

ATTACHMENT A

Avista Utilities

2022 Capital Additions (System-Basis) - Summary by Business Case

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| Witness | Business Case | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
|-------------|---|---|---------------------------------------|--|----------------------------|--|--|--------------------------|
| | | 2022 As-Filed TTP (1) Gross Plant | 2022 Actual TTP (1) Gross Plant | Variance \$ over/(under) Gross Plant | Variance % over/(under) | \$500k & +/- 10% TTP Threshold met? | Direct Filed Exhibit Reference Exh. # Pg# | Attach- ment C Pg# |
| Kensok | Basic Workplace Technology Delivery | \$ 813,479 | \$ 2,094,785 | \$ 1,281,306 | 158% | yes | Exh. JMK-2 3 | 2 |
| Thackston | Cabinet Gorge Station Service | \$ 7,761,859 | \$ - | \$ (7,761,859) | -100% | yes | Exh. JRT-4 178 | 12 |
| Thackston | Cabinet Gorge Unit 4 Protection & Control Upgrade | \$ 750,000 | \$ 3,312,748 | \$ 2,562,748 | 342% | yes | Exh. JRT-4 45 | 18 |
| Thackston | Clark Fork Settlement Agreement | \$ 4,839,609 | \$ 3,501,188 | \$ (1,338,421) | -28% | yes | Exh. JRT-4 51 | 19 |
| Magalsky | Customer Experience Platform Program | \$ 5,999,915 | \$ 4,588,240 | \$ (1,411,675) | -24% | yes | Exh. KEM-2 10 | 20 |
| Magalsky | Customer Transactional Systems | \$ 3,859,166 | \$ 2,824,043 | \$ (1,035,123) | -27% | yes | Exh. KEM-2 31 | 21 |
| Rosentrater | Distribution Grid Modernization | \$ 2,165,010 | \$ 2,716,701 | \$ 551,691 | 25% | yes | Exh. HLR-2 18 | 22 |
| Rosentrater | Distribution Minor Rebuild | \$ 11,499,986 | \$ 15,056,011 | \$ 3,556,025 | 31% | yes | Exh. HLR-2 30 | 23 |
| Rosentrater | Downtown Network - Performance & Capacity | \$ 1,100,000 | \$ 358,877 | \$ (741,123) | -67% | yes | Exh. HLR-2 77 | 28 |
| Rosentrater | Elec Relocation and Replacement Program | \$ 5,399,944 | \$ 8,595,275 | \$ 3,195,331 | 59% | yes | Exh. HLR-2 88 | 29 |
| Magalsky | Electric Transportation | \$ 2,775,000 | \$ 1,997,584 | \$ (777,416) | -28% | yes | Exh. KEM-2 2 | 34 |
| Kensok | Endpoint Compute and Productivity Systems | \$ 3,498,321 | \$ 5,713,123 | \$ 2,214,802 | 63% | yes | Exh. JMK-2 32 | 35 |
| Kensok | Energy Delivery Modernization & Operational Efficiency | \$ 5,560,672 | \$ 8,762,727 | \$ 3,202,055 | 58% | yes | Exh. JMK-2 142 | 38 |
| Kensok | Energy Resources Modernization & Operational Efficiency | \$ 2,727,599 | \$ 2,205,670 | \$ (521,929) | -19% | yes | Exh. JMK-2 153 | 45 |
| Kensok | Enterprise & Control Network Infrastructure | \$ 3,243,307 | \$ 3,904,831 | \$ 661,524 | 20% | yes | Exh. JMK-2 43 | 73 |
| Kensok | Enterprise Communication Systems | \$ 1,472,733 | \$ 4,267,360 | \$ 2,794,627 | 190% | yes | Exh. JMK-2 52 | 88 |
