP	Direct Filed	Filed	Attach-
		TTP (1)		(1)		over/(under)	over/(under)	Threshold	Exhibit	Exhibit	ment C
Witness	Business Case	Gross Plant		Gross Plant		Gross Plant			Exh.#	Pg#	Pg#
Thackston	KF_Fuel Yard Equipment Replacement	\$ 30,367,12	7 \$	936,000	\$	(29,431,127)	-97%	yes	Exh. JRT-4	214	462
Kensok	Land Mobile Radio & Real Time Communication Systems	\$ 1,005,32	8 \$	2,123,879	\$	1,118,551	111%	yes	Exh. JMK-2	109	489
Thackston	Long Lake Stability Enhancement	\$ -	\$	1,114,534	\$	1,114,534	100%	yes			496
Rosentrater	Metro 115kV Substation	\$ -	\$	545,256	\$	545,256	100%	yes			507
Thackston	Monroe Street Abandoned Penstock Stabilization	\$ 899,99	2 \$	36,917	\$	(863,075)	-96%		Exh. JRT-4	226	529
Kensok	Network Backbone	\$ 3,879,87	8 \$	1,450,064	\$	(2,429,814)	-63%	yes	Exh. JMK-2	246	535
Rosentrater	New Revenue - Growth	\$ 67,348,99	7 \$	106,963,791	\$	39,614,794	59%	yes	Exh. HLR-2	124	543
Kensok	NexGen Control System Networks	\$ -	\$	694,741	\$	694,741	100%	yes			544
Thackston	Nine Mile HED Battery Building	\$ -	\$	1,647,013	\$	1,647,013	100%	yes	Exh. JRT-4	234	561
Thackston	Nine Mile Powerhouse Roof Replacement	\$ -	\$	840,745	\$	840,745	100%	yes			562
Thackston	Nine Mile Units 3 & 4 Control Upgrade	\$ 2,000,00	0 \$	-	\$	(2,000,000)	-100%	yes	Exh. JRT-4	251	572
Thackston	Noxon Rapids Spillgate Refurbishment	\$ -	\$	3,694,444	\$	3,694,444	100%	yes			590
Kensok	Outage Management System & Advanced Distribution Management Sy	\$ 10,000,00	0 \$	4,655,788	\$	(5,344,212)	-53%	yes	Exh. JMK-2	256	591
Rosentrater	Protection System Upgrade for PRC-002	\$ 11,879,16	4 \$	33,015	\$	(11,846,149)	-100%	yes	Exh. HLR-2	135	612
Thackston	Regulating Hydro	\$ 2,961,00	0 \$	3,652,796	\$	691,796	23%	yes	Exh. JRT-4	127	613
Rosentrater	Saddle Mountain 230/115kV Station (New) Integration Project Phase 2	\$ -	\$	17,562,125	\$	17,562,125	100%	yes	Exh. HLR-2	144	618
Rosentrater	SCADA - SOO and BuCC	\$ 736,22	3 \$	2,586,169	\$	1,849,946	251%	yes	Exh. HLR-2	151	621
Rosentrater	Strategic Initiatives - South Landing (Catalyst) - Clean Energy Fund 3	\$ -	\$	2,633,563	\$	2,633,563	100%	yes	Exh. HLR-2	275	625
Rosentrater	Substation - Asset Condition	\$ 58,412,18	6 \$	36,908,291	\$	(21,503,895)	-37%	yes	Exh. HLR-2	175	635
Kensok	Technology Failed Assets	\$ 556,20	8 \$	1,425,606	\$	869,398	156%	yes	Exh. JMK-2	119	653
Rosentrater	Telematics 2025	\$ 808,25	0 \$	577	\$	(807,673)	-100%	yes	Exh. HLR-2	297	673
Rosentrater	Transmission - Minor Rebuild	\$ 3,343,41	8 \$	6,179,859	\$	2,836,441	85%	yes	Exh. HLR-2	182	676
Rosentrater	Transmission Construction - Compliance	\$ 1,550,00	0 \$	2,087,169	\$	537,169	35%	yes	Exh. HLR-2	188	700
Rosentrater	Transmission Major Rebuild - Asset Condition	\$ 12,000,00	0 \$	16,186,511	\$	4,186,511	35%	yes	Exh. HLR-2	197	701
Rosentrater	Transmission NERC Low-Risk Priority Lines Mitigation	\$ 2,499,98	4 \$	818,164	\$	(1,681,820)	-67%	yes	Exh. HLR-2	204	704
Magalsky	Transportation Electrification	\$ 3,900,00	0 \$	1,523,470	\$	(2,376,530)	-61%	yes	Exh. KEM-2	2	707
Thackston	Upper Falls Trash Rake Replacement	\$ 1,500,00	0 \$	2,326,061	\$	826,061	55%	yes	Exh. JRT-4	275	720
Rosentrater	Apprentice/Craft Training	\$ -	\$	62,970	\$	62,970	100%		Attachment D		
Thackston	Asset Monitoring System	\$ -	\$	264,723	\$	264,723	100%		Attachment D		
Thackston	Automation Replacement	\$ 349,99	9 \$		\$	(349,999)	-100%		Exh. JRT-4	3	
Thackston	Base Load Hydro	\$ 963,50	4 \$	544,841	\$	(418,663)	-43%		Exh. JRT-4	10	
Thackston	Base Load Thermal Program	\$ 2,693,10	5 \$			(317,404)	-12%		Exh. JRT-4	18	
Rosentrater	Capital Equipment Program	\$ 2,500,00	8 \$	2,238,312	\$	(261,696)	-10%		Exh. HLR-2	241	
Other	CIP v5 Transition - Cyber Asset Electronic Access	\$ -	\$	191,787	\$	191,787	100%		Attachment D		
Rosentrater	Clearwater Wind Generation Interconnection	\$ -	\$	273,300	\$	273,300	100%		Attachment D		
Rosentrater	Colstrip Transmission	\$ 370,00	2 \$	125,157	\$	(244,845)	-66%		Exh. HLR-2	10	
Rosentrater	Distribution Grid Modernization	\$ 2,239,85	2 \$	2,127,403	\$	(112,449)	-5%		Exh. HLR-2	18	
Rosentrater	Distribution Minor Rebuild	\$ 11,499,98	6 \$	12,287,282	\$	787,296	7%	1	Exh. HLR-2	30	

(C)

2023 Capital Additions (System-Basis) - Summary by Business Case

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Attachment F - Listing of Infrastructure Investment and Jobs Act and the Inflation Reduction Act Grant Opportunities

		(A)		(B)		(C)	(D)	(E)	(F)		(G)
								\$500k &		Direct	
		2023 As-Filed	20	23 Actual TTP	•	Variance \$	Variance %	+/- 10% TTP	Direct Filed	Filed	Attach-
		TTP (1)		(1)		over/(under)	over/(under)	Threshold	Exhibit	Exhibit	ment C
Witness	Business Case	Gross Plant		Gross Plant		Gross Plant			Exh. #	Pg#	Pg#
Rosentrater	Downtown Network - Asset Condition	\$ 1,999,999	9 \$	2,375,388	\$	375,389	19%		Exh. HLR-2	61	
Kinney	Energy Market Modernization & Operational Efficiency	\$ 499,974	\$	257,792	\$	(242,182)	-48%		Exh. SJK-2	14	
Kensok	Enterprise Business Continuity	\$ 422,064	\$	-	\$	(422,064)	-100%		Exh. JMK-2	197	
Kensok	Enterprise Communication Systems	\$ 2,482,488	3 \$	2,747,446	\$	264,958	11%		Exh. JMK-2	52	
Kensok	Enterprise Network Infrastructure	\$ 2,341,928	3 \$	1,889,234	\$	(452,694)	-19%		Exh. JMK-2	236	
Kensok	Environmental Control & Monitoring Systems	\$ 964,347	7 \$	628,059	\$	(336,288)	-35%		Exh. JMK-2	70	
Kensok	Facilities and Storage Location Security	\$ 489,088	3 \$	583,742	\$	94,654	19%		Exh. JMK-2	208	
Rosentrater	Gas Airway Heights HP Reinforcement	\$ -	\$	(4,593)) \$	(4,593)	100%		Attachment D		
Rosentrater	Gas Cathodic Protection Program	\$ 715,000	\$	831,624	\$	116,624	16%		Exh. HLR-2	315	
Rosentrater	Gas ERT Replacement Program	\$ -	\$	236,730	\$	236,730	100%		Attachment D		
Rosentrater	Gas Facility Replacement Program (GFRP) Aldyl A Pipe Replacement	\$ 27,687,25	\$	30,291,302	\$	2,604,051	9%		Exh. HLR-2	323	
Rosentrater	Gas HP Pipeline Remediation Program	\$ -	\$	139,102	\$	139,102	100%		Attachment D		
Rosentrater	Gas Operator Qualification Compliance	\$ -	\$	31,087	\$	31,087	100%		Attachment D		
Rosentrater	Gas Reinforcement Program	\$ 1,299,999	9 \$	912,458	\$	(387,541)	-30%		Exh. HLR-2	359	
Rosentrater	Gas Telemetry Program	\$ 210,004	\$	636,274	\$	426,270	203%		Exh. HLR-2	366	
Rosentrater	Gas Warden HP Reinforcement	\$ -	\$	4,354	\$	4,354	100%		Attachment D		
Thackston	Generation DC Supplied System Update	\$ 550,00	\$	303,952	\$	(246,049)	-45%		Exh. JRT-4	74	
Thackston	Generation Masonry Building Rehabilitation	\$ 493,995	5 \$	-	\$	(493,995)	-100%		Exh. JRT-4	198	
Kensok	High Voltage Protection (HVP) Refresh	\$ 336,542	2 \$	341,730	\$	5,188	2%		Exh. JMK-2	100	
Kensok	Human Resources Technology	\$ 500,002	2 \$	454,637	\$	(45,365)	-9%		Exh. JMK-2	174	
Rosentrater	Jackson Prairie Natural Underground Storage Facility	\$ 2,369,965	5 \$	1,911,685	\$	(458,280)	-19%		Exh. HLR-2	270	
Rosentrater	Joint Use	\$ 2,950,008	3 \$	2,872,135	\$	(77,873)	-3%		Exh. HLR-2	102	
Rosentrater	LED Change-Out Program	\$ 299,964	\$	173,043	\$	(126,921)	-42%		Exh. HLR-2	109	
Kensok	Legal & Compliance Technology	\$ 413,072	2 \$	264,865	\$	(148,207)	-36%		Exh. JMK-2	187	
Thackston	Long Lake Plant Upgrade	\$ -	\$	10,793	\$	10,793	100%		Attachment D		
Rosentrater	Meter Minor Blanket	\$ -	\$	246,446	\$	246,446	100%		Attachment D		
Rosentrater	N Lewiston Autotransformer - Failed Plant	\$ -	\$	9,613	\$	9,613	100%		Attachment D		
Thackston	Nine Mile Powerhouse Crane Rehab	\$ -	\$	229,461	\$	229,461	100%		Attachment D		
Rosentrater	Oil Storage Improvements	\$ 1,762,827	7 \$	1,530,884	\$	(231,943)	-13%		Exh. HLR-2	389	
Kensok	Payment Card Industry Compliance (PCI)	\$ -	\$	(2,207)) \$	(2,207)	100%		Attachment D		
Thackston	Peaking Generation Business Case	\$ 458,000) \$	230,600	\$	(227,400)	-50%		Exh. JRT-4	113	
Rosentrater	Primary URD Cable Replacement	\$ -	\$	66,024	\$	66,024	100%		Attachment D		
Thackston	Right-of-Way Use Permits	\$ 150,012	2 \$	383,587	\$	233,575	156%		Exh. JRT-4	151	
Kensok	Security Compliance	\$ 250,00		282,491	\$	32,490	13%		Exh. JMK-2	272	
Thackston	Spokane River License Implementation	\$ 535,000		701,776		166,776	31%		Exh. JRT-4	135	
Rosentrater	Strategic Initiatives - Clean Energy Fund 2	\$ -	\$	55,340	-	55,340	100%		Attachment D		
Rosentrater	Strategic Initiatives- UIASSIST	\$ -	\$	100,527		100,527	100%		Attachment D		
Rosentrater	Structures and Improvements/Furniture	\$ 3,349,639	\$	3,828,086	\$	478,447	14%		Exh. HLR-2	281	

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			(A)		(B)	(C)	(D)	(E)	(F)		(G)
								\$500k &		Direct	
		2	023 As-Filed	20	23 Actual TTP	Variance \$	Variance %	+/- 10% TTP	Direct Filed	Filed	Attach-
			TTP (1)		(1)	over/(under)	over/(under)	Threshold	Exhibit	Exhibit	ment C
Witness	Business Case	(Gross Plant	(Gross Plant	Gross Plant			Exh. #	Pg#	Pg#
Rosentrater	Substation - Performance and Capacity	\$	11,076,449	\$	10,944,384	\$ (132,065)	-1%		Exh. HLR-2	429	
Rosentrater	T&D Reimbursable	\$	-	\$	(112,027)	\$ (112,027)	100%		Attachment D		
Rosentrater	Tribal Permits & Settlements	\$	249,996	\$	-	\$ (249,996)	-100%		Exh. HLR-2	413	
Rosentrater	Washington Advanced Metering Infrastructure Project	\$	-	\$	1,659	\$ 1,659	100%		Attachment D		
Rosentrater	Westside 230/115kV Station Brownfield Rebuild Project	\$	-	\$	269,092	\$ 269,092	100%		Attachment D		
Howell	Wildfire Resiliency Plan	\$	27,000,000	\$	27,120,922	\$ 120,922	0%		Exh. DRH 2-4		
Rosentrater	Wood Pole Management	\$	12,999,996	\$	12,514,397	\$ (485,599)	-4%		Exh. HLR-2	217	
Rosentrater	WSDOT Control Zone Mitigation	\$	1,200,005	\$	897,519	\$ (302,486)	-25%		Exh. HLR-2	229	
Thackston	WSDOT Franchises	\$	99,996	\$	43,590	\$ (56,406)	-56%		Exh. JRT-4	157	
	Misc. accrual reversals, corrections or additional TTP			\$	(750)	\$ (750)	100%				
	Total Capital (2)	\$	445,376,581	\$	464,161,663	\$ 18,785,082		_			
	Check				-	\$ 17,833,423	95%	[yes] Variance	es Explained		
						\$ 951,659	5%		•		

⁽¹⁾ Excludes Colstrip Units 3 & 4 2022 and 2023 transfers-to-plant.

⁽²⁾ Excludes business cases with transfer-to-plant direct to Idaho and Oregon only.

Actual Gross Transfer-to-Plant Detail January 1, 2023 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver Project (B	Business Case)	Service	Jurisdie tion	Functional Area 2			WA - E - Allocation %	WA - G - Allocation %	System 01	System 02	System 03	System 04	System 05	System 06	System 07	System 08
Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plar Customer Service Qua Wildfire Resiliency Plar		CD ED	AA AN	General - Other Software - 3 Yr	General Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%					430,102	20,972	(4,525)	3,579
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plar Customer Service Qua Wildfire Resiliency Plar		ED ED	AN AN	Software - 5 Yr Transmission	Intangibles Transmission	2023 2023	68.27% 65.54%	0.00% 0.00%	11,934	2,336	25,037	8,095	14,186	1,489,952	243,528	287,007
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	n	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	57,498	592,731	1,583,249	301,815	726,322	1,145,735	217,311	962,478
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plar Customer Service Qua Wildfire Resiliency Plar	n n	ED ED	ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	1,202 634,059	1,270 954,584	2,981 1,470,176	1,520 390,914	16,965 1,209,562	8,372 2,009,678	1,142 562,568	3,576 1,506,987
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	n	ED	WA	General - Other	General	2023	100.00%	0.00%	1,604	991	2,057	932	1,160	3,078	933	3,013
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network		CD	AA AN	General - Other General - Other	General General	2023	47.78% 52.71%	15.09% 16.61%	6,917	8,156	12,347	1,437	(960)	12,544	1,900	10,873
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	WA	General - Other	General	2023	77.22%	22.78%	91	811	259	1,137	(500)	12,511	1,500	10,075
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network		CD FD	WA WA	Hardware E Distribution	General E Distribution	2023 2023	77.22% 100.00%	22.78%	5 334	49	16					
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & R.	Real Time Communication Sys		AA	General - Other	General	2023	47.78%	15.09%	8,043	4,998	9,386	6,197	1,241	1,784	313	60,861
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Land Mobile Radio & R. Performance & Capaci Land Mobile Radio & R.			AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%					36.884	5,553	(78)	7,358
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & R	Real Time Communication Sys	sCD	AA	Transportation	Transportation	2023	47.78%	15.09%	6,941					3,333		7,550
Kensok Kensok		Mandatory & Compliar High Voltage Protection Mandatory & Compliar High Voltage Protection		CD FD	AA WA	General - Other General - Other	General General	2023 2023	47.78% 100.00%	15.09% 0.00%	(206)	1,336	7,042	1,137	458,892 (458,263)		34 (34)	(0)
Kensok	Mandatory & Compliance	Mandatory & Compliar Identity and Access Go	overnance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%			7,042	1,137	856,646	60,353	3,427	23,515
Kensok Kensok		Mandatory & Compliar Payment Card Industry Mandatory & Compliar Payment Card Industry		CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	(1,211)							
Kensok		Mandatory & Compliar Payment Card Industry Mandatory & Compliar Security Compliance		CD	AA	Hardware	General	2023	47.78%	15.09%	8,930	15,839	18,654	1,686	2,357	2,623	(495)	601
Kensok		Mandatory & Compliar Security Compliance		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%								
Kensok Kensok	Programs Programs	Failed Plant & Operatic Technology Failed Asse Failed Plant & Operatic Technology Failed Asse		CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	6,824	5,115	129,056 330	211,355 (16)	13,381 8,735	62,314 781	8,380 (20)	42,005 2,766
Kensok	Programs	Failed Plant & Operatic Technology Failed Asset		CD	AA	Hardware	General	2023	47.78%	15.09%	21,091	126,766	87,466	43,432	139,068	86,352	12,758	32,726
Kensok Kensok	Programs Programs	Performance & Capaci Enterprise & Control No Performance & Capaci Environmental Control		CD	AA AA	General - Other General - Other	General General	2023	47.78% 47.78%	15.09% 15.09%	(7,156) 3,438	(116,282) 28,885	101,866 24,320	(12,062) 26,246	23,154 180,216	(42,698) 53,875	(11,763) 25,469	2,494 18,997
Kensok	Programs	Performance & Capaci Environmental Control	8 Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	(85)	836	4,622	(170)	100,210	33,073	23,103	10,557
Kensok Kensok	Programs Programs	Performance & Capaci Environmental Control Performance & Capaci Fiber Network Lease Se		ED CD	AN AA	Production - Hydro General - Other	Production - Hydro General	o 2023 2023	65.54% 47.78%	0.00% 15.09%							568,087	3,171
Kensok	Programs	Performance & Capaci Fiber Network Lease Se		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	14,264	5,762	(9,035)	(36)	47			
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Atlas Asset Condition Outage Management S	System & Advanced Distribut	CD	AA AA	Software - 3 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	4,434	10,276	3,222	184	293,065	146,087	2,990	7,612
Kensok	Short-Lived Assets		System & Advanced Distribut		AA	Hardware	General	2023	47.78%	15.09%								
Kensok	Short-Lived Assets		System & Advanced Distribut		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%								
Kensok Kensok	Short-Lived Assets Short-Lived Assets		System & Advanced Distribut System & Advanced Distribut		AN AN	Hardware Software - 4 Yr	General Intangibles	2023 2023	68.27% 68.27%	0.00%								
Kensok	Short-Lived Assets		System & Advanced Distribut		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%				836,446	85,515	37,915	(6)	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security		CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	(7.819)	139,594	39.154	19,338	22,307	554.196	3,071 3,165	45 324,705
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	() /	,	,					
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security		CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	11,835 974	484,225 483,570	58,115 20,610	6,775 14,003	11,232 48,488	81,055 16,442	2,399 48,577	5,225 (33,192)
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(40,928)	31,098	60,809	92,293	16,779	12,333	45,892	215,811
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Facilities and Storage L		ED CD	AN AA	Transmission General - Other	Transmission General	2023 2023	65.54% 47.78%	0.00% 15.09%	112	46	254	(0)	68,755	3,917	3,270	292
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage L	Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	(13,496)	20,570	303,004	1,853	6,242	13,323	(6,344)	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Facilities and Storage L Customer Service Qua Facilities and Storage L		CD	AN WA	General - Structures General - Other	General General	2023	52.71% 77.22%	16.61% 22.78%	1	67,049	33,982	(107)	831	2,283		601
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation	n & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%					35,489	161,324	181,753	304,116
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation Customer Service Qua Generation, Substation		ED FD	AN AN	General - Structures Hardware	General General	2023	68.27% 68.27%	0.00%	(31,591)	256,882	10,453	57	267	60	26	14
Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation		ED	AN	Production - Hydro	Production - Hydr		65.54%	0.00%		250,882	10,453	5/	207	60	20	14
Kensok Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation		ED FD	AN AN	Production - Other	Production - Othe	r 2023 2023	65.54% 68.27%	0.00%	1,144	101	1,136	74 160	2.502	553	858	540
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation Customer Service Qua Generation, Substation		ED	WA.	Software - 5 Yr E Distribution	Intangibles E Distribution	2023	100.00%	0.00%	843	74,679 1,839	8,685 3,463	304	3,502	2,004	855	453
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Techn		CD	AA	General - Other	General	2023	47.78%	15.09%	25,456	58,746	206,391	(8,165)	51,552	141,676	45,575	72,962
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Basic Workplace Techni Performance & Capaci Basic Workplace Techni		CD CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	12,728 12,728	29,373 29,373	103,195 103,195	(4,083) (4,083)	25,776 25,776	70,838 70,838	22,787 22,787	88,471 36,481
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Net	twork Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	0	(1)	,			.,	110,311	1,126
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Data Center Compute a Performance & Capaci Data Center Compute a		CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	660 60,682	433,899 9.801	(17,349) (5,762)	11,322 51,403	617,410 12,824	13,828 26,149	189 3,294	881,122 12,611
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and	d Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	12,731	33,939	82,804	(25,999)	152,020	131,282	72,881	27,466
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Performance & Capaci Endpoint Compute and	d Productivity Systems	CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	872	7,593	68,205	236,491	137,477 571,827	(275,211)	72,470	73,698
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(15,093)	63,333	1,586	(130)	41	115,621	(2,060)	980
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and		ED FD	AN AN	Hardware Software - 3 Yr	General	2023	68.27% 68.27%	0.00%	2,817	6,977 5,708	6,819	913 747	7,149	6,626 5.421	84	1,201
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Performance & Capaci Energy Delivery Modern			AA	Hardware - 3 Tr	Intangibles General	2023	47.78%	15.09%	2,305 58	5,708 497	5,579	/4/	5,849	5,421	69	983
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Moder	rnization & Operational Effici	i(CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	1,628,835	(625,286)	176		579,642	291,282	34,446	133,558
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modern Performance & Capaci Energy Delivery Modern	rnization & Operational Effici rnization & Operational Effici	icED	AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	65,923 154	731,032 274	25,603 1,003	1,730 (4,950)	889 236	2,787 472	4 8	433
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Moder	rnization & Operational Effici	i€ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-51	=- *	,	(.,-50)	_50	2	12,270	127,870
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modern Performance & Capaci Energy Delivery Modern			AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	50,504	2,505	59,529 6,666	(24,538)	1,449	2,301	39	2,112
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Moder	rnization & Operational Effici	i€ED	WA	Hardware	General	2023	100.00%	0.00%	50,057	5,602	12,662	38	34	36		
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Moden Performance & Capaci Energy Delivery Moden			WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	27,495	3,077	6,955	21	19	20	275,375	8,858
Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Mod	dernization & Operational Eff	i CD	AA AA	Hardware	General	2023	47.78%	15.09%	22	101	707	10	39			
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Mod	dernization & Operational Eff	i CD	AA AA	Software - 3 Yr	Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	14,741	4,451	18,201	(164)	936		28,885	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Mod Performance & Capaci Energy Resources Mod			AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	15.09% 0.00%	14,741 515,411	4,451 17,958	18,201 25,513	(164) 1,577	936 2,812	2,224	209	
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Mod	dernization & Operational Eff	iED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	33,007	27,584	24,317	(13,398)	6,540	11,266	1,399,476	5,758
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communica Performance & Capaci Enterprise Communica		CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	1,813 7,487	3,878 20,125	11,361 47,595	6,631 23,543	18,153 32,044	28,489 99.059	150,177 48,524	48,823 50,388
Kensok	Short-Lived Assets	Performance & Capaci Enterprise Communica	ation Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	11,114	50,186	69,919	(5,999)	23,180	149,636	2,437	5,161
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communica Performance & Capaci Enterprise Network Inf		CD CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	47,783 2.001	47,386 12,114	(7,871) 21.891	(6,334) 7,784	12,216 8,520	6,402 14,623	630 7,940	743 3,950
	Lives Assets				,				77.7070	13.0376	2,001	12,117	21,031	7,704	0,320	17,023	7,540	0 درد

Actual Gross Transfer-to-Plant Detail

Witness Kensok	Plant Group for Testimony Purposes Short-Lived Assets	Primary Investment Driver Performance & Capac	Project (Business Case)	Service	Jurisdic tion	Functional Area 2 Software - 2 Yr	Functional Area Intangibles	a Year	WA - E - Allocation % 47.78%	WA - G - Allocation % 15.09%	System 01 122,726	System 02	System 03	System 04	System 05	System 06	System 07 432,724	System 08
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	ET Modernization & Operational Efficiency - Tech	nc CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	160,011 461,828	49 7.915	623,969 4.680	4.264	2.871	187,855	10,458 77,651	19,352
Kensok	Short-Lived Assets		il ET Modernization & Operational Efficiency - Techi il Financial & Accounting Technology	CD	AA	Hardware	Intangibles General	2023	47.78%	15.09%	401,020	7,915	4,000	17,678	(3,308)	254,573 637	4,395	143,803 322
Kensok	Short-Lived Assets	Performance & Capac	ii Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78% 47.78%	15.09%	2 000	24.264	6 500				471,572	16,242
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	il Financial & Accounting Technology il Human Resources Technology	CD CD	AA AA	Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023	47.78%	15.09% 15.09%	3,800 58,763	24,364	6,590	402,598	(72,565)	518,803	125,200	18,820
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Human Resources Technology	CD CD	AA AA	Software - 5 Yr Software - 3 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	7,955	4,742	1,459	405 63.890	82	133	2,428	731
Kensok	Short-Lived Assets Short-Lived Assets		d Legal & Compliance Technology Decid Legal & Compliance Technology	CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	(1,608)	4,967	2,103	1,405	5,755	6,224	2,428	/31
Kensok	Short-Lived Assets		i Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	16,621	14,693	953	191				
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac Performance & Capac		CD ED	AA AN	General - Other Transmission	General Transmission	2023	47.78% 65.54%	15.09% 0.00%							710,602	273
Kinney	EIM	Performance & Capac	i Energy Market Modernization & Operational Effici		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	14,504	3,319	95	186.038	74	65,075	5,898 39.402	5,658
Magalsky Magalsky	Programs Programs		il Transportation Electrification il Transportation Electrification	ED ED	WA WA	E Distribution Hardware	E Distribution General	2023 2023	100.00% 100.00%	0.00%	(170,404)	89,255	88,204	186,038	117,360	195,961	39,402	65,237
Magalsky	Short-Lived Assets	Customer Service Qua	a Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%								
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Experience Platform Program a Customer Experience Platform Program	CD CD	AA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 77.22%	15.09% 22.78%	108,127	39,749	(58,033) 114,673	(98,495) 322	(5,881) 836	1,793,303 2,023	29,735 (566)	
Magalsky	Short-Lived Assets	Customer Service Qua	a Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	2,472		,			-,	()	
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Facing Technology Program a Customer Facing Technology Program	CD	AA AA	Hardware Software - 2 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	29 (2)	29	(40)	1		1.583.051	58,386	23,129
Magalsky	Short-Lived Assets	Customer Service Qua	a Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	22,541	433,706	20,133	5,705	23,724	45,236	689	3,117
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Facing Technology Program a Customer Transactional Systems	ED CD	AN AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%								
Magalsky	Short-Lived Assets	Customer Service Qua	a Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%								9
Magalsky	Short-Lived Assets		a Customer Transactional Systems	CD CD	AA AA	Software - 3 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	729 (64,705)	3,504 14,475	6,618 688,375	3,828 (8,686)	2,900 9,030	73,719 1,093,046	306 88,223	101 43,244
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Transactional Systems a Customer Transactional Systems	CD	WA	Software - 5 Yr Software - 5 Yr	Intangibles	2023	77.22%	22.78%	(64,705)	14,4/5	000,3/3	(8,000)	9,030	1,093,046	88,223	43,244
Magalsky	Short-Lived Assets		Customer Transactional Systems	GD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	(1,502)	86		66,039	6,709	5,257	4,762	(15,793)
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver No Driver	Strategic Initiatives - South Landing (Catalyst) - C Strategic Initiatives - South Landing (Catalyst) - C	le CD	AA WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023 2023	47.78% 100.00%	15.09% 0.00%							2,812,429	95,766
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	(97,410)			152,750			2,022,022	
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver No Driver	Strategic Initiatives- UIASSIST Strategic Initiatives- UIASSIST	ED ED	AN WA	General - Other E Distribution	General E Distribution	2023 2023	68.27% 100.00%	0.00%							61,393	2,736
Other	Other	Customer Requested	T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(128,552)	192					01,555	45,364
Other	Other		a Misc. accrual reversals, corrections or additional		AA AA	General - Other	General	2023 2023	47.78%	15.09%	1							
Other Other	Other Other		a Misc. accrual reversals, corrections or additional rCIP v5 Transition - Cyber Asset Electronic Access		AA	Hardware Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	1							
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional		WA	E Distribution	E Distribution	2023	100.00%	0.00%						27		
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Oil Storage Improvements Oil Storage Improvements	CD CD	AA AA	General - Other General - Structures	General General	2023	47.78% 47.78%	15.09% 15.09%								
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	3,001	571	68	11,999	(85)		2,969	
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Primary URD Cable Replacement Telematics 2025	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	619 577	2,994	2,107	973	3,772	2,499	12,823	6,649
Rosentrater	Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%								10,219,103
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		a Washington Advanced Metering Infrastructure Pro icN Lewiston Autotransformer - Failed Plant	ji ED FD	WA AN	General - Other Transmission	General Transmission	2023 2023	100.00% 65.54%	0.00% 0.00%	701	4,286	3,557	426	642			
Rosentrater	Large Distinct Projects	Performance & Capac	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	15,272	15,509	306					
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		ii Jackson Prairie Natural Underground Storage Faci ii Jackson Prairie Natural Underground Storage Faci		AN OR	Underground Storage Underground Storage			0.00% 0.00%	68.81% 0.00%	(161,140) (17,211)	65,806 7,029	186,956 19,968	273,282 29,188	43,554 4,652	153,346 16,378	174,313 18,618	317,303 33,890
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%	(17,211)	7,023	38,751	25,100	4,032	10,570	10,010	33,030
Rosentrater Rosentrater			r Apprentice/Craft Training r Clearwater Wind Generation Interconnection	CD ED	AA AN	General - Structures Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%		273,183	24,219		117			
Rosentrater	Mandatory & Compliance			ED	AN	General - Other	General	2023	68.27%	0.00%	8,417	2/3,183 8,086	319	1,561	117		844	42
Rosentrater Rosentrater	Mandatory & Compliance			ED	AN ID	Hardware Transmission	General Transmission	2023	68.27% 0.00%	0.00%	52,623	4,043	160	780	4 200		422 280	21
Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	WA	Transmission Transmission	Transmission Transmission	2023	100.00%	0.00%	291 526	168 305	523 945	1,588 2,872	1,280 2,316		280 507	3,823 6,917
Rosentrater			r Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%						187,901	117,332	13,189
Rosentrater Rosentrater			r Elec Relocation and Replacement Program r Elec Relocation and Replacement Program	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	12,587 72,601	11,460 950,219	129,925 491,050	586,823 289,573	19,530 364,601	182,113 2,667,703	139,154 175,686	65,469 166,514
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	,	,	,		,	_,,	,	
Rosentrater Rosentrater			r Gas Cathodic Protection Program r Gas Cathodic Protection Program	ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	2023	100.00%	0.00%	68	69	69	70	68	69	69	8,773 66
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%								
Rosentrater Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Cathodic Protection Program r Gas Facility Replacement Program (GFRP) Aldyl A	GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	2,003 41,823	102,535 4,345	5,607 16,201	2,742 9,768	895 23,185	9,715 69,118	5,468 178,548	1,984 315,796
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Facility Replacement Program (GFRP) Aldyl A	FGD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	315,971	512,712	1,178,434	581,478	1,002,937	1,156,909	609,812	838,654
Rosentrater			r Gas Facility Replacement Program (GFRP) Aldyl A		WA	G Distribution	G Distribution	2023	0.00%	100.00%	113,331	163,428	300,149	1,061,974	2,147,219	4,234,922	1,272,571	3,225,751
Rosentrater Rosentrater			r Gas HP Pipeline Remediation Program r Gas Isolated Steel Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	100.00% 0.00%	136,525 29	2,228	582	4,261	219 39	130 7,972	11,407	69,556
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	48,549	62,361	110,241	76,454	153,142	242,863	37,848	59,076
Rosentrater Rosentrater			r Gas Isolated Steel Replacement Program r Gas Overbuilt Pipe Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	641 5,292	4,158 100	3,161 1,571	128	4,648	5,714 8,644	9,260	18,808 5,341
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	2,877	7,302	3,463	18,387	7,173	3,061	126,229	186,591
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		r Gas Overbuilt Pipe Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	2,302 11,215	2,262 14.013	3,845 14,969	10,729	3,625 14.844	3,080 11.025	1,884 8,763	5,196 10.841
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	20,991	19,916	40,937	28,104	75,195	29,443	15,958	46,916
Rosentrater Rosentrater	Mandatory & Compliance		r Gas PMC Program r Gas Replacement Street and Highway Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00%	26,976 11.602	20,163 6,226	29,785 70,548	26,649 123,584	19,736 30,307	31,590 344,417	143,147 (53,441)	(106,675)
Rosentrater			r Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	12,038	1,633,045	308,204	423,285	1,124,253	281,875	200,358	75,406
Rosentrater			r Gas Replacement Street and Highway Program	GD GD	WA OR	G Distribution	G Distribution	2023 2023	0.00%	100.00%	50,629	4,490	40,397	127,774	105,299	131,441	40,399	99,003
Rosentrater Rosentrater			r Gas Transient Voltage Mitigation Program r Gas Transient Voltage Mitigation Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00% 100.00%		45,331	245		2,400	1,894		
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Joint Use	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	825	(17,250)	75,914	17,717	35,082	42,848	70,328	102,278
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	WA WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	146,508	230,050	269,529	296,861	289,685	266,099	202,118	230,031
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Misc. accrual reversals, corrections or additional 7	ПCD	AA	General - Other	General	2023	47.78%	15.09%	150,943		203/323	230,001	203,003	200,000	202,110	230,031
Rosentrater Rosentrater			r Misc. accrual reversals, corrections or additional 1 r Misc. accrual reversals, corrections or additional 1		WA AN	General - Other Transmission	General Transmission	2023	77.22% 65.54%	22.78%	(150,943) (24)	(0)	-	(1,325)	229	115		225
NOSCHU dler	manuacory & Compilance	. manuatory & Complia	i misc. accidal reversais, corrections or additional	LED	MIN	i i di i si i i i si si si si si si si si si	1141151111551011	2023	05.54%	0.00%	(24)			(1,325)	229	115		225

Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic e tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	System 01	System 02	System 03	System 04	System 05	System 06	System 07	System 08
Rosentrater			Protection System Upgrade for PRC-002	ED FD	AN AN	General - Other	General	2023 2023	68.27% 65.54%	0.00%	47	45	100	(1)	58	36	(13)	.,
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complia Mandatory & Complia	r Protection System Upgrade for PRC-002 r Saddle Mountain 230/115kV Station (New) Integra		AN AA	Transmission General - Other	Transmission General	2023	47.78%	15.09%	9,610	4,764	10,265	(150)	5,875	3,669	(1,290)	
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integra	atED	AN AN	General - Other	General	2023	68.27% 65.54%	0.00%	44.050	1,329,405	2,217	1,726	1,191	327	310	350
Rosentrater Rosentrater			r Saddle Mountain 230/115kV Station (New) Integra r Saddle Mountain 230/115kV Station (New) Integra		AN WA	Transmission F Distribution	Transmission F Distribution	2023	65.54% 100.00%	0.00%	14,252	12,409,792	21,137 6.893	69,879 853	9,552 2,374	2,823 51	2,674	3,019 3,727
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integra		WA	General - Other	General	2023	100.00%	0.00%		241,966	1,061	131	365	8		574
Rosentrater Rosentrater			rTransmission Construction - Compliance rTransmission Construction - Compliance	ED FD	AN WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00%	37,295 (107,220)	838 26	2,107	2,458	7,389	205,430	18,980	(162,263)
Rosentrater			r Transmission Constitution - Compilance r Transmission NERC Low-Risk Priority Lines Mitigat		AN	Transmission	Transmission	2023	65.54%	0.00%	5,358	1,841						
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Westside 230/115kV Station Brownfield Rebuild Pr		AN	Transmission	Transmission	2023	65.54%	0.00%	1,061	(1,321)	444.242	269,352	24.602	20.007	54.000	co 205
Rosentrater Rosentrater	Mandatory & Compliance Programs	Mandatory & Complia Asset Condition	r WSDOT Control Zone Mitigation Capital Equipment Program	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	57,084	26,701 33.083	144,213 22	8,476	34,683 (4.297)	39,907 3,326	64,808	68,265 4.311
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%		39,255		13,097	78,213	500	79,490	605
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	CD CD	ID WA	General - Other General - Other	General General	2023 2023	0.00% 77.22%	0.00% 22.78%		21,999	1,028 34,396		861		16,118	11,645
Rosentrater	Programs Programs	Asset Condition	Capital Equipment Program Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%		21,999	35,643		901		10,116	39,128
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	(42)	1,375	45.400		16,687			05.550
Rosentrater Rosentrater		Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	ED GD	WA AA	General - Other General - Other	General General	2023	100.00%	0.00% 50.19%	(13)		45,196	26	12,535	170	17,444	96,559 48
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%			2,631	20	,	170	157,492	18,555
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023 2023	0.00%	0.00%	5,488		21 262			2,295	228,739	24,590
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Distribution Grid Modernization	GD ED	WA ID	General - Other E Distribution	General E Distribution	2023	0.00%	100.00% 0.00%	3,400		21,263			6,352	164,912	
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	20,524	252,594	120,783	59,635	249,923	446,063	25,921	80,920
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild	ED FD	ID WA	E Distribution F Distribution	E Distribution F Distribution	2023	0.00%	0.00%	328,309	474,113 10.490	685,529	209,841	466,874	184,670	620,364	315,483 7,770
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	546,516	635,753	567,844	473,391	470,043	633,858	339,259	456,520
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	31,782	34,966	32,821	23,615	107,927	98,583	204,218	256,946
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD CD	AA AN	Transportation Transportation	Transportation Transportation	2023 2023	47.78% 52.71%	15.09% 16.61%			36,525		63,014		89,426	97,413
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%		57,762			05,014		03,420	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD FD	WA	Transportation	Transportation	2023	77.22%	22.78%	240.007							63,702
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	FD FD	AN AN	General - Other Transportation	General Transportation	2023	68.27% 68.27%	0.00%	348,007	531,620	763,203	224.004	603,994	(224.264)	467.182	101.874
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	220,082	392			,	60,298	292,265	66,181
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED GD	WA AN	Transportation Transportation	Transportation Transportation	2023 2023	100.00%	0.00% 72.92%	446,423 264,307	112,539 56,570	489	534,603		7,482 58.484	339	122,753
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%	204,307	30,370				87,147	1,762	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%		51,783	232	51,164	342		119,210	2,319
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Gas Regulator Station Replacement Program	GD GD	WA ID	Transportation G Distribution	Transportation G Distribution	2023	0.00%	100.00%	77	161.495	78,231	245	249,820 118	1,366 17,135	95,061	71,429 13.056
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	346	314,086	15,565	1,293	104,312	71,571	122,630	1,387
Rosentrater	Programs	Asset Condition Asset Condition	Gas Regulator Station Replacement Program	GD ED	WA ID	G Distribution E Distribution	G Distribution E Distribution	2023 2023	0.00%	100.00%	101,775 8.511	40,947 13,992	3,245 6,517	4,520	354	34,922	14,462 3,831	652 5,898
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	LED Change-Out Program LED Change-Out Program	ED	WA	E Distribution E Distribution	E Distribution E Distribution	2023	100.00%	0.00%	6,259	11,954	14,613	4,520 2,813	5,552 4,346	5,349 2,705	3,831 2,872	5,898
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	11,518	62	62				85,306	399
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and Bucc SCADA - SOO and Bucc	CD CD	AA AA	Hardware Software - 2 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	11,863	43,046	230,207 77,620	8,617 890	12,751 251	2,554	151,733 194,588	4,868 909
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	7,296	12,504				74	,,,,,	(115)
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	18,506	9,461	2,488	4,387	20,880	60,213	2,553	7,634
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	AA AA	General - Structures General - Structures	General General	2023 2023	0.00% 47.78%	0.00% 15.09%	(24,252) 7,979	10,313	8,947	2,266	40,070	3,692	13,839	81,538
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	.,	,	-,	_,	,	-,		
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD	AN AN	General - Other General - Structures	General General	2023	52.71% 52.71%	16.61% 16.61%	24.689	12.296	14,773	564	10.073	8,076	291	8,343
Rosentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	ID	General - Structures	General	2023	0.00%	0.00%	1,972	6,673	60,115	1,048	1,135	1,825	214,625	61,697
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%							113	8,036
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD ED	WA AN	General - Structures General - Structures	General General	2023 2023	77.22% 68.27%	22.78% 0.00%	1,563	211					45 45,559	3,215
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%	7,471						45,555	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	5.862	24.					40.000	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED GD	WA OR	General - Structures General - Structures	General General	2023	100.00% 0.00%	0.00%	5,862	211	46,412 8,108	1,806			49,608	1,141
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	WA	General - Other	General	2023	0.00%	100.00%			2,200	2,300			22,340	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%					483,249 326,193	12,311 8,310	157 106	8,804 5,943
Rosentrater	Programs	Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%				13,836				100,686
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%				6,034	12	3	6	5
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ED	AN AN	General - Structures Transmission	General Transmission	2023 2023	68.27% 65.54%	0.00% 0.00%	43,548	1,465	2,689	15,561,529	357,418	3,556,300	318,537	438,043
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%		1,403	2,009		4,351	87,108	42,433	235,935
Rosentrater	Programs Drograms	Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ED	WA WA	E Distribution	E Distribution	2023 2023	100.00% 100.00%	0.00%	4,174	-	-	3,445,401 83,181	1,077,675	40,997 57	7,370	291,898
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Transmission - Minor Rebuild	ED ED	WA AN	General - Other Transmission	General Transmission	2023	100.00% 65.54%	0.00%	64,971	6,519	14.654	83,181 597,106	15 217,877	57 177,953	7,113	2,304,043
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%			***					
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Wood Pole Management Wood Pole Management	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	112,813 49,088	113,319 348,393	108,853 643,600	245,863 671,465	110,481 751,032	369,233 1,649,318	517,991 860,298	446,137 1,309,509
Rosentrater	Programs		New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(18)	57	159	31	14	(77)	216	92
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,711,688	1,455,158	1,778,464	1,488,699	2,099,980	2,256,036	1,204,513	2,122,937
Rosentrater Rosentrater			New Revenue - Growth New Revenue - Growth	ED ED	MT WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 0.00%	0.00%		1,532	238,197 1.619					11,019
Rosentrater			New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,505,542	5,772,435	5,798,257	4,459,972	2,515,865	3,986,809	2,653,676	2,643,663
Rosentrater	Programs		New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	470,546	371,746	468,578	570,527	853,069	863,445	667,641	853,389
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	715,981 623,489	645,999 2,692,413	815,378 1,814,998	631,456 2,055,252	1,095,579 1,931,894	1,053,638 1,400,267	447,145 1,106,034	733,576 1,462,286
Rosentrater	Programs	Failed Plant & Operati		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	100,523	36,937	98,055	18,750	174,969	163,351	54,683	7,221
Rosentrater	Programs	Failed Plant & Operati		ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	29,783	15,566	31,451	32,744	62,522	58,418	21,735	15,917
Rosentrater Rosentrater	Programs Programs	Failed Plant & Operati Failed Plant & Operati		ED ED	WA WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	285,876	41,228	51,164	24,822	35,852	266,339	23,746	527,470
NOSCHIERCE	Jyrumij	ca i rant ot operati			****	_ 2/30/1000/011	_ 5.50.15000011	2023	100.0070	0.0070	203,070	71,220	31,104	27,022	33,032	200,333	23,770	327,470

Actual Gross Transfer-to-Plant Detail

	Plant Group for	Primary			Jurisdic	:			WA - E -	WA - G -								
Witness	Testimony Purposes		Project (Business Case)	Service	tion	Functional Area 2 G Distribution	Functional Are G Distribution	2023	Allocation %	Allocation %	System 01 49.815	System 02	System 03	System 04 69,694	System 05 108,952	System 06 90.154	System 07 109,622	System 08
Rosentrater Rosentrater	Programs Programs		cGas Non-Revenue Program cGas Non-Revenue Program	GD GD	ID OR	G Distribution	G Distribution	2023	0.00%	0.00%	323,078	364,497 317,209	39,231 466,120	332,292	778,329	585,464	432,231	121,440 646,961
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	149,092	138,043	252,693	249,141	377,424	482,484	492,652	406,188
Rosentrater Rosentrater	Programs Programs	Failed Plant & Operati Failed Plant & Operati		ED ED	ID WA	E Distribution F Distribution	E Distribution F Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	8,584 2,573	10,060 3,304	12,624 7,111	9,335 4,863	19,248 2,861	14,069 3,167	10,427 8,788	20,749 10,253
Rosentrater	Programs		Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,019	541,288	3,843	240,981	90,080	3,107	793,551	596,503
Rosentrater	Programs	Performance & Capac	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%					,			
Rosentrater Rosentrater	Programs Programs		i Distribution System Enhancements i Downtown Network - Performance & Capacity	ED FD	WA WA	E Distribution F Distribution	E Distribution F Distribution	2023 2023	100.00% 100.00%	0.00%	200,571 9,693	1,719,107 3,059	9,795 4,962	243,003 3,711	2,277	641,288 4,386	6,457 136,527	15,092 4,800
Rosentrater	Programs		Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	3,249	1,296	(13,369)	3,538	369	4,386 324	130,527	4,000
Rosentrater	Programs	Performance & Capac	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	20,241	130,493	2,241	3,596	26,802	41,950	(339)	14,728
Rosentrater	Programs		Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	5,843	3,287	11,920	34,456	20,966	28,643	6,417	31,973
Rosentrater Rosentrater	Programs Programs		i Gas Reinforcement Program i Gas Telemetry Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	1,290 54,638	232,875 955	2,633 10,344	13,011 (8,283)	10,884 (200)	12,939 92	17,360	2,502
Rosentrater	Programs	Performance & Capac	Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	36,398	20,290	735	819	366	92		2,694
Rosentrater	Programs		Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	72,782	955		546	366	18,102	53	578
Rosentrater Rosentrater	Programs Programs		i Gas Telemetry Program i Substation - Performance and Capacity	GD CD	WA AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%							4,078	416,609
Rosentrater	Programs	Performance & Capac	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	66	262						410,005
Rosentrater	Programs	Performance & Capac	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	265	1,048			837,101	15,245	223	1,517,389
Rosentrater Rosentrater	Programs		Substation - Performance and Capacity	ED ED	ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%		1,803			6,766,527	6.016	7,760	7,252
Rosentrater	Programs Programs	Performance & Capac	i Substation - Performance and Capacity i Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	13,749	7,354	387		0,/00,52/	6,916	7,700	7,252
Rosentrater	Programs	(blank)	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	.,					-		
Thackston	Large Distinct Projects		Cabinet Gorge Unwatering Pumps	ED ED	AN AN	Production - Hydro	Production - Hyd	ro 2023 2023	65.54% 68.27%	0.00%	487,781 972	1,529	22.858	(4.470)	42.070	7.405	3	
Thackston Thackston	Large Distinct Projects Large Distinct Projects		KF_Fuel Yard Equipment Replacement KF Fuel Yard Equipment Replacement	ED FD	AN AN	General - Other Production - Thermal	General Production - The		65.54%	0.00%	(265,101)	26,976 17,598	22,858 337,309	(1,429) 204,195	12,979 67,037	7,185 68,449	270,497	19.458
Thackston	Large Distinct Projects		Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(205,101)	17,550	337,303	201,133	0,,03,	10,707	86	15,150
Thackston	Large Distinct Projects		Monroe Street Abandoned Penstock Stabilization	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%								
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Nine Mile HED Battery Building Nine Mile Powerhouse Crane Rehab	ED ED	AN AN	Production - Hydro Production - Hydro	Production - Hyd Production - Hyd		65.54% 65.54%	0.00%	1,935	13.726	182.501	(173,898)	1,337,687 10,691	180,905 178,537	22,169 9,180	21,913 6,215
Thackston	Large Distinct Projects		Noxon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	1,533	13,720	102,301	(173,090)	10,051	170,337	9,100	0,213
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hyd	ro 2023	65.54%	0.00%								
Thackston Thackston		Failed Plant & Operati (blank)	(Peaking Generation Business Case Generation DC Supplied System Update	ED ED	AN AN	Production - Other Production - Hydro	Production - Othe Production - Hyd		65.54% 65.54%	0.00%		29,392		11,278				
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	299	3,664	7,271	293	3,006			
Thackston	Mandatory & Compliance	Mandatory & Complia	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	12	147	291	12	120			
Thackston			Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	11,276	57,000	392,683	(122,453)	97,918	125,591	46,422	8,657
Thackston Thackston			r Cabinet Gorge Dam Fishway r Clark Fork Settlement Agreement	ED ED	AN AN	Transportation General - Other	Transportation General	2023 2023	68.27% 68.27%	0.00%						_		
Thackston			r Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%		172,236						
Thackston			Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	8,687	26,912	2,078			98,209	249,465	
Thackston Thackston			r Right-of-Way Use Permits r Right-of-Way Use Permits	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023	65.54% 0.00%	0.00% 0.00%	42,964 11,946	1,893	2,494 76	305 244	376 2,094	1,541 14,544	18,152 12,317	2,236 289
Thackston			Right-of-Way Use Permits	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,262	7,449	5,583	7,297	7,483	2,339	3,509	2,131
Thackston			Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	1,100					3,192	985	
Thackston Thackston			r Right-of-Way Use Permits r Right-of-Way Use Permits	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00% 0.00%	0.00% 100.00%	1,113	3,869	1,698 177	4,818 2,279	4,932 2,943	11,639 268	959 437	1,173 359
Thackston	Mandatory & Compliance	Mandatory & Complia	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%			1//	2,2/9	2,543	200	15,822	339
Thackston	Mandatory & Compliance	Mandatory & Complia	r WSDOT Franchises	ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	30,482	270	1,569	26	1,558	1,087	1,474	
Thackston	Programs		Base Load Hydro	CD ED	AA AN	General - Other	General Production - Hyd	2023	47.78% 65.54%	15.09% 0.00%	568	1 271	2,386	2.250	27.455	33,892	82,784	23,149
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Base Load Hydro Regulating Hydro	CD	AA	Production - Hydro General - Other	General	2023	47.78%	15.09%	25,317	1,371	2,300	3,258	27,455	33,692	02,/04	23,149
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	Hardware	General	2023	47.78%	15.09%	-,-		22,702	1,322				
Thackston	Programs		Regulating Hydro	ED ED	AN AN	General - Other	General	2023	68.27%	0.00%	-	2.057	18,783	402.400	240 544	2.040	400 404	10,007
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Regulating Hydro Regulating Hydro	ED	AN AN	Production - Hydro Transportation	Production - Hyd Transportation	2023 2023	65.54% 68.27%	0.00%	32,335 3,082	2,867 50,428	49,262 7,613	193,189	340,541	3,940 14	499,434 8,986	268,980
Thackston	Programs		Base Load Thermal Program	ED	AN	Production - Other	Production - Oth	er 2023	65.54%	0.00%	(5,205)	2,003	54,818	1,873	(15,745)	802,818	109,849	2,770
Thackston	Programs		(Base Load Thermal Program	ED	AN	Production - Thermal	Production - The		65.54%	0.00%	2,391	44,260	3,410	2,574	392,318	145,219	292	61,912
Thackston Thackston	Programs Short-Lived Assets		Base Load Thermal Program HMI Control Software	ED CD	AN AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%	12,843	56,681	15,765	(11,004)	(1,728)	45,850 5,957	1,514	491 1,387
Thackston	Short-Lived Assets		HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	14,501	113,554	16,842	(11,253)	(6,995)	11,774	3,555	1,889
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%							468	
Thackston Thackston	Short-Lived Assets Short-Lived Assets		HMI Control Software HMI Control Software	CD ED	AA AN	Software - 5 Yr Production - Hydro	Intangibles Production - Hyd	2023	47.78% 65.54%	15.09% 0.00%	12,463 4,702	36,540 10,760	15,656 16,974	(11,116) 13,916	203 11,033	3,900 12,459	314	1,226
Thackston	Short-Lived Assets Short-Lived Assets		HMI Control Software HMI Control Software	ED	AN AN	Software - 5 Yr	Intangibles	2023 2023	68.27%	0.00%	4,702 25,914	33,931	16,974	13,916	4,099	12,459	10,987	
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hyd	ro 2023	65.54%	0.00%	,51.	,551	,-/3		.,333	, 100	,507	
New (Actual)	New (Actual)		Gas ERT Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	200		1 101	1,465				7,098
New (Actual) New (Actual)	New (Actual) New (Actual)		Gas ERT Replacement Program Gas ERT Replacement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	298	411	1,194	2,328	1,298	642	29,899	
New (Actual)	New (Actual)		Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					1,230	342		
New (Actual)	New (Actual)		Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%							811,526	7,112
New (Actual) New (Actual)	New (Actual) New (Actual)		r Long Lake Stability Enhancement i Company Aircraft Capital	ED CD	AN AA	Production - Hydro Transportation	Production - Hyd Transportation	2023 2023	65.54% 47.78%	0.00% 15.09%		_			1,114,534			
New (Actual)	New (Actual)		i Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		4,354						
New (Actual)	New (Actual)		NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%		***						

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021	1 - December 31, 2023															202		
	Plant Group for	Primary			Jurisdic				WA-E-	WA - G -						113,133,914 System Tota	505,328,919 464,161,66 System Total System Total	
Witness	Testimony Purposes Wildfire		Business Case)	Service CD	tion	Functional Area 2 General - Other	Functional Area General	Year 2023		Allocation %	System 09 7,929	System 10 1,097	System 11 147,989	System 12 15,589	Total 622,732	Q4 2021	2022 2023 - 622,73	WA-E 01
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Pla	in	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	4,133	2,142	1,905	1,733	9,913	-	- 9,91	3 -
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Pla Customer Service Qua Wildfire Resiliency Pla			AN AN	Software - 5 Yr Transmission	Intangibles Transmission	2023 2023	68.27% 65.54%	0.00%	706.636	381,715 (65,061)	22,495	31,673	381,715 2,777,819	-	- 381,71 - 2,777,81	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Pla	in	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,182,700	688,658	1,059,651	1,333,394	9,851,543	-	- 9,851,54	3 -
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Pla Customer Service Qua Wildfire Resiliency Pla			ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	7,054 1,388,122	4,921 991,742	23,525 1,350,082	3,652 876,593	76,180 13,345,068	-	- 76,18 - 13,345,06	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Pla	in	ED	WA	General - Other	General	2023	100.00%	0.00%	5,417	3,077	24,545	9,147	55,953	-	- 55,95	3 1,604
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network			AA AN	General - Other General - Other	General General	2023	47.78% 52.71%	15.09% 16.61%	7.535	3,139,244 556	128,979 4,563	140,777 9.185	3,409,000 75.053	-	- 3,409,00 - 75.05	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	WA	General - Other	General	2023	77.22%	22.78%	7,555	330	4,303	3,103	1,161		- 1,16	1 70
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network			WA WA	Hardware E Distribution	General E Distribution	2023 2023	77.22% 100.00%	22.78% 0.00%					70 334	-	- 7 - 33	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & F		:CD	AA	General - Other	General	2023	47.78%	15.09%	483,154	175,657	10,131	38,069	799,833		- 799,83	
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Land Mobile Radio & R Performance & Capaci Land Mobile Radio & R		:CD	AA	Hardware Software - 5 Yr	General	2023 2023	47.78% 47.78%	15.09% 15.09%	1,199,864 2,214	25,119 1,148	10,191 622	27,565 665	1,262,740 54,365	-	- 1,262,74 - 54,36	0 -
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & F			AA AA	Transportation	Intangibles Transportation	2023	47.78%	15.09%	2,214	1,140	022	- 005	6,941		- 54,30	
Kensok		Mandatory & Compliar High Voltage Protection	on (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09% 0.00%				331,793	790,718		- 790,71	8 -
Kensok Kensok		Mandatory & Compliar High Voltage Protection Mandatory & Compliar Identity and Access Gr			WA AA	General - Other Software - 3 Yr	General Intangibles	2023	100.00% 47.78%	0.00% 15.09%	19.094	422			(448,988) 963,456) -	- (448,98 - 963.45	
Kensok	Mandatory & Compliance	Mandatory & Compliar Payment Card Industr	y Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	15,05	122			(1,211)		- (1,21	1) (579)
Kensok Kensok		Mandatory & Compliar Payment Card Industry Mandatory & Compliar Security Compliance			AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%					(997) 50.195) -	- (99 - 50,19	
Kensok		Mandatory & Compliar Security Compliance		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%				232,296	232,296	-	- 232,29	6 -
Kensok Kensok	Programs Programs	Failed Plant & Operatic Technology Failed Ass Failed Plant & Operatic Technology Failed Ass		CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	30,852 2,620	3,021 (35)	125,503	41,586 1,143	679,393 16,303	-	- 679,39 - 16,30	
Kensok	Programs	Failed Plant & Operatic Technology Failed Ass			AA	Hardware	General	2023	47.78%	15.09%	40.420	79,490	24,628	35,711	729,910	-	- 729,91	
Kensok	Programs	Performance & Capaci Enterprise & Control N	Network Infrastructure		AA	General - Other	General	2023	47.78%	15.09%	4,853	1,835	779,314	13,065	736,619	-	- 736,61	9 (3,419)
Kensok Kensok	Programs Programs	Performance & Capaci Environmental Control Performance & Capaci Environmental Control	I & Monitoring Systems I & Monitoring Systems	CD CD	AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	23,325	4,499	123,008	23,133	535,411 5,203	-	- 535,41 - 5,20	
Kensok	Programs	Performance & Capaci Environmental Control	I & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro	o 2023	65.54%	0.00%			86,358	1,086	87,445	-	- 87,44	5 -
Kensok Kensok	Programs Programs	Performance & Capaci Fiber Network Lease S Performance & Capaci Fiber Network Lease S			AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	671,127	2,325	236,311 657,750	606,335 120,377	2,087,356 789,129	-	- 2,087,35 - 789,12	
Kensok	Short-Lived Assets	Asset Condition Atlas			AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%			192,793	85,293	745,956	-	- 745,95	
Kensok	Short-Lived Assets		System & Advanced Distributi		AA AA	General - Other	General	2023	47.78% 47.78%	15.09% 15.09%		200,640	12.877	401	401	-	- 40	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Outage Management 5 Outage Management 5 Outage Management 5	System & Advanced Distributi System & Advanced Distributi	i CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09%		200,640	12,877 8,656	1,240,215 1,190	1,453,731 9,846	-	- 1,453,73 - 9,84	
Kensok	Short-Lived Assets	Asset Condition Outage Management S	System & Advanced Distributi	i ED	AN	Hardware	General	2023	68.27%	0.00%			35,526	5,848	41,374	-	- 41,37	
Kensok Kensok	Short-Lived Assets Short-Lived Assets		System & Advanced Distributi System & Advanced Distributi		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	68.27% 68.27%	0.00%	1,124,518	193,035	(316,454) 164,386	610,158 414,923	1,611,257 1,539,178	-	- 1,611,25 - 1,539,17	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	General - Other	General	2023	47.78%	15.09%	170,777	897	134,081	157,184	466,056	-	- 466,05	6 -
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Oua Enterprise Security			AA AA	Hardware Software - 1 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	27,438	6,589	312,318	69,135 561,476	1,510,121 561,476	-	- 1,510,12 - 561.47	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	294,933	4,519	4,215	4,730	969,259		- 969,25	9 5,655
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security			AA AA	Software - 3 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	15,377 4,535	7,356 939	9,642 894	2,741 783	634,589	-	- 634,58 - 441,23	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security			AN	Transmission	Intangibles Transmission	2023	65.54%	0.00%	4,535	939	894	/63	441,238 413	-	- 441,23	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage	Location Security		AA	General - Other	General	2023	47.78%	15.09% 15.09%	172				76,405	-	- 76,40	j -
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Facilities and Storage Customer Service Qua Facilities and Storage	Location Security Location Security		AA AN	General - Structures General - Structures	General General	2023	47.78% 52.71%	15.09%					325,152 104,639		- 325,15 - 104,63	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage	Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%			74,178	3,369	77,547	-	- 77,54	7 -
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation Customer Service Qua Generation, Substation	n & Gas Location Security	CD ED	AA AN	General - Other General - Structures	General General	2023 2023	47.78% 68.27%	15.09% 0.00%	91,300	4,183	1,921	6,502	786,587 (31,591)	٠ -	- 786,58 - (31,59	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation	n & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%					267,758		- 267,75	8 -
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation			AN AN	Production - Hydro	Production - Hydro Production - Othe		65.54% 65.54%	0.00%	21,442	913	710	2 210	21,442 9.828	-	- 21,44 - 9.82	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation Customer Service Qua Generation, Substation		ED	AN	Production - Other Software - 5 Yr	Intangibles	2023 2023	68.27%	0.00%	579	913	/10	3,219	9,828	-	- 9,82 - 90,33	8 -
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation			WA	E Distribution	E Distribution	2023	100.00%	0.00%	37,779	580	142		44,950	-	- 44,95	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Basic Workplace Techi Performance & Capaci Basic Workplace Techi			AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	106,941 59,726	167,056 83,340	38,220 20.081	79,070 39,535	985,481 551,768	-	- 985,48 - 551.76	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Techn	nology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	53,470	83,528	19,110	39,535	492,739	-	- 492,73	9 6,082
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Control and Safety Ne Performance & Capaci Data Center Compute	twork Infrastructure	CD CD	AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	400 130,392	(67) 46,099	173 11.149	416,582 1,503,627	528,524 3,632,347	-	- 528,52 - 3,632,34	
Kensok	Short-Lived Assets	Performance & Capaci Data Center Compute	and Storage Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	1,941	(18)	39,167	26,841	238,933	-	- 238,93	3 28,997
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and	d Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09% 15.09%	88,525	20,972	16,647	397,675	1,010,942	-	- 1,010,94 - 137.47	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Performance & Capaci Endpoint Compute and		CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	2,964	1,267		356,421	1,116,597	-	- 137,47 - 1,116,59	
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and	d Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	26	83,442	49,645	183,827	481,218	-	- 481,21	8 (7,212)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Performance & Capaci Endpoint Compute and			AN AN	Hardware Software - 3 Yr	General Intangibles	2023	68.27% 68.27%	0.00%	3,242 2,652	(191) (156)	323 264	2,236 1,829	38,195 31,251	-	- 38,19 - 31,25	
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Model	rnization & Operational Efficie	€CD	AA	Hardware	General	2023	47.78%	15.09%		33,745	9,178	4,336	47,814	-	- 47,81	4 27
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Model Performance & Capaci Energy Delivery Model			AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	45,269	9,636 404,943	731,808 251,170	205,471 17,734	3,034,837 1,501,816	-	- 3,034,83 - 1,501,81	
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Model Performance & Capaci Energy Delivery Model			AN	Hardware	General	2023	68.27%	0.00%					(2,370)		- 1,501,81	
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Model	rnization & Operational Efficie	€ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	5,354	30,960	245,393	10,093	431,940	-	- 431,94	0 -
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Model Performance & Capaci Energy Delivery Model	rnization & Operational Efficie rnization & Operational Efficie		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%			115.315	(60,581)	59,529 95,771	-	- 59,52 - 95,77	
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Model	rnization & Operational Efficie	€ED	WA	Hardware	General	2023	100.00%	0.00%	144		374,153	4,424	447,149	-	- 447,14	9 50,057
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Moder Performance & Capaci Energy Delivery Moder			WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	1,769 1,079,459	1,223 18,184	579,130 2.127	14,844 4,496	918,784 1.104,266	-	- 918,78 - 1,104,26	
Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Model Performance & Capaci Energy Resources Mod			AA	Hardware	General	2023	47.78%	15.09%	,,	-, -	858	180	1,104,200	-	- 1,104,20	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Mod	dernization & Operational Effi	iCD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	47,458	10,439	245,341	20,885	353,008 916,740	-	- 353,00 - 916,74	8 -
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Mod Performance & Capaci Energy Resources Mod			AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	15.09% 0.00%		685,122	75,227	118,226	916,740 565,704		- 916,74 - 565,70	
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Mod	dernization & Operational Effi	iED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	29,433	2,297	7,978	29,179	1,563,437	-	- 1,563,43	7 22,533
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communica Performance & Capaci Enterprise Communica		CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	106,412 24,285	7,068 44,092	13,956 20,854	324,692 75,138	721,454 493,134	-	- 721,45 - 493,13	
Kensok	Short-Lived Assets	Performance & Capaci Enterprise Communica	ation Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	9,218	99,406	29,641	36,592	480,492	-	- 480,49	2 5,311
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communica Performance & Capaci Enterprise Network In:	ation Systems	CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	574 431,217	630 6,913	348 89,255	949,859 1.283,026	1,052,367 1,889,234	-	- 1,052,36 - 1,889,23	
RETISUK	SHORT-LIVEU ASSELS	renormance & Capaci Enterprise Network In	iii asu ucture	CD	AA	General - Other	Gerierai	2023	47.78%	15.09%	431,21/	0,913	89,255	1,283,026	1,009,234	-	- 1,889,23	1 320

