

ATTACHMENT B

AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2022

24,395,587 29,046,052 32,678,519 37,007,399 92,328,031 47,680,993 29,260,571 30,080,477 60,917,375

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Depreciation Category	Ser. Jur Allocation	WA - E - Allocation %	WA - G - Allocation %	Jan 2022 - System	Feb 2022 - System	Mar 2022 - System	Apr 2022 - System	May 2022 - System	Jun 2022 - System	Jul 2022 - System	Aug 2022 - System	Sep 2022 - System	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Techno	CD	AA	2 Yr Software	Software	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-	67,003
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Techno	CD	AA	3 Yr Software	Software	47.78%	15.09%	471	545	164	94	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Techno	CD	AA	5 Yr Software	Software	47.78%	15.09%	4,215	38,881	8,642	1,251	105,780	155,588	123,476	28,539	17,161	-	-
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Techno	CD	AA	Hardware	Hardware	47.78%	15.09%	1,324	8,026	1,897	167	(105,780)	83	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Techno	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	7,721	-	-	-	-	-	-	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	CD	AA	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	65.54%	0.00%	403	1,246	98,074	11,797	1,195	246,094	37,486	2,554	5,438	-	
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%	(102)	2,991	2,533	-	16,605	-	-	-	-	-	
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%	35,841	66,079	63,482	(26,736)	10,869	396,700	28,885	38,011	900	-	
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	Hardware	Hardware	47.78%	15.09%	572	1,230	1,157	(996)	(10,869)	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Cheney HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	77.22%	22.78%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	0.00%	47.36%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	0.00%	50.19%	-	-	-	-	-	-	5,750	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AN	Transportation	Transportation	0.00%	72.92%	-	-	-	-	-	-	-	106,067	662	-	
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	591	767	960	-	-	2,907	6,512	730	528	-	
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	930	893,396	12,379	123,197	18,509	1,254	33,441	10,113	95,366	-	
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	77,906	8,496	26,303	91,773	73,128	119,868	42,159	20,294	25,402	-	
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	AN	General	General	0.00%	72.92%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	ID	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	OR	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	1,650	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	1,604	326	-	
Rosentrater	NEW (Actuals)	Performance & Capcit Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	186,302	3,034	300	
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	3 Yr Software	Software	47.78%	15.09%	2,736	3,537	13,808	6	-	-	-	6,034	91,720	-	
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%	(412)	2,681	-	82	205	-	-	-	-	-	
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	AN	Gas Storage	Gas Storage	0.00%	68.81%	202,354	(173,058)	235,997	219,910	150,580	426,785	117,022	113,150	117,406	-	
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	0.00%	0.00%	21,613	(18,484)	25,206	23,488	16,083	45,584	12,499	12,540	-	-	
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	5 Yr Software	Software	47.78%	15.09%	-	-	-	-	-	-	36	(2)	14,847	1,432	
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	General	General	47.78%	15.09%	2,521	8,904	13,066	5,923	7,432	2,750	4,243	137,186	34,981	-	
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-	
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Transportation	Transportation	47.78%	15.09%	-	22,754	3,572	6	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	5 Yr Software	Software	47.78%	15.09%	63	593	-	-	-	348,290	(1,026)	2,342	717	-	
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-	
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	WA	5 Yr Software	Software	77.22%	22.78%	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	CD	AA	General	General	47.78%	15.09%	1	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	AN	E Distribution	E Distribution	63.66%	0.00%	-	35	-	-	217	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	AN	E Distribution	E Distribution	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	AN	General	General	68.27%	0.00%	-	140	1,153	-	870	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	AN	Transmission	Transmission	65.54%	0.00%	-	27,681	-	-	-	1,227,289	2,187	4,309	5,985	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	ID	E Distribution	E Distribution	0.00%	0.00%	-	-	809,353	364,629	5,561	112	56	492	200	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	ID	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	WA	E Distribution	E Distribution	100.00%	0.00%	12,101	64	(560)	52,688	1,439	136,171	840,102	161,420	59	-	
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Prog	ED	WA	General	General	100.00%	0.00%	132	1	6	10	11	14	-	-	-	-	
Magasky	Programs	Performance & Capcit Electric Transportation	ED	WA	E Distribution	E Distribution	100.00%	0.00%	37,876	190,392	92,945	56,587	123,798	97,794	201,321	66,758	52,231	-	
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	68.27%	0.00%	-	(68,524)	57,533	7,752	2,683	-	-	-	-	-	
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	100.00%	0.00%	92,285	11,026	916	334,120	700,000	114,159	-	(692,862)	-		
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	100.00%	0.00%	(3,230)	-	-	-	-	-	-	-	-	-	
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - South Landing Catalyst	ED	WA	E Distribution	E Distribution	100.00%	0.00%	451	-	-	1,855,735	374,325	19,718	12,837	(334,680)	27,194	-	
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-	
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	68.27%	0.00%	2,529	-	-	-	-	-	-	-	-	-	
Thackston	Mandatory & Compliance	No Driver Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	3,494,194	265,925	17,851	2,952	1,614	40,260	-	