| Kensok | Enterprise Network Infrastructure | \$ 2,235,285 | \$ 363,051 | \$ (1,872,234) | -84% | yes | Exh. JMK-2 236 | 98 |
| Kensok | Enterprise Security | \$ 972,340 | \$ 2,482,395 | \$ 1,510,055 | 155% | yes | Exh. JMK-2 202 | 112 |
| Kensok | Fiber Network Lease Service Replacement | \$ 1,392,970 | \$ 687,525 | \$ (705,445) | -51% | yes | Exh. JMK-2 91 | 118 |
| Rosentrater | Fleet Services Capital Plan | \$ 7,904,640 | \$ 6,911,885 | \$ (992,755) | -13% | yes | Exh. HLR-2 252 | 128 |
| Rosentrater | Gas Above Grade Pipe Remediation Program | \$ 682,000 | \$ - | \$ (682,000) | -100% | yes | Exh. HLR-2 400 | 130 |
| Rosentrater | Gas Airway Heights HP Reinforcement | \$ 9,634,502 | \$ 7,867,781 | \$ (1,766,721) | -18% | yes | Exh. HLR-2 420 | 131 |
| Rosentrater | Gas ERT Replacement Program | \$ - | \$ 778,042 | \$ 778,042 | 100% | yes | | 134 |
| Rosentrater | Gas HP Pipeline Remediation Program | \$ 599,998 | \$ - | \$ (599,998) | -100% | yes | Exh. HLR-2 337 | 147 |
| Rosentrater | Gas Isolated Steel Replacement Program | \$ 862,754 | \$ 1,424,685 | \$ 561,931 | 65% | yes | Exh. HLR-2 340 | 148 |
| Rosentrater | Gas Non-Revenue Program | \$ 9,295,000 | \$ 10,657,765 | \$ 1,362,765 | 15% | yes | Exh. HLR-2 343 | 149 |
| Rosentrater | Gas PMC Program | \$ 3,500,004 | \$ 1,657,533 | \$ (1,842,471) | -53% | yes | Exh. HLR-2 352 | 150 |
| Rosentrater | Gas Reinforcement Program | \$ 1,299,997 | \$ 1,892,133 | \$ 592,136 | 46% | yes | Exh. HLR-2 359 | 161 |
| Rosentrater | Gas Replacement Street and Highway Program | \$ 3,495,650 | \$ 4,847,700 | \$ 1,352,050 | 39% | yes | Exh. HLR-2 363 | 162 |
| Rosentrater | Gas Transient Voltage Mitigation Program | \$ 875,000 | \$ - | \$ (875,000) | -100% | yes | Exh. HLR-2 407 | 163 |
| Thackston | Generation DC Supplied System Update | \$ 550,001 | \$ 18,486 | \$ (531,515) | -97% | yes | Exh. JRT-4 74 | 166 |
| Kensok | Identity and Access Governance (IAG) | \$ 672,255 | \$ - | \$ (672,255) | -100% | yes | Exh. JMK-2 264 | 167 |
| Rosentrater | Joint Use | \$ 2,749,992 | \$ 4,340,369 | \$ 1,590,377 | 58% | yes | Exh. HLR-2 102 | 173 |
| Thackston | KF_Fuel Yard Equipment Replacement | \$ - | \$ 31,118,690 | \$ 31,118,690 | 100% | yes | Exh. JRT-4 214 | 174 |
| Kensok | Land Mobile Radio & Real Time Communication Systems | \$ 3,569,746 | \$ 299,516 | \$ (3,270,230) | -92% | yes | Exh. JMK-2 109 | 188 |
| Rosentrater | N Lewiston Autotransformer - Failed Plant | \$ 5,554,506 | \$ 4,394,085 | \$ (1,160,421) | -21% | yes | Exh. HLR-2 381 | 194 |
| Rosentrater | New Revenue - Growth | \$ 73,429,598 | \$ 98,845,434 | \$ 25,415,836 | 35% | yes | Exh. HLR-2 124 | 195 |

