

**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 its 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 justification 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 changes to the Business Cases themselves, (for example, deviations from the scope and descriptions provided in the initial filing in this case);
- f) Evidence that any significant cost overruns and the decision to continue to invest in the project under any relevant changed circumstances was prudent;
- g) Updated information (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 capped 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 actual 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 IJA 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 actual 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).



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

Washington Electric (000s)			
2023 Actual Gross Transfer-To-Plant & Net Plant After ADFIT versus Authorized			
Transfers to Plant (additions)	2022 EOP	2023 AMA	Total 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			Rate Year 1
	2022 EOP	2023 AMA	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 as-filed 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 [Attachment E](#) 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.

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

Washington Natural Gas (000s)			
2023 Actual Gross Transfer-To-Plant & Net Plant After ADFIT versus Authorized			
Transfers to Plant (additions)	2022 EOP	2023 AMA	Total 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
Net Plant After ADFIT			Rate Year 1
	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 as-filed 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 Attachment E 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 as-filed, planned gross plant additions, compared to the actual 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 Attachment C. 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 Attachment A 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 at a system level for 2023, 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 Attachment C. 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 Attachment C 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

<u>Business Case</u>	Filed 2023		Variance \$ over/(under) Gross Plant
	Budgeted TTP	Actual TTP	
	Plan Gross Plant	Gross Plant	
Nine Mile Powerhouse Roof Replacement	\$ -	\$ 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 direct O&M offsets 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

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

*Reductions will be realized in a future period. Transfer to plant was delayed into 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 direct 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 **for 2022-2023 alone** included in RY1 are summarized as follows:

- Direct O&M expense and “Other Revenue” reductions – Included in Pro Forma “Capital O&M Offsets & Revenues” Adjustments (4.03) for RY1 and (5.09) for RY2 are 1) direct O&M savings 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).⁷

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 direct O&M and other revenue offsets 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 retirement offsets 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 reduction of Net Plant After ADFIT offsets 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

ATTACHMENT A
Avista Utilities

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

Witness	Business Case	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
		2023 As-Filed TTP (1) Gross Plant	2023 Actual TTP (1) Gross Plant	Variance \$ over/(under) Gross Plant	Variance % over/(under)	\$500k & +/- 10% TTP Threshold	Direct Filed Exhibit Exh. #	Direct Filed Exhibit Pg#	Attachment C Pg#
Kensok	Atlas	\$ 2,948,867	\$ 745,956	\$ (2,202,911)	-75%	yes	Exh. JMK-2	133	3
Kensok	Basic Workplace Technology Delivery	\$ 800,005	\$ 2,029,989	\$ 1,229,984	154%	yes	Exh. JMK-2	3	9
Thackston	Cabinet Gorge Dam Fishway	\$ 235,000	\$ 754,676	\$ 519,676	221%	yes	Exh. JRT-4	30	26
Thackston	Cabinet Gorge HVAC Replacement	\$ 1,500,000	\$ -	\$ (1,500,000)	-100%	yes	Exh. JRT-4	169	30
Thackston	Cabinet Gorge Station Service	\$ 5,152,936	\$ -	\$ (5,152,936)	-100%	yes	Exh. JRT-4	178	31
Thackston	Cabinet Gorge Stop Log Replacement	\$ 1,200,000	\$ -	\$ (1,200,000)	-100%	yes	Exh. JRT-4	184	39
Thackston	Cabinet Gorge Unwating Pumps	\$ 395,016	\$ 913,476	\$ 518,460	131%	yes	Exh. JRT-4	192	42
Thackston	Clark Fork Settlement Agreement	\$ 5,622,720	\$ 4,869,944	\$ (752,776)	-13%	yes	Exh. JRT-4	51	47
Kensok	Control and Safety Network Infrastructure	\$ 1,282,468	\$ 528,524	\$ (753,944)	-59%	yes	Exh. JMK-2	227	48
Magalsky	Customer Experience Platform Program	\$ 6,300,000	\$ 3,951,593	\$ (2,348,407)	-37%	yes	Exh. KEM-2	10	56
Magalsky	Customer Facing Technology Program	\$ 4,699,999	\$ 3,777,726	\$ (922,273)	-20%	yes	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%	yes	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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Witness	Business Case	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		2023 As-Filed TTP (1) Gross Plant	2023 Actual TTP (1) Gross Plant	Variance \$ over/(under) Gross Plant	Variance % over/(under)	\$500k & +/- 10% TTP Threshold	Direct Filed Exhibit Exh. #	Direct Exhibit Pg#
Thackston	KF_Fuel Yard Equipment Replacement	\$ 30,367,127	\$ 936,000	\$ (29,431,127)	-97%	yes	Exh. JRT-4	214 462
Kensok	Land Mobile Radio & Real Time Communication Systems	\$ 1,005,328	\$ 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	\$ 899,992	\$ 36,917	\$ (863,075)	-96%	yes	Exh. JRT-4	226 529
Kensok	Network Backbone	\$ 3,879,878	\$ 1,450,064	\$ (2,429,814)	-63%	yes	Exh. JMK-2	246 535
Rosentrater	New Revenue - Growth	\$ 67,348,997	\$ 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	\$ 2,000,000	\$ -	\$ (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 System	\$ 10,000,000	\$ 4,655,788	\$ (5,344,212)	-53%	yes	Exh. JMK-2	256 591
Rosentrater	Protection System Upgrade for PRC-002	\$ 11,879,164	\$ 33,015	\$ (11,846,149)	-100%	yes	Exh. HLR-2	135 612
Thackston	Regulating Hydro	\$ 2,961,000	\$ 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	\$ 736,223	\$ 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	\$ 58,412,186	\$ 36,908,291	\$ (21,503,895)	-37%	yes	Exh. HLR-2	175 635
Kensok	Technology Failed Assets	\$ 556,208	\$ 1,425,606	\$ 869,398	156%	yes	Exh. JMK-2	119 653
Rosentrater	Telematics 2025	\$ 808,250	\$ 577	\$ (807,673)	-100%	yes	Exh. HLR-2	297 673
Rosentrater	Transmission - Minor Rebuild	\$ 3,343,418	\$ 6,179,859	\$ 2,836,441	85%	yes	Exh. HLR-2	182 676
Rosentrater	Transmission Construction - Compliance	\$ 1,550,000	\$ 2,087,169	\$ 537,169	35%	yes	Exh. HLR-2	188 700
Rosentrater	Transmission Major Rebuild - Asset Condition	\$ 12,000,000	\$ 16,186,511	\$ 4,186,511	35%	yes	Exh. HLR-2	197 701
Rosentrater	Transmission NERC Low-Risk Priority Lines Mitigation	\$ 2,499,984	\$ 818,164	\$ (1,681,820)	-67%	yes	Exh. HLR-2	204 704
Magalsky	Transportation Electrification	\$ 3,900,000	\$ 1,523,470	\$ (2,376,530)	-61%	yes	Exh. KEM-2	2 707
Thackston	Upper Falls Trash Rake Replacement	\$ 1,500,000	\$ 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	\$ 349,999	\$ -	\$ (349,999)	-100%		Exh. JRT-4	3
Thackston	Base Load Hydro	\$ 963,504	\$ 544,841	\$ (418,663)	-43%		Exh. JRT-4	10
Thackston	Base Load Thermal Program	\$ 2,693,105	\$ 2,375,701	\$ (317,404)	-12%		Exh. JRT-4	18
Rosentrater	Capital Equipment Program	\$ 2,500,008	\$ 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	\$ 370,002	\$ 125,157	\$ (244,845)	-66%		Exh. HLR-2	10
Rosentrater	Distribution Grid Modernization	\$ 2,239,852	\$ 2,127,403	\$ (112,449)	-5%		Exh. HLR-2	18
Rosentrater	Distribution Minor Rebuild	\$ 11,499,986	\$ 12,287,282	\$ 787,296	7%		Exh. HLR-2	30

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Witness	Business Case	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		2023 As-Filed TTP (1) Gross Plant	2023 Actual TTP (1) Gross Plant	Variance \$ over/(under) Gross Plant	Variance % over/(under)	\$500k & +/- 10% TTP Threshold	Direct Filed Exhibit Exh. #	Direct Filed Exhibit Pg#
Rosentrater	Downtown Network - Asset Condition	\$ 1,999,999	\$ 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	\$ 2,747,446	\$ 264,958	11%		Exh. JMK-2	52
Kensok	Enterprise Network Infrastructure	\$ 2,341,928	\$ 1,889,234	\$ (452,694)	-19%		Exh. JMK-2	236
Kensok	Environmental Control & Monitoring Systems	\$ 964,347	\$ 628,059	\$ (336,288)	-35%		Exh. JMK-2	70
Kensok	Facilities and Storage Location Security	\$ 489,088	\$ 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	\$ 27,687,251	\$ 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	\$ 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	\$ 550,001	\$ 303,952	\$ (246,049)	-45%		Exh. JRT-4	74
Thackston	Generation Masonry Building Rehabilitation	\$ 493,995	\$ -	\$ (493,995)	-100%		Exh. JRT-4	198
Kensok	High Voltage Protection (HVP) Refresh	\$ 336,542	\$ 341,730	\$ 5,188	2%		Exh. JMK-2	100
Kensok	Human Resources Technology	\$ 500,002	\$ 454,637	\$ (45,365)	-9%		Exh. JMK-2	174
Rosentrater	Jackson Prairie Natural Underground Storage Facility	\$ 2,369,965	\$ 1,911,685	\$ (458,280)	-19%		Exh. HLR-2	270
Rosentrater	Joint Use	\$ 2,950,008	\$ 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	\$ 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	\$ 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	\$ 383,587	\$ 233,575	156%		Exh. JRT-4	151
Kensok	Security Compliance	\$ 250,001	\$ 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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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%	<i>[yes] Variances Explained</i>	
				\$ 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.

[ATTACHMENT B]

AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

January 1, 2023 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	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
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Customer Service Qua Wildfire Resiliency Plan	CD	AA	General - Other	General	2023	47.78%	15.09%					430,102	20,972	(4,525)	3,579
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%								
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	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	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Transmission	Transmission	2023	65.54%	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	Customer Service Qua Wildfire Resiliency Plan	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	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Customer Service Qua Wildfire Resiliency Plan	ED	AA	General - Other	General	2023	0.00%	0.00%	1,202	1,270	2,981	1,520	16,965	8,372	1,142	3,576
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Customer Service Qua Wildfire Resiliency Plan	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	634,059	954,584	1,470,176	390,914	1,209,562	2,009,678	562,568	1,506,987
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Customer Service Qua Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	1,604	991	2,057	932	1,160	3,078	933	3,013
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	Performance & Capaci Digital Grid Network	CD	AA	General - Other	General	2023	47.78%	15.09%								
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	Performance & Capaci Digital Grid Network	CD	AN	General - Other	General	2023	52.71%	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	Performance & Capaci Digital Grid Network	CD	WA	General - Other	General	2023	77.22%	22.78%	91	811	259					
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	Performance & Capaci Digital Grid Network	CD	WA	Hardware	Hardware	2023	77.22%	22.78%	5	49	16					
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	Performance & Capaci Digital Grid Network	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	334							
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	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	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Hardware	Hardware	2023	47.78%	15.09%								
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%								
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	6,941							
Kensok	Mandatory & Compliance	Mandatory & Compliance High Voltage Protection (HVP) Refresh	Mandatory & Compliance High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%								
Kensok	Mandatory & Compliance	Mandatory & Compliance High Voltage Protection (HVP) Refresh	Mandatory & Compliance High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	(206)	1,336	7,042	1,137	(458,263)		(34)	(0)
Kensok	Mandatory & Compliance	Mandatory & Compliance Identity and Access Governance	Mandatory & Compliance Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%								
Kensok	Mandatory & Compliance	Mandatory & Compliance Payment Card Industry Compliance (PCI)	Mandatory & Compliance Payment Card Industry Compliance (PCI)	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	(1,211)							
Kensok	Mandatory & Compliance	Mandatory & Compliance Payment Card Industry Compliance (PCI)	Mandatory & Compliance Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(997)							
Kensok	Mandatory & Compliance	Mandatory & Compliance Security Compliance	Mandatory & Compliance Security Compliance	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	8,930	15,839	18,654	1,686	2,357	2,623	(495)	601
Kensok	Mandatory & Compliance	Mandatory & Compliance Security Compliance	Mandatory & Compliance Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%								
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	6,824	5,115	129,056	211,355	13,381	62,314	8,380	42,005
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%			330	(16)	8,735	781	(20)	2,766
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	Failed Plant & Operati Technology Failed Assets	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	21,091	126,766	87,466	43,432	139,068	86,352	12,758	32,726
Kensok	Programs	Performance & Capaci Enterprise & Control Network Infrastructure	Performance & Capaci Enterprise & Control Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	(7,156)	(116,282)	101,866	(12,062)	23,154	(42,698)	25,469	2,494
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	Performance & Capaci Environmental Control & Monitoring Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	3,438	28,885	24,320	26,246	180,216	53,875	(17,763)	18,997
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	Performance & Capaci Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro	2023	47.78%	15.09%	(85)	836	4,622	(170)				
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	Performance & Capaci Fiber Network Lease Service Replacement	ED	AN	General - Other	General	2023	65.54%	0.00%								
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	Performance & Capaci Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	14,264	5,762	(9,035)	(36)	47			
Kensok	Short-Lived Assets	Asset Condition Atlas	Asset Condition Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	4,434	10,276	3,222	184	293,065	146,087	2,990	7,612
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	CD	AA	General - Other	General	2023	47.78%	15.09%								
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Hardware	Hardware	2023	47.78%	15.09%								
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%								
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Hardware	Hardware	2023	68.27%	0.00%								
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%								
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%								
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	CD	AA	General - Other	General	2023	47.78%	15.09%					836,446	85,515	37,915	(6)
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	(7,819)	139,594	39,154	19,338	22,307	554,196	3,071	45
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%							1,365	324,705
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	11,835	484,225	58,115	6,775	11,232	81,055	2,399	5,225
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	974	483,570	20,610	14,003	48,488	16,442	48,577	(33,192)
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%	(40,928)	31,098	60,809	92,293	16,779	12,333	45,892	215,811
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Customer Service Qua Enterprise Security	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	112	46	254	(0)				
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	2023	47.78%	15.09%								
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	2023	47.78%	15.09%	(13,496)	20,570	303,004	1,853	6,242	13,323	(6,344)	292
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	Customer Service Qua Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	1	67,049	33,982	(107)	831	2,283		601
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	Customer Service Qua Facilities and Storage Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%								
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%								
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	General - Structures	General	2023	68.27%	0.00%	(31,591)							
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Hardware	Hardware	2023	68.27%	0.00%			256,882	10,453	267	60	26	14
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%								
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	1,144	101	1,136	74		553	858	540
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%								
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Customer Service Qua Generation, Substation & Gas Location Security	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	843	1,839	3,463	304	3,502	2,004	855	453
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	Performance & Capaci Basic Workplace Technology Delivery	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	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	12,728	29,373	103,195	(4,083)	25,776	70,838	22,787	88,471
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	12,728	29,373	103,195	(4,083)	25,776	70,838	22,787	36,481
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure	Performance & Capaci Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	0	(1)						
Kensok	Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems	Performance & Capaci Data Center Compute and Storage Systems	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	660	433,899	(17,349)	11,322	617,410	13,828	189	881,122
Kensok	Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems	Performance & Capaci Data Center Compute and Storage Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	60,682	9,801	(5,762)	51,403	12,824	26,149	3,294	12,611
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	12,731	33,939	82,804	(25,999)	152,020	131,282	72,881	27,466
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems																

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic Area	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							
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	122,726							432,724							
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	160,011	49	623,969					187,855	10,458	19,352					
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	461,828	7,915	4,680	4,264	2,871	254,573	77,651	143,803	4,395	322					
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%				17,678	(3,308)	637		47,157	16,242	18,820					
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%		3,800	24,364	6,590	402,598	(72,565)	518,803								
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	58,763							82	133						
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	7,955	4,742	1,459					405	82	133					
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%								63,890	5,755	6,224	2,428	731			
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	(1,608)	4,967	2,103					1,405							
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	16,621	14,693	953					191							
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	ED	AN	General - Other	General	2023	47.78%	15.09%															
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%															
Kinney	EIM	Performance & Capaci	Energy Market Modernization & Operational Efficiency	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	14,504	3,319	95					74	65,075	5,898	5,658				
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	(170,404)	89,255	88,204	186,038				117,360	195,961	39,402	65,237				
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	108,127	39,749	(58,033)	(98,495)	(5,881)	1,793,303			29,735						
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	29	29	(40)												
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	(2)														
Magalsky	Short-Lived Assets	Customer Service Qua	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						
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	729	3,504	6,618	3,828	2,900	73,719			306						
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(64,705)	14,475	688,375	(8,686)	9,030	1,093,046			88,223						
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%															
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	(1,502)	86													
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Ck	ED	AN	Software - 5 Yr	Intangibles	2023	47.78%	15.09%															
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Ck	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%															
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%															
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - UIASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	(97,410)														
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%															
Other	Other	Customer Requested	T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(128,552)	192													
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional	TT	CD	General - Other	General	2023	47.78%	15.09%															
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional	TT	CD	Hardware	General	2023	47.78%	15.09%															
Other	Other	Mandatory & Compliar	CIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%															
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional	TT	ED	E Distribution	E Distribution	2023	100.00%	0.00%															
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%															
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	TT	ED	General - Structures	General	2023	47.78%	15.09%															
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	3,001	571	68												
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	619	2,994	2,107	11,999	(85)	2,969									
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	ED	AN	General - Other	General	2023	47.78%	15.09%	577														
Rosentrater	Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%															
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Proj	ED	WA	General - Other	General	2023	100.00%	0.00%															
Rosentrater	Large Distinct Projects	Failed Plant & Operati	N Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	701	4,286	3,557												
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	ED	WA	Transportation	Transportation	2023	77.22%	0.00%	15,272	15,509	306												
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facility	CD	AN	Underground Storage	Underground Storage	2023	0.00%	68.81%	(161,140)	65,806	186,956	273,282	43,554	153,346									
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facility	CD	OR	Underground Storage	Underground Storage	2023	0.00%	0.00%	(174,211)	7,029	19,968	29,188	4,652	16,378									
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%															
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%															
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%															
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	8,417	8,086	319	1,561											
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	52,623	4,043	160	780											
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	291	168	523	1,588											
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	526	305	945	2,872	2,316										
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%															
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	12,587	11,460	129,925	586,823	19,530	182,113									
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	72,601	950,219	491,050	289,573	364,601	2,667,703									
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%															
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	68	69	69	70	68	69	69								
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution</																		

[ATTACHMENT B]
 AVISTA UTILITIES
 Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purpose	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	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	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%	47	45	100	(1)	58	36	(13)	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	9,610	4,764	10,265	(150)	5,875	3,669	(1,290)	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	CD	AA	General - Other	General	2023	47.78%	15.09%								
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	General - Other	General	2023	68.27%	0.00%			1,329,405	2,217	1,191	327	310	350
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	14,252	12,409,792	21,137	69,879	9,552	2,823	674	3,019
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	General - Other	General	2023	100.00%	0.00%			1,571,789	6,893	853	51	51	3,727
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	General - Other	General	2023	100.00%	0.00%			241,966	1,061	131	365	8	574
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	37,295	838	2,107	2,458	7,389	205,430	18,980	(162,263)
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	(107,220)	26						
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%			1,841					
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Westside 230/115KV Station Brownfield Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,061	(1,321)			269,352			
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Westside 230/115KV Station Brownfield Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	57,084	26,701	144,213	8,476	16,687	34,683	39,907	64,808
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%					(4,297)	3,326		68,265
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%					78,213	500	79,490	605
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%			1,028					
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%			21,999		861		16,118	11,645
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%			35,643					39,128
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%								
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	(13)		45,196		12,535		17,444	96,559
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%				26	7	170		48
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%			2,631					157,492
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%								228,739
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%	5,488		21,263			6,352		164,912
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	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	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	328,309	474,113	685,529	209,841	466,874	184,670	620,364	315,483
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%			10,490					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	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%								
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%								
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	Transportation	Transportation	2023	77.22%	22.78%								
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	348,007							
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%			531,620	763,203	224,004	603,994	(224,264)	467,182
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	Programs	Asset Condition	Fleet Services Capital Plan	ED	WA	Transportation	Transportation	2023	100.00%	0.00%	446,423	112,539		489	534,603	7,482		122,753
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	72.92%	264,307	56,570						339
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%								1,762
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%			51,783	232	51,164			2,319
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%			78,231	245	249,820	1,366	95,061	71,429
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	77	161,495			118	17,135		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		1,293	104,317	71,571	1,287	122,630
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	101,775	40,947			3,245	34,922	14,462	652
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	8,511	13,992	6,517	4,520	5,552	5,349	3,831	5,898
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	6,259	11,954	14,613	2,813	4,346	2,705	2,872	5,130
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	11,518	62						85,306
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	11,863	43,046			230,207	8,617	12,751	151,733
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%			77,620		890	251	194,588	909
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	7,296	12,504						(115)
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	18,506	9,461	2,488	4,387	20,880	60,213	2,553	7,634
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	(24,52)							
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	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%								291
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%								8,343
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	24,689	12,296	14,773	564	10,073	8,076	214,625	61,697
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	1,972	6,673	60,115	1,048	1,135	1,825		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%								113
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	1,563	211						45
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%								45,559
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%								
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	5,871							
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	7,462	211	46,412					49,608
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%			8,108		1,806			1,141
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	WA	General - Other	General	2023	0.00%	100.00%								22,340
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%					483,249	12,311	157	8,804
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%					326,193	8,310	106	5,943
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	68.27%	0.00%				13,836				
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%				6,034	12	3	6	100,686
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%								5
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%								

[ATTACHMENT B]

AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	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	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	49,815	364,497	39,231	69,694	108,952	90,154	109,622	121,440
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	323,078	317,209	466,120	332,292	778,329	585,464	432,231	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	Programs	Failed Plant & Operati	Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	8,584	10,060	12,624	9,335	19,248	14,069	10,427	20,749
Rosentrater	Programs	Failed Plant & Operati	Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	2,573	3,304	7,111	4,863	2,861	3,167	10,427	10,253
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,019	541,288	3,843	240,981	90,080		793,551	596,503
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%								
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	200,571	1,719,107	9,795	243,003		641,288	6,457	15,092
Rosentrater	Programs	Performance & Capaci	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	9,693	3,059	4,962	3,711	2,277	4,386	136,527	4,800
Rosentrater	Programs	Performance & Capaci	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	324	
Rosentrater	Programs	Performance & Capaci	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	Performance & Capaci	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	Programs	Performance & Capaci	Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	1,290	232,875	2,633	13,011	10,884	12,939	17,360	2,502
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	54,638	955	10,344	(8,283)	(200)	92		
Rosentrater	Programs	Performance & Capaci	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	Performance & Capaci	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	72,782	955		546	366	18,102	53	578
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	ED	WA	General - Other	General	2023	0.00%	100.00%								4,078
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AA	Transmission	Transmission	2023	47.78%	15.09%								
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	66	262						
Rosentrater	Programs	Performance & Capaci	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	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%								
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					6,766,527	6,916	7,760	7,252
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	13,749	7,354	387					
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%								
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwating Pumps	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	487,781	1,529						
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	972	26,976	22,858	(1,429)	12,979	7,185	3	
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	(265,101)	17,598	337,309	204,195	67,037	68,449	270,497	19,458
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%								86
Thackston	Large Distinct Projects	Asset Condition	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	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,935	13,726	182,501	(173,898)	1,337,687	180,905	22,169	21,913
Thackston	Large Distinct Projects	Asset Condition	Novon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%					10,691	178,537	9,180	6,215
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%								
Thackston	Large Distinct Projects	Failed Plant & Operati	Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%		29,392		11,278				
Thackston	Large Distinct Projects	(blank)	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%								
Thackston	Mandatory & Compliance	Mandatory & Compilar	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 & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	12	147			12			
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	11,276	57,000	392,683	(122,453)	97,918	125,591	46,422	8,657
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%								
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%								
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%		172,236						
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	8,687	26,912	2,078			98,209	249,465	
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	42,964	1,893		305	376	1,541	18,152	2,236
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	11,946	76	244	244	2,094	14,544	12,317	289
Thackston	Mandatory & Compliance	Mandatory & Compilar	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	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	1,100					3,192	985	
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	1,113	3,869	1,698	4,818	4,932	11,639	959	1,173
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%					2,279	2,943	268	359
Thackston	Mandatory & Compliance	Mandatory & Compilar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%								15,822
Thackston	Mandatory & Compliance	Mandatory & Compilar	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	Asset Condition	Base Load Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%								
Thackston	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	568	1,371	2,386	3,258	27,455	33,892	82,784	23,149
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	25,317							
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Hardware	General	2023	47.78%	15.09%					1,322			
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%					22,702	16,783		
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	32,335	2,867		193,189	340,541	3,940	499,434	10,007
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	3,082	50,428	7,613			14	8,986	268,980
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	(5,205)	2,003	54,818	1,873	(15,745)	802,818	109,849	2,770
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	2,391	44,260	3,410	2,574	392,318	145,219	292	61,912
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%								491
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	General - Other	General	2023	47.78%	15.09%	12,843	56,681	15,765	(11,004)	(1,728)	5,957	1,514	1,387
Thackston	Short-Lived Assets	Asset Condition	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	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	47.78%	15.09%	12,463	36,540	15,656	(11,116)	203	3,900	314	1,226
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	4,702	10,760	16,974	13,916	11,033	12,459		
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	25,914	33,931	11,273	10,546	4,099	12,460		10,987
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%								
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	ID	G Distribution												

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

											2021		2022		2023				
											113,133,914	505,328,919	464,161,663						
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	System 09	System 10	System 11	System 12	Total	System Total Q4 2021	System Total 2022	System Total 2023	WA-E 01
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	CD	AA	General - Other	General	2023	47.78%	15.09%	7,929	1,097	147,989	15,589	622,732	622,732	-	-	622,732	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	4,133	2,142	1,905	1,733	9,913	-	-	9,913	-	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	381,715	-	-	381,715	-	-	381,715	-	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	706,636	(65,061)	22,495	31,673	2,777,819	-	-	2,777,819	7,821	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	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	-	-	9,851,543	-	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	AA	General - Other	General	2023	0.00%	0.00%	7,054	4,921	-	-	23,325	-	-	36,180	-	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,388,122	991,742	1,350,082	876,593	13,345,068	-	-	13,345,068	634,059	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	5,417	3,077	24,545	9,147	55,953	-	-	55,953	1,604	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	AA	General - Other	General	2023	47.78%	15.09%	16,614	3,139,244	128,979	140,777	3,409,000	-	-	3,409,000	-	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	AN	General - Other	General	2023	52.71%	16.61%	7,535	556	4,563	9,185	75,053	-	-	75,053	3,646	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	-	-	1,161	-	-	1,161	70	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	334	-	-	334	334	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	General - Other	General	2023	47.78%	15.09%	483,154	175,657	10,131	38,069	799,833	-	-	799,833	3,843	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Hardware	General	2023	47.78%	15.09%	1,199,864	25,119	10,191	27,565	1,262,740	-	-	1,262,740	-	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,214	1,148	622	665	54,365	-	-	54,365	-	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-	-	6,941	-	-	6,941	3,317	
Kensok	Mandatory & Compliance	Mandatory & Compliant High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	790,718	-	-	790,718	-	
Kensok	Mandatory & Compliance	Mandatory & Compliant High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	331,793	-	-	331,793	-	
Kensok	Mandatory & Compliance	Mandatory & Compliant Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	19,094	422	-	-	(448,988)	-	-	(448,988)	(206)	
Kensok	Mandatory & Compliance	Mandatory & Compliant Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	963,456	-	-	963,456	-	
Kensok	Mandatory & Compliance	Mandatory & Compliant Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	(1,211)	-	-	(1,211)	(579)	
Kensok	Mandatory & Compliance	Mandatory & Compliant Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	(997)	-	-	(997)	(476)	
Kensok	Mandatory & Compliance	Mandatory & Compliant Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	50,195	-	-	50,195	4,267	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	30,852	3,021	125,503	232,296	232,296	-	-	232,296	-	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	2,620	(35)	-	-	41,586	-	-	41,586	3,261	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	2,620	(35)	-	-	1,143	-	-	1,143	-	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	40,420	79,490	24,628	35,711	729,910	-	-	729,910	10,078	
Kensok	Programs	Performance & Capaci Enterprise & Control Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	4,853	1,835	779,314	13,065	736,619	-	-	736,619	(3,419)	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	23,325	4,499	123,008	23,133	535,411	-	-	535,411	1,643	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	5,203	-	-	5,203	(41)	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	87,445	-	-	87,445	-	
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	ED	AN	General - Other	General	2023	47.78%	15.09%	671,127	2,325	236,311	1,086	2,087,356	-	-	2,087,356	-	
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	657,750	-	-	657,750	9,349	
Kensok	Short-Lived Assets	Asset Condition Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	192,793	-	-	192,793	2,119	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	401	-	-	401	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	200,640	12,877	1,240,215	-	-	1,240,215	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	6,656	-	-	6,656	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	35,526	-	-	35,526	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	1,124,518	193,035	(316,454)	610,158	1,611,257	-	-	1,611,257	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	164,386	-	-	164,386	-	
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	-	-	466,056	-	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Hardware	General	2023	47.78%	15.09%	27,438	6,589	312,318	69,135	1,510,121	-	-	1,510,121	(3,736)	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	561,476	-	-	561,476	-	
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	-	-	969,259	5,655	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	15,377	7,356	9,642	2,741	634,589	-	-	634,589	466	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	4,535	939	894	783	441,238	-	-	441,238	(19,557)	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	76,413	-	-	76,413	74	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	172	-	-	-	325,152	-	-	325,152	(6,449)	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	52.71%	16.61%	-	-	-	-	104,639	-	-	104,639	1	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	-	-	74,178	-	-	74,178	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	91,300	4,183	1,921	6,502	786,587	-	-	786,587	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	(31,591)	-	-	(31,591)	(21,566)	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	267,758	-	-	267,758	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	21,442	-	-	-	21,442	-	-	21,442	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	579	913	710	3,219	9,828	-	-	9,828	750	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	90,338	-	-	90,338	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	37,779	580	142	-	44,950	-	-	44,950	843	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	General - Other	General	2023	47.78%	15.09%	106,941	167,056	38,220	79,070	985,481	-	-	985,481	12,164	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Hardware	General	2023	47.78%	15.09%	59,726	83,340	20,081	39,535	551,768	-	-	551,768	6,082	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	53,470	83,528	19,110	39,535	492,739	-	-	492,739	6,082	
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	400	(67)	173	416,882	528,524	-	-	528,524	0	
Kensok	Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	130,392	46,099	11,149	1,503,627	3,632,347	-	-	3,632,347	3,115	
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	-	-	238,933	28,997	
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	88,525	20,972	16,647	397,675	1					

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AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

											2021		2022		2023				
											113,133,914		505,328,919		464,161,663				
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 %	System 09	System 10	System 11	System 12	Total	System Total Q4 2021	System Total 2022	System Total 2023	WA-E 01
Kensok	Short-Lived Assets	Performance & CapaciET Modernization & Operational Efficiency - Techn	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	133,937	297			139,307	828,990	-	-	828,990	58,644
Kensok	Short-Lived Assets	Performance & CapaciET Modernization & Operational Efficiency - Techn	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	21,337	43,638	(20,574)		17,973	1,064,067	-	-	1,064,067	76,461
Kensok	Short-Lived Assets	Performance & CapaciET Modernization & Operational Efficiency - Techn	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	22,238	2,684	103,087		807,444	1,893,037	-	-	1,893,037	220,684
Kensok	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	229					19,953	-	-	19,953	-
Kensok	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	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	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	6,491	111,073		435,988	(43,235)	1,537,537	-	-	1,537,537	1,816
Kensok	Short-Lived Assets	Performance & Capaci Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	113,026	4,825		52,497	48,019	277,131	-	-	277,131	28,080
Kensok	Short-Lived Assets	Performance & Capaci Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%					162,729	177,506	-	-	177,506	3,801
Kensok	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	1,689	878		941	801	83,337	-	-	83,337	-
Kensok	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%					142,204	149,071	-	-	149,071	(768)
Kensok	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%						32,457	-	-	32,457	12,834
Kensok	Short-Lived Assets	Performance & Capaci Network Backbone	ED	AN	General - Other	General	2023	47.78%	15.09%					295,667	295,667	-	-	295,667	-
Kinney	Short-Lived Assets	Performance & Capaci Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	173				443,348	1,154,397	-	-	1,154,397	-
Kinney	Short-Lived Assets	Performance & Capaci Network Backbone	ED	AN	E Distribution	Intangibles	2023	68.27%	0.00%	6,870				156,299	257,792	-	-	257,792	9,901
Magalsky	Short-Lived Assets	Performance & Capaci Network Backbone	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	471,323	274,466	167,927		(16,199)	1,508,570	-	-	1,508,570	(170,404)
Magalsky	Short-Lived Assets	Performance & Capaci Network Backbone	ED	WA	Hardware	General	2023	100.00%	0.00%		14,900				14,900	-	-	14,900	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	236,057	4,056		879		240,992	-	-	240,992	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%					1,606,222	3,414,727	-	-	3,414,727	51,668
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%						117,287	-	-	117,287	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	157,054	1,850	15,910		1,301	178,587	-	-	178,587	2,472
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%					2,575	2,593	-	-	2,593	14
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	17,986	7,885	4,084			1,694,520	-	-	1,694,520	(1)
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	15,896	5,196			1,504,669	2,080,613	-	-	2,080,613	10,771
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	AN	AN	General - Other	General	2023	68.27%	0.00%	387,207					(387,207)	-	-		-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%						652	-	-	652	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%		1,600				1,609	-	-	1,609	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%		91,705				91,705	-	-	91,705	349
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%						1,901,165	-	-	1,901,165	(30,919)
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	32,028	2,555		7,092	2,780	2,488	-	-	5,276	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%						65,557	-	-	65,557	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - South Landing (Catalyst) - Cl	ED	WA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		72,735				72,735	-	-	72,735	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - South Landing (Catalyst) - Cl	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	24,125	(444,647)	59,979		13,176	2,560,829	-	-	2,560,829	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%						55,340	-	-	55,340	(97,410)
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - UIASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	36,398					36,398	-	-	36,398	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%						64,129	-	-	64,129	-
Other	Other	Customer Requested T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(29,030)				(0)	(112,027)	-	-	(112,027)	(84,253)
Other	Other	Customer Service Qua Misc. accrual reversals, corrections or additional	CD	AA	General - Other	General	2023	47.78%	15.09%						1	-	-	1	-
Other	Other	Customer Service Qua Misc. accrual reversals, corrections or additional	CD	AA	Hardware	General	2023	47.78%	15.09%						1	-	-	1	0
Other	Other	Mandatory & Compliant CIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%			191,787			191,787	-	-	191,787	-
Rosentrater	Large Distinct Projects	Asset Condition Misc. accrual reversals, corrections or additional	TT	ED	E Distribution	E Distribution	2023	100.00%	0.00%						27	-	-	27	-
Rosentrater	Large Distinct Projects	Asset Condition Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%		47,842		3,246	724	51,812	-	-	51,812	-
Rosentrater	Large Distinct Projects	Asset Condition Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%		410,937		124,486	943,649	1,479,072	-	-	1,479,072	-
Rosentrater	Large Distinct Projects	Asset Condition Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	68.27%	0.00%	56	1,156			3,201	26,987	-	-	26,987	-
Rosentrater	Large Distinct Projects	Asset Condition Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,962	2,139			1,592	39,037	-	-	39,037	619
Rosentrater	Large Distinct Projects	Asset Condition Telematics 2025	CD	AA	General - Other	General	2023	47.78%	15.09%						577	-	-	577	276
Rosentrater	Large Distinct Projects	Asset Condition Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	29,499	15,251	4,389,342		1,533,317	16,186,511	-	-	16,186,511	-
Rosentrater	Large Distinct Projects	Customer Service Qua Washington Advanced Metering Infrastructure Proj	ED	WA	General - Other	General	2023	100.00%	0.00%			1,659			1,659	-	-	1,659	-
Rosentrater	Large Distinct Projects	Failed Plant & OperatN Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%						9,613	-	-	9,613	460
Rosentrater	Large Distinct Projects	Failed Plant & OperatN Lewiston Autotransformer - Failed Plant	ED	WA	Transmission	Transmission	2023	77.22%	22.78%						31,268	-	-	31,268	11,793
Rosentrater	Large Distinct Projects	Performance & Capaci Jackson Prairie Natural Underground Storage Facili	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	245,364	287,624	138,950		1,847	1,727,207	-	-	1,727,207	-
Rosentrater	Large Distinct Projects	Performance & Capaci Jackson Prairie Natural Underground Storage Facili	GD	OR	Underground Storage	Underground Storage	2023	0.00%	0.00%	26,207	30,720	14,841		197	184,478	-	-	184,478	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%						38,751	-	-	38,751	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%						24,219	-	-	24,219	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%						273,300	-	-	273,300	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	352	1,828	(2,307)		3,106	22,249	-	-	22,249	5,746
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	176	914	(1,153)		1,553	59,539	-	-	59,539	35,924
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	3,162	3,584	698		42	15,440	-	-	15,440	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	5,721	6,483	1,263		76	27,930	-	-	27,930	526
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%						318,422	-	-	318,422	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	88,469	67,155	213,157		179,370	1,695,212	-	-	1,695,212	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	206,610	109,493	103,615		964,114	6,561,779	-	-	6,561,779	72,601
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%						180,173	-	-	180,173	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%						8,773	-	-	8,773	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	GD	ID															