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AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail
October 1, 2021 - December 31, 2022

										13,011,700	12,322,684	33,105,070	12,370,375	13,838,284	29,043,837	258,665,992	2,637,488	2,267,598	
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Depreciation Category	Ser. Jur Allocation Category	WA - E - Allocation %	WA - G - Allocation %	WA - Electric Jul 2022	WA - Electric Aug 2022	WA - Electric Sep 2022	WA - Electric Oct 2022	WA - Electric Nov 2022	WA - Electric Dec 2022	WA - Electric 2022 TOTAL	WA - Natural Gas Jan 2022	WA - Natural Gas Feb 2022	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	2 Yr Software	Software	Software	47.78%	15.09%	-	-	-	32,017	-	-	32,017	-	-	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	-	-	-	6,888	66,190	54,684	128,371	71	82	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	59,003	13,638	8,200	(64)	380	281,553	512,672	636	5,867	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	(45,053)	200	1,211	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-	-	-	-	5,271	-	-	
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	CD	AA	General	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	-	
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	24,568	1,674	3,564	254	494	184,888	450,604	-	-	
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	-	-	-	-	-	-	-	-	(15)	451
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	13,803	18,164	430	-	-	341,674	635,089	5,408	9,971	
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	(4,065)	-	86	186
Rosentrater	Programs	Performance & Capcit Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Cheney HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	Transportation	77.22%	22.78%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	47.36%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	50.19%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AN	Transportation	Transportation	Transportation	0.00%	72.92%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	77,906	6,496
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	AN	General	General	General	0.00%	72.92%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	NEW (Actuals)	Performance & Capcit Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	-	2,883	43,828	1,812	2,552	15,916	76,589	413	534	
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	-	-	-	-	106,087	107,309	(62)	405	
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	AN	Gas Storage	Gas Storage	Gas Storage	0.00%	68.81%	-	-	-	-	-	-	-	139,240	-	(119,081)
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	Gas Storage	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	(1)	7,095	684	(16)	-	-	7,779	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	General	General	General	47.78%	15.09%	2,028	65,554	16,716	(332)	15,393	4,004	122,762	380	1,344	
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Transportation	Transportation	Transportation	47.78%	15.09%	-	-	-	-	-	-	-	-	-	3,433
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	(490)	1,119	342	(1)	172	74,384	242,269	9	89	
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	WA	5 Yr Software	Software	Software	77.22%	22.78%	-	-	-	-	-	37,066	37,066	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	General	General	General	47.78%	15.09%	-	-	-	-	-	-	0	0	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	63.66%	0.00%	-	-	-	-	-	-	161	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	General	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	1,433	2,824	3,922	-	35	2,075	3,552	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	E Distribution	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	7,968	838,690	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	General	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	840,102	161,420	59	50	(769,215)	1,330,412	1,764,733	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	General	General	General	100.00%	0.00%	-	-	-	7,227	571	7,684	15,655	-	-	-
Magasky	Programs	Performance & Capcit Electric Transportation	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	201,321	66,758	52,231	719,027	84,162	274,732	1,997,584	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-	-	-	-	-	(380)	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	(692,862)	-	-	-	-	-	559,645	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	General	100.00%	0.00%	-	-	-	-	-	-	-	(3,230)	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - South Landing Catalysts - Clea	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	12,837	(334,680)	27,194	2,969	-	-	1,958,548	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	General	68.27%	0.00%	-	-	-	-	-	-	-	-	-	1,727
Thackston	Mandatory & Compliance	No Driver Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	Production - Hydro	65.54%	0.00%	1,935	-	26,386	659	-	-	2,506,120	-	-	-