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| | | 2022 As-Filed TTP (1) Gross Plant | 2022 Actual TTP (1) Gross Plant | Variance \$ over/(under) Gross Plant | Variance % over/(under) | \$500k & +/- 10% TTP Threshold met? | Direct Filed Exhibit Reference Exh. # Pg# | Attach- ment C Pg# |
| Thackston | Nine Mile HED Battery Building | \$ 800,001 | \$ - | \$ (800,001) | -100% | yes | Exh. JRT-4 234 | 196 |
| Thackston | Nine Mile Powerhouse Crane Rehab | \$ 1,699,988 | \$ 1,018,790 | \$ (681,198) | -40% | yes | Exh. JRT-4 243 | 197 |
| Rosentrater | Protection System Upgrade for PRC-002 | \$ 80,000 | \$ 2,772,398 | \$ 2,692,398 | 3365% | yes | Exh. HLR-2 135 | 198 |
| Rosentrater | Saddle Mountain 230/115kV Station (New) Integration Project Phase 1 | \$ 19,962,533 | \$ 13,416,440 | \$ (6,546,093) | -33% | yes | Exh. HLR-2 144 | 199 |
| Thackston | Spokane River License Implementation | \$ 629,226 | \$ 107,452 | \$ (521,774) | -83% | yes | Exh. JRT-4 135 | 200 |
| Rosentrater | Spokane Valley Transmission Reinforcement Project | \$ 2,000,000 | \$ 3,037,762 | \$ 1,037,762 | 52% | yes | Exh. HLR-2 161 | 201 |
| Rosentrater | Strategic Initiatives - Clean Energy Fund 2 | \$ - | \$ 555,858 | \$ 555,858 | 100% | yes | | 204 |
| Thackston | Strategic Initiatives - Upriver Park | \$ 225,225 | \$ 3,823,802 | \$ 3,598,577 | 1598% | yes | Exh. JRT-4 142 | 216 |
| Rosentrater | Structures and Improvements/Furniture | \$ 3,639,388 | \$ 6,384,231 | \$ 2,744,843 | 75% | yes | Exh. HLR-2 281 | 217 |
| Rosentrater | Substation - New Distribution Station Capacity Program | \$ 5,765,300 | \$ 4,266,887 | \$ (1,498,413) | -26% | yes | Exh. HLR-2 168 | 238 |
| Rosentrater | Substation - Station Rebuilds Program | \$ 12,998,326 | \$ 10,685,595 | \$ (2,312,731) | -18% | yes | Exh. HLR-2 175 | 239 |
| Rosentrater | Transmission Construction - Compliance | \$ 2,111,069 | \$ 4,125,981 | \$ 2,014,912 | 95% | yes | Exh. HLR-2 188 | 240 |
| Rosentrater | Transmission Major Rebuild - Asset Condition | \$ 5,680,751 | \$ 3,549,326 | \$ (2,131,425) | -38% | yes | Exh. HLR-2 197 | 245 |
| Rosentrater | Transmission NERC Low-Risk Priority Lines Mitigation | \$ 2,554,255 | \$ 1,146,219 | \$ (1,408,036) | -55% | yes | Exh. HLR-2 204 | 248 |
| Rosentrater | Westside 230/115kV Station Brownfield Rebuild Project | \$ - | \$ 3,292,230 | \$ 3,292,230 | 100% | yes | Exh. HLR-2 210 | 249 |