Actual Gross Transfer-to-Plant Detail

October 1, 2021	1 - December 31, 2023															2021			
	Plant Group for	Primary		1	urisdic				WA - E -	WA - G -						113,133,914 System Total	505,328,919 System Total		
Witness Kensok	Testimony Purposes	Investment Driver	Project (Business Case)	Service	tion	Functional Area 2 Software - 2 Yr	Functional Area	Year	Allocation %	Allocation %	System 09	System 10	System 11	System 12	Total 828,990	Q4 2021	2022	2023	WA-E 01
Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci I	ET Modernization & Operational Efficiency - Tech ET Modernization & Operational Efficiency - Tech	hncCD A	A	Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78%	15.09% 15.09%	133,937 21,337	43,638	(20,574)	139,307 17,973	1,064,067	-		828,990 1,064,067	58,644 76,461
Kensok Kensok	Short-Lived Assets Short-Lived Assets		ET Modernization & Operational Efficiency - Tech Financial & Accounting Technology	hncCD A CD A		Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	22,238 229	2,684	103,087	807,444	1,893,037 19,953	-	-	1,893,037 19,953	220,684
Kensok	Short-Lived Assets	Performance & Capacil I	Financial & Accounting Technology	CD A	A	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	2,215	1,177,538	255,966	105,973	2,029,506	- :		2,029,506	
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Financial & Accounting Technology Human Resources Technology	CD A		Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	6,491 113,026	111,073 4,825	435,588 52,497	(43,235) 48.019	1,537,527 277,131		-	1,537,527 277,131	1,816 28,080
Kensok	Short-Lived Assets	Performance & Capaci I	Human Resources Technology	CD A	Α	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		,		162,729	177,506	-	-	177,506	3,801
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Legal & Compliance Technology Legal & Compliance Technology	CD A		Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	1,689	878	941	801 142,204	83,337 149.071		-	83,337 149.071	(768)
Kensok	Short-Lived Assets	Performance & Capacit	Legal & Compliance Technology	CD W	/A	Software - 5 Yr	Intangibles	2023	77.22%	22.78%					32,457	-	-	32,457	12,834
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci I Performance & Capaci I		CD A ED A		General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	173			295,667 443,348	295,667 1,154,397	-		295,667 1,154,397	-
Kinney	EIM	Performance & Capaci I	Energy Market Modernization & Operational Effic	cier ED A	N	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	6,870			156,299	257,792	-	-	257,792	9,901
Magalsky Magalsky	Programs Programs	Performance & Capaci ¹ Performance & Capaci ¹	Transportation Electrification Transportation Electrification	ED W		E Distribution Hardware	E Distribution General	2023 2023	100.00% 100.00%	0.00%	471,323	274,466 14,900	167,927	(16,199)	1,508,570 14,900			1,508,570 14,900	(170,404)
Magalsky	Short-Lived Assets	Customer Service Qua (Customer Experience Platform Program	CD A	A	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	236,057	4,056	879		240,992	-	-	240,992	
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Customer Experience Platform Program Customer Experience Platform Program	CD A CD W	A /A	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 77.22%	15.09% 22.78%				1,606,222	3,414,727 117,287			3,414,727 117,287	51,668
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED W	/A	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	157,054	1,850	15,910	1,301	178,587	-	-	178,587	2,472
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Customer Facing Technology Program Customer Facing Technology Program	CD A		Hardware Software - 2 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	17.986	7.885	4,084	2,575	2,593 1,694,520	-	-	2,593 1.694.520	14 (1)
Magalsky	Short-Lived Assets	Customer Service Qua (Customer Facing Technology Program	CD A	A	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	15,896	5,196	4,004	1,504,669	2,080,613	-	-	2,080,613	10,771
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Customer Facing Technology Program Customer Transactional Systems	ED A CD A		Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%	387,207	(387,207) 652	-		652	-		652	-
Magalsky	Short-Lived Assets	Customer Service Qua (Customer Transactional Systems	CD A	A	Hardware	General	2023	47.78%	15.09%		1,600			1,609	-	-	1,609	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Customer Transactional Systems Customer Transactional Systems	CD A	Α	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	32,028	2,555	798	2,780	91,705 1,901,165	-		91,705 1.901.165	349 (30,919)
Magalsky	Short-Lived Assets		Customer Transactional Systems	CD W	/A	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	32,026	521,473	7,092	2,780	528,813	- :		528,813	(30,919)
Magalsky	Short-Lived Assets Short-Lived Assets		Customer Transactional Systems Strategic Initiatives - South Landing (Catalyst) - (GD O Cl∈CD A		Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	0.00% 47.78%	0.00% 15.09%	72,735				65,557 72,735	-	-	65,557 72,735	-
Magalsky Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - (Strategic Initiatives - South Landing (Catalyst) - (A /A	E Distribution	E Distribution	2023	100.00%	0.00%	24,125	(444,647)	59,979	13,176	2,560,829		- :	2,560,829	
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives- UIASSIST	ED W		E Distribution General - Other	E Distribution General	2023	100.00% 68.27%	0.00%	26 200				55,340 36,398	-	-	55,340 36,398	(97,410)
Magaisky Magaisky	Short-Lived Assets Short-Lived Assets		Strategic Initiatives- UIASSIST Strategic Initiatives- UIASSIST	ED A		E Distribution	E Distribution	2023	100.00%	0.00%	36,398				36,398 64,129			36,398 64,129	-
Other Other	Other Other	Customer Requested		ED A		Transmission	Transmission	2023 2023	65.54% 47.78%	0.00% 15.09%	(29,030)			(0)	(112,027)) -	-	(112,027)	(84,253)
Other Other	Other		Misc. accrual reversals, corrections or additional Misc. accrual reversals, corrections or additional			General - Other Hardware	General General	2023	47.78% 47.78%	15.09%					1			1	0
Other	Other		CIP v5 Transition - Cyber Asset Electronic Access	s CD A	A	Hardware	General	2023	47.78%	15.09%			191,787		191,787	-	-	191,787	- '
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Misc. accrual reversals, corrections or additional Oil Storage Improvements	TTED W		E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%		47,842	3,246	724	27 51.812			27 51.812	
Rosentrater	Large Distinct Projects	Asset Condition (Oil Storage Improvements	CD A	A	General - Structures	General	2023	47.78%	15.09%	56	410,937	124,486	943,649	1,479,072	-	-	1,479,072	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Primary URD Cable Replacement Primary URD Cable Replacement	ED II		E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	1,962	1,156 2,139	4,052 906	3,201 1,592	26,987 39,037			26,987 39,037	619
Rosentrater	Large Distinct Projects		Telematics 2025	CD A		General - Other	General	2023	47.78%	15.09%	29,499	15,251	4,389,342	4 500 047	577	-	-	577 16.186.511	276
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Transmission Major Rebuild - Asset Condition Washington Advanced Metering Infrastructure Pr			Transmission General - Other	Transmission General	2023 2023	65.54% 100.00%	0.00%	29,499	1,659	4,389,342	1,533,317	16,186,511 1,659			16,186,511	-
Rosentrater	Large Distinct Projects	Failed Plant & Operation	N Lewiston Autotransformer - Failed Plant	ED A		Transmission	Transmission	2023	65.54%	0.00%					9,613	-	-	9,613	460
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Gas Operator Qualification Compliance Jackson Prairie Natural Underground Storage Fac			Transportation Underground Storage	Transportation Underground Stor	LULU	77.22% 0.00%	68.81%	245,364	287,624	138,950	1,847	31,087 1,727,207			31,087 1,727,207	11,793
Rosentrater	Large Distinct Projects	Performance & Capacil.	Jackson Prairie Natural Underground Storage Fac	cilitGD 0	R	Underground Storage	Underground Stor	a 2023	0.00%	0.00%	26,207	30,720	14,841	197	184,478	-	-	184,478	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar / Mandatory & Compliar /	Apprentice/Craft Training Apprentice/Craft Training	CD A	A A	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%					38,751 24,219			38,751 24,219	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Clearwater Wind Generation Interconnection	ED A	N	Transmission	Transmission	2023	65.54%	0.00%	252	4 020	(2.202)	2.406	273,300	-	-	273,300	5.746
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED A		General - Other Hardware	General General	2023	68.27% 68.27%	0.00%	352 176	1,828 914	(2,307)	3,106 1,553	22,249 59,539			22,249 59,539	5,746 35,924
Rosentrater	Mandatory & Compliance			ED II		Transmission	Transmission	2023	0.00%	0.00%	3,162	3,584	698	42	15,440	-	-	15,440	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Coistrip Transmission Elec Relocation and Replacement Program	ED W ED A		Transmission Transmission	Transmission Transmission	2023 2023	100.00% 65.54%	0.00%	5,721	6,483	1,263	76	27,930 318,422			27,930 318.422	526
Rosentrater	Mandatory & Compliance	Mandatory & Compliar B	Elec Relocation and Replacement Program	ED II)	E Distribution	E Distribution	2023	0.00%	0.00%	88,469	67,155	213,157	179,370	1,695,212	-	-	1,695,212	-
Rosentrater Rosentrater			Elec Relocation and Replacement Program Gas Above Grade Pipe Remediation Program	ED W		E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00% 0.00%	0.00%	206,610	109,493	103,615	964,114 180,173	6,561,779 180,173			6,561,779 180,173	72,601
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program		/A	E Distribution	E Distribution	2023	100.00%	0.00%					8,773	-	-	8,773	-
Rosentrater Rosentrater			Gas Cathodic Protection Program Gas Cathodic Protection Program	GD II		G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00%	68	107,684 95,812	23,512	1,221	133,033 95,812	-		133,033 95.812	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar (Gas Cathodic Protection Program	GD W	/A	G Distribution	G Distribution	2023	0.00%	100.00%	166,321	176,394	118,674	1,668	594,005	-	-	594,005	-
Rosentrater Rosentrater			Gas Facility Replacement Program (GFRP) Aldyl A Gas Facility Replacement Program (GFRP) Aldyl A) R	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00%	568,613 372,800	260,133 989,070	445,788 740,440	275,128 639,102	2,208,447 8,938,319			2,208,447 8,938,319	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	A FGD W	/A	G Distribution	G Distribution	2023	0.00%	100.00%	3,430,580	1,394,468	1,088,458	711,685	19,144,536	-	-	19,144,536	-
Rosentrater Rosentrater			Gas HP Pipeline Remediation Program Gas Isolated Steel Replacement Program	GD W		G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%		59	60		139,102 93,965	-	-	139,102 93,965	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD 0	R	G Distribution	G Distribution	2023	0.00%	0.00%	185,585	497,308	229,224	375,716	2,078,367	-	-	2,078,367	-
Rosentrater Rosentrater			Gas Isolated Steel Replacement Program Gas Overbuilt Pipe Replacement Program	GD W		G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	11,436	7,039	1,267 3,970	11,900	78,162 24,918	-	-	78,162 24,918	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD 0	R	G Distribution	G Distribution	2023	0.00%	0.00%	44,348	11,738	65,138	73,492	549,798	-	-	549,798	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Gas Overbuilt Pipe Replacement Program Gas PMC Program	GD W	/A)	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	100.00%	5,563 24,497	(183) 18.976	20,935	2,703 9,272	30,275 170,079	-	-	30,275 170,079	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD O	R	G Distribution	G Distribution	2023	0.00%	0.00%	123,880	115,754	134,250	53,042	704,387	-	-	704,387	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Gas PMC Program Gas Replacement Street and Highway Program	GD W		G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	67,524 24,730	128,036 22,440	77,047 35,420	155,871 71,235	619,851 714.810	-	-	619,851 714.810	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD O	R	G Distribution	G Distribution	2023	0.00%	0.00%	266,027	275,906	233,584	74,903	4,908,885	-	-	4,908,885	-
Rosentrater Rosentrater			Gas Replacement Street and Highway Program Gas Transient Voltage Mitigation Program	GD W		G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	109,954	52,893 14.070	42,595	29,146	834,021 14.070	-	-	834,021 14.070	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD W	/A	G Distribution	G Distribution	2023	0.00%	100.00%		**	13,944	442	64,256			64,256	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian:	Joint Use	ED II		E Distribution	E Distribution	2023	0.00%	0.00%	(102,503)	19,019	26,212	(43,116)	227,354	-	-	227,354	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian	Joint Use	ED W	/A	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	33,853	597,392	7,744 228,188	(153,277)	7,744 2,637,037			7,744 2,637,037	146,508
Rosentrater Rosentrater	Mandatory & Compliance	Mandatory & Compliar I	Misc. accrual reversals, corrections or additional Misc. accrual reversals, corrections or additional	TTCD A		General - Other General - Other	General General	2023 2023	47.78% 77.22%	15.09% 22.78%					150,943 (150,943)	-	-	150,943 (150,943)	72,128 (116,555)
Rosentrater			Misc. accrual reversals, corrections or additional			Transmission	Transmission	2023	77.22% 65.54%	0.00%					(150,943)	, -		(150,943)	(116,555)
															,			,	

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

The column Part P	October 1, 2021	- December 31, 2023															202	2022	2023	
		Blant Group for	Drimour			Juriodio				WA - E -	WA - C -									
Notice Company Compa		Testimony Purposes	Investment Driver			tion				Allocation %	Allocation %	System 09	System 10	System 11	System 12				2023	WA-E 01
Marche Control Contr	Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					32,743	-	-	32,743	6,299
Marche March Mar												1,331,833	2,052	9,564	50,339		-			-
Marche M		Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	ratED							465,543	(315)	217	1,567			- 1	3,000,139	9,341
Notable Nota		Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	ratED							2,879			· -		-	- :		-
Margine Marg												11.909	40,384	1.622.704	407,130		-			24,443
Marchell Sections Marc	Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Transmission Construction - Compliance		WA	E Distribution	E Distribution	2023	100.00%	0.00%					(107,193)) -		(107,193)	(107,220)
Second Property Second P												(1,577)	389,610	572	422,358			-		
Mary						WA			2023		0.00%	128,044			120,488	897,519	-	-	897,519	
Separate Mayor M						AA			2023					5,392	13,798		-	-		-
No. March						ID						11,054		3,619				-		
Second				Capital Equipment Program	CD	WA		General									-	-		-
Secretary Company Co														9,167	69,570			-		
No. Common Comm	Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	48,930	154,680			438,489	-	-	438,489	(13)
Section Sect																	-	-		-
Secretary Program August Carbon Combined Comb				Capital Equipment Program								3,302					-	-		-
Section Sect				Capital Equipment Program									62,498		30,633	320,941	-	-	320,941	-
Section Propriet					ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%			257,954				- :	(U) 2,127,403	20,524
Property Property Acad Condition C	Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution		0.00%	0.00%		359,313			5,620,869	-	-	5,620,869	-
Program Program Apact Control Company Control Company Control												771.345	408.624	855.315	486,975		-	-		546,516
Recentage Register Register Register Recentage Register Registe		Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					2,375,388	-		2,375,388	
Recentage Project Recentage Project Recentage Recent Recentage												00 140	200	100.014	126		-	-		-
Page					CD								300	109,014	120			-		-
Recent Program Asset Condition Program Progr												9,578			-		-	-		
Repertied Pageme												771	104.632	113.959	_		-	Ī.,		237,571
Security Paymer Ased Cardino Paymer Paymer Ased Cardino Paymer Paymer Ased Cardino Paymer Paymer Paymer Ased Cardino Paymer Paymer Paymer Paymer Ased Cardino Paymer		Programs	Asset Condition					Transportation					462		75,981		-	-		-
Supersider Programs Austr Condoins Pres Services Capital Plan G. M. Pres Services												77,595	179,769	81,904	-			- :		446,423
Reserventer Programs Assect Condoting Registration Programs Registration Progra			Asset Condition		GD	ID			2023	0.00%	0.00%			-	-	89,965	-	-	89,965	-
					GD	OR				0.00%		9	278	3,975	-	229,310	-	-		-
Recent control Program Asset Condition Clark Supplied State Post Program Clark Supplied State State Register Clark Supplied State State Register Clark Supplied State					GD	ID							354,956	12,675	20,865			-		-
Report Program Aust Cardison ED Grape Cut Program ED Grape ED Grape Cut Program					GD										-		-	-		-
Recentable Programs Asset Cordision Asset Cordision Control of Cont																	-	-		-
Recentance Programs Asset Condition SCAAN-SO2 and BAC C		Programs		LED Change-Out Program													-	-		
Reservation Programs Asset Condition SAAA - SOD and BACC Cl. AA Software - 2 Mr. pringing SAA SA															186,061		-	-		
Rosentrate Programs Asset Condition Structures and Improvements/Furniture CI A. General - Other CI CI CI CI CI CI CI C		Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles				97	(163,816)	37,451		147,991	-	-		· -
Roserrated Programs Asset Condition Structures and Improvements/Furthure CD AA General - Structures General 2023 0.07% 0.00% 0					CD	AA AA					15.09%	128 384					-		1,690,994	
Recentable Programs Asset Condition Structures and Improvements/Furniture CD AN Hordware - Cemeral 2022 52.71% 16.61% 15.99 1.00 1	Rosentrater		Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%			045,250		(24,252)) -	-	(24,252)	-
Robertate Programs Robertate Programs Robertate Programs Robertate Programs Robertate Programs Robertate Robertate Programs Robertate Programs Robertate Programs Robertate Programs Robertate Programs Robertate Robertate Programs Robertate Rob												34,732	61,588	4.570			-	-		3,813
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD VM General - Other Condition C					CD	AN						169		4,570	- 31/			-		-
Rosentated Programs Asset Condition Structures and Improvements/Furniture CD WA General - Other General 2023 77,22% 22,27%					CD								742			1,005,920	-	-		13,015
Rosentated Programs Asset Condition Structures and Improvements/Furniture ED MA General - Structures General 2023 62.79% 22.78% 2.78%												13,667		51,748			-	-		-
Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED ID General - Structures and Improv	Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%			248,014		253,244	-	-	253,244	1,207
Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED WA General - Structures ED WA General - Structures ED WA General - Structures General 2023 100,00% 0,00% 100,00%													20,386	226 500	92.160		-	-		-
Rosentrater Programs Asset Condition Structures and Improvements/Furniture GD WA General - Other General 2023 0.00% 10.00%	Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					(0)) -	-	(0)	-
Rosentrater Programs Asset Condition Substation - Asse														102.021			-	-		5,862
Rosentrater Programs Asset Condition Substation - Asset Condition CD AA General - Other General 2023 47,78% 15,09% 10,200 18,4812 (4,500) 10,786 705,819 - 705,819				Structures and Improvements/Furniture Structures and Improvements/Furniture										157,371	9,596		-	-	22,340	
Rosentrater Programs Asset Condition Substation - Asset Condition ED AN General condition ED ED ED ED ED ED ED E	Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%			(4,500)	10,786	705,819	-	-	705,819	-
Rosentater Programs Asset Condition Substation - Asset Condition ED AN General - Other General 2023 68,27% 0,00% 9 77 5,147 - 5,131,318 - 5,200 1,313,318 - 5,311,318 - 5,31												6,885	(1,138)	2,621	3,415		-	-		-
Rosentrater Programs Asset Condition Substation - Asset Condition ED AN Transmission Transmission 2023 65.54% 0.00% 0.	Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	9	77			6,147	-	=	6,147	-
Rosentrater Programs Asset Condition Substation - Asset Condition ED ID E Distribution ED stribution ED stri													110 242	557 204	1 207 402		-			- 28 542
Rosentrater Programs Asset Condition Substation - Asset Condition ED WA General - Other General 2023 100.00% 0.00% 0.00% 0.00% 11.174 1.550.931 - 11.550.9					ED	ID		E Distribution	2023	0.00%	0.00%	(38,967)			139,858	505,408	-	-	505,408	
Rosentrater Programs Asset Condition Transmission - Minor Rebuild ED AN Transmission - Minor Rebuild ED AN E Distribution		Programs	Asset Condition	Substation - Asset Condition								4,510	29,098				-	- 1		4,174
Rosentrater Programs Asset Condition Transmission - Minor Rebuild ED WA E Distribution E Dis												396.719	303.113	2,004.549			-			42.582
Rosentrater Programs Roset Condition Wood Pole Management ED WA E Distribution E Distributio	Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%			30,188	-	30,188	-	-	30,188	-,
Rosentrater Programs Customer Requested New Revenue - Growth ED AN Transmission Transmission Transmission Transmission 2023 65.54% 0.00% 78 11,654 953 436 13,595 - 12,595 1					ED FD										377,487 671 630		-			49 088
Rosentrater Programs Customer Requested New Revenue - Growth ED MT E Distribution E Distribu	Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	78	11,654	953	436	13,595	-	-	13,595	
Rosentrater Programs Customer Requested New Revenue - Growth ED WA E Distribution E Distribution 2023 0.00%												1,739,350	1,491,737	1,728,708	1,051,049		-	- 2		- '
Rosentrater Programs Customer Requested New Revenue - Growth GD ID G Ibistribution G Distribution 2023 0.00% 0.00% 972,706 976,801.0 883,049 390,303 8,341,001 - 8,541,001 - 8																		-		
Rosentrater Programs Customer Requested New Revenue - Growth GD OR G Distribution G Distribution 2023 0.00% 0.00% 803,589 888,410 938,047 789,738 9,558,537 - - 9,267,100 - - 2,026,7100 -		Programs															-			4,505,542
Rosentrater Programs Customer Requested New Revenue - Growth GD WA G Distribution																	-			-
Rosentrater Programs Falled Plant & Operatic Electric Storm ED ID E Distribution E Distribution 2023 0.00% 0.00% 45,204 33,392 27,153 50,467 424,352 - 424,352 - 424,352 - 80,00% 0.	Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	1,594,084	1,679,613	2,130,689	1,776,079	20,267,100	-	- 2	0,267,100	-
Rosentrater Programs Failed Plant & Operativ Electric Storm ED WA E Distribution E Distribution 2023 0.00% 846 846 - 846 -																	-	-		65,883
			Failed Plant & Operati	ic Electric Storm	ED	WA		E Distribution	2023	0.00%	0.00%		846			846		-	846	
	Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,215,778	86,084	27,824	41,594	2,627,778	-	- :	2,627,778	285,876

2021

2022

2023

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

																113,133,914		464,161,663	
	Plant Group for	Primary			Jurisdic				WA-E-	WA - G -						System Total	System Total	System Total	
Witness	Testimony Purposes	Investment Driver	Project (Business Case)	Service	tion	Functional Area 2	Functional Area	Year		Allocation %	System 09	System 10	System 11	System 12	Total	Q4 2021	2022	2023	WA-E 01
Rosentrater	Programs		Gas Non-Revenue Program		ID	G Distribution	G Distribution	2023	0.00%	0.00%	174,008	62,170	76,138	(29,901)	1,235,818	-	-	1,235,818	-
Rosentrater Rosentrater	Programs Programs		Gas Non-Revenue Program Gas Non-Revenue Program		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	517,427 402,103	413,654 695,288	236,603 350,273	224,088 274,993	5,273,457 4,270,375		-	5,273,457 4,270,375	-
Rosentrater		Failed Plant & Operation			ID	E Distribution	E Distribution	2023	0.00%	0.00%	19,764	15,586	9,580	14,251	164,276	-	-	164,276	-
Rosentrater	Programs	Failed Plant & Operation			WA	E Distribution	E Distribution	2023	100.00%	0.00%	10,106	10,218	5,432	13,494	82,170	-	-	82,170	2,573
Rosentrater Rosentrater	Programs Programs		Distribution System Enhancements Distribution System Enhancements		ID ID	E Distribution General - Other	E Distribution General	2023	0.00%	0.00%	83,998	51,207	613,797	2,676,260 13,284	5,692,526 13,284	-	-	5,692,526 13.284	-
Rosentrater	Programs		Distribution System Enhancements Distribution System Enhancements		WA	E Distribution	E Distribution	2023	100.00%	0.00%	854,316	1,795,474	325,682	1,245,303	7.056.089			7.056.089	200,571
Rosentrater	Programs	Performance & Capacit	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	7,482	108,584	259,978	22,109	567,566	-	-	567,566	9,693
Rosentrater	Programs		Gas Airway Heights HP Reinforcement		WA	G Distribution	G Distribution	2023	0.00%	100.00%					(4,593)	-	-	(4,593)	-
Rosentrater Rosentrater	Programs Programs		Gas Reinforcement Program Gas Reinforcement Program		ID OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00%	8,981 8,184	14,053 (33,253)	29,275 1,527	207 3,923	292,227 123,886		-	292,227 123,886	-
Rosentrater	Programs		Gas Reinforcement Program		WA	G Distribution	G Distribution	2023	0.00%	100.00%	5,674	176,694	15,651	4,834	496,345			496,345	
Rosentrater		Performance & Capacit		GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	93			52,901	110,541	-	-	110,541	-
Rosentrater		Performance & Capacit			OR WA	G Distribution	G Distribution	2023	0.00% 0.00%	0.00% 100.00%	6,667	13,791	(5,846)	167,708	243,713	-	-	243,713	-
Rosentrater Rosentrater	Programs Programs	Performance & Capacit Performance & Capacit			WA	G Distribution General - Other	G Distribution General	2023	0.00%	100.00%	66,426	1,576	8,802	107,756	277,941 4.078		-	277,941 4.078	-
Rosentrater	Programs		Substation - Performance and Capacity	CD .	AA	General - Other	General	2023	47.78%	15.09%	1,654	99	799	2,099	421,259	-	-	421,259	-
Rosentrater	Programs		Substation - Performance and Capacity		AN	General - Other	General	2023	68.27%	0.00%					328	-	-	328	45
Rosentrater Rosentrater	Programs Programs		Substation - Performance and Capacity Substation - Performance and Capacity		AN ID	Transmission General - Other	Transmission General	2023	65.54% 0.00%	0.00%	1,912	568	744	(2,693)	2,371,803	-	-	2,371,803 1,803	174
Rosentrater	Programs		Substation - Performance and Capacity		WA	E Distribution	E Distribution	2023	100.00%	0.00%	2.117	1,336,589	540	-	8,127,701			8,127,701	
Rosentrater	Programs		Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	_,	-,,			21,489	-	-	21,489	13,749
Rosentrater	Programs		Substation - Performance and Capacity		AN	Transmission	Transmission	2023	65.54%	0.00%						-	-		
Thackston Thackston			Cabinet Gorge Unwatering Pumps KF_Fuel Yard Equipment Replacement		AN AN	Production - Hydro General - Other	Production - Hydr General	o 2023 2023	65.54% 68.27%	0.00%	1,189			424,166 952	913,476 71,685			913,476 71,685	319,692 664
Thackston			KF_Fuel Yard Equipment Replacement		AN	Production - Thermal		m 2023	65.54%	0.00%	117,136	5,393	21,548	795	864,315	_	_	864,315	(173,747)
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade		AN	Transmission	Transmission	2023	65.54%	0.00%					10,793	-	-	10,793	` ',- '
Thackston	Large Distinct Projects		Monroe Street Abandoned Penstock Stabilization		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	57,069	25.222	2047	36,917	36,917	-	-	36,917	-
Thackston Thackston			Nine Mile HED Battery Building Nine Mile Powerhouse Crane Rehab		AN AN	Production - Hydro Production - Hydro	Production - Hydr Production - Hydr		65.54% 65.54%	0.00%	57,069	25,223 575	2,047		1,647,013 229.461		-	1,647,013 229.461	1,268
Thackston			Noxon Rapids Spillgate Refurbishment	ED .	AN	Production - Hydro	Production - Hydr		65.54%	0.00%		3,615,824	69,284	9,336	3,694,444	-	-	3,694,444	-
Thackston			Upper Falls Trash Rake Replacement		AN	Production - Hydro	Production - Hydr		65.54%	0.00%		1,812,707	12,611	500,744	2,326,061	-	-	2,326,061	-
Thackston Thackston			Peaking Generation Business Case Generation DC Supplied System Update		AN AN	Production - Other Production - Hydro	Production - Othe Production - Hydr		65.54% 65.54%	0.00%	140,592	10,506	32,719	6,114 303,952	230,600 303,952	-	-	230,600 303,952	-
Thackston			Cabinet Gorge Dam Fishway		AN	General - Other	General	2023	68.27%	0.00%				303,932	14,532			14,532	204
Thackston			Cabinet Gorge Dam Fishway	ED .	AN	Hardware	General	2023	68.27%	0.00%					581	-	-	581	8
Thackston			Cabinet Gorge Dam Fishway		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	9,702	12,227	69,818	30,721	739,562	-	-	739,562	7,391
Thackston Thackston			Cabinet Gorge Dam Fishway Clark Fork Settlement Agreement		AN AN	Transportation General - Other	Transportation General	2023	68.27% 68.27%	0.00%	-				-	-	-	-	-
Thackston			Clark Fork Settlement Agreement		AN	Intangibles	Intangibles	2023	65.54%	0.00%					172,236			172,236	
Thackston	Mandatory & Compliance	Mandatory & Complian	Clark Fork Settlement Agreement		AN	Production - Hydro		o 2023	65.54%	0.00%	8,359	561,758	2,520,574	1,221,665	4,697,707	-	-	4,697,707	5,693
Thackston Thackston			Right-of-Way Use Permits		AN ID	Transmission F Distribution	Transmission F Distribution	2023	65.54% 0.00%	0.00%	2,890	120,414 119,969	(27,198)	2,145 2,453	168,213 86,581	-	-	168,213 86,581	28,159
Thackston	Mandatory & Compliance Mandatory & Compliance				WA	E Distribution E Distribution	E Distribution E Distribution	2023	100.00%	0.00%	3,755	7,383	(77,352) 6,480	2,453 19,529	77,200			77,200	4,262
Thackston			Right-of-Way Use Permits		ID	G Distribution	G Distribution	2023	0.00%	0.00%	3,733	739	0,100	15,525	6,015	_	-	6,015	-1,202
Thackston	Mandatory & Compliance				OR	G Distribution	G Distribution	2023	0.00%	0.00%		3,251	1,197	614	35,261	-	-	35,261	-
Thackston Thackston	Mandatory & Compliance		Right-of-Way Use Permits Spokane River License Implementation		WA AN	G Distribution Production - Hydro	G Distribution Production - Hydr	2023	0.00% 65.54%	100.00%		737 677.120	2,723	394 8,834	10,317 701,776	-	-	10,317 701,776	-
Thackston	Mandatory & Compliance				WA	Intangibles	Intangibles	2023	100.00%	0.00%	4,707	2,364	54	0,034	43,590		-	43,590	30,482
Thackston	Programs		Base Load Hydro		AA	General - Other	General	2023	47.78%	15.09%	3,870	2,501	J.	105,617	109,487	-	-	109,487	-
Thackston	Programs		Base Load Hydro	ED .	AN	Production - Hydro		o 2023	65.54%	0.00%	40,323	2,454	6,438	211,275	435,355	-	-	435,355	372
Thackston Thackston			Regulating Hydro Regulating Hydro		AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%			159,813	6,011	191,140 24.024	-	-	191,140 24.024	12,098
Thackston	Programs		Regulating Hydro		AN	General - Other	General	2023	68.27%	0.00%			20,601	-	49,392			49,392	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED .	AN	Production - Hydro	Production - Hydr	o 2023	65.54%	0.00%	84,013	124,718	1,703,609	15,230	3,318,118	-	-	3,318,118	21,193
Thackston			Regulating Hydro		AN	Transportation	Transportation	2023	68.27%	0.00%	405.550	-	020	0	70,123	-	-	70,123	2,104
Thackston Thackston	Programs Programs		Base Load Thermal Program Base Load Thermal Program		AN AN	Production - Other Production - Thermal	Production - Other		65.54% 65.54%	0.00%	105,562 217,072	298,233 (4,415)	838 7,083	68,748 30,151	1,426,563 902,266			1,426,563 902,266	(3,411) 1,567
Thackston	Programs		Base Load Thermal Program		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	531	(4,413)	7,003	30,131	46,872	_	-	46,872	-
Thackston			HMI Control Software		AA	General - Other	General	2023	47.78%	15.09%	594,970	324,154	(26,396)	11,739	985,882	-	-	985,882	6,137
Thackston	Short-Lived Assets		HMI Control Software		AA	Hardware	General	2023	47.78%	15.09%	152,607	246,887	(6,886)	6,702	543,175	-	-	543,175	6,929
Thackston Thackston			HMI Control Software HMI Control Software		AA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	0.00% 47.78%	0.00% 15.09%	2,111	842	592	1,008	468 63,739	-	-	468 63,739	5,955
Thackston	Short-Lived Assets		HMI Control Software	ED .	AN	Production - Hydro	Production - Hydr		65.54%	0.00%	2,111	342	332	2,300	69,845	-	-	69,845	3,082
Thackston	Short-Lived Assets		HMI Control Software	ED .	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%					109,209	-	-	109,209	17,691
New (Actual)	New (Actual) New (Actual)		Asset Monitoring System		AN ID	Production - Hydro G Distribution	Production - Hydr G Distribution	o 2023 2023	65.54% 0.00%	0.00%	26 210	E1 600	E7 211	264,723	264,723	-	-	264,723 200.096	-
New (Actual) New (Actual)			Gas ERT Replacement Program Gas ERT Replacement Program		OR OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	36,318	51,608 564	57,211	46,395	200,096 4,795	-	-	200,096 4,795	-
New (Actual)			Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		501			31,839	-	-	31,839	-
New (Actual)	New (Actual)		Metro 115kV Substation		AN	Transmission	Transmission	2023	65.54%	0.00%				545,256	545,256	-	-	545,256	-
New (Actual)	New (Actual) New (Actual)		Nine Mile Powerhouse Roof Replacement		AN AN	Production - Hydro	Production - Hydr Production - Hydr		65.54% 65.54%	0.00%	6,880	8,406	5,931	889	840,745	-	-	840,745	-
New (Actual) New (Actual)	New (Actual)		Long Lake Stability Enhancement Company Aircraft Capital		AN AA	Production - Hydro Transportation	Transportation	2023	47.78%	15.09%	-				1,114,534	-		1,114,534	
New (Actual)	New (Actual)	Performance & Capacit	Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%					4,354	-	-	4,354	-
New (Actual)	New (Actual)	Performance & Capacit	NexGen Control System Networks	CD .	AA	General - Other	General	2023	47.78%	15.09%				694,741	694,741	-	-	694,741	-

Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdie tion	Functional Area 2		a Year	WA - E - Allocation %	WA - G - Allocation %	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06	WA-E 07	WA-E 08	WA-E 09	WA-E 10
Howell Howell	Wildfire Wildfire		Wildfire Resiliency Plan Wildfire Resiliency Plan	CD ED	AA AN	General - Other Software - 3 Yr	General Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	-	-	-	205,524	10,021	(2,162)	1,710	3,789 2.821	524 1,462
Howell	Wildfire		Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%			-						260,581
Howell	Wildfire Wildfire		Wildfire Resiliency Plan Wildfire Resiliency Plan	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	1,531	16,410	5,306	9,297	976,515	159,608	188,104	463,129	(42,641)
Howell	Wildfire		Wildfire Resiliency Plan	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Howell Howell	Wildfire Wildfire		Wildfire Resiliency Plan Wildfire Resiliency Plan	ED ED	WA WA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 100.00%	0.00% 0.00%	954,584 991	1,470,176 2,057	390,914 932	1,209,562 1,160	2,009,678 3,078	562,568 933	1,506,987 3,013	1,388,122 5,417	991,742 3,077
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	AA	General - Other	General	2023	47.78%	15.09%	-		-	-		-	-		1,500,083
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Performance & Capaci		CD	AN WA	General - Other General - Other	General General	2023	52.71% 77.22%	16.61% 22.78%	4,299 626	6,509 200	758	(506)	6,612	1,002	5,732	3,972	293
Kensok	Large Distinct Projects	Performance & Capaci		CD	WA	Hardware	General	2023	77.22%	22.78%	38	12				-			
Kensok	Large Distinct Projects	Performance & Capaci		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%				Ē.,		7.2			
Kensok Kensok	Large Distinct Projects Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy Land Mobile Radio & Real Time Communication Sy		AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	2,388	4,485	2,961	593	852	149	29,082	230,874 573,353	83,937 12,003
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	_	-	17,625	2,653	(37)	3,516	1,058	549
Kensok Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy	⊈CD CD	AA	Transportation	Transportation	2023	47.78% 47.78%	15.09%	-	-	-	-	-	- 16	-	-	-
Kensok Kensok			High Voltage Protection (HVP) Refresh High Voltage Protection (HVP) Refresh	ED	AA WA	General - Other General - Other	General General	2023	47.78% 100.00%	15.09% 0.00%	1,336	7,042	1,137	219,281 (458,263)		(34)	(0)		-
Kensok	Mandatory & Compliance	Mandatory & Complian	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-		-	409,347	28,840	1,637	11,236	9,124	202
Kensok Kensok			Payment Card Industry Compliance (PCI) Payment Card Industry Compliance (PCI)	CD CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance			CD	AA	Hardware	General	2023	47.78%	15.09%	7,569	8,914	806	1,126	1,253	(237)	287		
Kensok	Mandatory & Compliance			CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	· -	-		-	-	-			
Kensok Kensok	Programs Programs		Technology Failed Assets Technology Failed Assets	CD CD	AA AA	General - Other General - Structures	General General	2023	47.78% 47.78%	15.09% 15.09%	2,444	61,669 158	100,996	6,394 4,174	29,777 373	4,005 (10)	20,072 1,321	14,743 1,252	1,444
Kensok	Programs	Failed Plant & Operation	Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	60,575	41,796	20,754	66,454	41,263	6,096	15,638	19,315	37,984
Kensok Kensok	Programs		Enterprise & Control Network Infrastructure	CD	AA AA	General - Other General - Other	General General	2023	47.78% 47.78%	15.09% 15.09%	(55,565) 13,802	48,676 11.621	(5,764) 12,542	11,064	(20,403) 25,744	(5,621) 12,170	1,192 9,078	2,319 11,146	877 2,150
Kensok	Programs Programs		Environmental Control & Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	399	2,209	(81)	86,116	25,/44	12,170	9,078	11,140	2,150
Kensok	Programs		Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydr	o 2023	65.54%	0.00%	-			-	-				
Kensok Kensok	Programs Programs		Fiber Network Lease Service Replacement Fiber Network Lease Service Replacement	CD ED	AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	3,776	(5,921)	(24)	31		271,459	1,515	320,697	1,111
Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	4,910	1,539	88	140,041	69,808	1,429	3,637	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Outage Management System & Advanced Distribut		AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	-		- 05.075
Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%									95,875
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut	i ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%		-	571,008	58,378	25,883	- (4)	-	767,664	131,778
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	· -		1,467	22	81,606	429
Kensok	Short-Lived Assets	Customer Service Qua		CD	AΑ	Hardware Software - 1 Yr	General	2023	47.78% 47.78%	15.09% 15.09%	66,705	18,710	9,241	10,659	264,822	1,513	155,160	13,111	3,149
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD	AA AA	Software - 1 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	231,386	27,770	3,238	5,367	38,732	1,146	2,497	140,933	2,159
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	231,073	9,849	6,692	23,170	7,857	23,212	(15,861)	7,348	3,515
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD ED	AA AN	Software - 5 Yr Transmission	Intangibles Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	14,860 30	29,057 167	44,102 (0)	8,018	5,893	21,930	103,125	2,167	449
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	- (0)	32,854	1,872	1,562	139	82	
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	9,829	144,790	885	2,983	6,366	(3,032)		-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Facilities and Storage Location Security Facilities and Storage Location Security	CD CD	AN WA	General - Structures General - Other	General General	2023 2023	52.71% 77.22%	16.61% 22.78%	35,344	17,913	(56)	438	1,203	-	317	-	
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	16,958	77,088	86,850	145,321	43,628	1,999
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	ED FD	AN AN	General - Structures Hardware	General General	2023	68.27% 68.27%	0.00%	175,363	7,136	- 39	182	-	17	- 9	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydi		65.54%	0.00%	1/5,303	7,130	- 39	102	41	- 17	-	14,053	-
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Production - Other		r 2023	65.54%	0.00%	66	744	49		363	562	354	379	598
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	ED ED	AN WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023 2023	68.27% 100.00%	0.00%	50,980 1,839	5,929 3,463	110 304	2,391	1,368	584	309	- 37,779	580
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	General - Other	General	2023	47.78%	15.09%	28,072	98,623	(3,902)	24,634	67,700	21,778	34,865	51,102	79,828
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	14,036	49,312	(1,951)	12,317 12,317	33,850	10,889	42,276 17,432	28,540 25,551	39,824 39,914
Kensok	Short-Lived Assets	Performance & Capaci	Basic Workplace Technology Delivery Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	14,036	49,312	(1,951)	12,317	33,850	52,712	538	25,551	39,914
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	207,338	(8,290)	5,410	295,028	6,608	90	421,043	62,308	22,028
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Data Center Compute and Storage Systems Endpoint Compute and Productivity Systems	CD CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	4,683 16,217	(2,753) 39,568	24,563 (12,424)	6,128 72,642	12,495 62,733	1,574 34,826	6,026 13,125	927 42,302	(9) 10,021
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-		-	65,693		-	-	-	-
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	3,628	32,592	113,007	273,247	(131,509)	34,630	35,216	1,416	605
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Endpoint Compute and Productivity Systems Endpoint Compute and Productivity Systems	CD ED	AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	30,264 4,763	758 4,655	(62) 623	19 4,881	55,249 4,523	(985) 57	468 820	12 2,213	39,873 (130)
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	3,897	3,808	510	3,993	3,701	47	671	1,811	(107
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effici		AA AA	Hardware Software - 3 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	(298,792)	- 84	-	- 276 001	139,189	16,460	63,820	21,632	16,125 4,605
Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effici		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	(298,792) 349,322	12,234	827	276,981 425	1,332	10,400	-	21,032	4,605 193,501
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effici	i€ED	AN	Hardware	General	2023	68.27%	0.00%	187	685	(3,379)	161	322	5	296	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici		AN AN	Software - 3 Yr Software - 4 Yr	Intangibles Intangibles	2023 2023	68.27% 68.27%	0.00%	-	40,638	-	-	-	8,376	87,292	3,655	21,135
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effici	i€ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	1,710	4,550	(16,751)		1,570	26	1,442	-	-
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Effici		WA WA	Hardware	General	2023	100.00%	0.00%	5,602	12,662	38	34	36	-	- 0.050	144	- 1 222
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Performance & Canaci	Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici	kED i∈GD	WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00%	0.00% 50.19%	3,077	6,955	21	19	20	275,375	8,858	1,769	1,223
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Eff	i CD	AA	Hardware	General	2023	47.78%	15.09%	48	338	5	19	-	-	-	-	-
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Eff Energy Resources Modernization & Operational Eff		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	2,127	8.697	- (79)	447	-	13,803	-	22,678	4,988 327,384
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Eff Energy Resources Modernization & Operational Eff		AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	0.00%	12,259	17,417	1,076	1,920	1,518	143		-	327,384
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Eff	i ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	18,830	16,600	(9,146)	4,465	7,691	955,366	3,931	20,093	1,568
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Enterprise Communication Systems Enterprise Communication Systems	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	1,853 9,617	5,429 22,743	3,169 11,250	8,674 15,312	13,614 47,335	71,762 23,187	23,330 24,078	50,849 11,605	3,377 21,069
Kensok	Short-Lived Assets		Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	23,981	33,411	(2,866)	11,076	71,503	1,165	2,466	4,405	47,501
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	22,643	(3,761)	(3,027)	5,837	3,059	301	355	274	301
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	5,789	10,460	3,720	4,071	6,987	3,794	1,887	206,056	3,303

Actual Gross Transfer-to-Plant Detail

Witness Kensok	Plant Group for Testimony Purposes Short-Lived Assets	Primary Investment Driver	Project (Business Case) i ET Modernization & Operational Efficiency - Techn	Service	Jurisdic e tion	Functional Area 2 Software - 2 Yr	Functional Area Intangibles	Year 2023	WA - E - Allocation % 47.78%	WA - G - Allocation % 15.09%	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06	WA-E 07 206,776	WA-E 08	WA-E 09 64,001	WA-E 10 142
Kensok	Short-Lived Assets		i ET Modernization & Operational Efficiency - Techn i ET Modernization & Operational Efficiency - Techn		AA	Software - 2 Tr Software - 3 Yr	Intangibles	2023	47.78%	15.09%	23	298.162		-	89,766	4,997	9,247	10.196	20.852
Kensok	Short-Lived Assets	Performance & Capaci	i ET Modernization & Operational Efficiency - Techn		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	3,782	2,236	2,038	1,372	121,647	37,105	68,716	10,626	1,282
Kensok	Short-Lived Assets		Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	8,448	(1,581)	304	2,100	154 7.761	109	562,685
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Financial & Accounting Technology i Financial & Accounting Technology	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	11,642	3,149	192,381	(34,675)	247,909	225,340 59,827	7,761 8,993	1,058 3,102	562,685 53,076
Kensok	Short-Lived Assets		i Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	- 11,042	3,149	192,361	(34,073)	247,505	39,027	-	54,010	2,306
Kensok	Short-Lived Assets	Performance & Capaci	i Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,266	697	194	39	64	-	-		-
Kensok	Short-Lived Assets		Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%			30,530	2,750	2,974	1,160	349	807	419
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Legal & Compliance Technology i Legal & Compliance Technology	CD	AA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%	2,374	1,005 736	672 147	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci		CD	AA	General - Other	General	2023	47.78%	15.09%	11,345	730	147			-	-	-	
Kensok	Short-Lived Assets	Performance & Capaci		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	465,729	179	114	-
Kinney	EIM	Performance & Capaci	i Energy Market Modernization & Operational Efficie		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	2,266	65	-	51	44,424	4,026	3,862	4,690	-
Magalsky	Programs		Transportation Electrification	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	89,255	88,204	186,038	117,360	195,961	39,402	65,237	471,323	274,466
Magalsky Magalsky	Programs Short-Lived Assets		i Transportation Electrification a Customer Experience Platform Program	ED CD	WA AA	Hardware Software - 2 Yr	General Intangibles	2023	100.00% 47.78%	0.00% 15.09%				-	-		-	112,800	14,900 1,938
Magaisky	Short-Lived Assets		Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	18,994	(27.731)	(47,066)	(2.810)	856,927	14.209	_	- 112,000	1,550
Magalsky	Short-Lived Assets		Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	88,548	249	645	1,562	(437)	-	-	-
Magalsky	Short-Lived Assets		Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-		-	-	-	-	-	157,054	1,850
Magalsky	Short-Lived Assets Short-Lived Assets		Customer Facing Technology Program	CD	AA AA	Hardware	General	2023 2023	47.78% 47.78%	15.09% 15.09%	14	(19)	0	-	756,458	27.000	11.052	8,595	3,768
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Facing Technology Program a Customer Facing Technology Program	CD CD	AA AA	Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	207,246	9,621	2,726	11,337	756,458 21,616	27,900 329	1,489	8,595 7,596	3,768 2,483
Magaisky	Short-Lived Assets		Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-		264,331	(264,331)
Magalsky	Short-Lived Assets		Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-		312
Magalsky	Short-Lived Assets		Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%							.4	-	765
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		a Customer Transactional Systems a Customer Transactional Systems	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	1,674 6,917	3,162 328,939	1,829 (4,150)	1,386 4,315	35,226 522,310	146 42,157	48 20,664	15,305	1,221
Magalsky	Short-Lived Assets		Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22,78%	0,517	320,333	(4,130)	4,313	322,310	42,137	20,004	13,303	402,671
Magaisky	Short-Lived Assets		Customer Transactional Systems	GD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cl		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	34,756	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cl		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	2,812,429	95,766	24,125	(444,647)
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver No Driver	Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives- UIASSIST	ED ED	WA AN	E Distribution General - Other	E Distribution General	2023 2023	100.00% 68.27%	0.00%	-	-	152,750	-	-	-	-	24,847	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%						61,393	2,736	24,047	
Other	Other	Customer Requested	T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	126	-	-	-	-	-	29,731	(19,027)	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional T	TCD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	- 1	-
Other	Other Other		Misc. accrual reversals, corrections or additional T		AA AA	Hardware Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects		rCIP v5 Transition - Cyber Asset Electronic Access Misc. accrual reversals, corrections or additional T		WA	E Distribution	General E Distribution	2023	47.78% 100.00%	0.00%					27				
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%								-	22,861
Rosentrater	Large Distinct Projects		Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	196,366
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects	Asset Condition Asset Condition	Primary URD Cable Replacement Telematics 2025	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	2,994	2,107	973	3,772	2,499	12,823	6,649	1,962	2,139
Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	FD	AN	Transmission	Transmission	2023	65.54%	0.00%			-		-	-	6,697,600	19,334	9.996
Rosentrater	Large Distinct Projects		Washington Advanced Metering Infrastructure Proj		WA	General - Other	General	2023	100.00%	0.00%	_	_	-	_	-	-	-	-	1,659
Rosentrater	Large Distinct Projects	Failed Plant & Operati	(N Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	2,809	2,331	279	420	-	-	-	-	-
Rosentrater	Large Distinct Projects		i Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	11,976	236	-	-	-	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		i Jackson Prairie Natural Underground Storage Facili i Jackson Prairie Natural Underground Storage Facili		AN OR	Underground Storage Underground Storage			0.00%	68.81% 0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%		18.517	-			-		-	-
Rosentrater			r Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	11,573	-	-	-	-	-	-	-
Rosentrater			r Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	179,044	-	-	77	-	-	-	-	-
Rosentrater	Mandatory & Compliance			ED	AN	General - Other	General	2023	68.27%	0.00%	5,520	218	1,066	-	-	576	28	241	1,248
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ED	AN ID	Hardware Transmission	General Transmission	2023	68.27% 0.00%	0.00%	2,760	109	533	-	-	288	14	120	624
Rosentrater	Mandatory & Compliance			ED	WA	Transmission	Transmission	2023	100.00%	0.00%	305	945	2,872	2,316		507	6,917	5,721	6,483
Rosentrater	Mandatory & Compliance	Mandatory & Complian	r Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-		-	-	123,150	76,899	8,644		-
Rosentrater			r Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	950,219	491,050	289,573	364,601	2,667,703	175,686	166,514	206,610	109,493
Rosentrater Rosentrater			r Gas Above Grade Pipe Remediation Program r Gas Cathodic Protection Program	GD FD	OR WA	G Distribution F Distribution	G Distribution F Distribution	2023	0.00%	0.00%	-	-	-	-		-	8,773	-	
Rosentrater			r Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	_	_	_	_	_	_		_	_
Rosentrater	Mandatory & Compliance	Mandatory & Complian	r Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	mandatory & Compliance	Mandatory & Complian	r Gas Facility Replacement Program (GFRP) Aldyl A r Gas Facility Replacement Program (GFRP) Aldyl A	FGD FCD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Facility Replacement Program (GFRP) Aldyl A r Gas Facility Replacement Program (GFRP) Aldyl A		WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%									
Rosentrater			r Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	_	_	_	_	_	_	_	_	_
Rosentrater			r Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater			r Gas Overbuilt Pipe Replacement Program r Gas Overbuilt Pipe Replacement Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 0.00%	-	-	-	-		-	-	-	
Rosentrater			r Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		-	-	-		-	-	-	
Rosentrater	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complian	r Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance			GD GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater			r Gas Replacement Street and Highway Program r Gas Replacement Street and Highway Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Replacement Street and Highway Program r Gas Replacement Street and Highway Program	GD GD	WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	-						-		
Rosentrater			r Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater			r Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance			ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance			ED FD	WA WA	E Distribution F Distribution	E Distribution F Distribution	2023	0.00%	0.00%	220.000	260 520	206.001	200 605	266 000	202 110	220.024	22.052	- F07 202
Rosentrater	Mandatory & Compliance Mandatory & Compliance		r Joint Use r Misc. accrual reversals, corrections or additional T		WA AA	E Distribution General - Other	E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	230,050	269,529	296,861	289,685	266,099	202,118	230,031	33,853	597,392
Rosentrater			r Misc. accrual reversals, corrections or additional T		WA	General - Other	General	2023	77.22%	22.78%	(0)	-	-	-	-	-	-	-	-
Rosentrater			r Misc. accrual reversals, corrections or additional T		AN	Transmission	Transmission	2023	65.54%	0.00%	- `-'	-	(868)	150	76	-	148	-	-

Actual Gross Transfer-to-Plant Detail

Witness Rosentrater	Plant Group for Testimony Purposes		Project (Business Case) or Protection System Upgrade for PRC-002	Service	Jurisdic tion	Functional Area 2 General - Other	Functional Area General	Year	WA - E - Allocation % 68.27%	WA - G - Allocation % 0.00%	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06	WA-E 07	WA-E 08	WA-E 09	WA-E 10
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	3,123	6,727	(98)	3,850	2,404	(845)	-	-	-
Rosentrater Rosentrater			er Saddle Mountain 230/115kV Station (New) Integra er Saddle Mountain 230/115kV Station (New) Integra		AA AN	General - Other General - Other	General General	2023 2023	47.78% 68.27%	15.09% 0.00%	907,532	1,513	1,178	813	223	212	239	636,414	981
Rosentrater			ir Saddle Mountain 230/115kV Station (New) Integra		AN	Transmission	Transmission	2023	65.54%	0.00%	8,133,378	13,853	45,798	6,260	1,850	1,753	1,979	305,117	(207)
Rosentrater			r Saddle Mountain 230/115kV Station (New) Integra		WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,571,789	6,893	853	2,374	51	· -	3,727	2,879	- '-
Rosentrater Rosentrater			er Saddle Mountain 230/115kV Station (New) Integra er Transmission Construction - Compliance	BIED FD	WA AN	General - Other Transmission	General Transmission	2023 2023	100.00% 65.54%	0.00% 0.00%	241,966 549	1,061 1,381	131 1,611	365 4,843	134,639	12,440	574 (106,347)	7,805	26,468
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	26	-				-	- (100/5 17)	-	-
Rosentrater Rosentrater			r Transmission NERC Low-Risk Priority Lines Mitigat r Westside 230/115kV Station Brownfield Rebuild Pr		AN AN	Transmission Transmission	Transmission Transmission	2023 2023	65.54% 65.54%	0.00%	1,207	-	176,533	-	-	-	-	(1,033)	255,351
Rosentrater			ir Westside 230/115kV Station Brownlied Rebuild Pr	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	26,701	144,213	8,476	34,683	39,907	64,808	68,265	128,044	127,500
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	15,809	11	· -	(2,053)	1,589	-	2,060	12,113	14,291
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	CD CD	AN ID	General - Other General - Other	General General	2023 2023	52.71% 0.00%	16.61% 0.00%	20,693	-	6,904	41,229	264	41,902	319	5,848	5,161
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	16,987	26,560	-	665	-	12,446	8,992	4,085	110,685
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	24,332	-	-	-	-	26,711	6,814	8,257
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	ED ED	ID WA	General - Other General - Other	General General	2023	0.00%	0.00%		45,196	-	12,535	-	17,444	96,559	48,930	154,680
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	-	-	-	-		-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	GD GD	OR WA	General - Other General - Other	General General	2023	0.00%	0.00% 100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA ID	E Distribution	E Distribution	2023 2023	100.00%	0.00%	252,594	120,783	59,635	249,923	446,063	25,921	80,920	162,316	148,337
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild	ED ED	WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00%	0.00%	-	-	-		-	-	-		-
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	635,753	567,844	473,391	470,043	633,858	339,259	456,520	771,345	408,624
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	34,966	32,821	23,615	107,927	98,583	204,218	256,946	381,558	655,029
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD CD	AA AN	Transportation Transportation	Transportation Transportation	2023 2023	47.78% 52.71%	15.09% 16.61%	-	17,453	-	33,217	-	47,140	51,350	46,466	158
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-		-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA AN	Transportation	Transportation	2023	77.22%	22.78%	-	-	-	-	-	-	49,189	7,396	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED ED	AN AN	General - Other Transportation	General Transportation	2023	68.27% 68.27%	0.00%	362,916	521,008	152,918	412,323	(153,096)	318,926	69,545	527	71,428
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%				-		-		-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	WA	Transportation	Transportation	2023	100.00%	0.00%	112,539	489	534,603	-	7,482	-	122,753	77,595	179,769
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	GD GD	AN ID	Transportation Transportation	Transportation Transportation	2023 2023	0.00%	72.92% 0.00%	-	-	-			-	-		-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD GD	WA ID	Transportation	Transportation	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Gas Regulator Station Replacement Program Gas Regulator Station Replacement Program	GD GD	UB ID	G Distribution G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-		-		-		-
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	11,954	14.613	- 2.012	4 246	2 705	- 2.072		7,973	8.129
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	LED Change-Out Program SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	11,954	14,613 30	2,813	4,346	2,705	2,872 40,763	5,130 191	7,973	(34,381
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	20,570	110,004	4,118	6,093	1,220	72,505	2,326	20,645	(31,628
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD CD	AA AA	Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	- 5,975	37,091	425	120	- 35	92,984	435 (55)	46	(78,279 7,308
Rosentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	4,521	1,189	2,096	9,978	28,773	1,220	3,648	61,348	149,293
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD	AA AA	General - Structures Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	4,928	4,275	1,083	19,147	1,764	6,613	38,963	16,597	29,430
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%						154	4,398	89	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	6,482	7,787	297	5,310	4,257	113,137	32,523	2,982	391
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	ID WA	General - Structures General - Other	General General	2023 2023	0.00% 77.22%	0.00% 22.78%	-	-	-	-		- 87	6,206		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	163	_	-	_	_	35	2,483	_	_
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	31,102		-	13,916
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED ED	ID WA	General - Structures E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	-	-	-	-		-	-	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	211	46,412	-	-	-	49,608	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition	GD CD	WA AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%	-	-	-	230.920	5.883	- 75	4.207	4.874	88.312
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	155,871	3,971	51	2,840	3,290	(544
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-	8,808				64,093		
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED FD	AN AN	General - Other General - Structures	General General	2023 2023	68.27% 68.27%	0.00%		-	4,119	9	2	4	3	6 895.184	53
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	960	1,762	10,199,026	234,252	2,330,799	208,769	287,093	7,084	78,151
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-							
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ED	WA WA	E Distribution General - Other	E Distribution General	2023	100.00%	0.00%		-	3,445,401 83,181	1,077,675	40,997 57	7,370	291,898	4,510	29,098
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	4,272	9,604	391,344	142,796	116,631	4,662	1,510,069	260,010	198,660
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Wood Pole Management Wood Pole Management	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	348,393	643,600	671,465	751,032	1,649,318	860,298	1,309,509	1,308,105	336,217
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	370,333	104	20	751,032	(50)		60	51	7,638
Rosentrater	Programs		New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	- :	-	-	-	-
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	ED ED	MT WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	5,772,435	5,798,257	4,459,972	2,515,865	3,986,809	2,653,676	2,643,663	3,358,486	4,700,678
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%			· · · · -		-				
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs	Failed Plant & Operat		ED ED	AN	Transmission	Transmission	2023	65.54%	0.00%	24,208	64,265	12,289	114,674	107,060	35,839	4,732	109,677	69,546
Rosentrater	Programs	Failed Plant & Operat	ic Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%				-				-	
Rosentrater	Programs	Failed Plant & Operat		ED FD	WA WA	E Distribution F Distribution	E Distribution F Distribution	2023 2023	0.00%	0.00%	41,228	51.164	24.822	35.852	266,339	23,746	527,470	1,215,778	86,084
Rosentrater	Programs	Failed Plant & Operat	ILEIGUIC SWIII	ED	vVA	E DISTRIBUTION	E DISTIDUTION	2023	100.00%	0.00%	41,228	51,164	24,022	35,652	200,339	23,746	527,470	1,215,778	00,084

Actual Gross Transfer-to-Plant Detail

	Plant Group for	Primary			Jurisdio				WA - E -	WA - G -									
Witness Rosentrater	Testimony Purposes Programs	Investment Driver	Project (Business Case) icGas Non-Revenue Program	Service GD	tion ID	Functional Area 2	Functional Are	a Year 2023	Allocation %	Allocation %	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06	WA-E 07	WA-E 08	WA-E 09	WA-E 10
Rosentrater	Programs	Failed Plant & Operat	icGas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		icGas Non-Revenue Program icMeter Minor Blanket	GD ED	WA ID	G Distribution F Distribution	G Distribution F Distribution	2023 2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		icMeter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	3,304	7,111	4,863	2,861	3,167	8,788	10,253	10,106	10,218
Rosentrater	Programs		i Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		ii Distribution System Enhancements ii Distribution System Enhancements	ED ED	ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	1,719,107	9,795	243,003	-	641,288	6,457	15,092	854,316	1,795,474
Rosentrater	Programs		Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	3,059	4,962	3,711	2,277	4,386	136,527	4,800	7,482	108,584
Rosentrater	Programs		Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	· -	-		· -		· -	-		-
Rosentrater Rosentrater	Programs Programs	Performance & Capac	ci Gas Reinforcement Program ci Gas Reinforcement Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		i Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%									
Rosentrater	Programs	Performance & Capac	i Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		il Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		ci Gas Telemetry Program ci Gas Telemetry Program	GD GD	WA WA	G Distribution General - Other	G Distribution General	2023 2023	0.00%	100.00% 100.00%		-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capac	i Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	199,076	790	47
Rosentrater	Programs		: Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	179	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		ci Substation - Performance and Capacity ci Substation - Performance and Capacity	ED ED	AN ID	Transmission General - Other	Transmission General	2023 2023	65.54% 0.00%	0.00% 0.00%	687	-	-	548,636	9,992	146	994,497	1,253	372
Rosentrater	Programs		:i Substation - Performance and Capacity	ED	WA	E Distribution	F Distribution	2023	100.00%	0.00%				6,766,527	6,916	7,760	7,252	2,117	1,336,589
Rosentrater	Programs		Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	7,354	387	-	-,,	-	-		-,	-
Rosentrater	Programs	(blank)	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%		-	-	-	-	-	-	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Cabinet Gorge Unwatering Pumps KF_Fuel Yard Equipment Replacement	ED ED	AN AN	Production - Hydro General - Other	Production - Hyd General	ro 2023 2023	65.54% 68.27%	0.00%	1,002 18,416	15,605	(976)	8.861	4,905	- 2	-	811	
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - The		65,54%	0.00%	11,534	221,072	133,829	43,936	44,862	177,284	12,753	76,771	3,535
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-		-	-	7,017	56	-		-
Thackston	Large Distinct Projects	Asset Condition	Monroe Street Abandoned Penstock Stabilization	ED ED	AN AN	Production - Hydro	Production - Hyd		65.54% 65.54%	0.00%	-	-	-	- 076 720	110 505	14 520	14,362	- 27 402	16 531
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Nine Mile HED Battery Building Nine Mile Powerhouse Crane Rehab	ED	AN AN	Production - Hydro Production - Hydro	Production - Hyd Production - Hyd		65.54%	0.00%	8,996	119,611	(113,973)	876,720 7,007	118,565 117,013	14,529 6,017	4,073	37,403	16,531 377
Thackston	Large Distinct Projects	Asset Condition	Noxon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	(113,573)		- 117,015	- 0,017	-,073	-	2,369,811
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	1,188,048
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Failed Plant & Operat (blank)	icPeaking Generation Business Case Generation DC Supplied System Update	ED ED	AN AN	Production - Other Production - Hydro	Production - Oth Production - Hvd		65.54% 65.54%	0.00%	19,263	-	7,391	-	-	-	-	92,144	6,886
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	2,502	4,964	200	2,052	-	-	-	-	-
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	100	199	8	82	-	-	-	-	-
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	37,358	257,364	(80,256)	64,176	82,312	30,425	5,674	6,359	8,013
Thackston Thackston			r Cabinet Gorge Dam Fishway r Clark Fork Settlement Agreement	ED ED	AN AN	Transportation General - Other	Transportation General	2023	68.27% 68.27%	0.00% 0.00%	-	-	-	-	-	-	-	-	
Thackston			r Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	112,884	-	-	-	-	-		_	-
Thackston			r Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	17,638	1,362	-	-	64,366	163,499	-	5,478	
Thackston Thackston			ar Right-of-Way Use Permits	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	1,241	1,635	200	246	1,010	11,897	1,465	1,894	78,920
Thackston			r Right-of-Way Use Permits r Right-of-Way Use Permits	ED	WA	E Distribution	F Distribution	2023	100.00%	0.00%	7,449	5,583	7,297	7,483	2,339	3,509	2,131	3,755	7,383
Thackston			r Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-,	-	-,		-,	-	-,	-,	-,
Thackston			r Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complia Mandatory & Complia	r Right-of-Way Use Permits r Spokane River License Implementation	GD ED	WA AN	G Distribution Production - Hvdro	G Distribution Production - Hyd	2023 ro 2023	0.00% 65.54%	100.00% 0.00%						10.370			443,784
Thackston	Mandatory & Compliance			ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	270	1,569	26	1,558	1,087	1,474		4,707	2,364
Thackston	Programs	Asset Condition	Base Load Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	· -		· -	-	1,849	
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Base Load Hydro Regulating Hydro	ED CD	AN AA	Production - Hydro General - Other	Production - Hyd General	ro 2023 2023	65.54% 47.78%	0.00% 15.09%	899	1,564	2,136	17,994	22,213	54,257	15,172	26,428	1,609
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	Hardware	General	2023	47.78%	15.09%		10,848	632						
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	12,822	-	-	-	-	6,832	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	1,879	32,286	126,616	223,191	2,582	327,329	176,290	55,062	81,740
Thackston Thackston	Programs Programs	Asset Condition Failed Plant & Operat	Regulating Hydro icBase Load Thermal Program	ED ED	AN AN	Transportation Production - Other	Transportation Production - Oth	2023 er 2023	68.27% 65.54%	0.00% 0.00%	34,425 1,312	5,197 35,928	1,228	(10,319)	10 526,167	6,134 71,995	1,815	69,186	195,462
Thackston	Programs		ic Base Load Thermal Program	ED	AN	Production - Thermal	Production - The		65.54%	0.00%	29,008	2,235	1,687	257,125	95,176	191	40,577	142,269	(2,894)
Thackston	Programs		ic Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	· -	-	-	· -	31,300	-	335	362	
Thackston Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	27,085 54,262	7,533 8,048	(5,258)	(826)		724 1,699	663 902	284,306 72,923	154,896
Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	CD	AA AA	Software - 5 Yr	General Intangibles	2023	47.78%	0.00%	J*1,202 -	8,048	(5,377)	(3,343)	5,626	1,099	902	72,923	117,974
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	17,461	7,481	(5,312)	97	1,863	150	586	1,009	402
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	7,052	11,125	9,120	7,231	8,166		-	-	-
Thackston New (Actual)	Short-Lived Assets New (Actual)	Asset Condition Asset Condition	HMI Control Software Asset Monitoring System	ED ED	AN AN	Software - 5 Yr Production - Hydro	Intangibles Production - Hvd	2023 ro 2023	68.27% 65.54%	0.00%	23,163	7,695	7,199	2,798	8,506	7,500	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	_	-	-	-	-		-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)	Asset Condition Asset Condition	Metro 115kV Substation Nine Mile Powerhouse Roof Replacement	ED ED	AN AN	Transmission Production - Hydro	Transmission Production - Hvd	2023 ro 2023	65.54% 65.54%	0.00%		-	-	-	-	531,874	4,661	4,509	5,510
New (Actual)	New (Actual)		r Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	_	-	730,466	-	-	-7,001	-1,309	
New (Actual)	New (Actual)	Performance & Capac	i Company Aircraft Capital	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-		-	-	-	-	-
New (Actual)	New (Actual) New (Actual)		ii Gas Warden HP Reinforcement	GD CD	WA AA	G Distribution	G Distribution	2023 2023	0.00% 47.78%	100.00% 15.09%	-	-	-	-	-	-	-	-	-
New (Actual)	ivev (Actual)	renormance & Capac	ti NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-