Avista - Bench Request #2 - Attachment B

[ATTACHMENT B]
 AVISTA UTILITIES
 Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

																	2021	2022	2023		
																	113,133,914	505,328,919	464,161,663		
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	System 09	System 10	System 11	System 12	Total	System Total Q4 2021	System Total 2022	System Total 2023	WA-E 01		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%					272	-	-	272	32		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					32,743	-	-	32,743	6,299		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	CD	AA	General - Other	General	2023	47.78%	15.09%	1,331,833	2,052	9,564	50,339	1,393,788	-	-	1,393,788	-		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	General - Other	General	2023	68.27%	0.00%					1,335,525	-	-	1,335,525	-		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	AN	AN	Transmission	Transmission	2023	65.54%	0.00%	465,543	(315)	217	1,567	13,000,139	-	-	13,000,139	9,341		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	WA	EA	General - Other	General	2023	100.00%	0.00%	2,879				-	1,588,566	-	1,588,566	-		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	Transmission	Transmission	2023	100.00%	0.00%					244,106	-	-	244,106	-		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	11,909	40,384	1,622,704	407,130	2,194,362	-	-	2,194,362	24,443		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					(107,193)	-	-	(107,193)	(107,220)		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(1,577)	389,610	572	422,358	818,164	-	-	818,164	3,511		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	AN	AN	Transmission	Transmission	2023	65.54%	0.00%					269,092	-	-	269,092	67,085		
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	128,044	127,500	77,348	120,488	897,519	-	-	897,519	57,084		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	25,349	29,908	5,392	13,798	110,893	-	-	110,893	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	11,094	9,791			232,044	-	-	232,044	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%					4,647	-	-	4,647	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	5,290	143,340	29,252	9,167	262,901	-	-	262,901	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	9,982	12,096			106,016	-	-	106,016	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	39,682	15,378			142,691	-	-	142,691	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	48,930	154,680	700	62,459	438,489	-	-	438,489	(13)		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	84,826	763	138	33	86,010	-	-	86,010	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	9,962	15,459	2,655	2,676	209,431	-	-	209,431	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%		58,539	7,560	2,524	324,247	-	-	324,247	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%		62,498	29,794	30,633	320,941	-	-	320,941	-		
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%				(0)	-	-	(0)	-			
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	162,316	148,337	257,954	302,433	2,127,403	-	-	2,127,403	20,524		
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	819,510	359,313	758,962	397,901	5,620,869	-	-	5,620,869	-		
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					20,970	-	-	20,970	-		
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	771,345	408,624	855,315	486,975	6,645,443	-	-	6,645,443	546,516		
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	381,558	655,029	304,206	243,738	2,375,388	-	-	2,375,388	31,782		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%					36,525	-	-	36,525	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	88,149	300	109,014	126	447,441	-	-	447,441	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%					57,762	-	-	57,762	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	9,578				73,279	-	-	73,279	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%					348,007	-	-	348,007	237,571		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	771	104,632	113,959	-	2,686,976	-	-	2,686,976	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	131,081	462	(80,655)	75,981	766,086	-	-	766,086	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	WA	Transportation	Transportation	2023	100.00%	0.00%	77,595	179,769	81,904	-	1,563,557	-	-	1,563,557	446,423		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	-	0.00%	72,928				379,700	-	-	379,700	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%		1,057			89,965	-	-	89,965	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%					229,310	-	-	229,310	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%	77,151	278	3,975	-	573,302	-	-	573,302	-		
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%					580,377	-	-	580,377	-		
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	53,521	109,761	1,838		796,990	-	-	796,990	-		
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	6,489	160,151	1,219	1,888	366,105	-	-	366,105	-		
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	9,038	4,934	9,063	12,515	89,721	-	-	89,721	-		
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	7,973	8,129	7,809	8,719	83,322	-	-	83,322	6,259		
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	43	(71,949)	16,449		186,061	-	-	227,952	5,504		
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	43,204	(66,188)	76,376	202	519,233	-	-	519,233	5,669		
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	97	(163,816)	37,451		147,991	-	-	147,991	-		
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		15,292	1,643,123	12,819	1,690,994	-	-	1,690,994	3,486		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	128,384	312,428	649,250	75,914	1,292,097	-	-	1,292,097	8,843		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%					(24,252)	-	-	(24,252)	-		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	34,732	61,588			23,175	-	-	288,139	3,813		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%				4,570	317	-	-	4,888	-		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%		169			8,804	-	-	8,804	-		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%		5,658	742		652,727	-	-	1,005,920	13,015		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	13,667			51,748	57,562	-	-	195,743	-		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%					78	-	-	8,228	-		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%					248,014	-	-	196	253,244		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%		20,386			65,945	-	-	65,945	1,207		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%					336,590	-	-	82,168	426,229		
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	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%					646	-	-	102,740	5,862		
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%				157,371	9,596	-</					

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

														2021	2022	2023			
														113,133,914	505,328,919	464,161,663			
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	System 09	System 10	System 11	System 12	Total	System Total Q4 2021	System Total 2022	System Total 2023	WA-E 01
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	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	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	517,427	413,654	236,603	224,088	5,273,457	-	-	5,273,457	-
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	402,103	695,288	350,273	274,993	4,270,375	-	-	4,270,375	-
Rosentrater	Programs	Failed Plant & Operati	Meter Minor Blanket	ED	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 & Operati	Meter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	10,106	10,218	5,432	13,494	62,170	-	-	82,170	2,573
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	83,998	51,207	613,797	2,676,260	5,692,526	-	-	5,692,526	-
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	13,284	13,284	-	-	13,284	-
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	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 & Capaci	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	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	(4,593)	-	-	(4,593)	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	8,981	14,053	29,275	207	292,227	-	-	292,227	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	8,184	(33,253)	1,527	3,923	123,886	-	-	123,886	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	5,674	176,694	15,651	4,834	496,345	-	-	496,345	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	93	-	-	-	52,901	-	-	110,541	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	6,667	13,791	(5,846)	167,708	243,713	-	-	243,713	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	66,426	1,576	8,802	107,756	277,941	-	-	277,941	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	4,078	-	-	4,078	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AA	Transmission	Transmission	2023	47.78%	15.09%	1,654	99	799	2,099	421,259	-	-	421,259	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	328	-	-	328	45
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,912	568	744	(2,693)	2,371,803	-	-	2,371,803	174
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	1,803	-	-	1,803	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	2,117	1,336,589	540	-	8,127,701	-	-	8,127,701	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	100.00%	0.00%	-	-	-	-	21,489	-	-	21,489	13,749
Rosentrater	Programs	(blank)	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	229,461	-	-	229,461	-
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwatering Pumps	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,189	-	-	-	424,166	-	-	913,476	319,692
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	952	-	-	71,685	664
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	117,136	5,393	21,548	-	864,315	-	-	864,315	(173,747)
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	10,793	-	-	10,793	-
Thackston	Large Distinct Projects	Asset Condition	Monroe Street Abandoned Penstock Stabilization	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	36,917	-	-	36,917	-
Thackston	Large Distinct Projects	Asset Condition	Nine Mile HED Battery Building	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	57,069	25,223	2,047	-	1,647,013	-	-	1,647,013	-
Thackston	Large Distinct Projects	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	575	-	-	575	1,268
Thackston	Large Distinct Projects	Asset Condition	Noxon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	3,615,824	69,284	-	-	3,694,444	-
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	1,812,707	12,611	-	-	500,744	-
Thackston	Large Distinct Projects	Failed Plant & Operati	Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	140,592	10,506	32,719	-	6,114	-	-	230,600	-
Thackston	Large Distinct Projects	(blank)	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	303,952	-	-	303,952	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	14,532	-	-	14,532	204
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	58	-	-	58	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	9,702	12,227	69,818	30,721	739,562	-	-	739,562	7,391
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	-	-	-	-	172,236	-	-	172,236	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	8,359	561,758	2,520,574	1,221,665	4,697,707	-	-	4,697,707	5,693
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	2,890	120,414	(27,198)	2,145	168,213	-	-	168,213	28,159
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	2,453	-	-	86,581	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	3,755	7,383	6,480	19,529	77,200	-	-	77,200	4,262
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	6,015	-	-	6,015	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	3,251	-	-	3,251	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	737	-	-	10,317	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	8,834	-	-	701,776	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	WSDOT Franchises	ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	4,707	2,364	54	-	43,590	-	-	43,590	30,482
Thackston	Programs	Asset Condition	Base Load Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	3,870	-	-	-	105,617	-	-	109,487	-
Thackston	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	40,323	2,454	6,438	211,275	435,355	-	-	435,355	372
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	6,011	-	-	191,140	12,098
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	24,024	-	-	24,024	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	49,392	-	-	49,392	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	84,013	124,718	1,703,609	15,230	3,318,118	-	-	3,318,118	21,193
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	70,123	-	-	70,123	2,104
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	105,562	298,233	838	68,748	1,426,563	-	-	1,426,563	(3,411)
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	217,072	(4,415)	7,083	30,151	902,266	-	-	902,266	1,567
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	531	-	-	-	46,872	-	-	46,872	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	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	Asset Condition	HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	152,607	246,887	(6,886)	6,702	543,175	-	-	543,175	6,929
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,111	842	592	1,008	63,739	-	-	63,739	5,955