| Rosentrater | Apprentice/Craft Training | \$ - | \$ 40,545 | \$ 40,545 | 100% | | Exh. HLR-2 236 | |
| Kensok | Atlas | \$ 1,452,641 | \$ 1,487,355 | \$ 34,714 | 2% | | Exh. JMK-2 133 | |
| Thackston | Automation Replacement | \$ 349,999 | \$ 273,451 | \$ (76,548) | -22% | | Exh. JRT-4 3 | |
| Thackston | Base Load Hydro | \$ 958,925 | \$ 639,176 | \$ (319,749) | -33% | | Exh. JRT-4 10 | |
| Thackston | Base Load Thermal Program | \$ 2,484,254 | \$ 2,119,962 | \$ (364,292) | -15% | | Exh. JRT-4 18 | |
| Thackston | Cabinet Gorge 15 kV Bus Replacement | \$ - | \$ 13,118 | \$ 13,118 | 100% | | Exh. JRT-4 26 | |
| Thackston | Cabinet Gorge Dam Fishway | \$ 63,475,101 | \$ 63,506,221 | \$ 31,120 | 0% | | Exh. JRT-4 30 | |
| Thackston | Cabinet Gorge Unit 3 Protection & Control Upgrade | \$ - | \$ (844) | \$ (844) | 100% | | Exh. JRT-4 39 | |
| Thackston | Cabinet Gorge Unwating Pumps | \$ 395,000 | \$ - | \$ (395,000) | -100% | | Exh. JRT-4 192 | |
| Rosentrater | Capital Tools & Stores | \$ 2,500,008 | \$ 2,268,241 | \$ (231,767) | -9% | | Exh. HLR-2 241 | |
| Rosentrater | Colstrip Transmission | \$ 325,001 | \$ 304,256 | \$ (20,745) | -6% | | Exh. HLR-2 10 | |
| Kensok | Control and Safety Network Infrastructure | \$ 1,324,039 | \$ 1,259,128 | \$ (64,911) | -5% | | Exh. JMK-2 227 | |
| Thackston | CS2 Single Phase Transformer | \$ - | \$ (38,169) | \$ (38,169) | 100% | | Exh. JRT-4 64 | |
| Magalsky | Customer Facing Technology Program | \$ 4,078,651 | \$ 3,941,179 | \$ (137,472) | -3% | | Exh. KEM-2 19 | |
| Kensok | Data Center Compute and Storage Systems | \$ 1,260,205 | \$ 1,535,379 | \$ 275,174 | 22% | | Exh. JMK-2 12 | |
| Kensok | Digital Grid Network | \$ 2,801,323 | \$ 2,511,645 | \$ (289,678) | -10% | | Exh. JMK-2 22 | |
| Rosentrater | Distribution System Enhancements | \$ 6,930,025 | \$ 7,225,455 | \$ 295,430 | 4% | | Exh. HLR-2 39 | |
| Rosentrater | Downtown Network - Asset Condition | \$ 1,600,000 | \$ 1,826,049 | \$ 226,049 | 14% | | Exh. HLR-2 61 | |
| Rosentrater | Electric Storm | \$ 6,023,406 | \$ 6,418,007 | \$ 394,601 | 7% | | Exh. HLR-2 95 | |
| Kinney | Energy Imbalance Market Modernization & Operational Efficiency | \$ - | \$ 485,829 | \$ 485,829 | 100% | | Exh. SJK-2 14 | |
| Kensok | Enterprise Business Continuity | \$ 93,045 | \$ - | \$ (93,045) | -100% | | Exh. JMK-2 197 | |