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Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2022

										3,381,215	3,533,107	5,712,384	7,586,520	6,068,856	5,523,330	5,666,558	10,793,358	
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Depreciation Category	Ser-Jur Allocation Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Mar 2022	WA - Natural Gas Apr 2022	WA - Natural Gas May 2022	WA - Natural Gas Jun 2022	WA - Natural Gas Jul 2022	WA - Natural Gas Aug 2022	WA - Natural Gas Sep 2022	WA - Natural Gas Oct 2022	
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	2 Yr Software	Software	Software	47.78%	15.09%	-	-	-	-	-	-	-	10,111	-
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	25	14	-	-	-	-	-	-	2,175
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	1,304	189	-	15,962	23,398	18,632	4,307	2,590	(20)
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	286	25	-	(15,962)	13	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	CD	AA	General	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	382	-	2,506	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	9,579	(4,034)	-	59,861	4,359	5,736	-	136	-
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	175	(90)	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Cheney HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	-	-	-	-	7,326,944
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	Transportation	77.22%	22.78%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	47.36%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	50.19%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AN	Transportation	Transportation	Transportation	0.00%	72.92%	-	-	-	-	77,339	-	483	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	26,303	91,773	73,128	119,868	42,159	20,294	25,402	23,071	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	AN	General	General	General	0.00%	72.92%	-	-	-	-	-	-	-	-	3,040
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	1,604	-	326	-	-
Rosentrater	NEW (Actuals)	Performance & Capcit Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-	-	186,302	3,034	300	12,656	-
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	2,084	1	-	-	-	910	13,840	572	-
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	12	31	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	AN	Gas Storage	Gas Storage	Gas Storage	0.00%	68.81%	162,390	151,320	103,614	293,670	80,523	77,859	80,787	174,886	-
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	Gas Storage	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	-	-	5	(0)	2,240	216	(5)	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	General	General	General	47.78%	15.09%	1,972	894	1,121	415	640	20,701	5,279	(105)	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Transportation	Transportation	Transportation	47.78%	15.09%	539	1	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	-	-	52,556	(155)	353	108	(0)	-
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	WA	5 Yr Software	Software	Software	77.22%	22.78%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	CD	AA	General	General	General	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	63.66%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	General	General	General	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	E Distribution	E Distribution	E Distribution	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	General	General	General	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	General	General	General	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Magasky	Programs	Performance & Capcit Electric Transportation	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	General	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - South Landing Catalysts - Clea	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	General	65.54%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul	ED	AN	General	General	General	68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	No Driver Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-	-	-	-	-	-	-

ATTACHMENT B
AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail
October 1, 2021 - December 31, 2022