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	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	Wildfire	Customer Service Qua Wildfire Resiliency Plan		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	205,524	10,021	(2,162)	1,710	3,789	524	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	2,821	1,462	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	260,581	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,531	16,410	5,306	9,297	976,515	159,608	188,104	463,129	(42,641)	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	WA	General - Other	General	2023	100.00%	0.00%	954,584	1,470,176	390,514	1,209,562	2,009,678	562,568	1,506,987	1,388,122	991,742	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	WA	General - Other	General	2023	100.00%	0.00%	991	2,057	932	1,160	3,078	933	3,013	5,417	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	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	AN	General - Other	General	2023	52.71%	16.61%	4,299	6,509	758	(506)	6,612	1,002	5,732	3,972	293	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	WA	General - Other	General	2023	77.22%	22.78%	626	200	-	-	-	-	-	-	-	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		ED	WA	General - Other	General	2023	77.22%	22.78%	38	12	-	-	-	-	-	-	-	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	General - Other	General	2023	47.78%	15.09%	2,388	4,485	2,961	593	852	149	29,082	230,874	83,937	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Hardware	Hardware	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	573,353	12,003
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	2,653	(37)	3,516	1,058	549
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	16	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh		ED	WA	General - Other	General	2023	100.00%	0.00%	1,336	7,042	1,137	(458,263)	-	(34)	(0)	-	-	
Kensok	Mandatory & Compliance	Mandatory & Compiar 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	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)		CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance		CD	AA	Hardware	General	2023	47.78%	15.09%	7,569	8,914	806	1,126	1,253	(237)	287	-	-	
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets		CD	AA	General - Other	General	2023	47.78%	15.09%	2,444	61,669	100,996	6,394	29,777	4,005	20,072	14,743	1,444	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets		CD	AA	General - Structures	General	2023	47.78%	15.09%	-	158	(7)	4,174	373	(10)	1,321	1,252	(17)	
Kensok	Programs	Failed Plant & Operati 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	Programs	Performance & Capaci Enterprise & Control Network Infrastructure		CD	AA	General - Other	General	2023	47.78%	15.09%	(55,565)	48,676	(5,764)	11,064	(20,403)	(5,621)	1,192	2,319	877	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		CD	AA	General - Other	General	2023	47.78%	15.09%	13,802	11,621	12,542	86,116	25,744	12,170	9,078	11,146	2,150	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		CD	AA	Hardware	General	2023	47.78%	15.09%	399	2,209	(81)	-	-	-	-	-	-	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement		ED	AN	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	271,459	1,515	320,697	1,111	
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	3,776	(5,921)	(24)	31	-	-	-	-	-	
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	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	95,875	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	767,664	
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	571,008	58,378	25,883	(4)	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	1,467	22	81,606	429	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Hardware	General	2023	47.78%	15.09%	66,705	18,710	9,241	10,659	264,822	1,513	155,160	13,111	3,149	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 2 Yr	Intangibles	2023	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	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	14,860	29,057	44,102	8,018	5,893	21,930	103,125	2,167	449	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	30	167	(0)	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	32,854	1,872	1,562	139	82	-	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	AA	General - Structures	General	2023	52.71%	16.61%	9,829	144,790	885	2,983	6,366	(3,032)	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	WA	General - Other	General	2023	77.22%	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	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Hardware	General	2023	68.27%	0.00%	175,363	7,136	39	182	41	17	9	-		
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	14,053	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	66	744	49	-	363	562	354	379	598	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	50,980	5,929	110	2,391	1,368	584	309	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,839	3,463	304	-	-	-	-	-	37,779	
Kensok	Short-Lived Assets	Performance & Capaci 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	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery		CD	AA	Hardware	General	2023	47.78%	15.09%	14,036	49,312	(1,951)	12,317	33,850	10,889	42,276	28,540	39,824	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	14,036	49,312	(1,951)	12,317	33,850	10,889	17,432	25,551	39,914	
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure		CD	AA	General - Other	General	2023	47.78%	15.09%	(0)	-	-	-	-	52,712	538	191	(32)	
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	Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	4,683	(2,753)	24,563	6,128	12,495	1,574	6,026	927	(9)	
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems		CD	AA	Hardware	General	2023	47.78%	15.09%	16,217	39,568	(12,424)	72,642	62,733	34,826	13,125	42,302	10,021	
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	65,693	-	-	-	-	

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	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
Kensok	Short-Lived Assets	Performance & CapaciET Modernization & Operational Efficiency - Techn	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	206,776	-	64,001	142
Kensok	Short-Lived Assets	Performance & CapaciET Modernization & Operational Efficiency - Techn	CD	AA	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 & CapaciET Modernization & Operational Efficiency - Techn	CD	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	Performance & Capaci Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	8,448	-	(1,581)	304	2,100	154	109	-
Kensok	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	225,340	7,761	1,058	562,685
Kensok	Short-Lived Assets	Performance & Capaci Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	11,642	3,149	192,381	-	(34,675)	247,909	59,827	8,993	3,102	53,076
Kensok	Short-Lived Assets	Performance & Capaci Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	54,010	2,306
Kensok	Short-Lived Assets	Performance & Capaci Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,266	697	194	-	-	39	64	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci 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	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,374	1,005	672	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	11,345	736	147	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Network Backbone	ED	AN	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	465,729	179	114	-
Kinney	EIM	Performance & Capaci Energy Market Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	2,266	65	-	-	-	51	44,424	4,026	3,862	4,690
Magalsky	Programs	Performance & Capaci 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	Programs	Performance & Capaci Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	14,900
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	112,800	1,938
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	18,994	(27,731)	(47,066)	-	(2,810)	856,927	14,209	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	88,548	249	-	645	1,562	(437)	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Experience Platform Program	CD	AA	Hardware	General	2023	47.78%	15.09%	14	(19)	0	-	-	-	-	-	157,054	1,850
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	756,458	27,900	11,052	8,595	3,768
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	207,246	9,621	2,726	-	11,337	21,616	329	1,489	7,596	2,483
Magalsky	Short-Lived Assets	Customer Service Qua Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	264,331	(264,331)
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	312
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	765
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	1,674	3,162	1,829	-	1,386	35,226	146	4	-	-
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	6,917	328,939	(4,150)	-	4,315	522,310	42,157	20,664	15,305	1,221
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	-	402,671
Magalsky	Short-Lived Assets	Customer Service Qua Customer Transactional Systems	CD	OR	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - South Landing (Catalyst) - Ck	ED	AN	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	34,756
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - South Landing (Catalyst) - Ck	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	2,812,429	95,766	24,125	(444,647)
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - UJASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	24,847	-
Magalsky	Short-Lived Assets	No Driver Strategic Initiatives - UJASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	61,393	-	-	-
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	ED	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Other	Other	Customer Service Qua Misc. accrual reversals, corrections or additional	ED	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Other	Other	Mandatory & Compliant CIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Large Distinct Projects	Asset Condition Misc. accrual reversals, corrections or additional	TT	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	27	-	-	-
Rosenrater	Large Distinct Projects	Asset Condition Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	22,861
Rosenrater	Large Distinct Projects	Asset Condition Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	196,366
Rosenrater	Large Distinct Projects	Asset Condition Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Large Distinct Projects	Asset Condition Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	2,994	2,107	973	-	3,772	2,499	12,823	6,649	1,962	2,139
Rosenrater	Large Distinct Projects	Asset Condition Telematics 2025	ED	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Large Distinct Projects	Asset Condition Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	6,697,600	19,334	9,996
Rosenrater	Large Distinct Projects	Customer Service Qua Washington Advanced Metering Infrastructure Proj	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	1,659
Rosenrater	Large Distinct Projects	Failed Plant & OperatN Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	2,809	2,331	279	-	420	-	-	-	-	-
Rosenrater	Large Distinct Projects	Performance & Capaci Gas Operator Qualification Compliance	ED	AN	Transmission	Transmission	2023	77.22%	22.78%	11,976	236	-	-	-	-	-	-	-	-
Rosenrater	Large Distinct Projects	Performance & Capaci Jackson Prairie Natural Underground Storage Facil	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Large Distinct Projects	Performance & Capaci Jackson Prairie Natural Underground Storage Facil	GD	OR	Underground Storage	Underground Stora	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	18,517	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	11,573	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	179,044	-	-	-	77	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	5,520	218	1,066	-	-	-	576	28	241	1,248
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	2,760	109	533	-	-	-	288	14	120	624
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	305	945	2,872	-	2,316	-	507	6,917	5,721	6,483
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	123,150	76,899	8,644	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant 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
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	8,773
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliant Gas Facility Replacement Program (GFRP) Aldy A FGD	ID	ID	G Distribution	G Distribution	2023	0.00%											

[ATTACHMENT B]
 AVISTA UTILITIES
 Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purpose	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	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	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%	31	69	(1)	39	25	(9)	-	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	3,123	6,727	(98)	3,850	2,404	(845)	-	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrated	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	636,414	981		
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	General - Other	General	2023	68.27%	0.00%	907,532	1,513	1,178	813	223	212	239	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrated	AN	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)	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,571,789	6,893	853	2,374	51	-	3,727	2,879	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	General - Other	General	2023	100.00%	0.00%	241,966	1,061	131	365	8	-	574	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	549	1,381	1,611	4,843	134,639	12,440	(106,347)	7,805	26,468	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	26	-	-	-	-	-	-	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,207	-	-	-	-	-	-	(1,033)	255,351	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115KV Station Brownfield Rebuild Pr	AN	AN	Transmission	Transmission	2023	65.54%	0.00%	(866)	-	-	-	-	-	-	-	-	
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115KV Station Brownfield 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	
Rosenrater	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
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	20,693	-	6,904	41,229	264	41,902	319	5,848	5,161	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	16,987	26,560	-	665	-	12,446	-	4,085	110,685	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	24,332	-	-	-	-	26,711	6,814	8,257	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	-	45,196	-	-	12,535	-	17,444	96,559	48,930	154,680
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	252,594	120,783	59,635	249,923	446,063	25,921	80,920	162,316	148,337	
Rosenrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	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	
Rosenrater	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	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	17,453	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	-	-	-	-	-	47,140	51,350	46,466	158	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	-	-	-	-	-	49,189	7,396	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	362,916	521,008	152,918	412,323	(153,096)	318,926	69,545	527	71,428	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	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	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	72.92%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	11,954	14,613	2,813	4,346	2,705	2,872	5,130	7,973	8,129	
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General	General	2023	47.78%	15.09%	30	30	-	-	-	-	40,763	191	20	
Rosenrater	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)	
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	423	37,091	425	120	-	92,984	435	46	(78,278)	
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	5,975	-	-	-	-	-	-	7,308	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	4,521	1,189	2,096	9,978	28,773	1,220	3,648	61,348	149,293	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	4,928	4,275	1,083	19,147	1,764	6,613	38,963	16,599	29,430	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	-	-	-	154	4,398	89	-	
Rosenrater	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	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	-	-	-	87	6,206	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	163	-	-	-	-	35	2,483	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	31,102	-	-	13,916	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	211	46,412	-	-	-	49,608	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	230,920	5,883	75	4,207	4,874	88,312	
Rosenrater	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)	
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	68.27%	0.00%	-	-	-	-	-	-	64,093	-	-	
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other</														