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| Kensok | Environmental Control & Monitoring Systems | \$ 1,123,937 | \$ 840,878 | \$ (283,059) | -25% | | Exh. JMK-2 70 | |
| Kensok | ET Modernization & Operational Efficiency - Technology | \$ 1,564,548 | \$ 1,321,961 | \$ (242,587) | -16% | | Exh. JMK-2 80 | |
| Kensok | Facilities and Storage Location Security | \$ 210,919 | \$ 519,831 | \$ 308,912 | 146% | | Exh. JMK-2 208 | |
| Kensok | Financial & Accounting Technology | \$ 1,788,284 | \$ 1,342,581 | \$ (445,703) | -25% | | Exh. JMK-2 163 | |
| Rosentrater | Gas Cathodic Protection Program | \$ 715,000 | \$ 873,632 | \$ 158,632 | 22% | | Exh. HLR-2 315 | |
| Rosentrater | Gas Facility Replacement Program (GFRP) Aldyl A Pipe Replacement | \$ 25,687,251 | \$ 26,174,099 | \$ 486,848 | 2% | | Exh. HLR-2 323 | |
| Rosentrater | Gas Operator Qualification Compliance | \$ - | \$ 112,479 | \$ 112,479 | 100% | | Exh. HLR-2 264 | |
| Rosentrater | Gas Overbuilt Pipe Replacement Program | \$ - | \$ 353,521 | \$ 353,521 | 100% | | Exh. HLR-2 348 | |
| Rosentrater | Gas Regulator Station Replacement Program | \$ 985,579 | \$ 688,078 | \$ (297,501) | -30% | | Exh. HLR-2 355 | |
| Rosentrater | Gas Telemetry Program | \$ 303,256 | \$ 19,376 | \$ (283,880) | -94% | | Exh. HLR-2 366 | |
| Rosentrater | Gas Warden HP Reinforcement | \$ - | \$ 202,293 | \$ 202,293 | 100% | | See Attachment D | |
| Thackston | Generation Masonry Building Rehabilitation | \$ 493,993 | \$ - | \$ (493,993) | -100% | | Exh. JRT-4 198 | |
| Kensok | Generation, Substation & Gas Location Security | \$ 332,159 | \$ 390,996 | \$ 58,837 | 18% | | Exh. JMK-2 213 | |
| Kensok | High Voltage Protection (HVP) Refresh | \$ 226,712 | \$ 448,988 | \$ 222,276 | 98% | | Exh. JMK-2 100 | |
| Thackston | HMI Control Software | \$ 3,500,000 | \$ 3,597,119 | \$ 97,119 | 3% | | Exh. JRT-4 81 | |
| Kensok | Human Resources Technology | \$ 499,529 | \$ 384,846 | \$ (114,683) | -23% | | Exh. JMK-2 174 | |
| Rosentrater | Jackson Prairie Joint Project | \$ 2,378,977 | \$ 2,363,329 | \$ (15,648) | -1% | | Exh. HLR-2 270 | |
| Rosentrater | LED Change-Out Program | \$ 299,964 | \$ 259,501 | \$ (40,463) | -13% | | Exh. HLR-2 109 | |
| Kensok | Legal & Compliance Technology | \$ 400,015 | \$ 555,001 | \$ 154,986 | 39% | | Exh. JMK-2 187 | |
| Thackston | Long Lake Plant Upgrade | \$ - | \$ 17,125 | \$ 17,125 | 100% | | Exh. JRT-4 102 | |
| Rosentrater | Meter Minor Blanket | \$ - | \$ 344,294 | \$ 344,294 | 100% | | Exh. HLR-2 118 | |
| Kensok | Network Backbone | \$ 188,444 | \$ - | \$ (188,444) | -100% | | Exh. JMK-2 246 | |
| Kensok | Payment Card Industry Compliance (PCI) | \$ - | \$ 18,699 | \$ 18,699 | 100% | | Exh. JMK-2 224 | |
| Thackston | Peaking Generation Business Case | \$ 445,001 | \$ 262,829 | \$ (182,172) | -41% | | Exh. JRT-4 113 | |
| Thackston | Post Falls Landing and Crane Pad Development | \$ - | \$ 141,872 | \$ 141,872 | 100% | | Exh. JRT-4 121 | |
| Rosentrater | Primary URD Cable Replacement | \$ - | \$ 35,224 | \$ 35,224 | 100% | | Exh. HLR-2 131 | |
| Thackston | Regulating Hydro | \$ 2,947,845 | \$ 2,662,223 | \$ (285,622) | -10% | | Exh. JRT-4 127 | |
| Rosentrater | Saddle Mountain 230/115kV Station (New) Integration Project Phase | \$ - | \$ 61,087 | \$ 61,087 | 100% | | Exh. HLR-2 141 | |
| Rosentrater | SCADA - SOO and BuCC | \$ 1,026,882 | \$ 933,769 | \$ (93,113) | -9% | | Exh. HLR-2 151 | |
| Kensok | Security Compliance | \$ 250,001 | \$ 169,481 | \$ (80,520) | -32% | | Exh. JMK-2 272 | |
| Rosentrater | Strategic Initiatives - Real Time Power System Simulator | \$ - | \$ 2,529 | \$ 2,529 | 100% | | See Attachment D | |
| Rosentrater | Strategic Initiatives - South Landing (Catalyst) - Clean Energy Fund 3 | \$ 2,297,174 | \$ 1,958,548 | \$ (338,626) | -15% | | Exh. HLR-2 275? | |
| Kensok | Technology Failed Assets | \$ 611,563 | \$ 877,151 | \$ 265,588 | 43% | | Exh. JMK-2 119 | |
| Kensok | Telecommunication & Network Distribution location Security | \$ - | \$ 120,514 | \$ 120,514 | 100% | | See Attachment D | |
| Rosentrater | Telematics 2025 | \$ 438,347 | \$ 156,155 | \$ (282,192) | -64% | | Exh. HLR-2 297 | |
| Rosentrater | Transmission - Minor Rebuild | \$ 3,400,375 | \$ 3,673,299 | \$ 272,924 | 8% | | Exh. HLR-2 182 | |