5,347,911 6,120,804 64,639,128

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdiction	Depreciation Category	Ser-Jur Allocation Category	WA - E - Allocation %	WA - G - Allocation %	WA - Natural Gas Nov 2022	WA - Natural Gas Dec 2022	WA - Natural Gas 2022 TOTAL
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	2 Yr Software	Software	Software	47.78%	15.09%	-	-	10,111
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	20,902	17,269	40,538
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	120	88,910	161,894
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	(14,227)
Kensok	Short-Lived Assets	Performance & Capcit ET Modernization & Operational Efficiency - Technok	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	CD	AA	General	General	General	47.78%	15.09%	-	-	-
Kensok	Programs	Performance & Capcit Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	-	-	3,324
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	107,896	200,552
Kensok	Short-Lived Assets	Performance & Capcit Financial & Accounting Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	(1,284)
Rosentrater	Programs	Performance & Capcit Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	197,195	343,641	7,867,781
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Cheney HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	Transportation	77.22%	22.78%	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	47.36%	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AA	General	General	General	0.00%	50.19%	-	-	2,886
Rosentrater	Large Distinct Projects	Performance & Capcit Gas Operator Qualification Compliance	GD	AN	Transportation	Transportation	Transportation	0.00%	72.92%	-	-	77,822
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Reinforcement Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	31,379	17,477	555,256
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	AN	General	General	General	0.00%	72.92%	-	-	3,040
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	ID	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	OR	G Distribution	G Distribution	G Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Gas Telemetry Program	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	11,628	-	13,558
Rosentrater	NEW (Actuals)	Performance & Capcit Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	G Distribution	0.00%	100.00%	-	-	202,293
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	3 Yr Software	Software	Software	47.78%	15.09%	806	5,026	24,186
Kensok	Short-Lived Assets	Performance & Capcit Human Resources Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	33,501	33,886
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	AN	Gas Storage	Gas Storage	Gas Storage	0.00%	68.81%	144,826	179,243	1,469,277
Rosentrater	Large Distinct Projects	Performance & Capcit Jackson Prairie Joint Project	GD	OR	Gas Storage	Gas Storage	Gas Storage	0.00%	0.00%	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	-	-	2,457
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	General	General	General	47.78%	15.09%	4,861	1,264	38,766
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-
Kensok	Large Distinct Projects	Performance & Capcit Land Mobile Radio & Real Time Communication Syst	CD	AA	Transportation	Transportation	Transportation	47.78%	15.09%	-	-	3,973
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	5 Yr Software	Software	Software	47.78%	15.09%	54	23,489	76,505
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	AA	Hardware	Hardware	Hardware	47.78%	15.09%	-	-	-
Kensok	Short-Lived Assets	Performance & Capcit Legal & Compliance Technology	CD	WA	5 Yr Software	Software	Software	77.22%	22.78%	-	10,936	10,936
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	CD	AA	General	General	General	47.78%	15.09%	-	-	0
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	63.46%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	E Distribution	E Distribution	E Distribution	65.54%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	General	General	General	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	General	General	General	68.27%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	AN	Transmission	Transmission	Transmission	65.54%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	E Distribution	E Distribution	E Distribution	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	ID	General	General	General	0.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-
Rosentrater	Programs	Performance & Capcit Substation - New Distribution Station Capacity Progr	ED	WA	General	General	General	100.00%	0.00%	-	-	-
Magasky	Programs	Performance & Capcit Electric Transportation	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	AN	5 Yr Software	Software	Software	68.27%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Clean Energy Fund 2	ED	WA	General	General	General	100.00%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - South Landing Catalysts) - Clea	ED	WA	E Distribution	E Distribution	E Distribution	100.00%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul ED	AN	AN	General	General	General	65.54%	0.00%	-	-	-
Rosentrater	Large Distinct Projects	No Driver Strategic Initiatives - Real Time Power System Simul ED	AN	AN	General	General	General	68.27%	0.00%	-	-	-
Thackston	Mandatory & Compliance	No Driver Strategic Initiatives - Upriver Park	ED	AN	Production - Hydro	Production - Hydro	Production - Hydro	65.54%	0.00%	-	-	-