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	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
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Meter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Meter 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	Performance & Capaci	Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,719,107	9,795	243,003	-	641,288	6,457	15,092	854,316	1,795,474
Rosentrater	Programs	Performance & Capaci	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	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	47.78%	15.09%	-	-	-	-	-	-	199,076	790	47
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	179	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	687	-	-	548,636	9,992	146	994,497	1,253	372
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	6,766,527	6,916	7,760	7,252	2,117	1,336,589
Rosentrater	Programs	Performance & Capaci	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	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwatering Pumps	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,002	-	-	-	-	-	-	-	-
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	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 - Therm	2023	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	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%	-	-	-	876,720	118,565	14,529	14,362	37,403	16,531
Thackston	Large Distinct Projects	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	8,996	119,611	(113,973)	7,007	117,013	6,017	4,073	-	39,727
Thackston	Large Distinct Projects	Asset Condition	Novon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	2,369,811
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	1,188,048
Thackston	Large Distinct Projects	Failed Plant & Operati	Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	19,263	-	7,391	-	-	-	-	92,144	6,886
Thackston	Large Distinct Projects	(blank)	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	2,502	4,964	200	2,652	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	100	199	8	82	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	37,358	257,364	(80,256)	64,176	82,312	30,425	5,674	6,359	8,013
Thackston	Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	112,884	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	17,638	1,362	-	-	64,366	163,499	-	5,478	368,176
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,241	1,635	200	246	1,010	11,897	1,465	1,894	78,920
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	WA	E Distribution	E 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	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compilar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	10,370	-	-	443,794
Thackston	Mandatory & Compliance	Mandatory & Compilar	WSDOT Franchises	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	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	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	General - Other	General	2023	47.78%	15.09%	-	-	632	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,879	32,286	126,616	223,191	2,582	327,329	176,290	55,062	81,740
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	34,425	5,197	-	-	10	6,134	-	-	-
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	1,312	35,928	1,228	(10,319)	526,167	71,995	1,815	69,186	195,462
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	29,008	2,235	1,687	257,125	95,176	191	40,577	142,269	(2,894)
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	31,300	-	335	362	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	General - Other	General	2023	47.78%	15.09%	27,085	7,533	(5,258)	(826)	2,846	724	663	284,306	154,896
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	54,262	8,048	(5,377)	(3,343)	5,626	1,699	902	72,923	117,974
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	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	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	23,163	7,695	7,199	2,798	8,506	7,500	-	-	-
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-
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)	Asset Condition	Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	531,874	4,661	4,509	5,510
New (Actual)	New (Actual)	Mandatory & Compilar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	730,466	-	-	-	-	-
New (Actual)	New (Actual)	Mandatory & Compilar	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%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Performance & Capaci	NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-

Avista - Bench Request #2 - Attachment B

[ATTACHMENT B]
 AVISTA UTILITIES
 Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	2021			2022			2023				
											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	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	General - Other	CD	AA	General	General	2023	47.78%	15.09%	70,716	7,449	297,571	-	-	-	297,571	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Software - 3 Yr	ED	AN	Intangibles	Intangibles	2023	68.27%	0.00%	1,301	1,183	6,767	-	-	-	6,767	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Software - 5 Yr	ED	AN	Intangibles	Intangibles	2023	68.27%	0.00%	-	-	260,581	-	-	-	260,581	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	Transmission	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	14,743	20,759	1,820,582	-	-	-	1,820,582	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	E Distribution	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	General - Other	ED	AA	General	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	E Distribution	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,350,082	876,593	13,345,068	-	-	-	13,345,068	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	General - Other	ED	WA	General	General	2023	100.00%	0.00%	24,545	9,147	55,953	-	-	-	55,953	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	General - Other	CD	AA	General	General	2023	47.78%	15.09%	61,632	67,270	1,628,985	-	-	-	1,628,985	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	General - Other	CD	AN	General	General	2023	52.71%	16.61%	2,405	4,842	39,563	-	-	-	39,563	1,149	1,355	2,051	239
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	General - Other	CD	WA	General	General	2023	77.22%	22.78%	-	-	896	-	-	896	21	185	59	-	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	General - Other	ED	AA	General	General	2023	77.22%	22.78%	-	-	54	-	-	54	1	11	14	-	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	E Distribution	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	334	-	-	334	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	General - Other	CD	AA	General	General	2023	47.78%	15.09%	4,841	18,191	382,199	-	-	-	382,199	1,214	754	1,416	935
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	4,870	13,172	603,398	-	-	-	603,398	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Software - 5 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	297	318	25,978	-	-	-	25,978	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	Transportation	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	3,317	-	-	3,317	1,047	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant High Voltage Protection (HVP) Refresh	General - Other	CD	AA	General	General	2023	47.78%	15.09%	-	-	377,843	-	-	377,843	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant High Voltage Protection (HVP) Refresh	General - Other	ED	WA	General	General	2023	100.00%	0.00%	-	-	(448,988)	-	-	(448,988)	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant Identity and Access Governance	Software - 3 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	-	-	460,386	-	-	460,386	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant Payment Card Industry Compliance (PCI)	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	-	-	(579)	-	-	(579)	(183)	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant Payment Card Industry Compliance (PCI)	Software - 5 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	-	-	(476)	-	-	(476)	(150)	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliant Security Compliance	General	CD	AA	General	General	2023	47.78%	15.09%	-	-	23,985	-	-	23,985	1,347	2,390	2,815	254	
Kensok	Mandatory & Compliance	Mandatory & Compliant Security Compliance	Intangibles	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	-	-	111,002	-	-	111,002	-	-	-	-	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	General - Other	CD	AA	General	General	2023	47.78%	15.09%	59,971	19,872	324,647	-	-	-	324,647	1,030	772	19,474	31,893
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	General - Structures	CD	AA	General	General	2023	47.78%	15.09%	-	546	7,791	-	-	7,791	-	-	50	(2)	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	Hardware	CD	AA	Hardware	Hardware	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	General - Other	CD	AA	General	General	2023	47.78%	15.09%	372,394	6,243	351,992	-	-	-	351,992	(1,080)	(17,547)	13,371	(1,820)
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	General	CD	AA	General	General	2023	47.78%	15.09%	58,779	11,054	255,845	-	-	-	255,845	519	4,359	3,670	3,961
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	-	-	2,486	-	-	2,486	(13)	126	698	(26)	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems	Production - Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	56,599	712	57,311	-	-	-	57,311	-	-	-	-
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	General - Other	CD	AA	General	General	2023	47.78%	15.09%	112,921	289,376	997,440	-	-	-	997,440	-	-	-	-
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	Transmission	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	431,090	78,895	517,195	-	-	-	517,195	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Atlas	Software - 3 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	92,126	40,757	356,454	-	-	-	356,454	669	1,551	486	28
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	General - Other	CD	AA	General	General	2023	47.78%	15.09%	-	191	191	-	-	191	-	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	6,153	592,635	694,663	-	-	-	694,663	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Software - 5 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	4,136	569	4,705	-	-	-	4,705	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Hardware	ED	AN	Hardware	Hardware	2023	68.27%	0.00%	24,252	3,992	28,244	-	-	-	28,244	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Software - 4 Yr	ED	AN	Intangibles	Intangibles	2023	68.27%	0.00%	(216,031)	416,531	1,099,941	-	-	-	1,099,941	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	Software - 5 Yr	ED	AN	Intangibles	Intangibles	2023	68.27%	0.00%	112,219	283,251	1,050,736	-	-	-	1,050,736	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	General - Other	CD	AA	General	General	2023	47.78%	15.09%	64,070	75,110	222,704	-	-	-	222,704	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	149,241	33,036	721,609	-	-	-	721,609	(1,180)	21,064	5,908	2,918
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Software - 1 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	-	-	268,300	-	-	268,300	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Software - 2 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	2,014	2,260	463,159	-	-	-	463,159	1,786	73,068	8,769	1,022
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Software - 3 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	4,608	1,310	303,237	-	-	-	303,237	147	72,970	3,110	2,113
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Software - 5 Yr	CD	AA	Intangibles	Intangibles	2023	47.78%	15.09%	427	374	210,845	-	-	-	210,845	(6,176)	4,693	9,176	13,927
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	Transmission	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	271	-	-	271	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	General - Other	CD	AA	General	General	2023	47.78%	15.09%	-	-	36,510	-	-	36,510	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	General - Structures	CD	AA	General	General	2023	52.71%	16.61%	-	-	155,373	-	-	155,373	(2,037)	3,104	45,723	280	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	General	CD	AN	General	General	2023	52.71%	16.61%	-	-	55,159	-	-	55,159	0	11,138	5,645	(18)	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	General - Other	CD	WA	General	General	2023	77.22%	22.78%	57,279	2,601	59,880	-	-	-	59,880	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	General - Other	CD	AA	General	General	2023	47.78%	15.09%	918	3,107	375,869	-	-	-	375,869	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	General - Structures	ED	AN	General	General	2023	68.27%	0.00%	-	-	(21,566)	-	-	(21,566)	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Hardware	ED	AN	Hardware	Hardware	2023	68.27%	0.00%	-	-	182,788	-	-	182,788	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Production - Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	14,053	-	-	14,053	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Production - Other	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	466	2,110	6,441	-	-	6,441	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	Software - 5 Yr	ED	AN	Intangibles	Intangibles	2023	68.27%	0.00%	-	-	61,670	-	-	61,670	-	-	-	-	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	E Distribution	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	142	-	44,950	-	-	44,950	-	-	-	-	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	General - Other	CD	AA	General	General	2023	47.78%	15.09%	18,264	37,784	470,911	-	-	-	470,911	3,841	8,865	31,144	(1,232)
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	Hardware	CD	AA	Hardware	Hardware	2023	47.78%	15.09%	9,596	18,892	263,661	-	-	-					