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| Rosentrater | Tribal Permits & Settlements | \$ 259,776 | \$ 88,164 | \$ (171,612) | -66% | | Exh. HLR-2 | 413 |
| Thackston | Use Permits | \$ 150,012 | \$ 265,549 | \$ 115,537 | 77% | | Exh. JRT-4 | 151 |
| Rosentrater | Washington Advanced Metering Infrastructure Project | \$ - | \$ (25,381) | \$ (25,381) | 100% | | Exh. HLR-2 | 308 |
| Rosentrater | Wood Pole Management | \$ 12,999,996 | \$ 13,011,934 | \$ 11,938 | 0% | | Exh. HLR-2 | 217 |
| Rosentrater | WSDOT Control Zone Mitigation | \$ 749,998 | \$ 929,099 | \$ 179,101 | 24% | | Exh. HLR-2 | 229 |
| Thackston | WSDOT Franchises | \$ 99,996 | \$ 12,960 | \$ (87,036) | -87% | | Exh. JRT-4 | 157 |
| Howell | Wildfire Resiliency Plan | \$ 24,544,986 | \$ 25,603,735 | \$ 1,058,749 | 4% | | Exh. DRH 2-4 | - |
| Rosentrater | Campus Repurposing Phase 2 | \$ - | \$ 12 | \$ 12 | 100% | | N/A Account cleanup | |
| Kinney | Energy Imbalance Market | \$ 12,016,376 | \$ 10,838,171 | \$ (1,178,205) | -10% | | (3) | |
| Rosentrater | T&D Reimbursable | \$ - | \$ 236,175 | \$ 236,175 | 100% | | N/A Timing TTP vs receipt | |
| Total Capital (2) | | \$ 449,877,418 | \$ 505,328,919 | \$ 55,451,501 | | | | |

| | | | |
|-------|---|---------------|------------------------------------|
| Check | 0 | \$ 55,780,309 | 99% [Excludes EIM Variance] |
| | | \$ 849,396 | 1% |

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

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

(3) Energy Imbalance Market variance separately reported to the Commission in Dockets UE-200900, et., al. See Compliance filing dated July 15, 2022, which reported an understatement of net rate base per authorized in Docket UE-200900, and an annual revenue requirement owed customers of \$284,000. The Company, therefore, deferred approximately \$347,000 for amounts owed customers for the period October 1, 2021 through December 20, 2022.