Actual Gross Transfer-to-Plant Detail

October 1, 2021	- December 31, 2023												2021		122 2023				
				l									56,371,322						
Witness	Plant Group for Testimony Purposes Wildfire	Primary Investment Driver Project (Business Case)	Service	Jurisdic tion	Functional Area 2	Functional Area	Year 2023	WA - E - Allocation %	WA - G - Allocation %	WA-E 11	WA-E 12	WA-E Total	WA-E Total Q4 2021	WA-E Tota 2022	2023	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan	CD ED	AN	General - Other Software - 3 Yr	General Intangibles	2023	47.78% 68.27%	15.09% 0.00%	1,301	1,183	297,571 6,767	-		297,571 6,767	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan	ED ED	AN AN	Software - 5 Yr Transmission	Intangibles Transmission	2023 2023	68.27% 65.54%	0.00%	14,743	20,759	260,581 1,820,582	-	-	260,581 1,820,582	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	14,743	20,759	1,020,502			1,020,562	-	-		-
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan	ED ED	ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	1,350,082	876,593	13,345,068	-	-	13,345,068	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	24,545	9,147	55,953			55,953	-	-		-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network	CD CD	AA AN	General - Other General - Other	General General	2023	47.78% 52.71%	15.09% 16.61%	61,632 2,405	67,270 4,842	1,628,985 39,563	-	-	1,628,985	1.149	1,355	2.051	- 239
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network	CD	WA	General - Other General - Other	General	2023	77.22%	22.78%	2,405	4,042	896		-	39,563 896	21	1,355	2,051	- 239
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	WA	Hardware	General	2023	77.22%	22.78%	-	-	54	-	-	54	1	11	4	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Land Mobile Radio & Real Time Communication S	ED Svs:CD	WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	4,841	18,191	334 382,199	-	-	334 382,199	1,214	754	1,416	935
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication 5	Sys CD	AA	Hardware	General	2023	47.78%	15.09%	4,870	13,172	603,398	-	-	603,398	-	-	-	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication S Performance & Capaci Land Mobile Radio & Real Time Communication S		AA AA	Software - 5 Yr Transportation	Intangibles Transportation	2023 2023	47.78% 47.78%	15.09% 15.09%	297	318	25,978 3,317		-	25,978 3,317	1,047	-	-	-
Kensok		Mandatory & Compliar High Voltage Protection (HVP) Refresh	CD	AA WA	General - Other	General	2023	47.78%	15.09%	-	158,547	377,843	-	-	377,843	-	-	-	-
Kensok Kensok		Mandatory & Compliar High Voltage Protection (HVP) Refresh Mandatory & Compliar Identity and Access Governance	ED CD	WA AA	General - Other Software - 3 Yr	General Intangibles	2023	100.00% 47.78%	0.00% 15.09%		-	(448,988) 460,386	-	-	(448,988) 460,386	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	(579)	-	-	(579)	(183)	-	-	-
Kensok Kensok		Mandatory & Compliar Payment Card Industry Compliance (PCI) Mandatory & Compliar Security Compliance	CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%		-	(476) 23,985	-	-	(476) 23,985	(150) 1,347	2,390	2,815	254
Kensok	Mandatory & Compliance	Mandatory & Compliar Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	111,002	111,002	-	-	111,002			-	-
Kensok Kensok	Programs Programs	Failed Plant & Operatic Technology Failed Assets Failed Plant & Operatic Technology Failed Assets	CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	59,971	19,872 546	324,647 7,791	-	-	324,647 7,791	1,030	772	19,474 50	31,893 (2)
Kensok	Programs	Failed Plant & Operatic Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	11,769	17,064	348,786			348,786	3,183	19,129	13,198	6,554
Kensok	Programs	Performance & Capaci Enterprise & Control Network Infrastructure	CD	AA AA	General - Other	General	2023	47.78%	15.09%	372,394	6,243	351,992	-	-	351,992	(1,080)	(17,547)	15,371	(1,820)
Kensok Kensok	Programs Programs	Performance & Capaci Environmental Control & Monitoring Systems Performance & Capaci Environmental Control & Monitoring Systems	CD	AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	58,779	11,054	255,845 2,486			255,845 2,486	519 (13)	4,359 126	3,670 698	3,961 (26)
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	56,599	712	57,311	-	-	57,311	1 1	-	-	
Kensok Kensok	Programs Programs	Performance & Capaci Fiber Network Lease Service Replacement Performance & Capaci Fiber Network Lease Service Replacement	CD ED	AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	112,921 431.090	289,736 78,895	997,440 517,195	-	-	997,440 517.195		-		
Kensok	Short-Lived Assets	Asset Condition Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	92,126	40,757	356,454	-	-	356,454	669	1,551	486	28
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Outage Management System & Advanced Distrib Asset Condition Outage Management System & Advanced Distrib		AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	6,153	191 592,635	191 694,663	-	-	191 694,663	-		-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distrib	ıti CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	4,136	569	4,705	-	-	4,705	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Outage Management System & Advanced Distrib Asset Condition Outage Management System & Advanced Distrib		AN AN	Hardware Software - 4 Yr	General Intangibles	2023 2023	68.27% 68.27%	0.00% 0.00%	24,252 (216,031)	3,992 416,531	28,244 1,099,941	-	-	28,244 1,099,941	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distrib		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	112,219	283,251	1,050,736	-	-	1,050,736	-		-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	64,070 149,241	75,110 33.036	222,704 721,609	-	-	222,704 721,609	(1,180)	21,064	5,908	2,918
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	268,300	268,300	-	-	268,300		-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security	CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	2,014 4,608	2,260 1,310	463,159 303,237	-	-	463,159 303,237	1,786 147	73,068 72,970	8,769 3.110	1,022 2,113
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	4,008	374	210,845			210,845	(6,176)	4,693	9,176	13,927
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security	ED CD	AΝ	Transmission	Transmission	2023	65.54% 47.78%	0.00%	-	-	271	-	-	271	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security Customer Service Qua Facilities and Storage Location Security	CD	AA	General - Other General - Structures	General General	2023	47.78%	15.09% 15.09%			36,510 155,373			36,510 155,373	(2,037)	3,104	45,723	280
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	-	55,159	-	-	55,159	0	11,138	5,645	(18)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security Customer Service Qua Generation, Substation & Gas Location Security	CD CD	WA AA	General - Other General - Other	General General	2023 2023	77.22% 47.78%	22.78% 15.09%	57,279 918	2,601 3,107	59,880 375,869	-	-	59,880 375,869	-		-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	General - Structures	General	2023	68.27%	0.00%	-		(21,566)	-	-	(21,566)	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security Customer Service Qua Generation, Substation & Gas Location Security	ED FD	AN AN	Hardware Production - Hvdro	General Production - Hvdr	2023 n 2023	68.27% 65.54%	0.00%		-	182,788 14,053	-	-	182,788 14,053	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Othe	r 2023	65.54%	0.00%	466	2,110	6,441	-	-	6,441	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security Customer Service Qua Generation, Substation & Gas Location Security	ED ED	AN WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023 2023	68.27% 100.00%	0.00%	142	-	61,670 44,950			61,670 44,950	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	General - Other	General	2023	47.78%	15.09%	18,264	37,784	470,911	-	-	470,911	3,841	8,865	31,144	(1,232)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Basic Workplace Technology Delivery Performance & Capacii Basic Workplace Technology Delivery	CD CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	9,596 9,132	18,892 18,892	263,661 235,455	-	-	263,661 235,455	1,921 1,921	4,432 4,432	15,572 15,572	(616) (616)
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	82	199,063	252,554	-	-	252,554	0	(0)	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Data Center Compute and Storage Systems Performance & Capacii Data Center Compute and Storage Systems	CD CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	5,327 18.716	718,505 12.826	1,735,711 114,174	-	-	1,735,711 114,174	100 9.157	65,474 1,479	(2,618) (869)	1,708 7,757
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	7,955	190,029	483,077	-	-	483,077	1,921	5,121	12,495	(3,923)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Endpoint Compute and Productivity Systems Performance & Capacii Endpoint Compute and Productivity Systems	CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-	170,315	65,693 533,564	-	-	65,693 533,564	132	1,146	10,292	35,686
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	23,723	87,841	229,949			229,949	(2,277)	9,557	239	(20)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	ED FD	AN AN	Hardware	General	2023	68.27% 68.27%	0.00%	220 180	1,526	26,074	-	-	26,074 21,334	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems Performance & Capaci Energy Delivery Modernization & Operational Effi		AN AA	Software - 3 Yr Hardware	Intangibles General	2023	47.78%	15.09%	4,386	1,249 2,072	21,334 22,848		-	21,334	- 9	75	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi	cieCD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	349,693	98,184	1,450,192	-	-	1,450,192	245,787	(94,354)	26	ž.,
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi		AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	120,021	8,474	717,640 (1,618)			717,640 (1,618)	9,948	110,311	3,863	261
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi	ci∉ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	167,520	6,890	294,868	-	-	294,868	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	68.27% 68.27%	0.00% 0.00%	78,721	(41,356)	40,638 65,379	-	-	40,638 65,379	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi	ci∉ED	WA	Hardware	General	2023	100.00%	0.00%	374,153	4,424	447,149	-	-	447,149	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi		WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	579,130	14,844	918,784	-	-	918,784	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational En		AA	Hardware	General	2023	47.78%	15.09%	410	86	916	-	-	916	3	15	107	2
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational E		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	117,236	9,980	168,684 438,062	-	-	168,684 438,062	2 224	672	2,747	(25)
Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational E Performance & Capaci Energy Resources Modernization & Operational E		AA AN	Software - 5 Yr Software - 2 Yr	Intangibles	2023	47.78% 68.27%	0.00%	35,947	56,494	438,062 386,184			438,062 386,184	2,224	- 0/2	2,/4/	(25)
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational E	ffi ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	5,446	19,920	1,067,296	-	-	1,067,296	-	-		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communication Systems Performance & Capaci Enterprise Communication Systems	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	6,669 9,965	155,153 35,905	344,746 235,643	-	-	344,746 235,643	274 1,130	585 3,037	1,714 7,182	1,001 3,553
Kensok	Short-Lived Assets	Performance & Capaci Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	14,164	17,486	229,602	-	-	229,602	1,677	7,573	10,551	(905)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communication Systems Performance & Capaci Enterprise Network Infrastructure	CD CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	166 42,650	453,889 613.092	502,872 902,767	-	-	502,872 902,767	7,210 302	7,150 1,828	(1,188) 3,303	(956) 1,175
NO ISON	SHOULD ASSESS	. Gromance & capaciteticiprise network initiastructure	CD		General - Outer	GCICIO	2023	47.7070	13.0570	72,030	013,032	302,707	-	-	302,707	302	1,020	3,303	1,1/3

2023

2021

2022

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

													2021 56,371,322	2022 258,665,992	2023 238,861,127				
Witness	Plant Group for Testimony Purposes	Primary Investment Driver Project (Business Case)	Service	Jurisdi tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-E 11	WA-E 12	WA-E Total	WA-E Total Q4 2021	WA-E Total 2022	WA-E Total 2023	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci ET Modernization & Operational Efficiency - Tec Performance & Capaci ET Modernization & Operational Efficiency - Tec		AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	(9,831)	66,567 8,589	396,132 508,463	-		396,132 508,463	18,519 24,145	7	94,155	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci ET Modernization & Operational Efficiency - Tec Performance & Capaci Financial & Accounting Technology		AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	49,260	385,836	904,585	-	-	904,585	69,689	1,194	706	643 2,668
Kensok	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	122,313	50,639	969,796		-	969,796		-		
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Financial & Accounting Technology Performance & Capaci Human Resources Technology		AA AA	Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	208,145 25,086	(20,660) 22,946	734,705 132,427	-	-	734,705 132,427	573 8,867	3,676	994	60,751
Kensok	Short-Lived Assets	Performance & Capaci Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	· -	77,760	84,821	-	-	84,821	1,200	716	220	61
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Legal & Compliance Technology Performance & Capaci Legal & Compliance Technology		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	450	383 67,952	39,823 71,233	-	-	39,823 71,233	(243)	- 750	317	9,641 212
Kensok	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	-	25,063	-	-	25,063	3,786	3,347	217	43
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Network Backbone Performance & Capaci Network Backbone		AA AN	General - Other Transmission	General Transmission	2023	47.78% 65.54%	15.09%	-	141,284 290,570	141,284 756,592	-	-	141,284 756,592	-	-	-	-
Kinney	EIM	Performance & Capaci Energy Market Modernization & Operational Effi	cier ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	106,699	175,985	-	-	175,985	-	-	-	-
Magalsky Magalsky	Programs Programs	Performance & Capaci Transportation Electrification Performance & Capaci Transportation Electrification		WA WA	E Distribution Hardware	E Distribution General	2023 2023	100.00% 100.00%	0.00%	167,927	(16,199)	1,508,570 14,900	-	-	1,508,570 14,900	-	-	-	
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	420	-	115,158	-	-	115,158	-	-	-	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Experience Platform Program Customer Service Qua Customer Experience Platform Program		AA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 77.22%	15.09% 22.78%	-	767,530	1,631,722 90,567	-	-	1,631,722 90,567	16,316	5,998	(8,757) 26,125	(14,863) 73
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	15,910	1,301	178,587	-	-	178,587	-	-	-	
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Facing Technology Program Customer Service Qua Customer Facing Technology Program		AA AA	Hardware Software - 2 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	1,951	1,230	1,239 809,723	-	-	1,239 809,723	4 (0)	4	(6)	0
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		719,003	994,217	-	-	994,217	3,401	65,445	3,038	861
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Facing Technology Program Customer Service Qua Customer Transactional Systems		AN AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%	-	-	312	-	-	312	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	769	-	-	769	-	-	-	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Transactional Systems Customer Service Qua Customer Transactional Systems		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	381	1,328	43,821 908,468	-	-	43,821 908,468	110 (9,764)	529 2,184	999 103,874	578 (1,311)
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	5,476	192	408,339	-		408,339	(3,704)	-	-	(1,511)
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Transactional Systems		OR AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	0.00% 47.78%	0.00% 15.09%	-	-	34,756	-	-	34,756	-	-	-	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - South Landing (Catalyst) -	Cl∈ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	59,979	13,176	2,560,829	-	-	2,560,829	-	-	-	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver Strategic Initiatives - Clean Energy Fund 2 No Driver Strategic Initiatives- UIASSIST		WA AN	E Distribution General - Other	E Distribution General	2023	100.00% 68.27%	0.00%	-	-	55,340 24,847	-	-	55,340 24,847	-	-	-	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives- UIASSIST		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	64,129	-	-	64,129	-	-	-	-
Other Other	Other Other	Customer Requested T&D Reimbursable Customer Service Qua Misc. accrual reversals, corrections or additional		AN AA	Transmission General - Other	Transmission General	2023	65.54% 47.78%	0.00% 15.09%	-	(0)	(73,423)	-		(73,423)	- 0	-	-	-
Other	Other	Customer Service Qua Misc. accrual reversals, corrections or additional	I TT CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	Ô	-	-	ō	Ö	-	-	-
Other Rosentrater	Other Large Distinct Projects	Mandatory & Compliar CIP v5 Transition - Cyber Asset Electronic Acces Asset Condition Misc. accrual reversals, corrections or additional		AA WA	Hardware E Distribution	General E Distribution	2023 2023	47.78% 100.00%	15.09% 0.00%	91,645	-	91,645 27	-	-	91,645	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	1,551	346	24,758	-	-	24,758	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Oil Storage Improvements Asset Condition Primary URD Cable Replacement		AA ID	General - Structures E Distribution	General E Distribution	2023 2023	47.78% 0.00%	15.09% 0.00%	59,485	450,921	706,772	-	-	706,772	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	906	1,592	39,037	-	-	39,037	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Telematics 2025 Asset Condition Transmission Major Rebuild - Asset Condition		AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	2,876,774	1,004,936	276 10,608,640	-	-	276 10.608.640	87	-	-	-
Rosentrater	Large Distinct Projects	Customer Service Qua Washington Advanced Metering Infrastructure P	roj(ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	1,659	-	-	1,659	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Failed Plant & OperaticN Lewiston Autotransformer - Failed Plant Performance & Capaci Gas Operator Qualification Compliance		AN WA	Transmission Transportation	Transmission Transportation	2023 2023	65.54% 77.22%	0.00% 22.78%	-	-	6,300 24,005	-	-	6,300 24,005	3,479	3,533	- 70	-
Rosentrater	Large Distinct Projects	Performance & Capaci Jackson Prairie Natural Underground Storage Fa	cilitGD	AN	Underground Storage	Underground Stor	a 2023	0.00%	68.81%	-	-		-	-		(110,880)	45,281	128,645	188,046
Rosentrater Rosentrater	Large Distinct Projects Mandatory & Compliance	Performance & Capaci Jackson Prairie Natural Underground Storage Fa Mandatory & Compliar Apprentice/Craft Training		OR AA	Underground Storage General - Other	Underground Stor General	a 2023 2023	0.00% 47.78%	0.00% 15.09%	-	-	18.517	-	-	18.517	-	-	5.847	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	11,573	-	-	11,573	-	-	3,655	-
Rosentrater Rosentrater		Mandatory & Compliar Clearwater Wind Generation Interconnection Mandatory & Compliar Colstrip Transmission		AN AN	Transmission General - Other	Transmission General	2023	65.54% 68.27%	0.00%	(1,575)	2,120	179,121 15,188	-	-	179,121 15,188	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	(787)	1,060	40,645	-	-	40,645	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar Colstrip Transmission Mandatory & Compliar Colstrip Transmission		ID WA	Transmission Transmission	Transmission Transmission	2023 2023	0.00% 100.00%	0.00%	1,263	- 76	27.930	-	-	27,930	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-,		208,694	-	-	208,694	-	-	-	-
Rosentrater Rosentrater		Mandatory & Compliar Elec Relocation and Replacement Program Mandatory & Compliar Elec Relocation and Replacement Program		ID WA	E Distribution E Distribution	E Distribution F Distribution	2023	0.00% 100.00%	0.00%	103,615	964,114	6,561,779	-	-	6,561,779	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Above Grade Pipe Remediation Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-		-	-	-	-	-	-	-	-
Rosentrater Rosentrater		Mandatory & Compliar Gas Cathodic Protection Program Mandatory & Compliar Gas Cathodic Protection Program	ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00% 0.00%	0.00% 0.00%		-	8,773	-	-	8,773	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	 Mandatory & Compliar Gas Cathodic Protection Program Mandatory & Compliar Gas Facility Replacement Program (GFRP) Aldyl 		WA ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00% 0.00%	100.00%		-		-	-	-	2,003	102,535	5,607	2,742
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Facility Replacement Program (GFRP) Aldyl	A FGD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater		 Mandatory & Compliar Gas Facility Replacement Program (GFRP) Aldyl Mandatory & Compliar Gas HP Pipeline Remediation Program 		WA WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	-	-		-	-	-	113,331 136,525	163,428 2,228	300,149	1,061,974
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Isolated Steel Replacement Program		ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater		Mandatory & Compliar Gas Isolated Steel Replacement Program Mandatory & Compliar Gas Isolated Steel Replacement Program		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-		-	-	-	641	4,158	3,161	128
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater		Mandatory & Compliar Gas Overbuilt Pipe Replacement Program Mandatory & Compliar Gas Overbuilt Pipe Replacement Program		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-	-	-	-	-	2,302	2,262	3,845	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-,- 15	-
Rosentrater Rosentrater		Mandatory & Compliar Gas PMC Program Mandatory & Compliar Gas PMC Program		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	-	-	-	-	-	-	26,976	20,163	29,785	26,649
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar Gas Replacement Street and Highway Program Mandatory & Compliar Gas Replacement Street and Highway Program		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-	-	-	-	-	50,629	4,490	40,397	127,774
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	,,,,
Rosentrater Rosentrater		Mandatory & Compliar Gas Transient Voltage Mitigation Program Mandatory & Compliar Joint Use		WA ID	G Distribution E Distribution	G Distribution E Distribution	2023 2023	0.00% 0.00%	100.00% 0.00%	-	-	-	-	-	-	-	45,331	245	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar Joint Use	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%				-	-		-	-	-	-
Rosentrater Rosentrater		 Mandatory & Compliar Joint Use Mandatory & Compliar Misc. accrual reversals, corrections or additional 		WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	228,188	(153,277)	2,637,037 72,128	-	-	2,637,037 72,128	- 22,777	-	-	-
Rosentrater	Mandatory & Compliance	 Mandatory & Compliar Misc. accrual reversals, corrections or additional 	I TT CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	(116,555)	-	-	(116,555)	(34,388)	(0)	-	-
Rosentrater	mandatory & Compliance	 Mandatory & Compliar Misc. accrual reversals, corrections or additional 	LITED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	(511)	-	-	(511)	-	-	-	-

Actual Gross Transfer-to-Plant Detail

October 1, 2021	- December 31, 2023													2021	20					
	- · · · ·								WA - E -	WA - G -				56,371,322 WA-E Total	258,665,99 WA-E Tota					
Witness	Plant Group for Testimony Purposes			Service	Jurisdic tion	Functional Area 2	Functional Area		Allocation %	Allocation %	WA-E 11	WA-E 12	WA-E Total	Q4 2021	WA-E Tota 2022	2023	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Rosentrater Rosentrater			r Protection System Upgrade for PRC-002 r Protection System Upgrade for PRC-002		AN AN	General - Other Transmission	General Transmission	2023 2023	68.27% 65.54%	0.00%		-	185 21,460	-		185 21,460	-		-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	at CD	AA	General - Other	General	2023	47.78%	15.09%	4,570	24,054	666,019	-	-	666,019	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	atED	AN	General - Other	General	2023	68.27%	0.00%	-	-	911,710	-	-	911,710	-	-	-	-
Rosentrater Rosentrater			r Saddle Mountain 230/115kV Station (New) Integr r Saddle Mountain 230/115kV Station (New) Integr		AN WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00%	142	1,027	8,520,291 1,588,566		- :	8,520,291 1,588,566	-		-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	atED	WA	General - Other	General	2023	100.00%	0.00%	-	-	244,106	-	-	244,106	-	-	-	-
Rosentrater			r Transmission Construction - Compliance		AN	Transmission	Transmission	2023	65.54%	0.00%	1,063,521	266,833	1,438,185	-	-	1,438,185	-	-	-	-
Rosentrater Rosentrater			r Transmission Construction - Compliance r Transmission NERC Low-Risk Priority Lines Mitiga		WA AN	E Distribution Transmission	E Distribution Transmission	2023	100.00% 65.54%	0.00%	375	276,814	(107,193) 536,224	-		(107,193) 536,224	-		-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Westside 230/115kV Station Brownfield Rebuild P	rcED	AN	Transmission	Transmission	2023	65.54%	0.00%	-		176,363	-	-	176,363	-	-	-	-
Rosentrater			r WSDOT Control Zone Mitigation		WA	E Distribution	E Distribution	2023	100.00%	0.00%	77,348	120,488	897,519	-	-	897,519	-	-		-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	CD CD	AA AN	General - Other General - Other	General General	2023 2023	47.78% 52.71%	15.09% 16.61%	2,577	6,594	52,990 122,319	-		52,990 122,319	-	4,992 6,521	3	2,176
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%	-	-		-	-	· -	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program		WA	General - Other	General	2023	77.22%	22.78%	22,588	-	203,007	-	-	203,007	-	5,012	7,836	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program		AN ID	General - Other General - Other	General General	2023	68.27% 0.00%	0.00%	6,258	-	72,373			72,373	-			-
Rosentrater	Programs	Asset Condition	Capital Equipment Program		WA	General - Other	General	2023	100.00%	0.00%	700	62,459	438,489	-	-	438,489	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program		AA	General - Other	General	2023	0.00%	50.19%	-	-		-	-		-	-	-	13
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Capital Equipment Program		ID OR	General - Other General - Other	General General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program		WA .	General - Other General - Other	General	2023	0.00%	100.00%		-				-	5.488		21,263	-
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization		ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization		WA	E Distribution	E Distribution	2023	100.00%	0.00%	257,954	302,433	2,127,403	-	-	2,127,403	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild		ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild		WA	E Distribution	E Distribution	2023	100.00%	0.00%	855,315	486,975	6,645,443			6,645,443				
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition		WA	E Distribution	E Distribution	2023	100.00%	0.00%	304,206	243,738	2,375,388	-	-	2,375,388	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	17,453	-	-	17,453	-	-	5,512	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		AN ID	Transportation Transportation	Transportation Transportation	2023 2023	52.71% 0.00%	16.61% 0.00%	57,465	66	235,862	- :		235,862	-	- :		-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		WA	Transportation	Transportation	2023	77.22%	22.78%	-	-	56,585	-	-	56,585	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	General - Other	General	2023	68.27%	0.00%	-	-	237,571	-	-	237,571	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		AN ID	Transportation Transportation	Transportation Transportation	2023 2023	68.27% 0.00%	0.00%	77,795	-	1,834,291	-	-	1,834,291	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		WA	Transportation	Transportation	2023	100.00%	0.00%	81,904		1,563,557			1,563,557				
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	2023	0.00%	72.92%	-	-	-	-	-	-	192,720	41,248	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan		ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		OR WA	Transportation Transportation	Transportation Transportation	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-	-	-		-	-		78,231	245
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-		-
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Gas Regulator Station Replacement Program LED Change-Out Program		WA ID	G Distribution E Distribution	G Distribution F Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	101,775	40,947	3,245	-
Rosentrater	Programs Programs	Asset Condition	LED Change-Out Program			E Distribution	E Distribution	2023	100.00%	0.00%	7,809	8,719	83,322			83,322			-	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC		AA	General - Other	General	2023	47.78%	15.09%	7,860	88,909	108,926	-	-	108,926	1,738	9	9	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC		AA AA	Hardware	General	2023	47.78%	15.09%	36,496	96	248,115	-	-	248,115	1,790	6,496	34,738	1,300
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC		AA AA	Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	17,896 785,164	6,125	70,717 808,039			70,717 808,039	1,101	1.887	11,713	134
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	310,243	36,275	617,427	-	-	617,427	2,792	1,428	375	662
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture		AA	General - Structures	General	2023	0.00%	0.00%	-			-	-					
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		AA AA	General - Structures Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	2,184	11,074 152	137,687 2,336	-	-	137,687 2.336	1,204	1,556	1,350	342
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture		AN	General - Other	General	2023	52.71%	16.61%	2,104	- 132	4,641			4,641				
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	344,076	530,257	-	-	530,257	4,101	2,043	2,454	94
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		ID WA	General - Structures General - Other	General General	2023 2023	0.00% 77.22%	0.00% 22.78%	-	- 60	6,353	-	-	6.353	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		WA		General	2023	77.22%	22.78%	191,511	151	195,550			195,550	356	48	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	45,018	-	-	45,018	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture		ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-		-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		WA WA	E Distribution General - Structures	E Distribution General	2023 2023	100.00% 100.00%	0.00%	(0)	646	(0) 102,740	-	-	(0) 102,740	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		OR .	General - Structures	General	2023	0.00%	0.00%		-	- 102,/40	-		102,740			-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture		WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition		AA AA	General - Other	General	2023 2023	47.78% 47.78%	15.09% 15.09%	(2,150) 1,252	5,154 1,632	337,275 168,363	-	-	337,275 168,363	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition			Hardware E Distribution	General E Distribution	2023	47.78% 63.66%	0.00%	1,252	1,032	72,901	-	-	72,901	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	4,196	-	-	4,196	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition		AN		General	2023	68.27%	0.00%	205.40	-	895,184	-	-	895,184	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition		AN ID	Transmission E Distribution	Transmission E Distribution	2023	65.54% 0.00%	0.00%	365,191	850,371	14,592,000	-	-	14,592,000	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition		WA	E Distribution	E Distribution	2023	100.00%	0.00%	6,538,063	111,746	11,550,931			11,550,931				
Rosentrater	Programs	Asset Condition	Substation - Asset Condition		WA	General - Other	General	2023	100.00%	0.00%	14,219	72	97,545	-	-	97,545	-	-	-	-
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Transmission - Minor Rebuild Transmission - Minor Rebuild		AN WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00%	1,313,781 30,188	36,083	4,030,494 30,188	-	-	4,030,494 30,188	-	-	-	-
Rosentrater	Programs Programs	Asset Condition Asset Condition	Wood Pole Management		WA ID	E Distribution E Distribution	E Distribution	2023	0.00%	0.00%	20,168	-	30,188	-		30,188	-		-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	407,100	671,630	9,005,754	-	-	9,005,754	-	-	-	-
Rosentrater	Programs		New Revenue - Growth		AN	Transmission	Transmission	2023	65.54%	0.00%	624	286	8,910	-	-	8,910	-	-	-	-
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth		ID MT	E Distribution E Distribution	E Distribution F Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs		New Revenue - Growth		MI WA	E Distribution E Distribution	E Distribution	2023	0.00%	0.00%		-		-		-	-			
Rosentrater	Programs		New Revenue - Growth		WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,199,255	3,808,235	48,402,873	-	-	48,402,873	-	-	-	-
Rosentrater	Programs		New Revenue - Growth		ID OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	OD.	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%		-	-	-	-	-	623,489	2,692,413	1,814,998	2,055,252
Rosentrater	Programs	Failed Plant & Operati			AN	Transmission	Transmission	2023	65.54%	0.00%	129,030	11,557	748,763	-		748,763				
Rosentrater	Programs	Failed Plant & Operati	cElectric Storm		ID	E Distribution	E Distribution	2023	0.00%	0.00%		-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs	Failed Plant & Operati Failed Plant & Operati			WA WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	27.824	41,594	2,627,778	-	-	2,627,778	-	-	-	-
Rusentrater	Programs	raneu Marit & Operati	KEIEGUIG SWITTI	LD	vvA	E DISTRIBUTION	E DISTRIBUTION	2023	100.00%	0.00%	27,824	41,594	2,027,778	-	-	2,027,778	-	-	-	-

2023

2021

2022

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

Sementer Seguel Professor Company (1985) 1985 1														56,371,322	258,665,992					
Secondary Seco	Witness			Project (Business Case)			2 Functional Are	a Year			WA-E 11	WA-E 12	WA-E Total				WA-G 01	WA-G 02	WA-G 03	WA-G 04
Company Comp	Rosentrater	Programs	Failed Plant & Operation	Gas Non-Revenue Program	GD ID	G Distribution		2023	0.00%		-	-	-		-	-	-	-	-	- '
Security Programs March Marc											-	-	-	-	-	-	149 092	138.043	252 693	249 141
Sentence De Major de Company de C	Rosentrater										-	-	_	_	_	-	145,052	130,043	-	245,141
Companies Profuser & Capacida Delandor in Service (Companies A) Capacida Delandor in Companies Capacida Delandor in Capacida De	Rosentrater		Failed Plant & Operation	Meter Minor Blanket	ED WA	E Distribution	E Distribution	2023	100.00%	0.00%	5,432	13,494	82,170	-	-	82,170	-	-	-	-
Seminaria Magama Magama Magama A (particilation his principal and property of the principal and property of the principal and pr	Rosentrater										-	-	-	-	-	-	-	-	-	-
Searchear Moyers	Rosentrater										325 682	1 245 303	7 056 089	- :		7 056 089		-	-	
Section Purpose Purp	Rosentrater													-	-		-	-	-	-
Section	Rosentrater										· -		-	-	-	-	3,249	1,296	(13,369)	3,538
Senderties Programs Programs Care Control of Programs Programs Care Control of Programs Care Control of Programs Programs Care Control of Programs Programs Care Control of Programs Care Control of Programs Programs Care Control of Programs Care Control of Programs Care Cont	Rosentrater										-	-	-	-	-	-	-	-	-	-
Section	Rosentrater											-	-		-	-	1 290	232 875	2 633	13.011
Section	Rosentrater				GD ID		G Distribution	2023			-	-	-	-	-	-	-,	,	-,	,
Proposed	Rosentrater										-	-	-	-	-	-	-	-	-	-
Sembler Polymers P	Rosentrater										-	-	-	-	-	-	72,782	955	-	546
Seather Polymers Professor & Company Seather Polymers (Seather Polymers)											382	1 003	201 298		-	201 298	-	-	-	
Project Proj	Rosentrater										-	-		-	-		-	-	-	-
Powderman Powd	Rosentrater										488	(1,765)	1,554,480	-	-	1,554,480	-	-	-	-
Polymer Program of Pro	Rosentrater										-	-		-	-		-	-	-	-
Posture	Rosentrater Rosentrater										540	-		- :				-	-	-
Post-color Propert	Rosentrater										_	-	21,405	_	_	-	-	-	_	-
Author	Thackston					Production - Hydro	Production - Hyd				-			-	-		-	-	-	-
Authority Production Prod	Thackston													-	-		-	-	-	-
Authorition Justice Deliver Projects Authorition Projects Projects Authorition P											14,122	521								
Jump District Pagents Jump	Thackston										_	24,196		_	_		_	-	_	_
Jack District Princips Jack District Princ	Thackston								65.54%		1,341			-	-		-	-	-	-
Jack District Princips Jack District Princ	Thackston													-	-		-	-	-	-
Large Distance Projects Failed Flark & Question Projects Section															-		-	-	-	-
Lange District Projecting Clearing Compression Consequence Compression Systems (Linguis District Projecting Compression Consequence Compression Systems Compression Consequence Compression Co	Thackston																			
Part	Thackston	Large Distinct Projects			ED AN	Production - Hydro					,			-	-		-	-	-	-
Namestrom Amendatory & Compilisone Mendatory & Com	Thackston										-	-		-	-		-	-	-	-
Mackston Marketon Accordator Accorplate Colog bear February ED AN Transportation Transportat											45.750	20.125		-	-		-	-	-	-
Mackston Mandatory & Compliance Mandatory											45,759	20,135	484,709			464,709	-		-	
New Notestant Mandator A Compiliance Man	Thackston										-	-	-	-	-	-	-	-	-	-
Nackston Mandatory & Compliance Mandatory	Thackston													-	-		-	-	-	-
Packston Mandatory & Compliance Mandator														-	-		-	-	-	-
Mackston Mandatory & Compliance Mandator	Thackston										(17,820)	1,406	110,247			110,247	-		-	
Packatory Remalatory & Compliance Mandatory & Compliance Mandato	Thackston										6,480	19,529	77,200	-	-	77,200	-	-	-	-
Package Pack	Thackston										-	-	-	-	-	-	-	-	-	-
Indication Mandatory & Compilians Mandat	Thackston										-	-	-	-	-	-	-	-	177	2 270
Intended to Mandatory & Compilare Mandatory & Co	Thackston											5.790	459.944			459,944	-		- 1//	2,2/9
Asset Condition Programs Asset Condition Regulating Hydro CD AN Production - Hydro Production - Hydro Production - Hydro Production Hydro CD AN Hardware General 2023 47.78% 15.09% - - 11,480 - 14,640 - 3,3718 - - - - - - - - -	Thackston				ED WA	Intangibles		2023	100.00%	0.00%	54	-	43,590	-	-	43,590	-	-	-	-
Asset Condition Programs Asset Condition Regulating Hydro CD AA General 2023 47,78% 15,09% 76,366 2,872 91,336 - 91,336 3,820	Thackston	Programs	Asset Condition	Base Load Hydro		General - Other	General				-		52,318	-	-		-	-	-	-
Accidance Programs Asset Condition Regulating hydro CD AA Hardware General 2023 68,27% 15,09% - 11,480 - 11,480 - 3,37,18														-	-		- 2 020	-	-	-
Asset Condition Regulating Hydro ED AN General - Other General 2023 68.27% 0.00% 14,064 - 33,718 - 33,718 - 3,	Thackston										70,300	2,872			-			-	3 426	199
Abactston Programs Asset Condition Regulating Hydro ED AN Transportation Transportation 2023 68,27% 0.00% - 0 47,870 - 47,870 - - - - - - - - -	Thackston										14,064	-		-	-		-	-		-
hackston Programs Failed Plant & Operatik Base Load Thermal Program ED AN Production - Other 202 65.54% 0.00% 549 45.057 394,970 - 9	Thackston										1,116,545	9,982		-	-		-	-	-	-
Packston Programs Failed Plant & Operatile Base Load Thermal Program ED AN Production - Thermal D23 65.54% 0.00% 4,642 19,761 31,938 - 31,938 - 31,938 - - 31,938 - - 31,938 - - 31,938 - - - 31,938 - - - - - - - - -	Thackston										-	0		-	-		-	-	-	-
Packston Programs Failed Plant & Operatik 8ase Load Thermal Program ED AN Software - 5 Vr Intanglibles 2023 68,27% 0.00% 1.00%																				
Nort-Lived Assets Asset Condition HIVI Control Software CD AA Hardware General 2023 47,78% 15,09% (12,613) 5,609 271,102 471,102 1,938 8,553 2,379 (1,661)	Thackston										-,012	15,701		_	_		-	-	_	-
Packston Short-Lived Assets Asset Condition MIC Cortrol Software CD AA Software - 5 Vr Intanjolles 2023 0.00% 0.	Thackston		Asset Condition	HMI Control Software	CD AA	General - Other							471,102	-	-	471,102				(1,661)
hackston Short-Lived Assets Asset Condition HMI Control Software CD AN Software - 5 Yr Intangibles 2023 47,78% 15,09% 283 482 30,457 - 30,457 1,881 5,514 2,362 (1,677) hackston Short-Lived Assets Asset Condition HMI Control Software ED AN Production-Hydro 2023 65,54% 0,00% - 45,776 - 45,7	Thackston										(3,291)	3,202	259,555	-	-	259,555	2,188	17,135	2,541	(1,698)
Nort-Lived Assets Asset Condition HMI Cortrol Software ED AN Production - Hydro 2023 65.54% 0.00% - 45.776 - 45.											282	497	20 457	-	-	20 457	1 991	E E14	2 362	(1.677)
Nort-Lived Assets Asset Condition HMI Control Software ED AN Software - 5 fr Intanglibles 2023 68.27% 0.00% 74,553 7	Thackston										- 203	- 402						3,314	2,302	(1,0//)
(a) (a) (b) (a) (a) (b) (a) (a) (b) (a)	Thackston								68.27%	0.00%	-	-	74,553	-	-	74,553	-	-	-	-
ew (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD OR G Distribution CD Stribution CD S	New (Actual)										-	173,500	173,500	-	-	173,500	-	-	-	-
ew (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD WA GD Istribution GD Stribution GD Stribution CD CD CD CD CD CD CD C											-	-	-	-	-	-	-	-	-	-
ew (Actual) New (Actual) Asset Condition Methor J15kV Substation ED AN Transmission 2023 65.54% 0.00% - 357,361 57,361	New (Actual)											-	-	-	-	-	-	-	-	-
ew (Actual) New (Actual) Asset Condition Nine Mile Powerhouse Roof Replacement ED AN Production - Hydro 2023 65.54% 0.00% 3.887 583 551,024 - 551,024	New (Actual)				ED AN				65.54%	0.00%	-	357,361		-	-	357,361	-	-	-	-
ew (Actual) New (Actual) Performance & Capacil Company Aircraft Capital CD AA Transportation Transportation 2023 47.78% 15.09%	New (Actual)	New (Actual)									3,887			-	-		-	-	-	-
ew (Actual) New (Actual) Performance & Capaci Gas Warden HP Reinforcement GD WA G Distribution G Distribution 2023 0.00% 100.00% 4,354 -	New (Actual)										-	-	730,466	-	-	730,466	-	-	-	-
											-	-	-	-	-	-	-	4,354		-
	New (Actual)										-	331,981	331,981	-	-	331,981	-	-,,,,,,,	-	-