[ATTACHMENT B]
 AVISTA UTILITIES
 Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-E 11	WA-E 12	WA-E Total	2021	2022	2023	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	
														56,371,322	258,665,992	238,861,127								
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	185	-	-	185	-	-	185	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	21,460	-	-	21,460	-	-	21,460	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	CD	AA	General - Other	General	2023	47.78%	15.09%	4,570	24,054	666,019	-	-	666,019	-	-	666,019	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	911,710	-	-	911,710	-	-	911,710	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	AN	AN	Transmission	Transmission	2023	65.54%	0.00%	142	1,027	8,520,291	-	-	8,520,291	-	-	8,520,291	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	1,588,566	-	-	1,588,566	-	-	1,588,566	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Saddle Mountain 230/115KV Station (New) Integrated	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	244,106	-	-	244,106	-	-	244,106	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,063,521	266,833	1,438,185	-	-	1,438,185	-	-	1,438,185	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	(107,193)	-	-	(107,193)	-	-	(107,193)	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	375	276,814	536,224	-	-	536,224	-	-	536,224	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Westside 230/115KV Station Brownfield Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	176,363	-	-	176,363	-	-	176,363	-	-	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliant	Westside 230/115KV Station Brownfield Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	897,519	-	-	897,519	-	-	897,519	-	-	-	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	2,577	6,594	52,990	-	-	52,990	-	-	52,990	-	4,992	3	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	122,319	-	-	122,319	-	-	122,319	-	6,521	-	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	CD	WA	General - Other	General	2023	77.22%	22.78%	22,588	-	203,007	-	-	203,007	-	-	203,007	-	5,012	7,836	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	6,258	-	72,373	-	-	72,373	-	-	72,373	-	-	-	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-		
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	700	62,459	438,489	-	-	438,489	-	-	438,489	-	-	-	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-	-	-	-	13	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-	5,488	-	-	
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	21,263	
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	257,954	302,433	2,127,403	-	-	2,127,403	-	-	2,127,403	-	-	-	-	
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	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%	855,315	486,975	6,645,443	-	-	6,645,443	-	-	6,645,443	-	-	-	-	
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	304,206	243,738	2,375,388	-	-	2,375,388	-	-	2,375,388	-	-	-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	17,453	-	-	17,453	-	-	17,453	-	-	-	5,512	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	57,465	66	235,862	-	-	235,862	-	-	235,862	-	-	-	-	
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	Transportation	Transportation	2023	77.22%	22.78%	-	-	56,585	-	-	56,585	-	-	56,585	-	-	-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	237,571	-	-	237,571	-	-	237,571	-	-	-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	77,795	-	1,834,291	-	-	1,834,291	-	-	1,834,291	-	-	-	-	
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%	81,904	-	1,563,557	-	-	1,563,557	-	-	1,563,557	-	-	-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	72.92%	-	-	-	-	-	-	-	-	-	192,720	41,248	-	-	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	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	WA	Transportation	Transportation	2023	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	GD	OR	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%	-	-	-	-	-	-	-	-	-	101,775	40,947	3,245	-	
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	7,809	8,719	83,322	-	-	83,322	-	-	83,322	-	-	-	-	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General	General	2023	47.78%	15.09%	7,860	88,909	108,926	-	-	108,926	-	-	108,926	-	9	9	-	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	36,496	96	248,115	-	-	248,115	-	-	248,115	-	1,790	34,738	1,300	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	17,896	-	70,717	-	-	70,717	-	-	70,717	-	-	-	134	
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	785,164	6,125	808,039	-	-	808,039	-	-	808,039	-	1,101	1,887	713	
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	-	-	617,427	-	2,792	375	662	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	11,074	137,687	137,687	-	-	137,687	-	-	137,687	-	1,204	1,556	342	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	2,184	152	2,336	-	-	2,336	-	-	2,336	-	-	-	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	4,641	-	-	4,641	-	-	4,641	-	-	-	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	-	344,076	-	-	344,076	-	-	344,076	-	4,101	2,043	2,454	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%	-	60	6,353	-	-	6,353	-	-	6,353	-	-	-	-	
Rosentrater	Programs																							

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	2021			2022			2023				
											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	
Rosentrater Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-		
Rosentrater Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-		
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	
Rosentrater Programs	Failed Plant & Operati	Meter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Failed Plant & Operati	Meter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	5,432	13,494	82,170	-	-	82,170	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	325,682	1,245,303	7,056,089	-	-	7,056,089	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	259,978	22,109	567,566	-	-	567,566	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	3,249	1,296	(13,369)	3,538	
Rosentrater Programs	Performance & Capaci	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	1,290	232,875	2,633	13,011	
Rosentrater Programs	Performance & Capaci	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	72,782	955	-	546	
Rosentrater Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AA	Transmission	Transmission	2023	47.78%	15.09%	382	1,003	201,298	-	-	201,298	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	224	-	-	224	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	488	(1,765)	1,554,480	-	-	1,554,480	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	540	-	8,127,701	-	-	8,127,701	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	21,489	-	-	21,489	-	-	-	-	-	
Rosentrater Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	1,079,452	-	-	1,079,452	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Cabinet Gorge Unwating Pumps	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	277,999	598,692	-	-	598,692	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	650	48,937	-	-	48,937	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	14,122	521	566,472	-	-	566,472	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	7,073	-	-	7,073	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Monroe Street Abandoned Penstock Stabilization	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	24,196	-	-	24,196	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Nine Mile HED Battery Building	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,341	-	1,079,452	-	-	1,079,452	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	150,389	-	-	150,389	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Novon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	45,409	6,119	2,421,339	-	-	2,421,339	-	-	-	-	-	
Thackston Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	8,265	328,187	1,524,501	-	-	1,524,501	-	-	-	-	-	
Thackston Large Distinct Projects	Failed Plant & Operati	Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	21,444	4,007	151,135	-	-	151,135	-	-	-	-	-	
Thackston Large Distinct Projects	(blank)	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	199,210	-	-	199,210	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	9,921	-	-	9,921	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	397	-	-	397	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	45,759	20,135	484,709	-	-	484,709	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	-	-	112,884	-	-	112,884	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,651,984	800,679	3,078,877	-	-	3,078,877	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Clark Fork Settlement Agreement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(17,826)	1,406	110,247	-	-	110,247	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	6,480	19,529	77,200	-	-	77,200	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Mandatory & Compliance	Mandatory & Compilar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-	177	2,279
Thackston Mandatory & Compliance	Mandatory & Compilar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	5,790	459,944	-	-	459,944	-	-	-	-	-
Thackston Mandatory & Compliance	Mandatory & Compilar	WSDOT Franchises	ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	54	-	43,590	-	-	43,590	-	-	-	-	-	-
Thackston Programs	Asset Condition	Base Load Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	50,469	52,318	-	-	52,318	-	-	-	-	-
Thackston Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	4,219	138,469	285,332	-	-	285,332	-	-	-	-	-	-
Thackston Programs	Asset Condition	Regulating Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	76,366	2,872	91,336	-	-	91,336	3,820	-	-	-	-	-
Thackston Programs	Asset Condition	Regulating Hydro	ED	AN	Hardware	General	2023	47.78%	15.09%	-	-	11,480	-	-	11,480	-	-	-	-	-	-
Thackston Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	33,718	-	-	33,718	-	-	-	-	-	-
Thackston Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	14,064	-	33,718	-	-	33,718	-	-	-	-	-	-
Thackston Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	1,116,545	9,982	2,174,695	-	-	2,174,695	-	-	-	-	-	-
Thackston Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	549	45,057	934,970	-	-	934,970	-	-	-	-	-	-
Thackston Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	4,642	19,761	591,345	-	-	591,345	-	-	-	-	-	-
Thackston Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	31,998	-	-	31,998	-	-	-	-	-	-
Thackston Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	General - Other	General	2023	47.78%	15.09%	(12,613)	5,609	471,102	-	-	471,102	1,938	8,553	2,379	(1,661)		
Thackston Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	(3,291)	3,202	259,555	-	-	259,555	2,188	17,135	2,541	(1,698)		
Thackston Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-	
Thackston Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	283	482	30,457	-	-	30,457	1,881	5,514	2,362	(1,677)		
Thackston Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	45,776	-	-							

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

2021
 14,330,942

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - 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
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		CD	AA	General - Other	General	2023	47.78%	15.09%	64,901	3,165	(683)	540	1,196	166	22,331	2,352	93,969	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
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	Customer Service Qua Wildfire Resiliency Plan		ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	TD	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan		ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	473,704	19,463	21,243	514,410	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		CD	AN	General - Other	General	2023	52.71%	16.61%	(160)	2,084	316	1,806	1,252	92	758	1,526	12,467	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		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%	-	-	-	-	-	-	-	-	49,466	
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
Kensok	Large Distinct Projects	Performance & Capaci 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	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	181,057	3,790	1,538	4,160	190,544	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	5,566	838	(12)	1,110	334	173	94	100	8,204	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys		CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	5	-	-	-	-	-	1,047	
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh		CD	AA	General - Other	General	2023	47.78%	15.09%	69,246	-	-	-	-	-	-	-	50,067	119,317
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh		ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compiar 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	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)		CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	(183)	
Kensok	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	(150)	
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance		CD	AA	Hardware	General	2023	47.78%	15.09%	356	-	(75)	91	-	-	-	-	-	7,574
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	35,053
Kensok	Programs	Failed Plant & Operati Technology Failed Assets		CD	AA	General - Other	General	2023	47.78%	15.09%	2,019	9,403	1,265	6,338	4,656	456	18,938	6,275	102,519	
Kensok	Programs	Failed Plant & Operati Technology Failed Assets		CD	AA	General - Structures	General	2023	47.78%	15.09%	1,318	118	(3)	417	395	(5)	-	-	172	2,460
Kensok	Programs	Failed Plant & Operati Technology Failed Assets		CD	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	Programs	Performance & Capaci Enterprise & Control Network Infrastructure		CD	AA	General - Other	General	2023	47.78%	15.09%	3,494	(1,775)	376	732	277	117,597	3,972	111,154		
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		CD	AA	General - Other	General	2023	47.78%	15.09%	27,194	8,130	3,843	2,867	3,520	679	18,562	3,971	80,792	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	785	
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems		ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	85,777
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement		ED	AN	General - Other	General	2023	47.78%	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%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Atlas		CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	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	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	60	60
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	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	1,306	180	1,486
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	463	7	25,770	135	20,233	23,719	70,327	
Kensok	Short-Lived Assets	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	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	942	2,010	362	788	44,505	682	636	714	146,259	
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	1,695	12,231	362	788	44,505	682	636	714	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	Short-Lived Assets	Customer Service Qua Enterprise Security		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,532	1,861	6,925	32,565	684	142	135	118	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%	10,375	591	493	44	26	-	-	-	-	11,529
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	AA	Facilities - Structures	General	2023	52.71%	16.61%	942	2,010	(957)	-	-	-	-	-	84,725	84,725
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	AN	General - Structures	General	2023	52.71%	16.61%	138	379	-	100	-	-	-	-	17,382	
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security		CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	-	-	-	-	16,899	767	17,667	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	General - Other	General	2023	47.78%	15.09%	5,355	24,343	27,426	45,890	13,777	631	290	981	118,694	
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery		CD	AA	General - Other	General	2023	47.78%	15.09%	7,779	21,379	6,877	11,010	16,137	25,208	5,767	11,931	148,707	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery		CD	AA	Hardware	General	2023	47.78%	15.09%	3,890	10,689	3,439	13,350	9,012	12,576	3,030	5,966	83,260	
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery		CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	3,890	10,689	3,439	5,505	8,069	12,604	2,884	5,966	74,353	
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	170	60	(10)	26	-	-	62,861	79,753
Kensok	Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems		CD	AA	Hardware	General	2023	47.78%	15.09%	93,166	2,087	29	132,959	19,676	6,956	1,682	226,894	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%	1,935	3,946								

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

2021
 14,330,942

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - 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
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Saddle Mountain 230/115KV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	200,970	310	1,443	7,596	210,319	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Saddle Mountain 230/115KV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Saddle Mountain 230/115KV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Saddle Mountain 230/115KV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Saddle Mountain 230/115KV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	Westside 230/115KV Station Brownfield Rebuild Pr	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compilar	WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	(648)	502	-	651	3,825	4,513	814	2,082	16,733	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	12,992	83	13,204	100	1,843	1,626	-	-	38,546	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	196	-	3,672	2,653	1,205	32,656	6,664	-	59,894	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	3	85	-	24	42,574	383	69	17	43,168	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	6,352	164,912	-	-	-	62,498	29,794	30,633	320,941
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	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%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-	5,512
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	0.00%	10,468	-	14,855	16,182	14,643	50	18,109	21	74,327	-
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	Transportation	Transportation	2023	77.22%	22.78%	-	-	-	14,513	2,182	-	-	-	16,695	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	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	WA	Transportation	Transportation	2023	0.00%	100.00%	249,820	1,366	95,061	71,429	77,151	-	-	-	-	573,302
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	GD	OR	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%	354	34,922	14,462	652	6,489	160,151	1,219	1,888	366,105	-
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General	General	2023	47.78%	15.09%	-	-	12,872	60	6	(10,857)	2,482	28,076	34,397	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	1,924	385	22,896	734	6,519	(9,988)	11,525	30	78,351	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	29,363	15,137	15	(24,719)	5,651	-	22,331	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	11	(17)	2,308	247,943	1,934	255,167	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	3,351	9,086	385	1,152	19,373	97,970	11,455	194,974	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	6,046	557	2,088	12,304	5,241	9,293	-	3,497	43,479	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	690	48	738	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	48	1,386	28	-	-	1,462	-	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	1,673	1,342	35,652	10,249	940	123	-	108,428	167,098	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	26	1,831	-	-	-	18	1,874	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	-	-	10	733	-	-	-	56,502	45	57,694
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	WA	General - Other	General	2023	0.00%	100.00%	-	-	22,340	-	-	-	-	-	-	22,340
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%	72,921	1,858	24	1,328	1,539	27,888	(679)	1,628	106,506	
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	49,222	1,254	16	897	1,039	(172)	395	515	153,166	
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.											