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

																				14,330,942
	Plant Group for	Primary			Jurisdic				WA - E -	WA - G -										WA-G Total
Witness Howell	Testimony Purposes Wildfire	Investment Driver	Project (Business Case) Wildfire Resiliency Plan	Service CD	tion AA	Functional Area 2 General - Other	Functional Area General	2023	Allocation %	Allocation % 15.09%	WA-G 05 64,901	WA-G 06 3.165	WA-G 07 (683)	WA-G 08	WA-G 09 1,196	WA-G 10 166	WA-G 11 22,331	WA-G 12 2,352	WA-G Total	Q4 2021
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED .	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell Howell		Customer Service Qua Customer Service Qua			AN ΔN	Software - 5 Yr Transmission	Intangibles Transmission	2023	68.27% 65.54%	0.00%	-	-	-	-	-	-	-	-	-	
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua Customer Service Qua			ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	-		-	-	-	-	-		-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit			AA AN	General - Other General - Other	General General	2023 2023	47.78% 52.71%	15.09% 16.61%	(160)	2.084	316	1,806	1,252	473,704 92	19,463 758	21,243 1,526	514,410 12.467	-
Kensok	Large Distinct Projects	Performance & Capacit	Digital Grid Network	CD	WA	General - Other	General	2023	77.22%	22.78%	- (100)	-	-	-	-	-	-	-	264	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit		CD	WA WA	Hardware E Distribution	General E Distribution	2023 2023	77.22% 100.00%	22.78% 0.00%	-	-	-	-	-	-	-	-	16	-
Kensok	Large Distinct Projects	Performance & Capacit	Land Mobile Radio & Real Time Communication Sys	CD .	AA	General - Other	General	2023	47.78%	15.09%	187	269	47	9,184	72,907	26,506	1,529	5,745	120,693	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects		Land Mobile Radio & Real Time Communication Sys Land Mobile Radio & Real Time Communication Sys		AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	5,566	838	(12)	1,110	181,057 334	3,790 173	1,538 94	4,160 100	190,544 8,204	-
Kensok			Land Mobile Radio & Real Time Communication Sys		AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	- (12)	- 1,110	-	-	-	-	1,047	
Kensok Kensok					AA WA	General - Other General - Other	General General	2023	47.78% 100.00%	15.09% 0.00%	69,246	-	5	-	-	-	-	50,067	119,317	-
Kensok			Identity and Access Governance	CD .	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	129,266	9,107	517	3,548	2,881	64	-	-	145,383	-
Kensok					AA AA	Hardware 5 Vo	General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	-	-	(183)	-
Kensok Kensok	Mandatory & Compliance Mandatory & Compliance				AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09%	356	396	(75)	91	-	-	-	-	(150) 7,574	-
Kensok	Mandatory & Compliance				AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-		-	-	-	-	35,053	35,053	-
Kensok Kensok					AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	2,019 1,318	9,403 118	1,265	6,338 417	4,656 395	456 (5)	18,938	6,275 172	102,519 2,460	
Kensok	Programs	Failed Plant & Operation			AA	Hardware	General	2023	47.78%	15.09%	20,985	13,030	1,925	4,938	6,099	11,995	3,716	5,389	110,142	-
Kensok Kensok	Programs Programs	Performance & Capaci Performance & Capaci			AA AA	General - Other General - Other	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	3,494 27,194	(6,443) 8,130	(1,775) 3,843	376 2,867	732 3,520	277 679	117,597 18,562	1,972 3,491	111,154 80,792	-
Kensok	Programs	Performance & Capacit	Environmental Control & Monitoring Systems	CD .	AA	Hardware	General	2023	47.78%	15.09%	,	-	-,	-,	-/	-	,	-,	785	-
Kensok Kensok					AN AA	Production - Hydro General - Other	Production - Hydr General	o 2023 2023	65.54% 47.78%	0.00% 15.09%	-	-	85,723	478	101,271	351	35,659	91,495	314,977	-
Kensok	Programs	Performance & Capaci	Fiber Network Lease Service Replacement	ED .	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	- 1	-	-	-	-	-	-
Kensok Kensok			Atlas Outage Management System & Advanced Distributi		AA AA	Software - 3 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	44,223	22,044	451	1,149	-	-	29,092	12,870	112,563	
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	CD .	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	30,276	1,943	187,145	219,365	-
Kensok Kensok			Outage Management System & Advanced Distributi Outage Management System & Advanced Distributi		AA AN	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 68.27%	15.09% 0.00%	-	-	-	-	-	-	1,306	180	1,486	-
Kensok			Outage Management System & Advanced Distributi	ED .	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%							-		-	
Kensok Kensok		Asset Condition Customer Service Qua	Outage Management System & Advanced Distributi		AN AA	Software - 5 Yr General - Other	Intangibles General	2023	68.27% 47.78%	0.00% 15.09%	-	-	463	- 7	25,770	135	20.233	23,719	70.327	-
Kensok		Customer Service Qua	Enterprise Security	CD .	AA	Hardware	General	2023	47.78%	15.09%	3,366	83,627	478	48,997	4,140	994	47,128	10,432	227,874	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua			AA AA	Software - 1 Yr Software - 2 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	1,695	12,231	362	- 788	44,505	682	636	84,725 714	84,725 146,259	-
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD .	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	7,317	2,481	7,330	(5,009)	2,320	1,110	1,455	414	95,758	-
Kensok Kensok		Customer Service Qua Customer Service Qua			AA AN	Software - 5 Yr Transmission	Intangibles Transmission	2023	47.78% 65.54%	15.09% 0.00%	2,532	1,861	6,925	32,565	684	142	135	118	66,582	-
Kensok					AN AA	General - Other	General	2023	47.78%	15.09%	10,375	591	493	44	26			-	11,529	-
Kensok Kensok					AA AN	General - Structures General - Structures	General General	2023 2023	47.78% 52.71%	15.09% 16.61%	942 138	2,010 379	(957)	100	-	-	-	-	49,065 17,382	-
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security		WA	General - Other	General	2023	77.22%	22.78%	-	3/9		- 100			16,899	767	17,562	-
Kensok Kensok					AA AN	General - Other General - Structures	General General	2023 2023	47.78% 68.27%	15.09% 0.00%	5,355	24,343	27,426	45,890	13,777	631	290	981	118,694	-
Kensok					AN	Hardware	General	2023	68.27%	0.00%					-			-		
Kensok Kensok					AN AN	Production - Hydro Production - Other	Production - Hydr		65.54% 65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok		Customer Service Qua			AN	Software - 5 Yr	Production - Othe Intangibles	2023	68.27%	0.00%		-		-				-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security		WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	7,779	21,379	6.877	11,010	16.137	25,208	- 5,767	11,931	148,707	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AA	General - Otner Hardware	General	2023	47.78% 47.78%	15.09%	7,779 3,890	10,689	3,439	13,350	9,012	25,208 12,576	3,030	5,966	83,260	-
Kensok		Performance & Capaci	Basic Workplace Technology Delivery		AA	Software - 5 Yr	Intangibles	2023 2023	47.78% 47.78%	15.09%	3,890	10,689	3,439	5,505	8,069 60	12,604	2,884	5,966 62,861	74,353	-
Kensok Kensok					AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	93.166	2.087	16,646 29	170 132,959	19,676	(10) 6,956	1,682	226,894	79,753 548,112	-
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	1,935	3,946	497	1,903	293	(3)	5,910	4,050	36,054	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AA	Hardware Software - 2 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	22,939 20,745	19,810	10,998	4,145	13,358	3,165	2,512	60,008	152,549 20,745	
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD .	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	86,287	(41,529)	10,936	11,121	447	191		53,783	168,492	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	- 6	17,447	(311)	148	- 4	12,591	7,491	27,739	72,615	
Kensok					AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-			Ī		-
Kensok Kensok			Energy Delivery Modernization & Operational Efficie Energy Delivery Modernization & Operational Efficie		AA AA	Hardware Software - 3 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	87,467	43,954	5,198	20,154	6,831	5,092 1,454	1,385 110.428	654 31,005	7,215 457,950	
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficie	CD .	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	134	420	1	,	-,	61,105	37,901	2,676	226,620	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficie Energy Delivery Modernization & Operational Efficie		AN AN	Hardware Software - 3 Yr	General Intangibles	2023 2023	68.27% 68.27%	0.00%	-	-	-		-	-	-	-	-	
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok			Energy Delivery Modernization & Operational Efficie Energy Delivery Modernization & Operational Efficie		AN WA	Software - 5 Yr Hardware	Intangibles General	2023 2023	68.27% 100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Efficie Energy Resources Modernization & Operational Effi		AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	0.00% 47.78%	50.19% 15.09%	- 6	-		-	541,781	9,127	1,068 130	2,256 27	554,231 289	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effi	CD .	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	- 1	-	4,359	-	7,161	1,575	37,021	3,151	53,268	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Effi Energy Resources Modernization & Operational Effi		AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	141	-	-	-	-	103,383	11,352	17,840	138,334	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Effi	ED .	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok					AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	2,739 4,835	4,299 14,948	22,661	7,367	16,057 3,665	1,067 6,653	2,106 3,147	48,995 11,338	108,866 74,413	-
Kensok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD .	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	3,498	22,580	7,322 368	7,603 779	1,391	15,000	4,473	5,522	72,505	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AA AA	Software - 5 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	1,843 1,286	966 2,207	95 1,198	112 596	87 65,070	95 1,043	53 13,468	143,332 193,606	158,800 285,081	-
NCI ISUK	JIIOI C'LIVEU ASSELS	геноппансе в сараст	Emerprise rectwork minastructure		nn	General - Outer	Gerteral	2023	77.76%	13.09%	1,200	2,207	1,130	950	05,070	1,043	13,108	193,000	203,081	-

2021

Actual Gross Transfer-to-Plant Detail

	- December 31, 2023																		
	Plant Group for	Primary		Ju	risdic			WA - E -	WA - G -										WA-
Witness sok	Testimony Purposes Short-Lived Assets	Investment Driver	Project (Business Case) ET Modernization & Operational Efficiency - Techn	Service AA	tion Functional Area Software - 2 Yr	2 Functional Area	2023	r Allocation % 47.78%	Allocation % 15.09%	WA-G 05	WA-G 06	WA-G 07 65,297	WA-G 08	WA-G 09 20,211	WA-G 10	WA-G 11	WA-G 12 21,021	WA-G Total 125,093	Q4
	Short-Lived Assets	Performance & Capacit	ET Modernization & Operational Efficiency - Techr	ncCD AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	28,347	1,578	2,920	3,220	6,585	(3,105)	2,712	160,565	i
	Short-Lived Assets Short-Lived Assets		ET Modernization & Operational Efficiency - Techr	CD AA		Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	433	38,414 96	11,717 663	21,700 49	3,356 35	405	15,556	121,841	285,655 3.011	
	Short-Lived Assets Short-Lived Assets		Financial & Accounting Technology Financial & Accounting Technology	CD AA		General Intangibles	2023	47.78% 47.78%	15.09%	(499)	96	71.159	2.451	35 334	177.688	38.625	15,991	3,011	
	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD AA		Intangibles	2023	47.78%	15.09%	(10,950)	78,286	18,892	2,840	979	16,761	65,729	(6,524)	232,009	
	Short-Lived Assets	Performance & Capacit	Human Resources Technology	CD AA		Intangibles	2023	47.78% 47.78%	15.09% 15.09%	- 12	- 20	-	-	17,055	728	7,922	7,246	41,818	
	Short-Lived Assets Short-Lived Assets	Performance & Capacii	Human Resources Technology Legal & Compliance Technology	CD AA		Intangibles Intangibles	2023	47.78% 47.78%	15.09%	868	939	366	110	255	132	142	24,555 121	26,785 12,575	
	Short-Lived Assets		Legal & Compliance Technology	CD AA		Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	21,458	22,494	
	Short-Lived Assets		Legal & Compliance Technology	CD W		Intangibles	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	7,394	
	Short-Lived Assets	Performance & Capacit		CD AA		General	2023	47.78%	15.09%	-	-	-	-	-	-	-	44,615	44,615	
	Short-Lived Assets FTM	Performance & Capacit	Network Backbone Energy Market Modernization & Operational Efficie			Transmission Intangibles	2023	65.54% 68.27%	0.00%										
ky	Programs		Transportation Electrification	ED W		E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
ky	Programs		Transportation Electrification	ED W		General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
ky	Short-Lived Assets Short-Lived Assets		Customer Experience Platform Program	CD AA		Intangibles	2023	47.78% 47.78%	15.09%	(887)	-	4.487	-	35,620	612	133		36,365	
ky ky	Short-Lived Assets Short-Lived Assets		Customer Experience Platform Program Customer Experience Platform Program	CD AA		Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%	(887) 190	270,605 461	4,487 (129)					242,375	515,274 26,720	
sky	Short-Lived Assets		Customer Experience Platform Program	ED W		Intangibles	2023	100.00%	0.00%	-	-	- (123)	_	-	-	_	_	-	
sky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	389	391	
ky	Short-Lived Assets		Customer Facing Technology Program	CD AA		Intangibles	2023	47.78%	15.09%	- 2 500	238,879	8,810	3,490	2,714	1,190	616	-	255,699	
ky ky	Short-Lived Assets Short-Lived Assets		Customer Facing Technology Program Customer Facing Technology Program	CD AA ED AN		Intangibles Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	3,580	6,826	104	470	2,399	784		227,051	313,959	
ky	Short-Lived Assets		Customer Transactional Systems	CD AA		General	2023	47.78%	15.09%	_	_	_	_	-	98	_	_	98	,
ký	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD AA	Hardware	General	2023	47.78%	15.09%	-	-	-	1	-	241	-	-	243	
sky	Short-Lived Assets		Customer Transactional Systems	CD AA		Intangibles	2023	47.78%	15.09%	438	11,124	46	15		386	120		13,838	
sky skv	Short-Lived Assets Short-Lived Assets		Customer Transactional Systems Customer Transactional Systems	CD AA		Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%	1,363	164,938	13,313	6,525	4,833	386 118.802	120 1,616	419 57	286,881 120,474	
sky skv	Short-Lived Assets		Customer Transactional Systems	GD OF		Intangibles	2023	0.00%	0.00%						110,002	- 1,010	-	120,474	
sky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - C	l∈CD AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	10,975	-	-	-	10,975	,
sky	Short-Lived Assets	No Driver		leED W		E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
sky sky	Short-Lived Assets Short-Lived Assets		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives- UIASSIST	ED W		E Distribution General	2023 2023	100.00% 68.27%	0.00%	-	-	-	-	-	-	-	-	-	
sky sky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED W		E Distribution	2023	100.00%	0.00%			-	-		-	-			
,	Other	Customer Requested	T&D Reimbursable	ED AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
	Other		Misc. accrual reversals, corrections or additional T			General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	0	
	Other Other		Misc. accrual reversals, corrections or additional T			General	2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	-	- 20.040	-	0	
rater			CIP v5 Transition - Cyber Asset Electronic Access Misc. accrual reversals, corrections or additional T			General E Distribution	2023	100.00%	0.00%						-	28,940		28,940	
trater	Large Distinct Projects		Oil Storage Improvements	CD AA		General	2023	47.78%	15.09%	-	-	-	_	-	7,219	490	109	7,818	į
trater			Oil Storage Improvements	CD AA			2023	47.78%	15.09%	-	-	-	-	-	62,009	18,785	142,394	223,188	
trater trater	Large Distinct Projects		Primary URD Cable Replacement	ED ID		E Distribution F Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater trater	Large Distinct Projects Large Distinct Projects		Primary URD Cable Replacement Telematics 2025	CD AA		General	2023	47.78%	15.09%									87	,
trater	Large Distinct Projects		Transmission Major Rebuild - Asset Condition	ED AN		Transmission	2023	65,54%	0.00%	_	_	_	_	_	_	_	_	-	
trater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Pro			General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater	Large Distinct Projects		N Lewiston Autotransformer - Failed Plant	ED AN		Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
trater trater	Large Distinct Projects Large Distinct Projects		Gas Operator Qualification Compliance Jackson Prairie Natural Underground Storage Faci	CD WA		Transportation ige Underground Sto	2023	77.22% 0.00%	22.78% 68.81%	29,969	105,518	119,945	218,336	168,835	197,914	95,611	1,271	7,082 1,188,491	
trater		Performance & Capacit.	Jackson Prairie Natural Underground Storage Faci	litGD OF		ge Underground Sto	a 2023	0.00%	0.00%	-	103,510	-	-	-	-		- 1,2/1	- 1,100,451	
trater	Mandatory & Compliance	Mandatory & Complian	Apprentice/Craft Training	CD AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	5,847	
trater	Mandatory & Compliance			CD AA			2023	47.78%	15.09%	-	-	-	-	-	-	-	-	3,655	
trater trater	Mandatory & Compliance Mandatory & Compliance		Clearwater Wind Generation Interconnection	ED AN		Transmission General	2023 2023	65.54% 68.27%	0.00%	-	-		-	-	-	-			
rater	Mandatory & Compliance			ED AN		General	2023	68,27%	0.00%	_	-	_	_	_	_	_	_	_	
rater	Mandatory & Compliance			ED ID		Transmission	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater	Mandatory & Compliance			ED W		Transmission	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater trater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program Elec Relocation and Replacement Program	ED AN ED ID		Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%		-		-		-	-			
trater			Elec Relocation and Replacement Program	ED W		E Distribution	2023	100.00%	0.00%										
trater	Mandatory & Compliance	Mandatory & Compliar	Gas Above Grade Pipe Remediation Program	GD OF	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater			Gas Cathodic Protection Program	ED W		E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater			Gas Cathodic Protection Program Gas Cathodic Protection Program	GD ID GD OF		G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater			Gas Cathodic Protection Program	GD W		G Distribution	2023	0.00%	100.00%	895	9,715	5,468	1,984	166,321	176,394	118,674	1,668	594,005	
trater			Gas Facility Replacement Program (GFRP) Aldyl A			G Distribution	2023	0.00%	0.00%	-	-	-,	-,	,		,	-,	,	
rater			Gas Facility Replacement Program (GFRP) Aldyl A			G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater			Gas Facility Replacement Program (GFRP) Aldyl A			G Distribution	2023	0.00%	100.00%	2,147,219	4,234,922	1,272,571	3,225,751	3,430,580	1,394,468	1,088,458	711,685	19,144,536	
ater ater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program Gas Isolated Steel Replacement Program	GD WA		G Distribution G Distribution	2023	0.00%	100.00%	219	130	-	-	-	-	-	-	139,102	
ater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD OF	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD W	A G Distribution	G Distribution	2023	0.00%	100.00%	4,648	5,714	9,260	18,808	11,436	7,039	1,267	11,900	78,162	
eter			Gas Overbuilt Pipe Replacement Program	GD ID		G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater ater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program Gas Overbuilt Pipe Replacement Program	GD OF		G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	3,625	3,080	1,884	5,196	5,563	(183)	-	2,703	30,275	
ter	Mandatory & Compliance			GD ID		G Distribution	2023	0.00%	0.00%	-	-	-	-	-	- (103)	-		-	
iter	Mandatory & Compliance			GD OF	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater	Mandatory & Compliance			GD W		G Distribution	2023	0.00%	100.00%	19,736	31,590	143,147	(106,675)	67,524	128,036	77,047	155,871	619,851	
rater rater			Gas Replacement Street and Highway Program	GD ID		G Distribution G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater			Gas Replacement Street and Highway Program Gas Replacement Street and Highway Program	GD OF		G Distribution G Distribution	2023	0.00%	100.00%	105,299	131,441	40,399	99,003	109,954	52,893	42,595	29,146	834,021	
rater			Gas Transient Voltage Mitigation Program	GD OF		G Distribution	2023	0.00%	0.00%	-		-	-		-	-	23,170	-	
trater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD W		G Distribution	2023	0.00%	100.00%	2,400	1,894	-	-	-	-	13,944	442	64,256	
ntrater	Mandatory & Compliance	Mandatory & Complian	Joint Use	ED ID		E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater	Mandatory & Compliance Mandatory & Compliance			ED W		E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-	
ntrater ntrater			Joint Use Misc. accrual reversals, corrections or additional T			E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	-	-	-	-	-	-	-	-	22,777	,
	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional T	TCD W		General	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	(34,388)	
ntrater							2023	65.54%											

FATTACHMENT B1

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

14.330,942 Plant Group for Witness 04 2021 Project (Business Case) Mandatory & Compliance Mandatory & Compliar Protection System Upgrade for P General - Other Rosentrater General Rosentrater Mandatory & Compliance Mandatory & Compliar Protection System Lingrade for PRC-002 Transmission Transmission 2023 65.54% 0.00% Mandatory & Compliance Mandatory & Complian Notection System Opgrade for Nice 002

Mandatory & Compliance Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integral CD 15.09% Rosentrate General - Othe 200.970 7,596 210.319 General Rosentrater Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral ED General - Other General 2023 68 27% 0.00% Rosentrater Mandatory & Compliance Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integral ED Transmission Rosentrater Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral FD F Distribution F Distribution 2023 100.00% 0.00% Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral ED General - Othe General 2023 0.00% AN Rosentrater Mandatory & Compliance Mandatory & Compliar Transmission Construction - Compliance Transmission Transmission 65.54% 0.00% Mandatory & Compliance Mandatory & Compliar Transmission Construction - Compliance 100.00% 0.00% Rosentrater E Distribution E Distribution Rosentrater Mandatory & Compliance Mandatory & Compliar Transmission NERC Low-Risk Priority Lines Mitigati ED Transmission Transmission 2023 65,54% 0.00% 65.54% 100.00% Mandatory & Compliance Mandatory & Compliar Westside 230/115kV Station Brownfield Rebuild PrcED 0.00% 2023 2023 Mandatory & Compliance Mandatory & Compliar WSDOT Control Zone Mitigation E Distribution E Distribution 0.00% Rosentrater Asset Condition Capital Equipment Program AA AN General - Other 2023 2023 15.09% 16.61% (648) 12,992 502 83 651 100 3,825 1,843 4.513 2,082 16,733 52.71% 13,204 Asset Condition CD General - Other 1.626 Rosentrater Programs Capital Equipment Program General 38,546 0.00% 77.22% Asset Condition Capital Equipment Program CD CD ED ID WA AN General - Other 2023 2023 0.00% General Asset Condition 22.78% 196 3,672 2,653 1,205 32,656 6,664 59,894 Rosentrater Programs Capital Equipment Program General - Other General Rosentrater Asset Condition Capital Equipment Program General - Other General 2023 68 27% 0.00% ED ED ID Asset Condition Capital Equipment Program 2023 0.00% 0.00% Rosentrater Programs General - Other General Rosentrater Programs Asset Condition Capital Equipment Program WA General - Other General 2023 100.00% 0.00% Asset Condition GD GD AA ID 2023 50.19% 85 42,574 383 17 43,168 Capital Equipment Program 0.00% Rosentrater Programs General - Other General Rosentrater Programs Asset Condition Capital Equipment Program General - Other General 2023 0.00% 0.00% GD GD ED Asset Condition Capital Equipment Program 2023 0.00% Rosentrater General - Other General Programs 6,352 30,633 Rosentrater Programs Asset Condition Capital Equipment Program WA ID General - Other General 2023 0.00% 100.00% 164.912 62,498 29,794 320,941 Asset Condition Distribution Grid Modernization E Distribution 2023 0.00% 0.00% Programs ED ED Rosentrater Programs Asset Condition Distribution Grid Modernization WA E Distribution E Distribution 2023 100.00% 0.00% Rosentrate Asset Condition Distribution Minor Rebuild E Distribution E Distribution 2023 0.00% 0.00% Rosentrater Programs Asset Condition Distribution Minor Rebuild ED ED WA F Distribution F Distribution 2023 0.00% 0.00% Asset Condition Distribution Minor Rebuild WA F Distribution F Distribution 2023 100.00% 0.00% Programs Rosentrater Programs Asset Condition Downtown Network - Asset Condition WA E Distribution E Distribution 2023 100.00% 0.00% CD CD CD CD Rosentrate Asset Condition Fleet Services Capital Plan Transportation Transportation 2023 15.09% 5.512 AN ID 16.61% 10,468 14,855 16,182 14,643 50 18,109 21 Rosentrater Programs Asset Condition Fleet Services Capital Plan Transportation Transportation 2023 52.71% 74,327 Asset Condition Fleet Services Canital Plan Transportation Transportation 2023 0.00% 0.00% Asset Condition Fleet Services Capital Plan Transportation 2023 77.22% 22.78% 14,513 2,182 16,695 Rosentrater Programs Rosentrater Asset Condition Fleet Services Capital Plan ED ED General - Other General 2023 68.27% 0.00% Asset Condition Transportation 2023 Fleet Services Capital Plan 0.00% Rosentrater Programs Transportation Rosentrater Asset Condition Fleet Services Capital Plan ED ED ID WA Transportation Transportation 2023 0.00% 0.00% Fleet Services Capital Plan 2023 Rosentrater Asset Condition Transportation Transportation 100.00% 0.00% Programs Rosentrater Asset Condition Fleet Services Capital Plan GD GD AN ID Transportation Transportation 2023 0.00% 72.92% 42,644 247 276,858 Asset Condition Fleet Services Capital Plan Transportation Transportation Programs Rosentrater Programs Asset Condition Fleet Services Capital Plan GD Transportation Transportation 2023 0.00% 0.00% Fleet Services Capital Plan GD GD WA ID 249,820 573,302 Rosentrater Asset Condition Transportation Fransportation 100.00% 1,366 95,061 71,429 77,151 Programs Rosentrater Programs Asset Condition Gas Regulator Station Replacement Program G Distribution G Distribution 2023 0.00% 0.00% OR WA Asset Condition Gas Regulator Station Replacement Program GD GD G Distribution 0.00% 2023 354 34,922 14,462 652 6,489 160,151 1,219 366,105 Rosentrater Programs Asset Condition Gas Regulator Station Replacement Program G Distribution G Distribution 0.00% 100.00% 1,888 Asset Condition LED Change-Out Program ED ED ID WA E Distribution E Distribution 2023 2023 0.00% 0.00% Programs 100.00% LED Change-Out Program 0.00% Rosentrater Programs Asset Condition E Distribution E Distribution 15.09% 15.09% Asset Condition SCADA - SOO and BuCC CD CD 2023 2023 12,872 (10,857) 2,482 28,076 34,397 General - Othe 47.78% Asset Condition SCADA - SOO and BuCC 1,924 385 734 137 6,519 11,525 30 Rosentrater Programs Hardware General 47.78% 22,896 (9,988 78,351 Rosentrater Asset Condition SCADA - SOO and Bucc CD ΔΔ Software - 2 Yr Intangibles 2023 47 78% 15.09% 29,363 15 (24 719) 5 651 22 331 SCADA - SOO and BuCC CD 2023 15.09% 247,943 1.934 Rosentrater Programs Asset Condition Software - 5 Yr Intangibles 47,78% (17) 2,308 255,167 Rosentrater Asset Condition Structures and Improvements/Furniture CD CD CD General - Other General 2023 47.78% 15.09% 3,151 9,086 385 1,152 19,373 47,145 97,970 11,455 194,974 0.00% Asset Condition Structures and Improvements/Furniture 2023 0.00% Rosentrater Programs General - Structures General AA 6,046 557 12,304 9,293 Rosentrater Asset Condition Structures and Improvements/Furniture General - Structures General 2023 47.78% 15.09% 2.088 5,241 3,497 43,479 Asset Condition Structures and Improvements/Furniture CD 2023 47.78% 15.09% 690 Rosentrater General Programs Rosentrater Programs Asset Condition Structures and Improvements/Furniture General - Other General 2023 52.71% 16.61% 1.386 1.462 Asset Condition Structures and Improvements/Furniture General - Structures 2023 16.61% 1,673 1,342 35,652 10,249 940 123 108,428 167,098 Rosentrater CD CD CD ED ED ED ED GD GD General Programs Rosentrater Asset Condition Structures and Improvements/Furniture General - Structures General 2023 0.00% 0.00% Asset Condition Structures and Improvements/Furniture WA 2023 77.22% 22.78% 1,831 1.874 Programs 56,502 Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA AN General - Structures General 2023 77.22% 22.78% 10 733 45 57,694 Asset Condition Structures and Improvements/Furniture 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ID General - Structures General 2023 0.00% 0.00% E Distribution Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA E Distributio 2023 100.00% 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA OR General - Structures General 2023 100.00% 0.00% General - Structures Asset Condition Structures and Improvements/Furniture 2023 0.00% 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA General - Other General 2023 0.00% 100.00% 22,340 22,340 Asset Condition Asset Condition 47.78% 47.78% 15.09% 15.09% 1,628 515 106,506 53,166 Rosentrater Substation - Asset Condition CD CD AA AA General - Other General 2023 2023 72,921 1.858 1,328 1,539 1,039 27.888 (679) 395 1,254 Substation - Asset Condition 897 49,222 (172) Rosentrater Programs General Rosentrater Asset Condition Substation - Asset Condition ED ED F Distribution F Distribution 2023 63 66% 0.00% 2023 Asset Condition Substation - Asset Condition General - Other 0.00% Rosentrater General Programs Asset Condition Substation - Asset Condition General - Structures General 2023 68.27% 0.00% Rosentrater Asset Condition 2023 0.00% Rosentrater Programs Rosentrater Asset Condition Substation - Asset Condition ED F Distribution F Distribution 2023 0.00% 0.00% ED ED Rosentrater Asset Condition E Distribution E Distribution Programs Rosentrater Programs Asset Condition Substation - Asset Condition General - Other General 2023 100.00% 0.00% Asset Condition ED ED 2023 2023 0.00% Programs Rosentrater Programs Asset Condition Transmission - Minor Rebuild WA E Distribution E Distribution 100.00% 0.00% Rosentrater Wood Pole Management ED ED Distribution Programs Rosentrater Programs Asset Condition Wood Pole Management E Distribution E Distribution 2023 100.00% 0.00% Customer Requested New Revenue - Growth Customer Requested New Revenue - Growth ED ED 65.54% 0.00% Programs 2023 2023 E Distribution E Distribution 0.00% Rosentrater Programs 0.00% Customer Requested New Revenue - Growth E Distribution E Distribution 0.00% ED ED ED GD GD Rosentrater Programs Customer Requested New Revenue - Growth E Distribution E Distribution 2023 0.00% 0.00% Rosentrater Customer Requested New Revenue - Growth F Distribution F Distribution 2023 100.00% 0.00% Programs Customer Requested New Revenue - Growth 0.00% Rosentrater Programs G Distribution G Distribution 2023 0.00% Rosentrater Customer Requested New Revenue - Growth G Distribution G Distribution 2023 0.00% 0.00% Customer Requested New Revenue - Growth GD ED G Distribution 2023 0.00% 100.00% 1,931,894 1,400,267 1,106,034 1,462,286 1,594,084 1,679,613 2,130,689 1,776,079 20,267,100 G Distribution Rosentrater Programs Rosentrater Programs Failed Plant & Operatic Flectric Storm AN Transmission 2023 65.54% 0.00% ED ED E Distribution 0.00% 0.00% Rosentrater Programs Failed Plant & Operatic Electric Storm E Distribution 2023 Rosentrater Programs Failed Plant & Operatic Electric Storm WA E Distribution E Distribution 2023 0.00% 0.00% Failed Plant & Operatic Electric Storm 100.00% E Distribution E Distribution Rosentrater Programs