[ATTACHMENT B]
AVISTA UTILITIES
Actual Gross Transfer-to-Plant Detail
 October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	2022		2023	
									WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
										64,639,128	61,397,350	
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	93,969
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
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	Customer Service Qua Wildfire Resiliency Plan	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	514,410
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	12,467
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network	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 Digital Grid Network	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	120,693
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	190,544
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	8,204
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication Sys	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	1,047
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	119,317
Kensok	Mandatory & Compliance	Mandatory & Compiar High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compiar Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	145,383
Kensok	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	(183)
Kensok	Mandatory & Compliance	Mandatory & Compiar Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	(150)
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	7,574
Kensok	Mandatory & Compliance	Mandatory & Compiar Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	35,063
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	102,519
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	2,460
Kensok	Programs	Failed Plant & Operati Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	110,142
Kensok	Programs	Performance & Capaci Enterprise & Control Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	111,154
Kensok	Programs	Performance & Capaci 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	Performance & Capaci Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	314,577
Kensok	Programs	Performance & Capaci Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-
Kensok	Short-Lived Assets	Asset Condition Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	112,563
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	60
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	219,365
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	1,486
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distributi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	70,327
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	227,874
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	-	74,253
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	146,259
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	95,758
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security	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	Customer Service Qua Facilities and Storage Location Security	ED	AN	General - Structures	General	2023	47.78%	15.09%	-	-	49,065
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	-	17,382
Kensok	Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	17,667
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	118,694
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	148,707
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	83,260
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	74,253
Kensok	Short-Lived Assets	Performance & Capaci Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	79,753
Kensok	Short-Lived Assets	Performance & Capaci 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	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	20,745
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	168,492
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	72,615
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	7,215
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	457,950
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	226,620
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effici	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	-	554,231
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	289
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	53,268
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	138,334
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational Effi	ED	AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	108,866
Kensok	Short-Lived Assets	Performance & Capaci Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	74,113
Kensok	Short-Lived Assets	Performance & Capaci 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	Performance & Capaci 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

										2022		2023	
										64,639,128		61,397,350	
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023	
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	125,093	
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	160,555	
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Techn	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	285,565	
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	-	3,011	
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	306,248	
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	232,009	
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	41,818	
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	26,785	
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	12,575	
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	22,494	
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	7,394	
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	ED	AN	General - Other	General	2023	65.54%	0.00%	-	44,615	
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Kinney	EIM	Performance & Capaci	Energy Market Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	36,265	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	515,274	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	26,720	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	-	391	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	255,699	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	313,959	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	98	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	243	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	13,838	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	286,881	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	120,474	
Magalsky	Short-Lived Assets	Customer Service Qua	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)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	10,975	
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst)	CK	ED	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	AN	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Other	Other	Customer Requested	T&D Reimbursable	ED	WA	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional	TT	CD	General - Other	General	2023	47.78%	15.09%	-	0	
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional	TT	CD	Hardware	General	2023	47.78%	15.09%	-	0	
Other	Other	Mandatory & Compliar	CIP v5 Transition - Cyber Asses Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%	-	28,940	
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional	TT	ED	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	-	7,818	
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	223,188	
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	ED	AA	General - Other	General	2023	47.78%	15.09%	-	87	
Rosentrater	Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Proj	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Failed Plant & Operati	N Lewiston Autotrformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	ED	WA	Performance	Performance	2023	77.22%	22.78%	-	7,082	
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facili	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	1,188,491	
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facili	GD	OR	Underground Storage	Underground Stora	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%	-	5,847	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	3,655	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	594,005	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldy A FGD	ID	G Distribution	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldy A FGD	OR	G Distribution	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldy A FGD	WA	G Distribution	G Distribution	G Distribution	2023	0.00%	100.00%	-	19,144,536	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	139,102	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	78,162	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	30,275	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	619,851	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	834,021	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	64,256	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional	TT	CD	General - Other	General	2023	47.78%	15.09%	-	22,777	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional	TT	CD	General - Other	General	2023	77.22%	22.78%	-	(34,388)	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional	TT	ED	Transmission	Transmission	2023	65.54%	0.00%	-	-	

[ATTACHMENT B]

AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	2022		2023	
									WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
										64,639,128		61,397,250
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PR-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PR-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%	-	210,319
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115KV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115KV Station Brownfield Rebuild Pr	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	-	16,733
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	-	38,546
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	CD	WA	General - Other	General	2023	77.22%	22.78%	-	59,894
Rosenrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	43,168
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Capital Equipment Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	320,941
Rosenrater	Programs	Asset Condition	Distribution Grid Modernization	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Distribution Grid Modernization	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	5,512
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	-	74,327
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	16,695
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	WA	Transportation	Transportation	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	72.92%	-	276,858
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%	-	573,302
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	366,105
Rosenrater	Programs	Asset Condition	LED Change-Out Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	LED Change-Out Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	-	34,397
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	-	78,351
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	22,331
Rosenrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	255,167
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	-	194,974
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	43,479
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	738
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	1,462
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	167,098
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%	-	1,874
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	-	57,694
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	WA	General - Other	General	2023	0.00%	100.00%	-	22,340
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%	-	106,506
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	-	53,166
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	20,267,100
Rosenrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Electric Storm	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	2023	
										64,639,128	61,397,250	
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
Rosenrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	4,270,375
Rosenrater	Programs	Failed Plant & Operati	Meter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Failed Plant & Operati	Meter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	(4,593)
Rosenrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	496,345
Rosenrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	277,941
Rosenrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	4,078
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%	-	63,567
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosenrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwating Pumps	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	KF Fuel Yard Equipment Replacement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Long Lake Plant Upgrade	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	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	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Nixon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Failed Plant & Operati	Peaking Generation Business Case	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	-	-
Thackston	Large Distinct Projects	(blank)	Generation DC Supplied System Update	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	10,317
Thackston	Mandatory & Compliance	Mandatory & Compliar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	WSDOT Franchises	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	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	General - Other	General	2023	47.78%	15.09%	-	28,843
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Hardware	General	2023	47.78%	15.09%	-	3,625
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	-	-
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Production - Thermal	Production - Therm	2023	65.54%	0.00%	-	-
Thackston	Programs	Failed Plant & Operati	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Thackston	Short-Lived Assets	Asset Condition	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	47.78%	15.09%	-	9,618
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
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%	-	31,839
New (Actual)	New (Actual)	Asset Condition	Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
New (Actual)	New (Actual)	Asset Condition	Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
New (Actual)	New (Actual)	Mandatory & Compliar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	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%	-	4,354
New (Actual)	New (Actual)	Performance & Capaci	NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	104,835

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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.

Table No. 1 – Business Case Amount Variance - As-Filed versus Actual – Below “Significant Cost Variance” Threshold

Business Case	Filed 2023		Variance \$ over/(under) Gross Plant
	Budgeted TTP Plan Gross Plant	Actual TTP Gross Plant	
Gas Airway Heights HP Reinforcement	\$ -	\$ (4,593)	\$ (4,593)
Gas Warden HP Reinforcement	\$ -	\$ 4,354	\$ 4,354
N Lewiston Autotransformer - Failed Plant	\$ -	\$ 9,613	\$ 9,613
Long Lake Plant Upgrade	\$ -	\$ 10,793	\$ 10,793
Gas Operator Qualification Compliance	\$ -	\$ 31,087	\$ 31,087
Primary URD Cable Replacement	\$ -	\$ 66,024	\$ 66,024
Apprentice/Craft Training	\$ -	\$ 62,970	\$ 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	\$ -	\$ 100,527	\$ 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 "Misc. accruals reversals, corrections or additional TTP" line.

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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

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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

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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 1971 to 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 1 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

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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

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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 circuitry 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

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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

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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 distinct districts 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,

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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.

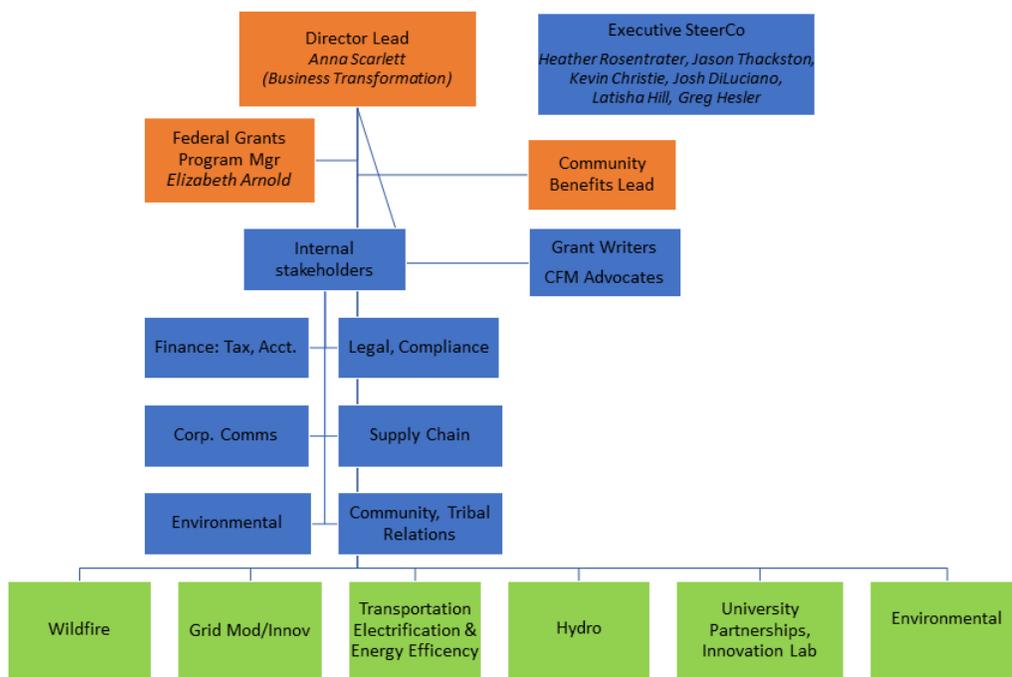
1. What is the utility's current evaluation process for IRA/IIJA opportunities? Who in the utility is responsible?

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



- 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 IJJA 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.

- 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:

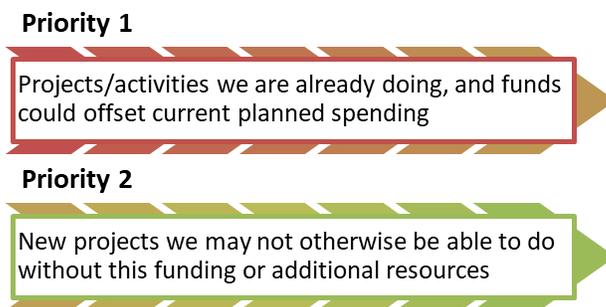
Direct Grants (Avista is primary grant applicant and recipient)				
Grant	Avista Project	Est. Grant Amount \$	Approx. Match \$	Status
Grid-Enhancing Data Analytics Demonstrations for Operations, Monitoring and Control	Utility Digital Alliance (UDA)	\$1M	\$400K	Concept submitted on 1/23/2024, waiting 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: <ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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
IJA & 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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



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 IJJA 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 IJJA 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 IJJA 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