2021

Actual Gross Transfer-to-Plant Detail

Security Property Property																					14,330,942
December Progress Progress		Testimony Purposes	Investment Driver			tion				Allocation %	Allocation %	WA-G 05	WA-G 06	WA-G 07	WA-G 08	WA-G 09	WA-G 10	WA-G 11	WA-G 12	WA-G Total	WA-G Total Q4 2021
													-	-	-	-		-	-	-	-
												377,424	482,484	492,652	406,188	402,103	695,288	350,273	274,993	4,270,375	-
Recentage Programs Programs													-	-	-	-	-	-	-	-	-
Recording Projection Proj			Performance & Capacit	Distribution System Enhancements	ED	ID	E Distribution		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
December Program Pro												-	-	-	-	-	-	-	-	-	-
Recent Program Programs Cape Cap Cap														-				-			
Description	Rosentrater	Programs	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD		G Distribution	G Distribution	2023	0.00%	100.00%	369	324	-	-	-	-	-	-	(4,593)	-
Production Programs Profuser Profuse												-	-	-	-	-	-	-	-	-	-
December Program												10.884	12,939	17,360	2,502	5,674	176,694	15.651	4,834	496,345	
Personation Project		Programs	Performance & Capaci	Gas Telemetry Program	GD	ID		G Distribution	2023	0.00%	0.00%	-	-	-	-		-	-	-	-	-
Popular Popu												266	10 102	- 52	- E70	- 66 476	1 576	- 0.003	107.756	277,941	-
Professor Prof												-	10,102		-	- 00,420	1,370	- 0,002	- 107,730	4,078	-
Reconstrator Programs Professionaria California C												-	-	-	62,865	250	15	121	317	63,567	-
Report that													-	-			-	-	-	-	-
Popularies Pop												-	-	-	-	-	-	-	-	-	-
Resertance Programs Classary Resertance Classary Resertance Classary Reservation Classary Computer Reservation Classary Computer Reservation Classary Computer Reservation Classary Computer Reservation Classary Reservation Classary Computer Reservation Classary Computer Reservation Classary Computer Reservation Classary Reservati												-	-	-	-	-	-	-	-	-	-
The Section Large Deliver Agreement Company Comp														-	-	-	-	-	-	-	-
The School Company C												_	_	-	_	_	-	-	_	_	_
Package Large Education Large La												-	-	-	-	-	-	-	-	-	-
Transcision Lagin Binker Popicis Asser Condition Movine Standard Products Standard Products Standard Stan												-		-	-	-	-	-	-	-	-
Packation Large Desire Pringing Angel Corollation Nove Net Held Differsy Placifical Packation Packat																					
Thackstown Large Destinct Projects Austral Cradibition Large Destination Lar	Thackston	Large Distinct Projects	Asset Condition	Nine Mile HED Battery Building	ED		Production - Hydro	Production - Hydr	o 2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackstor Large Destine Physics - Sare Condition Upon Pills Tank Rake Explanement El AN Production - Hybrid 2023 65.5% 0.00%												-	-	-	-	-	-	-	-	-	-
Thaciston Large Estimate Projects Claskin) Generation Co-Supplied System Updates ED AM Production - Hydro 2023 65.54% 0.00%																					
Thacksten Manistary & Compliance Sorpelmer Excisioned Sorge Dami Fishway ED All General - Other Compliance Sorge Dami Fishway ED All Com												-	-	-	-	-	-	-	-	-	-
Thackstorn Mendatory & Compliance Mendat												-	-	-	-	-	-	-	-	-	-
Thackston Mandatory & Compilares Mandatory & Compilares Compil												-		-	-			-			
Thockston Mandatory & Compliance Mandato	Thackston	Mandatory & Compliance	Mandatory & Complian	Cabinet Gorge Dam Fishway				Production - Hydr				-	-	-	-	-	-	-	-	-	-
Thackston Mandatory & Compliance Mandato												-	-	-	-	-	-	-	-	-	-
Trackston Marketory & Complaine Marketory & Comp														-	-			-			
Tradiction Mandatory & Compiliance Man	Thackston	Mandatory & Compliance	Mandatory & Complian	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydr	o 2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Mandatony & Compliance Mandato												-	-	-	-	-	-	-	-	-	-
Thackston Mandatory & Compiliance Mandatory & Comp												-	-	-	-	-	-	-	-	-	-
Thackston Mandatory & Compliance Mandator	Thackston	Mandatory & Compliance	Mandatory & Complian	Right-of-Way Use Permits	GD		G Distribution	G Distribution	2023	0.00%		-	-	-	-	-	-	-	-	-	-
Thackston Mandatory & Compliance Mandator												2.042	-	427	-	-	-	2 722	-	10.217	-
Thackston Mandatory & Compliance Mandator												2,943	- 208	437	339		- /3/	2,723	394	10,317	
Programs Asset Condition Base Load Hydro ED AN Production - Hydro 2023 47,78% 15,09% 24,115 907 28, 11	Thackston	Mandatory & Compliance	Mandatory & Complian	WSDOT Franchises	ED	WA		Intangibles	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Programs Asset Condition Regulating Hydro CD AA General - Other General 2023 47,78% 15,09% - - - - - - 24,115 997 28 71 72 73 73 73 73 73 73 73												-	-	-	-	584	-	-	15,937	16,521	-
Thackston Programs Asset Condition Regulating Hydro ED AA Hardware General 2023 47,78% 15,09%														-	-			24.115	907	28,843	
Programs Asset Condition Regulating Hydro ED AN Transportation Programs Failed Plant & Operating Base Load Themal Program ED AN Production - Other 2023 65.54% 0.00%		Programs	Asset Condition	Regulating Hydro	CD	AA				47.78%		-	-	-	-	-	-	- 1	-	3,625	-
Thackston Programs Asset Condition Regulating Hydro ED AN Production - Other												-	-	-	-	-	-	-	-	-	-
Thackston Programs Failed Plant & Operatis Base Load Thermal Program ED AN Production - Other Production - Thermal Program ED AN Software - SYT Intangibles 2023 47,78% 15,09% (1,055) 1,777 536 285 23,028 37,255 (1,039) 1,011 81 17 81 18 18 18 18												-			-	-		-	-	-	
Thackston Programs Failed Plant & Operatil Base Load Thermal Program ED AN Software - 5 Yr Intangilies 2023 47,78% 15,09% (261) 899 228 209 89,780 48,914 (3,983) 1,771 181 170 181	Thackston		Failed Plant & Operation	Base Load Thermal Program	ED	AN	Production - Other	Production - Othe	er 2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Short-Lived Assets Asset Condition HMI Control Software CD AA General 2023 47.78% 15.09% (261) 899 228 209 89.780 48.914 (3.983) 1,71 148 1.715 1.												-	-	-	-	-	-	-	-	-	-
Thackston Short-Lived Assets Asset Condition HMI Control Software CD AA Software 5 Yr Intangibles 2023 47.78% 15.09% (1,055) 1,777 536 285 23,028 37,255 (1,039) 1,011 81 170 1.00 1												(261)	899	228	209	89 780	48 914	(3.983)	1 771	148.767	
Thackston Short-Lived Assets Asset Condition HIII Control Software ED AA Software - 5 Yr Intangibles 2023 47.78% 15.09% 31 58 47 185 319 127 89 152 9 170 150																				81,964	-
Thackston Short-Lived Assets Asset Condition HMI Control Software ED AN Software '5 Yr Intacylism' 2023 65.54% 0.00%																Ī.,					-
Thackton Short-Lived Assets Asset Condition Mew (Actual) Asset Condition												- 31	588	47	185	319	127	89	152	9,618	-
New (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD ID G Distribution G Distribution 2023 0.00% 0.0		Short-Lived Assets	Asset Condition		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	_	-	-	_	-
New (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD OR G Distribution G Distribution G Distribution 2023 0.00% 0.												-	-	-	-	-	-	-	-	-	-
New (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD WA G Distribution G Distribution GD Size (Actual) Asset Condition New (Actual) Asset Condition New (Actual) Asset Condition Niew (In the Policy In State													-	-	-		-	-	-	-	-
New (Actual) New (Actual) Asset Condition Metro Lisk's Substation ED AN Transmission 2023 65.54% 0.00% -<												1,298	642	29,899	-	-	-	-	-	31,839	-
New (Actual) New (Actual) Mandatory & Compiliar Long Lake Stability Enhancement ED AN Production - Hydro Production - Hydro 2023 65.5%% 0.00% -												-	-	-	-	-	-	-	-	-	-
New (Actual) New (Actual) Performance & Capaci Company Aircraft Capital CD AA Transportation Transportation 2023 47.78% 15.09%												-	-	-	-	-	-	-	-	-	-
New (Actual) New (Actual) Performance & Capaci Gas Warden HP Reinforcement GD WA G Distribution G Distribution 2023 0.00% 100.00% 4												-	-	-	-		-	-			-
	New (Actual)	New (Actual)	Performance & Capaci	Gas Warden HP Reinforcement	GD		G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-		4,354	-
New (Actual) New (Actual) Performance & Capaci NexGen Control System Networks CD AA General - Other General 2023 47.78% 15.09% 104,835 104	New (Actual)	New (Actual)	Performance & Capaci	Nexuen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	104,835	104,835	-

Actual Gross Transfer-to-Plant Detail

											2022 64,639,128	2023 61,397,350
	Plant Group for	Primary			Jurisdic				WA - E -	WA - G -	WA-G Total	WA-G Total
Witness Howell	Testimony Purposes Wildfire	Investment Driver	Project (Business Case) Wildfire Resiliency Plan	Service	AA AA	Functional Area 2 General - Other	Functional Area General	2023	Allocation %	Allocation %	2022	2023
Howell	Wildfire		Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%		93,969
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Howell	Wildfire		Wildfire Resiliency Plan	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Howell	Wildfire		Wildfire Resiliency Plan	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Howell	Wildfire		Wildfire Resiliency Plan	ED ED	WA WA	E Distribution	E Distribution	2023	100.00% 100.00%	0.00%	-	-
Howell Kensok	Wildfire		Wildfire Resiliency Plan	CD	AA	General - Other General - Other	General General	2023	47,78%	15.09%	-	514,410
Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Performance & Capaci	Digital Grid Network	CD	AN	General - Other	General	2023	52.71%	16.61%		12,467
Kensok	Large Distinct Projects	Performance & Capaci		CD	WA	General - Other	General	2023	77.22%	22,78%	_	264
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	WA	Hardware	General	2023	77.22%	22.78%	-	16
Kensok	Large Distinct Projects	Performance & Capaci		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy		AA	General - Other	General	2023	47.78%	15.09%	-	120,693
Kensok	Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy		AA AA	Hardware Software - 5 Yr	General	2023	47.78% 47.78%	15.09% 15.09%	-	190,544
Kensok Kensok	Large Distinct Projects Large Distinct Projects		Land Mobile Radio & Real Time Communication Sy Land Mobile Radio & Real Time Communication Sy		AA	Transportation	Intangibles Transportation	2023	47.78%	15.09%		8,204 1,047
Kensok			High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	_	119,317
Kensok			High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Kensok			Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	145,383
Kensok			Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	(183)
Kensok			Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	(150)
Kensok	Mandatory & Compliance			CD	AA	Hardware	General	2023	47.78%	15.09%	-	7,574
Kensok	Mandatory & Compliance			CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	35,053
Kensok Kensok	Programs Programs		Technology Failed Assets Technology Failed Assets	CD CD	AA AA	General - Other General - Structures	General General	2023	47.78% 47.78%	15.09% 15.09%	-	102,519 2,460
Kensok	Programs		Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%		110,142
Kensok	Programs	Performance & Canaci	Enterprise & Control Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%		111,154
Kensok	Programs		Environmental Control & Monitoring Systems	CD	AA	General - Other	General	2023	47,78%	15.09%	-	80,792
Kensok	Programs	Performance & Capaci	Environmental Control & Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	785
Kensok	Programs		Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Kensok	Programs		Fiber Network Lease Service Replacement	CD	AA	General - Other	General	2023	47.78%	15.09%	-	314,977
Kensok	Programs		Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	- 442 562
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Atlas	CD	AA AA	Software - 3 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	112,563 60
Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut	ii CD	AA	Hardware	General	2023	47.78%	15.09%		219,365
Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		1,486
Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut		AN	Hardware	General	2023	68,27%	0.00%	-	-,
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut	ti ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	General - Other	General	2023	47.78%	15.09%	-	70,327
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	Hardware	General	2023	47.78% 47.78%	15.09% 15.09%	-	227,874
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD CD	AA AA	Software - 1 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%		84,725 146,259
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	_	95,758
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	Software - 5 Yr	Intangibles	2023	47,78%	15.09%	-	66,582
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	11,529
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	49,065
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security Facilities and Storage Location Security	CD CD	AN WA	General - Structures General - Other	General General	2023 2023	52.71% 77.22%	16.61% 22.78%	-	17,382 17,667
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%		118,694
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	AN	General - Structures	General	2023	68,27%	0.00%		- 110,054
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other		65.54%	0.00%	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	140 707
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Basic Workplace Technology Delivery Basic Workplace Technology Delivery	CD CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%		148,707 83,260
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	_	74,353
Kensok	Short-Lived Assets		Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	-	79,753
Kensok	Short-Lived Assets		Data Center Compute and Storage Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	548,112
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	36,054
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	152,549
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Endpoint Compute and Productivity Systems Endpoint Compute and Productivity Systems	CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-	20,745 168,492
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	72,615
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%		72,013
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	FD	AN	Software - 3 Yr	Intangibles	2023	68,27%	0.00%	_	_
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic	iŧCD	AA	Hardware	General	2023	47.78%	15.09%	-	7,215
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic	iŧ CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	457,950
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic	i€CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	226,620
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Effic		AN	Hardware	General	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Effic		AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effic		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic Energy Delivery Modernization & Operational Effic	ir ED	WA WA	Software - 5 Yr Hardware	Intangibles General	2023	100.00%	0.00%		
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Effic		WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%		_
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic	it GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	554,231
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Eff	fi CD	AA	Hardware	General	2023	47.78%	15.09%	-	289
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Ef	fi CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	53,268
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Eff		AA	Software - 5 Yr	Intangibles	2023	47.78%		-	138,334
Kensok	Short-Lived Assets		Energy Resources Modernization & Operational Ef		AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Eff		AN	Software - 5 Yr	Intangibles General	2023	68.27% 47.78%	0.00% 15.09%	-	100 000
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Enterprise Communication Systems Enterprise Communication Systems	CD CD	AA AA	General - Other Hardware	General	2023	47.78% 47.78%	15.09%		108,866 74,413
Kensok	Short-Lived Assets		Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%		72,505
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	158,800
Kensok	Short-Lived Assets		Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	-	285,081

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

												022 202 128 61,397,35	
	Plant Group for	Primary			Jurisdic			.,	WA - E -	WA - G -	WA-G Total	WA-G To	
Witness nsok		Investment Driver Performance & Capacit	Project (Business Case) ET Modernization & Operational Efficiency - Techn	Service	tion AA	Functional Area 2 Software - 2 Yr	Functional Area Intangibles	Year 2023	Allocation % 47.78%	Allocation % 15.09%	2022	2023 125.0	
nsok			ET Modernization & Operational Efficiency - Techn		AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	160,5	
nsok			ET Modernization & Operational Efficiency - Technology		AA	Software - 5 Yr		2023	47.78%	15.09%	-	285,6	
nsok	Short-Lived Assets	Performance & Capacit	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	-	3,0	
nsok			Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	306,2	
nsok nsok			Financial & Accounting Technology Human Resources Technology	CD CD	AA AA	Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	232,0 41.8	
isok isok			Human Resources Technology	CD	AA AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		26.7	
nsok			Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	_	12,	
sok			Legal & Compliance Technology	CD	AA	Software - 5 Yr		2023	47.78%	15.09%	-	22,	
isok	Short-Lived Assets	Performance & Capacit	Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	7,	
nsok		Performance & Capacit		CD	AA	General - Other	General	2023	47.78%	15.09%	-	44,	
nsok		Performance & Capacit		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-		
ney			Energy Market Modernization & Operational Efficiency		AN	Software - 5 Yr		2023	68.27%	0.00%	-		
jalsky jalsky			Transportation Electrification Transportation Electrification	ED ED	WA WA	E Distribution Hardware	E Distribution General	2023 2023	100.00% 100.00%	0.00% 0.00%			
alsky	Short-Lived Assets		Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%		36	
alsky			Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	_	515	
alsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	26	
alsky			Customer Experience Platform Program	ED	WA	Software - 5 Yr		2023	100.00%	0.00%	-		
alsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	-		
alsky			Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	255	
alsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	313	
alsky			Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-		
alsky			Customer Transactional Systems	CD	AA	General - Other		2023	47.78%	15.09%	-		
alsky			Customer Transactional Systems	CD	AA	Hardware 2.V	General	2023	47.78%	15.09%	-		
alsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD CD	AA AA	Software - 3 Yr	Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-	13 286	
alsky alsky			Customer Transactional Systems Customer Transactional Systems	CD	AA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%	-	286 120	
isky Iskv			Customer Transactional Systems Customer Transactional Systems	GD GD	WA OR	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	77.22% 0.00%	22.78% 0.00%	-	120	
lsky			Strategic Initiatives - South Landing (Catalyst) - C		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		10	
lsky			Strategic Initiatives - South Landing (Catalyst) - C		WA	F Distribution	F Distribution	2023	100.00%	0.00%	_	10	
ilsky			Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	_		
ilsky	Short-Lived Assets		Strategic Initiatives- UIASSIST	ED	AN	General - Other	General	2023	68,27%	0.00%	-		
lsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-		
r		Customer Requested	T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-		
r			Misc. accrual reversals, corrections or additional T		AA	General - Other	General	2023	47.78%	15.09%	-		
r	Other		Misc. accrual reversals, corrections or additional T		AA	Hardware	General	2023	47.78%	15.09%	-		
r			CIP v5 Transition - Cyber Asset Electronic Access		AA	Hardware	General	2023	47.78%	15.09%	-	2	
ntrater			Misc. accrual reversals, corrections or additional T		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-		
ntrater			Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	-		
ntrater			Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	223	
ntrater ntrater			Primary URD Cable Replacement	ED FD	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	-		
ntrater			Primary URD Cable Replacement Telematics 2025	CD	AA	General - Other		2023	47.78%	15.09%	-		
ntrater		Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%			
ntrater			Washington Advanced Metering Infrastructure Pro		WA	General - Other	General	2023	100.00%	0.00%	_		
ntrater	Large Distinct Projects	Failed Plant & Operation	N Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65,54%	0.00%	_		
ntrater	Large Distinct Projects	Performance & Capacit	Gas Operator Qualification Compliance	CD	WA	Transportation		2023	77.22%	22.78%	-		
ntrater			Jackson Prairie Natural Underground Storage Faci	litGD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	1,18	
ntrater			Jackson Prairie Natural Underground Storage Faci	litGD	OR	Underground Storage	Underground Stora	2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%	-		
ntrater	Mandatory & Compliance			CD	AA	General - Structures	General	2023	47.78%	15.09%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Clearwater Wind Generation Interconnection	ED	AN	Transmission		2023	65.54%	0.00%	-		
ntrater	Mandatory & Compliance			ED	AN	General - Other	General	2023	68.27%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	-		
ntrater ntrater	Mandatory & Compliance	Mandatory & Complian	Coletrin Transmission	ED ED	ID WA	Transmission Transmission	Transmission Transmission	2023	0.00% 100.00%	0.00%	-		
ntrater ntrater	Mandatory & Compliance		Elec Relocation and Replacement Program	ED	AN	Transmission Transmission		2023	65.54%	0.00%	-		
ntrater			Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%			
ntrater			Elec Relocation and Replacement Program	ED	WA	E Distribution		2023	100.00%	0.00%			
ntrater			Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution		2023	0.00%	0.00%	-		
ntrater			Gas Cathodic Protection Program	ED	WA	E Distribution		2023	100.00%	0.00%	-		
trater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	OR	G Distribution		2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	WA	G Distribution		2023	0.00%	100.00%	-	59	
ntrater			Gas Facility Replacement Program (GFRP) Aldyl A		ID	G Distribution		2023	0.00%	0.00%	-		
trater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	FGD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-		
ntrater			Gas Facility Replacement Program (GFRP) Aldyl A Gas HP Pipeline Remediation Program		WA WA	G Distribution	G Distribution	2023	0.00%	100.00% 100.00%	-	19,14	
ntrater ntrater			Gas HP Pipeline Remediation Program Gas Isolated Steel Replacement Program	GD GD	WA ID	G Distribution G Distribution		2023	0.00%	100.00%	-	13	
ntrater			Gas Isolated Steel Replacement Program Gas Isolated Steel Replacement Program	GD GD	OR	G Distribution G Distribution		2023	0.00%	0.00%	-		
ntrater			Gas Isolated Steel Replacement Program	GD	WA	G Distribution		2023	0.00%	100.00%	-	7	
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution		2023	0.00%	0.00%		,	
trater			Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution		2023	0.00%	0.00%	-		
trater			Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution		2023	0.00%	100.00%	-	3	
trater	Mandatory & Compliance			GD	ID	G Distribution		2023	0.00%	0.00%	-	_	
trater	Mandatory & Compliance	Mandatory & Complian	Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas PMC Program	GD	WA	G Distribution		2023	0.00%	100.00%	-	61	
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program	GD	ID	G Distribution		2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program	GD	OR	G Distribution		2023	0.00%	0.00%	-		
ntrater			Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	83	
ntrater			Gas Transient Voltage Mitigation Program	GD	OR	G Distribution		2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Transient Voltage Mitigation Program	GD	WA	G Distribution		2023	0.00%	100.00%	-	6	
ntrater	Mandatory & Compliance	Mandatory & Complian	Joint Use	ED	ID	E Distribution		2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance			ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-		
ntrater	Mandatory & Compliance			ED	WA	E Distribution		2023	100.00%	0.00%	-		
ntrater	mandatory & Compliance	mandatory & Complian	Misc. accrual reversals, corrections or additional T Misc. accrual reversals, corrections or additional T	TCD	AA	General - Other	General	2023	47.78%	15.09%	-	(3-	
ntrater					WA	General - Other	General	2023	77.22%	22.78%	-	(2	

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

											64,639,128	61,397,350
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
osentrater	Mandatory & Compliance	Mandatory & Complia	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	- 2025
osentrater			Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
osentrater			r Saddle Mountain 230/115kV Station (New) Integr		AA	General - Other	General	2023	47.78%	15.09%	-	210,319
osentrater osentrater			r Saddle Mountain 230/115kV Station (New) Integr r Saddle Mountain 230/115kV Station (New) Integr		AN AN	General - Other Transmission	General Transmission	2023	68.27% 65.54%	0.00%	-	-
osentrater			r Saddle Mountain 230/115kV Station (New) Integr r Saddle Mountain 230/115kV Station (New) Integr		WA	E Distribution	E Distribution	2023	100.00%	0.00%		
osentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integr	atED atED	WA	General - Other	General	2023	100.00%	0.00%		
sentrater	Mandatory & Compliance	Mandatory & Complia	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
sentrater			Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
sentrater	Mandatory & Compliance	Mandatory & Complia	r Transmission NERC Low-Risk Priority Lines Mitiga	iti ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
osentrater	Mandatory & Compliance	Mandatory & Complia	Westside 230/115kV Station Brownfield Rebuild F		AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
osentrater		Asset Condition	WSDOT Control Zone Mitigation	ED CD	WA AA	E Distribution General - Other	E Distribution	2023	100.00% 47.78%	0.00% 15.09%	-	16,733
osentrater osentrater	Programs Programs	Asset Condition	Capital Equipment Program Capital Equipment Program	CD	AN	General - Other	General General	2023	52.71%	16.61%		38,546
sentrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%	_	30,310
sentrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	-	59,894
sentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
sentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
osentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	43,168
sentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	GD GD	OR WA	General - Other General - Other	General General	2023 2023	0.00%	0.00% 100.00%	-	320,941
osentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	320,941
sentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		-
sentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%		
sentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	_
sentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	5,512
entrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	-	74,327
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	16,695
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED ED	AN AN	General - Other Transportation	General Transportation	2023 2023	68.27% 68.27%	0.00%	-	-
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID.	Transportation	Transportation	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	FD	WA	Transportation	Transportation	2023	100.00%	0.00%		
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation		2023	0.00%	72.92%	_	276,858
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation		2023	0.00%	0.00%	-	,
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation		2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%	-	573,302
sentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	366,105
sentrater	Programs	Asset Condition	LED Change-Out Program LED Change-Out Program	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	-	-
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and Bucc	CD	AA	General - Other	General	2023	47.78%	15.09%	-	34.397
sentrater	Programs	Asset Condition	SCADA - SOO and Bucc	CD	AA	Hardware	General	2023	47.78%	15.09%		78.351
sentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	_	22,331
sentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	255,167
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	-	194,974
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	43,479
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	738
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	1,462
sentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	AN ID	General - Structures General - Structures	General General	2023 2023	52.71% 0.00%	16.61% 0.00%	-	167,098
sentrater sentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD	WA	General - Structures General - Other	General	2023	77.22%	22.78%	-	1.874
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%		57,694
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	,051
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
entrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	
sentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition	GD CD	WA AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%	-	22,340 106,506
entrater entrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	CD	AA AA	General - Other Hardware	General	2023	47.78% 47.78%	15.09%		53,166
sentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%		33,100
entrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	_
entrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-
entrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
sentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
sentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
entrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission E Distribution	Transmission E Dictribution	2023	65.54%	0.00%	-	-
sentrater sentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA ID	E Distribution	E Distribution E Distribution	2023	100.00%	0.00%	-	-
entrater entrater	Programs Programs	Asset Condition Asset Condition	Wood Pole Management Wood Pole Management	ED ED	WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	-	-
sentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
entrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%		
entrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
entrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
entrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
entrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
entrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	20,267,100
sentrater	Programs	Failed Plant & Operati		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
sentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Failed Plant & Operati		ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
sentrater	Programs	Failed Plant & Operati		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-

[ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

											2022 64,639,128	2023 61,397,350
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion			Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
Rosentrater	Programs	Failed Plant & Operation	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs		Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
Rosentrater Rosentrater	Programs	Failed Plant & Operation	Gas Non-Revenue Program	GD ED	WA ID	G Distribution F Distribution	G Distribution F Distribution	2023	0.00%	100.00%	-	4,270,375
Rosentrater	Programs Programs	Failed Plant & Operation		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		
Rosentrater	Programs		Distribution System Enhancements	FD	ID	E Distribution	E Distribution	2023	0.00%	0.00%		
Rosentrater	Programs		Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosentrater	Programs		Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs		Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs		Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	(4,593)
Rosentrater	Programs		Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater Rosentrater	Programs		Gas Reinforcement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	496,345
Rosentrater	Programs Programs	Performance & Capaci	Gas Reinforcement Program	GD	ID.	G Distribution	G Distribution	2023	0.00%	0.00%		490,345
Rosentrater	Programs		Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		
Rosentrater	Programs		Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	277,941
Rosentrater	Programs		Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	4,078
Rosentrater	Programs	Performance & Capacit	Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%	-	63,567
Rosentrater	Programs		Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosentrater	Programs		Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Programs		Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosentrater	Programs		Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		-
Rosentrater Rosentrater	Programs		Substation - Performance and Capacity	ED FD	WA AN	General - Other Transmission	General Transmission	2023	100.00% 65.54%	0.00%	-	
Rosentrater Thackston	Programs Large Distinct Projects		Substation - Performance and Capacity Cabinet Gorge Unwatering Pumps	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects		KF_Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	
Thackston	Large Distinct Projects		KF_Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - Thern		65.54%	0.00%	_	_
Thackston	Large Distinct Projects		Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects		Monroe Street Abandoned Penstock Stabilization	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Nine Mile HED Battery Building	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects		Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects		Noxon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects		Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects		Peaking Generation Business Case Generation DC Supplied System Undate	ED ED	AN AN	Production - Other Production - Hydro	Production - Other Production - Hydro		65.54% 65.54%	0.00%	-	-
Thackston			Cabinet Gorge Dam Fishway	FD	AN	General - Other	General	2023	68.27%	0.00%	-	
Thackston			Cabinet Gorge Dam Fishway	FD	AN	Hardware	General	2023	68,27%	0.00%	-	
Thackston			Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	_	_
Thackston			Cabinet Gorge Dam Fishway	ED	AN	Transportation		2023	68.27%	0.00%	-	-
Thackston			Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston			Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	-	-
Thackston			Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Mandatory & Compliance			ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance			ED FD	ID WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance			GD	ID.	E Distribution G Distribution	E Distribution G Distribution	2023	100.00% 0.00%	0.00%	-	-
Thackston	Mandatory & Compliance			GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		
Thackston	Mandatory & Compliance			GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		10,317
Thackston			Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	,
Thackston	Mandatory & Compliance			ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	-	-
Thackston	Programs	Asset Condition	Base Load Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	16,521
Thackston	Programs		Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Programs		Regulating Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	28,843
Thackston	Programs		Regulating Hydro	CD	AA	Hardware	General	2023	47.78%	15.09%	-	3,625
Thackston	Programs		Regulating Hydro	ED FD	AN AN	General - Other	General	2023	68.27% 65.54%	0.00%	-	-
Thackston Thackston	Programs Programs		Regulating Hydro Regulating Hydro	ED	AN AN	Production - Hydro Transportation	Production - Hydro Transportation	2023	68.27%	0.00%	-	-
Thackston	Programs		Base Load Thermal Program	ED	AN	Production - Other	Production - Other		65.54%	0.00%		
Thackston	Programs		Base Load Thermal Program	ED	AN	Production - Thermal	Production - Thern		65.54%	0.00%		
Thackston	Programs		Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Thackston	Short-Lived Assets		HMI Control Software	CD	AA	General - Other	General	2023	47.78%	15.09%	-	148,767
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	-	81,964
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-
Thackston	Short-Lived Assets		HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	9,618
Thackston	Short-Lived Assets		HMI Control Software	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Short-Lived Assets		HMI Control Software	ED ED	AN AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)		Asset Monitoring System Gas ERT Replacement Program	GD	ID	Production - Hydro G Distribution	Production - Hydro G Distribution	2023	65.54% 0.00%	0.00%		-
New (Actual) New (Actual)	New (Actual)		Gas ERT Replacement Program Gas ERT Replacement Program	GD GD	OR	G Distribution G Distribution	G Distribution	2023	0.00%	0.00%		-
New (Actual)	New (Actual)		Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	31,839
New (Actual)	New (Actual)		Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65,54%	0.00%	_	-
New (Actual)	New (Actual)		Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hvdro	Production - Hvdro		65.54%	0.00%	-	-
New (Actual)	New (Actual)		Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
New (Actual)	New (Actual)	Performance & Capacit	Company Aircraft Capital	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-
New (Actual)	New (Actual)		Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	4,354
New (Actual)	New (Actual)		NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%		104,835

Table No. 1 below provides a listing of Business Cases¹ not previously included in the Company's original filing in Dockets UE-220053, et. al., and where actual 2023 additions were below the \$500,000 and +/- 10% "significant cost variance" threshold. A summary description of the listed Business Case follows.

<u>Table No. 1 – Business Case Amount Variance - As-Filed versus Actual – Below "Significant Cost Variance" Threshold</u>

Paris and Cons	Bu	iled 2023 dgeted TTP Plan		Actual TTP		Variance \$
Business Case	\$	ross Plant	\$	Gross Plant	C C	Gross Plant
Gas Airway Heights HP Reinforcement Gas Warden HP Reinforcement	o o	-	a a	(4,593)		(4,593)
Cao Transcorra Transcorrant	o.	-	D.	.,	\$	4,354
N Lewiston Autotransformer - Failed Plant	Ď.	-	Þ	9,613	-	9,613
Long Lake Plant Upgrade	Ď.	-	Þ	,	\$	10,793
Gas Operator Qualification Compliance	5	-	5	31,087		31,087
Primary URD Cable Replacement	\$	-	\$	66,024		66,024
Apprentice/Craft Training	\$	-	\$,	\$	62,970
Gas HP Pipeline Remediation Program	\$	-	\$	139,102	\$	139,102
Nine Mile Powerhouse Crane Rehab	\$	-	\$	229,461	\$	229,461
Gas ERT Replacement Program	\$	-	\$	236,730	\$	236,730
Asset Monitoring System	\$	-	\$	264,723	\$	264,723
Meter Minor Blanket	\$	-	\$	246,446	\$	246,446
Westside 230/115kV Station Brownfield Rebuild Project	\$	_	\$	269,092	\$	269,092
Clearwater Wind Generation Interconnection	\$	_	\$	273,300	\$	273,300
CIP v5 Transition - Cyber Asset Electronic Access	\$	_	\$	191,787		191,787
Strategic Initiatives - Clean Energy Fund 2	\$	_	\$	55.340		55,340
Strategic Initiatives - UIASSIST	\$	_	S		Š	100,527
Misc. accrual reversals, corrections or additional TTP	\$	-	\$	(1,299)	\$	(1,299)

Gas Airway Heights HP Reinforcement

The Gas Planning department routinely runs an analysis (load study) on Avista's natural gas distribution system to identify areas of the system with insufficient capacity to serve existing Firm customer loads on a design day (Avista defines design day as the projected system demand for a "coldest day on record" weather event). These deficient areas are given a priority level based on the severity of the risk associated with insufficient system capacity. Load studies performed by the Gas Planning department, as well as pressure monitoring during cold weather events, has shown that there is insufficient pressure at the west end of the Fairchild-Spokane High Pressure (HP) Main. This HP main supplies gas to the Airway Height, Spokane Airport, and SW area of Spokane. This deficiency is expected to start during the winter of 2019-2020.

Since this area has insufficient capacity to serve Firm customers on a design day, a cold weather action plan as been developed. This plan outlines particular activities that could be implemented such as the manual on-sight monitoring of system pressures, a media blast to request a temporary thermostat turndown, taking extraordinary measures to manually improve the capacity of the system by bypassing regulator stations or manually shedding load (shutting off customers

¹ Excludes Business Cases with a transfer-to-plant (TTP) value +/- \$2,500, which have been accumulated in the

[&]quot;Misc. accruals reversals, corrections or additional TTP" line.

completely), and/or preparing relight lists (to restore service to customers who have lost natural gas service).

Avista has determined it is not appropriate to rely upon a cold weather action plan for the safe and reliable operation of the natural gas distribution system. These are stop gas measures put in place because of a known capacity deficiency until a permanent reinforcement project can be completed. Operating in this mode requires Avista employees to work in extremely cold situations, which results in increased operations and maintenance expense (O&M expense) due to overtime pay and increased safety risks to our employees performing the manual intervention (i.e., working outdoors and driving vehicles in cold, snowy, and icy conditions). Additionally, these activities are last-ditch efforts to maintain service, and they do not represent a guarantee that service will be able to be maintained to customers paying a firm natural gas rate.

Gas Warden HP Reinforcement

Gas supply to Warden, Washington currently has two constraints. 1) The town is supplied natural gas from the fully-subscribed and capacity-constrained Moses Lake lateral (owned by Williams NWP). Warden has a design-day need projected to be 1,472 dekatherm per day (Dth/day). Avista has Firm transportation capacity for 1,180 Dth/day. The capacity gap of 292 Dth/day can be served on a non-Firm basis, but there is a risk of not being able to serve Firm customers in Warden during severe cold weather events. In order to meet our obligation to serve current Firm loads in Warden on a peak day, Avista requires incremental capacity from Williams NWP. Williams NWP provided an estimate of \$9.85 million to increase the capacity of the Moses Lake lateral. 2) The high pressure (HP) supply line into town has reached its capacity. Sufficient capacity is defined as pressures at or above 90 pounds per square inch (psig) in a HP distribution system on a design day analysis. Gas Engineering will be responsible for distribution system changes. This Expenditure Request (ER) is specific to the work and costs associated with Avista's distribution system upgrades.

As a result of current capacity/supply constraints, industrial natural gas growth opportunities are hampered within the Port of Warden Industrial Park, as well as other sites in the area. Grant County Economic Development Council and the Port of Warden have contacted Avista several times related to different commercial ventures interested in the Port site. Avista's largest natural gas customer in Warden has also shared that they wish to increase their plant's capacity and natural gas usage.

The recommended solution for increasing the capacity of Avista's distribution system is to perform an update of the existing 4" HP line. The uprate will increase the Maximum Allowable Operating Pressure (MAOP) of the pipeline from 150 psig to 250 psig. The capacity of the uprated pipeline will nearly double from 98 Mcfh to 195 Mcfh.

N Lewiston Autotransformer - Failed Plant

The North Lewiston 230/115 kV Transformer 1 (McGraw-Edison Serial Number C-06237-5-2) located in Lewiston, Idaho failed in February 2021. A replacement transformer has been ordered and will be installed in 2022. The North Lewiston 230/115kV Transformer 1 provides the

transformation capacity needed for the system to meet performance requirements as defined by System Planning and System Operations.

The North Lewiston 230/115 kV Transformer 1 was 40 years old when it failed. Following the failure, an investigation was performed with testing and an internal inspection. The investigation concluded the transformer had a failed winding. The decision to replace the 230/115 kV Transformer 1 was made based on an evaluation of alternatives, which also included rebuilding the existing transformer and utilizing a spare transformer within Avista's system.

Long Lake Plant Upgrade

The existing Long Lake equipment ranges in age from 20 to more than 100 years old. We have experienced an increase in forced outages at Long Lake over the past six years, almost zero in 2011 and increasing every year since then. This is caused by equipment failures on a number of different pieces of equipment. Long Lake serves Avista's allocated north electric district providing power to our transmission grid and local distribution power sources. The primary drivers for the Long Lake Plant Upgrade are Performance & Capacity, Asset Condition, and Failed Plant & Operations. Four alternatives were considered for solutions to replacing the aged and failing equipment; (1) Install four new 30MW vertical units, (2) Construct a new one-unit powerhouse, (3) Construct a new two-unit powerhouse, and (4) Alternative 4 and the recommended alternative, replace the existing units in kind. An anticipated program budget of \$60.5M has been developed from a Class 4 Estimate.

Upgrading our Long Lake Plant will enable our generation fleet to continue to provide safe and reliable power to our customers. If not approved, the Long Lake powerhouse would continue to operate as it has for the past 10 years. O&M costs would continue to rise. In an additional 10 years, if the trend continues, average O&M costs will rise from \$285k in 2005 to \$590k in 2014 and projected to be \$900k in 2024. Due to the condition of the generators, it is likely that one of the generators or another piece of major equipment will fail and permanently disable equipment, increasing forced outage numbers.

Gas Operator Qualification Compliance

As an operator of natural gas infrastructure, Avista Utilities is required by regulation to minimize the impact of safety and integrity of the pipeline facilities due to human error that may result from an individual's lack of knowledge, skills, or abilities during the performance of certain activities, or covered tasks. Craft Training and Gas Operations are responsible for ensuring a qualified and competent workforce. This is partially accomplished by evaluating and qualifying internal and contract employees on Operator Qualification tasks specific to Avista's natural gas infrastructure.

This business case will provide the tooling, vehicles, and equipment necessary to enable internal Avista Evaluators to evaluate Avista "non-peer" employees and contract personnel under the United States Pipeline and Hazardous Materials Safety Administration (PHMSA) regulations for Operator Qualification. Further, the tooling, vehicles and equipment may be used by Avista's Evaluators to maintain proficiency in the tasks required by the program and to design, construct

and implement new testing tools, techniques and technologies. Not providing these resources would result in the Evaluators being unable to perform their duties, possibly resulting in regulatory penalties and incidents that impact Avista's customers and the public.

Primary URD Cable Replacement

The primary driver for the Underground Residential Development (URD) Cable Replacement Program is to improve system reliability by removing URD cable with a high failure rate. The other driver is to reduce O&M costs related to responding to customer outages caused by the failed cable.

This work is needed to complete the replacement of the un-jacketed first generation underground primary distribution cable referred to as URD cable. This first generation URD cable was installed from 1971to 1982. There was over 6,000,000 feet of URD cable installed during this time period. Subsequent to installation, the URD cable began to experience an increasing failure rate. From 1992 to 2005, the cable failure rates quadrupled from 2 faults to I faults per 10 miles of cable. The faults reached a peak of 238 annual failures in 2007. Increased capital funding to replace this URD cable from 2005 through 2009 helped stabilize the failure rates. Continued funding and replacement of the cable has enabled a downward trend in failures. Cable installed after 1982 has not shown the high failure rate.

Apprentice/Craft Training

Avista manages 11 Federally regulated apprenticeships that require instructional aides and equipment deemed necessary to provide quality instruction. [Regulated by 29 CFR 29 & 30] The Joint Apprenticeship Training Committee (JATC) administers these apprenticeships. These funds are used to purchase tools, materials and equipment for training apprentices and journey workers in all crafts. These tools and materials provide for related instruction that is closely correlated with the practical experience and training received on the job. The trained and competent workforce produced through the various apprenticeships benefits customers in all Avista service territories. These apprenticeship programs further benefit Avista's customers by providing a safe, proficient and skilled workforce.

Support of apprenticeship at Avista through this capital program aligns strategically to Avista's Mission and Focus Areas. In order to deliver innovative energy solutions safely, responsibly, and affordably, Avista must have a field workforce of highly proficient professionals. This professionalism is achieved through apprenticeship. Without this funding, Avista will not have the ability to train in-house. This leaves Avista's customers without critical craft positions needed for energy delivery. Further, there is a potential that regulating bodies may de-certify Avista's Apprentice program, leaving Avista without the ability to train in-house and require significant expense to meet labor demands and maintain required skillsets.

Gas HP Pipeline Remediation Program

This Business Case will address capital remediation work associated with the high pressure (>60psig) pipeline systems. The driver for this work is integrity and compliance related. Examples

include incomplete construction records, exposed water crossings, and addressing High Consequence Areas (HCA). In most cases the remediation will involve installing new sections of pipe.

Each project is unique in scope, location, and cost. This can cause the year to year spend to vary greatly by state. HCA work is also dynamic as population growth causes more dwellings to be built near the transmission system, resulting in potential projects to mitigate. Changes in dwellings and use of dwellings along the Transmission System are reviewed annually to ensure compliance with Federal Rules.

Completion of these projects is necessary to ensure the integrity of Avista's natural gas system, the safety of the general public, and compliance with Federal Rules.

Nine Mile Powerhouse Crane Rehab

The Nine Mile Falls Generator Bay and Access Bay bridge cranes were replaced in 1993 prior to the Units 3 and 4 replacement project. Both cranes are Kone brand 35ton cranes with service class for both cranes being H1 – light duty. The Nine Mile powerhouse cranes were beyond their useful life. Their duty cycle was too low to support continuous work during future unit overhauls with both replacement controls and mechanical parts no longer supported by the manufacturer and must be custom fabricated. The Generator floor crane trolley was out of service, limiting Avista's capability to respond to a turbine generator failure. During the 2018 Maintenance Assessment, the cranes were identified as high risk due to their current condition.

The recommended solution included replacement of each crane's hoist and trolley system and installing a modern hoist and trolley. This approach was a modern in-kind replacement of the current powerhouse cranes and would provide a lasting solution to meet current and future crane demands.

The estimated cost of the project was \$1,500,000 in order to rehabilitate both bridge cranes. The service code for this program was Electric Direct and the jurisdiction for the project was Allocated North serving our electric customers in Washington and Idaho. Operating Nine Mile safely and reliably provides our customers with low cost, reliable power while ensuring the region has the resources it needs for the Bulk Electric System (BES).

Gas ERT Replacement Program

An Encoder Receiver Transmitter (ERT) is an electro-mechanical device that allows gas meters to be read remotely. These ERTs are powered by lithium batteries, which discharge over time and must eventually be replaced. The average battery life for ERT modules is approximately 15 years. Most of the gas meters in Washington, Idaho, and Oregon have ERT modules. The large quantity of ERT installations will result in an unmanageable quantity of battery failures in the future if not replaced at an optimized frequency. When batteries fail, the customer's usage is estimated and entered into the billing system manually. This manual process causes a high chance of customer

dissatisfaction because of potential billing errors associated with bill estimation. Customers often express their dissatisfaction through commission complaints.

Battery replacement was determined to not be the best approach because in order to replace just the battery, a technician needs to remove the module from the meter and bring it back to the shop where the battery can be replaced in a controlled environment. After the battery is replaced, the technician needs to return to the meter to re-install the module. This results in twice the travel time and twice the labor time compared to replacing the entire module, negating any cost savings.

Another issue with replacing just the battery is that all of the potting gel surrounding the battery and circuity inside the module needs to be removed in order to access the battery, and once the gel is removed, all of the electronic components inside the ERT are now subject to moisture damage in the field, resulting in additional failures. The manufacturer does not recommend replacing the battery in ERT modules for these reasons.

Asset Monitoring System

The yearly amount of approximately \$250k is based on Asset Monitoring Systems that are needed to track the condition of our Assets. These systems are in both our Hydro and Thermal Generation Plants. They are not part of the Generation Control System that is used for real-time control and monitoring. There is a need to update the existing systems and install new systems to monitor the condition of our Assets. These Asset Monitoring Systems are used to influence our Maintenance and Capital planning. The budget amounts were based on 2022 quotes for replacing, updating, and installing new systems. These systems will interface with the corporate network and therefore need to be updated periodically to keep up with changing software and security needs.

Meter Minor Blanket

The meter minor blanket is used to charge the labor associated with new electric meter installations in Washington and Idaho due to the replacement of failed plant (meters) that can no longer gather or communicate accurate consumption data. Failed plant is a result of various reasons including but not limited to, age, weather/environmental damage, hardware failure, or radio communication failures.

A meter must be installed as soon as possible to accurately capture customer energy consumption data. For this reason, Avista must sustain a continuous stock of each electric meter type and budget the required labor to install these meters.

The Meter Minor Blanket Business Case is driven by tariff requirements that mandate Avista's obligation to serve existing customer load within our franchised area. Annual spending is approximately \$250k per year.

Westside 230/115kV Station Brownfield Rebuild Project

The existing Westside #1 230/115 kV transformer exceeds its applicable facility rating for the P1 event of the Westside #2 230/115 kV transformer. System performance analysis indicates an inability of the system to meet the performance requirements in Table 1 of NERC TPL-001-4 in

scenarios representing 2017 Heavy Summer for P1 events. While Avista intends to avoid proactively shedding customer load, an operating procedure to shed non-consequential load can be used until 2021 to mitigate system deficiencies (non-consequential load shedding is considered acceptable through the 84 month implementation of TPL-001-4).

Westside Transformer Replacement was the recommended solution. Replace the existing Westside transformers with 250 MVA rated transformers and reconstruct both the 230 kV and 115 kV buses at the station to double bus, double breaker. All associated system deficiencies will be mitigated.

Clearwater Wind Generation Interconnection

Avista is a joint owner in the 500kV Colstrip Transmission System and party to the Colstrip Project Transmission Agreement ("Agreement"). Under Federal Energy Regulatory Commission ("FERC") rules and the Agreement, Avista must comply with all rules and procedures governing the interconnection of new generation facilities with the Colstrip Transmission System. Pursuant to the Agreement, Clearwater Energy Resources, LLC requested interconnection of a 750MW wind project at Broadview ("Clearwater Wind Project"), all required study processes were completed, and Avista executed a Large Generator Interconnection Agreement with the developer on May 22, 2019 ("LGIA").

Avista and the joint owners of the Colstrip Transmission System are obligated to fund their respective shares of all Transmission Provider Interconnection Facilities and Network Upgrades applicable to the interconnection of a Large Generator Interconnection project. Failure to fund this project will result in Avista being in breach of both the Agreement and the LGIA, and would be a violation of FERC rules governing generation interconnection. Such obligations arise from Avista's ownership in the Colstrip Transmission System, which has benefited Avista retail native load customers over the life of the Colstrip Project.

Avista's allocation of costs for the construction of required facilities for the Clearwater Wind Project was originally estimated to be \$650,600, in 2018 dollars. The original Business Case was submitted and approved, July 2019. Overall project cost was reduced to \$570,000 per the in-year adjustment request approved June 17, 2020. Applicable service code and jurisdiction are 098-ED, common system-wide, electric direct.

CIP v5 Transition - Cyber Asset Electronic Access

Avista, as a regulated utility, is required to meet North American Electric Reliability Corporation ("NERC") Critical Infrastructure Protection ("CIP") Reliability Standards ("Standards"). Specifically, Avista has been complying with CIP Version.3 Standards ("CIPv3") and needs to transition to CIP Version.5 Standards ("CIPv5").

This Business Case supports achieving compliance for Low Impact Bulk Electric System Cyber Systems by implementing electronic access controls. Avista, as a regulated utility, is required to meet NERC GIP standards. The two alternatives are to achieve compliance or do nothing and accept fines from regulators. Not being complaint and accepting fines it not considered a viable alternative. The recommended solution was to implement the controls necessary to achieve

compliance. This business case provides the funding to implement the controls to achieve compliance.

Strategic Initiatives - Clean Energy Fund 2

Distributed Energy Resources (DERs) interconnected to the grid and operated by the utility can be optimized to meet the needs of the customer, as well as the grid - economies of scope or "vertical values". Sharing the investment in DERs across multiple building owners and coordinated across the grid reduces the investment cost to each building owner, as well as provides opportunity to optimize utilization - economies of scale or "horizontal values". Leveraging both economies of scope and scale to derive value out of DERs requires the development of a platform to supervise, control, synchronize and optimize these assets - Avista Distribution System Platform (ADSP).

Micro-Transactive Grid (MTG) is an extension of the ADSP platform to support the optimal utilization of DERs. Rather than optimizing a single building's utilization of DERs, the MTG will leverage building fleets, load diversity, and building management systems to optimize the DERs across the distribution loop network. In addition, the MTG will be designed to sectionalize the load into district which share common DER assets to improve system resiliency and reduce DER investment requirements.

The opportunity to address these issues is a Strategic opportunity, which has a great deal of support from the Washington State Department of Commerce, the Governor of the State of Washington, and Avista's Clean Energy Fund 2 Partners (McKinstry, Itron, SEL, SPIRAE). By enabling the seamless integration of renewable and distributed energy resources, and by leveraging and extending the electric distribution grid infrastructure to support intrastate micro-transactive energy markets, Avista can enhance the role and relevancy of utilities in ways that directly align with the state's objectives for reducing emissions and increasing the strength and competitiveness of its economy. New types of energy and energy service models can create opportunities for utilities to act as trusted brokers between providers and consumers - to manage and optimized use, performance, safety, and reliability towards a more responsible, resilient, and sustainable energy future.

A delay in implementing this project could result in a lost opportunity to address these issues and the loss of matching funding from the Department of Commerce.

Avista's analytical partner, the Pacific Northwest National Lab (PNNL), will extend the analysis leading to a valuation of the Shared Energy Economy by simulating a transactive market. In these simulations, a "trading hub" enabling energy transactions between participants will be designed across multiple MTG platforms. Due to the limitation of regulatory requirements, the energy transactions will be simulated rather than executed across the MTG platforms. However, once established, the MTG platforms will operationally be utilized to facilitate the exchange in energy and balance the grid logistics from system capacity, available resources, trading routes, and system stability. The valuation and operation of the MTG Platforms will determine technical, operational,

and economic opportunities to deploy DERs across an investment community participating in a Shared Energy Economy.

Strategic Initiatives - UIASSIST

The UIASSIST project seeks to better enable and demonstrate the integration of grid automation, energy storage, and renewable energy resources with enhanced cyber security across the energy domains of the United States and India. Avista is but one of 30 collaborating entities from the United States and India incorporating 10 different test sites. The partners include universities, national laboratories, solution providers, and utilities. Avista's role in the project is to leverage the Innovation Lab to provide circuit and power hardware in the loop simulation, demonstration assets in the form of the WSU microgrid, and operational data sharing via Avista's Digital Exchange platform. The total project is \$39.7M with \$7.5M provided by DOE, \$7.5M provided by U.S. partners, \$7.5M provided by the India government (GOI) and \$17.2M provided by India partners. Avista's capital cost share for the project is \$350,000 while the DOE is providing \$480,000 grant.

Avista is witnessing accelerating customer adoption of rooftop solar, as well as energy storage. DOE considers grid efficient buildings (GEB) to be viable resources for grid utilization and Avista has developed the South Landing eco-district, which is world leading example of a GEB. How should Avista plan for DERs and GEBs and what types of operational controls and procedures are needed? The renewable energy eco-system is relatively immature when compared to existing utility "bread and butter" infrastructure projects. Within the utility, the design specifications and work practices have not been established to support the implementation of inverter-based assets. Also, the product vendors, suppliers and contractors within the eco-system lack market maturity and are typically operating under thin financial margins. Avista intends to produce standardized design and operational procedures for the WSU microgrid and to successfully demonstrate the results with the larger UIASSIST team. Additionally, the university can leverage Avista's foundation control framework as a platform to build their research layers. This project represents how the Avista Innovation Lab is developing the foundational building blocks to operationalize the technology platforms within the utility as well as support university research goals. The standards developed for this project can be leveraged for DERs in future years. Non-participation in this phase of the overall project would be damaging to Avista's reputation with respect to the partners and the U.S. DOE. That reputation is currently considered top tier.



Avista Corp.

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February 21, 2024

Mr. Jeff Killip Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, WA 98503

RE: Docket U-240013 - Relating to the "Commission-led Workshop on the Inflation Reduction Act (IRA) and Infrastructure Investment and Jobs Act (IIJA) – Comments of Avista Utilities

Dear Mr. Killip:

Avista Corporation, dba Avista Utilities (Avista or the Company), submits the following comments in accordance with the Washington Utilities and Transportation Commission's (WUTC or the Commission) Notice of Opportunity to File Written Comments on the IRA and IIJA issued in Docket U-240013 on January 18, 2024.

The Company also notes that these issues are also being addressed, at a higher level than that posed in the questions below, in the Company's pending general rate case, Dockets UE-240006/UG-240007.

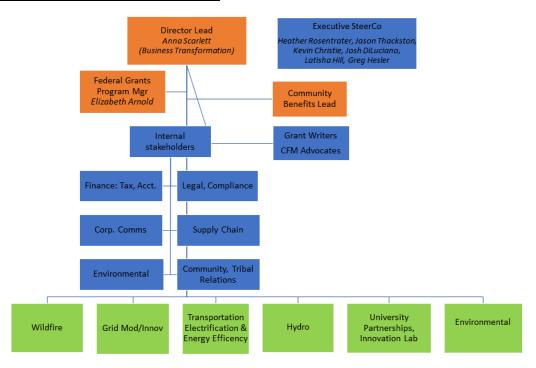
1. What is the utility's current evaluation process for IRA/IIJA opportunities? Who in the utility is responsible?

Avista's Response: As opportunities are announced for specific grant funding, Avista's process is to review them first for eligibility. Once Avista's eligibility has been verified, the funding opportunity is reviewed with Company directors and managers overseeing business units where projects are located to see what current projects may fit, how much funding is available, and how the opportunity aligns with the Company's overall grant approach and prioritization as described above. Before making a formal application, grants are approved by Avista's executive steering committee. Once Avista has determined to move forward with a grant opportunity, depending on the specific application requirements, Avista assigns a team to compile any pre-application requirements and, if approved by the granting agency, submit a full application.

The Director of Strategy and Transformation has responsibility for Avista's Federal grant program, which is in Strategy and Clean Energy, under Senior Vice President, Chief Strategy & Clean Energy Officer, Jason Thackston. The program has evolved since 2021, and now has a full-time program manager and cross-functional governance. Illustration No. 1 below provides our present governance

structure. Over the next two years, Avista will continue to develop our federal grant strategy and program, which the Company anticipates will include management and compliance of a growing number of grant awards.

Illustration No. 1 – Grant Org Chart



2. Recent resources and draft IRS guidance have been provided (although still in the comment period); does the company believe there is adequate guidance to move forward?

Avista's Response: This depends on the source of the resources and the legislation it is applied to. For instance, the U.S. Department of Energy (DOE) has several resources related to IIJA grant opportunities, funding opportunity announcements, and grant tracking. Regarding the IRA, the IRS, state websites, and industry partners such as CLEAResult have been our primary resources for information. Guidance related to the IRA seems scattered and less easy to obtain, requiring more research on our end.

3. What resources are you currently utilizing or relying on?

Avista's Response: Avista is actively monitoring the DOE's Office of Clean Energy Demonstrations (OCED), Clean Energy Infrastructure Funding Opportunity Announcements (Infrastructure Exchange), Advanced Research Projects Agency-Energy (ARPA-E), and Office of Energy Efficiency & Renewable Energy (EERE), and subscribe to multiple e-mail distribution lists, and attend DOE webinars. The DOE's CEJST mapping tool is our primary reference for Justice40 information; we have overlaid the map with our own internal mapping system to cross-reference Justice40 disadvantaged communities with our Washington named communities.

4. What opportunities are you currently pursuing?

Avista's Response:

Avista's Response: Direct Grants (Avista is primary grant applicant and recipient)									
Grant	Avista Project	Est. Grant		Status					
Grant	Avista Froject	Amount \$	Approx. Match \$	Status					
Grid-Enhancing Data Analytics Demonstrations for Operations, Monitoring and Control	Utility Digital Alliance (UDA)	\$1M	\$400K	Concept submitted on 1/23/2024, waiting for DOE encouragement/discouragement					
Water Power Technologies Office (Topic Area 3) - Strategies to Increase Hydropower Flexibility	Attributing Value to Coordinated Operation of Large Cascading Hydro Systems, and the Incremental Values of Pumped Storage	\$1.1M	\$390K	Concept submitted on 2/2/2024, waiting for DOE encouragement/discouragement					
DOE Grid Resilience & Innovation Partnerships (GRIP) Round 2	Lolo-Oxbow Transmission Upgrade & Optimization (Topic Area 1)	\$100M	\$59M	Partnership with Idaho Power Concept submitted on 1/12/2024, waiting for DOE encouragement/discouragement					
DOE Grid Resilience & Innovation Partnerships (GRIP) Round 2	Wildfire/All Hazards Consortium (Topic Area 1)	\$250M	\$35M	Partnership with Portland General Electric, Chelan County Public Utility District, City of Drain, City of Monmouth, Consumers Power, Forest Grove Light & Power, Blachly-Lane Electric Cooperative, Clark Public Utilities, Northern Lights, Inc., Douglas Electric Cooperative, Puget Sound Energy, Inland Power & Light Company, Kootenai Electric Cooperative, Northwestern Energy, Lawrence Berkeley National Lab, Pacific Northwest National Lab Concept submitted on 1/12/2024, waiting for DOE encouragement/discouragement					
DOE Grid Resilience & Innovation Partnerships (GRIP) Round 2	Mobile Batteries for Adaptive Resilience (Topic Area 2)	\$20M	\$17M	Partnership with Portland General Electric Concept submitted on 1/12/2024, waiting for DOE encouragement/discouragement					
Career Connect Washington	CCW Program Builder Funding Round 12	\$100K- \$175K	No						
DOE Maintaining & Enhancing	Projects across 3 categories: Dam Safety, Environmental, Grid	Up to \$5M per Project	No	15 Letters of Intent Submitted 6/22/23, full applications					

Hydroelectricity Incentives Sec. 247	Resiliency Selected for application: • Long Lake Modernization • Cabinet Gorge Fishway • Little Falls Fishing Platform			Submitted 10/06/23, awaiting notification – expect Summer 2024
DOE Hydroelectric Efficiency Improvement Incentives Sec. 243	 Post Falls Upper Falls Noxon Rapids	Up to \$5M per Project	No	Submitted 6/20/23, notified 11/6/23 all three projects were approved for next round of evaluation. Awardees announced 2/2/2024 and Post Falls received the max \$5M grant. Upper Falls and Noxon were declined an award.
Energy Improvements in Rural or Remote Areas	Spokane Tribe Geothermal Project	Up to \$5M	No	Pre-application submitted 7/13/23. Not approved to proceed to full application
IIJA & Idaho Office of Energy & Mineral Resources (OEMR)	Idaho Energy Resiliency Grant Program – Various Projects in grid hardening, vegetation management	Up to \$230K	50% Cost- Share	Received a \$230K grant in Round 1. Round 2 application process did not allow enough time to submit.
DOE Grid Resilience & Innovation Partnerships (GRIP) Round 1	Wildfire Risk Mitigation Program	\$50M	\$50M	Submitted 4/6/23, Notified in Oct. that we were not awarded in this round – will apply in next round of funding
DOE Grid Resilience & Innovation Partnerships (GRIP) Round 1	Community Grid Platform – Digital Substation	\$17M	\$19M	Submitted 3/17/23, Notified in Oct. that we were not awarded in this round – will apply in next round of funding
WA EV Charging Program	 Public Charging Fleet Depot & Workplace Charging Multi-Family Housing 	\$3M	No, grant covers cost-share	Applications Due Dec. 1, 2023. In January 2024, Avista learned that we received a \$2.1M grant for charging stations
WA DOT National Electric Vehicle Infrastructure (NEVI) Formula Program	Avista EV Program	\$10.5M Year 1, \$71M over 5 years		Still waiting for funding opportunity announcement
WA Dept of Commerce, DOE Clean Energy Fund 1-4	 Energy Storage Microgrid Eco-District HUB Transportation Electrification Avista/PNNL Digital Lab Spokane Tribe Microgrid 	\$12M	Typically, 50%	Since 2014, we have received various grants.
DOE Connected Communities	EDO/Avista Connected Communities Program	\$1.4M	\$3.2M	Awarded 10/21/23

5. How does your utility intend to maximize the benefits of the IRA/IIJA for its customers and system?

Avista's Response: Avista has a history of evaluating and pursuing grant funding when it makes sense, in order to reduce or offset customer costs, drive utility innovation, bolster ongoing efforts related to grid resiliency and modernization, community, and economic development, or for work that the Company either plans to do already or that it couldn't otherwise do because of resource constraints or other limitations. Regarding the current funding opportunities under the IRA/IIJA, Avista is taking the same approach, by actively monitoring opportunities. As grant programs were defined and announced, Avista narrowed its focus to Hydropower Incentives, Grid Resilience and Innovation Partnerships, Transportation Electrification for direct funding opportunities, and Energy Efficiency and Transportation Electrification for indirect funding opportunities. As shown in Illustration No. 2, within these categories, grants that would be prioritized for pursuing align to 1) existing planned work where grant funding could help to offset costs, thereby reducing the cost of a project to customers, or 2) work Avista would otherwise do, but doesn't currently have planned because of cost or other resource constraints.

Illustration No. 2 – Funding Priorities for Avista

Priority 1 Projects/activities we are already doing, and funds could offset current planned spending Priority 2 New projects we may not otherwise be able to do without this funding or additional resources

6. Are you collaborating with other utilities (in WA or national) or organizations?

Avista's Response: Yes. For the Section 247 Hydroelectric grants, we submitted grants in partnership with local Tribal nations. With the latest round of DOE Grid Resiliency and Innovation Partnership (GRIP) grants open for application, Avista has pursued partnerships for all submissions. As listed above, three GRIP concept papers have been submitted with various partnerships which include Idaho Power, Portland General Electric, Chelan County Public Utility District, City of Drain, City of Monmouth, Consumers Power, Forest Grove Light & Power, Blachly-Lane Electric Cooperative, Clark Public Utilities, Northern Lights, Inc., Douglas Electric Cooperative, Puget Sound Energy, Inland Power & Light Company, Kootenai Electric Cooperative, Northwestern Energy, Lawrence Berkeley National Lab, and the Pacific Northwest National Lab. Other concept submissions also include partnerships with universities such as Washington State University.

7. How/Are you building these opportunities into the 2025 Integrated Resource Plan (IRP) or next Clean Energy Implementation Plan (CEIP)?

Avista's Response: As grant opportunities are pursued, we evaluate them against what is in the IRP, listing associated grants opportunities as subsequent information details in the IRP if relevant. Avista

has not yet started development of the 2025 CEIP. If there are grants that we have been awarded related to specific actions in the CEIP, we will incorporate them in the CEIP as it is developed.

8. Have you considered how these opportunities can help offset utility customer costs embedded in rates for energy justice and reducing energy burden/insecurity?

Avista's Response: Yes, and our initial grant applications focused on projects where we could directly offset costs. However, the DOE's priority for the IIJA grant funding is not to reduce our costs for existing or planned projects, but rather to drive new and broad infrastructure projects, jobs, and clean energy innovation. We submitted two grant applications under Round 1 of DOE's Grid Resilience & Innovation Partnerships (GRIP) program, both for existing projects in our capital plan. In those applications, we proposed work that would add to the original projects to bolster the applications; however, we did not receive awards for either application. Direct feedback from DOE representatives included comments (paraphrased) that they are not looking to augment our budgets for undergrounding or building out smart devices on our substations. Rather, the DOE is looking for new, innovative projects that will advance adoption of new technologies and methodologies. Those types of innovative programs are typically not funded in Avista's capital budget, as the needs of the organization for more traditional utility infrastructure investment far surpasses the budgets set by the Company, in part to mitigate cost pressures to our customers. Regarding energy justice, the Justice40 Initiative has been a valuable tool, which, while not a direct cost benefit, is a resource we are using as we build out our energy equity plan.

9. What barriers remain to pursuing/successfully obtaining these opportunities?

Avista's Response: The main barriers to successfully obtaining federal grant opportunities are the following:

- All grants require a match of some percentage, up to half of the grant amount. If a project is
 not already in our work plan and budgeted for, we will need to allocate budget dollars to
 meet the match requirements. Not only does this defeat the goal of offsetting or reducing
 costs, but this activity could also require us to find new funding, adding cost, or redirect
 funding currently allocated to another project.
- Any proposed project receiving a grant award needs to be staffed, from project management
 to engineering, construction, and through the life of the grant, reporting and compliance.
 Without knowing which grants we might receive, it is difficult to plan for staffing, and since
 it appears that most projects that will receive grants will be driven by new work, we will need
 to find capacity in our existing workforce, or, more likely, add new resources.
- 10. Does the utility believe the Energy Infrastructure Reinvestment (EIR) loan program is a viable option? Please be prepared to provide the rationale for your response.

Avista's Response: Yes, the EIR loan program could be a viable option if Avista has the projects to meet the criteria of the program, as well as the \$100M estimated threshold. In addition, the financing costs would have to be lower than the utility's current avenues of borrowing. In the current list of eligible project areas, Avista did not have any projects that would meet the criteria.

11. Do you believe the utilities can claim savings that result from federal rebates?

Avista's Response: It really depends on the grant opportunity and the project aligned with the grant. Some grants will qualify as contribution of capital and therefore not be subject to tax, while others might be a mixture of taxable and non-taxable or just plain taxable. Avista is always analyzing the grant opportunities to make sure proper treatment is applied.

12. How should utilities treat federal rebates and tax credits in cost-effectiveness calculations?

Avista's Response: Avista reviews and factors in the tax savings applied from grants received and any tax credits that might apply when deciding on the cost-effectiveness of a project. Our Tax Department meets with project teams to help project tax impacts and make sure we are maximizing grant opportunities.

13. Some of the federal incentives focus on fuel-switching. How do utilities account for these savings when it comes to the EIA targets?

Avista's Response: At this point Avista does not have plans to include federally-incentivized fuel switching projects as savings towards our EIA targets. Avista has been engaged on a number of fronts with Commission Staff and members of its Energy Efficiency Advisory Group, as well as with the Department of Commerce. The discussions are ongoing and will continue to be informed by federal programs.

If you have any questions regarding these comments, please contact me at 509-495-8620 or Patrick.ehrbar@avistacorp.com.

Sincerely,

/s/ Patrick Ehrbar

Patrick Ehrbar

Director of Regulatory Affairs



Avista Corp.

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March 6, 2024

Mr. Jeff Killip Executive Director and Secretary Washington Utilities and Transportation Commission 621 Woodland Square Loop SE Lacey, WA 98503

RE: Docket U-240013 - Relating to the "Commission-led Workshop on the Inflation Reduction Act (IRA) and Infrastructure Investment and Jobs Act (IIJA) - Supplemental Comments of Avista Utilities

Dear Mr. Killip:

Avista Corporation, dba Avista Utilities (Avista or the Company), submits the following supplemental comments in accordance with the Washington Utilities and Transportation Commission's (WUTC or the Commission) Notice of Opportunity to File Written Comments on the IRA and IIJA issued in Docket U-240013 on January 18, 2024.

In the Company's originally-filed comments dated February 21, 2024, and as noted by the Company during the Workshop held on March 5, 2024, questions 11 and 12 posed by the Commission were viewed from a tax perspective. Provided below are the Company's comments from an energy efficiency perspective:

11. Do you believe the utilities can claim savings that result from federal rebates?

Avista's Response: Because we do not, at this time, know the degree to which these programs are utilized by consumers, it will be difficult to accurately quantify customer participation for these rebates. However, if a method can be developed to quantify participation, Avista believes that energy savings can be claimed for efficiency measures included in the Company's approved conservation plans. For electric efficiency measures, Avista believes that savings should be included in the Company's efforts to attain its annual kWh savings goal, in accordance with the established EIA framework. For natural gas measures, Avista believes that savings arising from federal rebates can also be claimed in pursuit of the Company's biennial gas targets. Generally, Avista sees an opportunity for customers to leverage federal rebates that align with existing efficiency programs, to implement efficiency projects that may otherwise not be affordable. One topic for discussion is whether entities beyond utilities (i.e., Commerce or the federal government) are also planning to claim savings for measures tied to federal rebates. In a scenario in which other

entities are planning to claim savings, a methodology will need to be developed to distribute savings assumptions between each entity.

12. How should utilities treat federal rebates and tax credits in cost-effectiveness calculations?

Avista's Response: In theory Avista believes that federal rebates and tax credits should be included in cost-effectiveness calculations for efficiency measures (specifically in the Total Resource Cost (utility, customer, and society) test and the Participant Cost Test (program participant)). At this point we are assuming that UCT (Utility Cost Test) and RIM (Ratepayer Impact Measure Test) would not be impacted. As stated in answer 11, we do not at this time know the degree to which these programs will be utilized by consumers, making it difficult to quantify the customer and societal benefits. However, assumptions can be developed based on best-available information, and those assumptions can be further refined as the programs mature.

As it relates to Question No. 7, Chair Danner requested that Avista provide further details on how the Company is modeling the IIJA and IRA in our 2025 electric IRP planning process. First, as we mentioned in the Workshop, Avista was awarded a \$5 million grant related to work at our Post Falls Generating Facility. This is part of a broader rehabilitation project occurring at that facility, and any changes in generation resulting from such work will be included in our IRP modeling.

For new generation/energy storage/fuel (hydrogen), Avista includes IRA incentives as part of the resource cost. The Company does not assume the incentives will be extended beyond the authorized tax credits timelines. For tax incentives impacting customer demand, i.e. heat pumps, these incentives are included in the load forecast model to estimate how customers will use energy. These incentives are also included in the energy efficiency potential study. Most IIJA incentives are not applicable to the IRP with the exception if the funding changes an existing resource (i.e., the Post Falls example noted above).

Finally, Avista appreciates Rocky Mountain Institutes participation in the March 5 Workshop, and we are in receipt of their "Planning to Harness the Inflation Reduction Act" toolkit. This has been shared with our IRP planning team for their review and incorporation as applicable.

If you have any questions regarding these comments, please contact me at 509-495-8620 or Patrick.ehrbar@avistacorp.com.

Sincerely,

/s/Patrick Ehrbar

Patrick Ehrbar

Director of Regulatory Affairs