ATTACHMENT B

[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	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	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%	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	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	ED	ID	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	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	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	CD	AA	General - Other	General	2023	47.78%	15.09%								
Kensok	Large Distinct Projects	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	CD	WA	General - Other	General	2023	77.22%	22.78%	91	811	259					
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	WA	Hardware	General	2023	77.22%	22.78%	5	49	16					
Kensok	Large Distinct Projects	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	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	CD	AA	Hardware	General	2023	47.78%	15.09%								
Kensok	Large Distinct Projects	Performance & Capaci	Land Mobile Radio & Real Time Communication Sys	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%					36,884	5,553	(78)	7,358
Kensok	Large Distinct Projects	Performance & Capaci	Land Mobile Radio & Real Time Communication Sys	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	6,941							
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%					458,892		34	
Kensok	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%					856,646	60,353	3,427	23,515
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	(1,211)							
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(997)							
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	8,930	15,839	18,654	1,686	2,357	2,623	(495)	601
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%								
Kensok	Programs	Failed Plant & Operatic	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 & Operatic	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 & Operatic	Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	21,091	126,766	87,466	43,432	139,068	86,352	12,758	32,726
Kensok	Programs	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)	(11,763)	2,494
Kensok	Programs	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	25,469	18,997
Kensok	Programs	Performance & Capaci	Environmental Control & Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	(85)	836	4,622	(170)				
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%							568,087	3,171
Kensok	Programs	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	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	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%								
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%								
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%				836,446	85,515	37,915	(6)	
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	General - Other	General	2023	47.78%	15.09%							3,071	45
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	Hardware	General	2023	47.78%	15.09%	(7,819)	139,594	39,154	19,338	22,307	554,196	3,165	324,705
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%	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	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	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	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	CD	AA	General - Other	General	2023	47.78%	15.09%					68,755	3,917	3,270	292
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	(13,496)	20,570	303,004	1,853	6,242	13,323	(6,344)	
Kensok	Short-Lived Assets	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	CD	WA	General - Other	General	2023	77.22%	22.78%								
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%					35,489	161,324	181,753	304,116
Kensok	Short-Lived Assets	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	ED	AN	Hardware	General	2023	68.27%	0.00%		256,882	10,453	57	267	60	26	14
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%	1,144	101	1,136	74		553	858	540
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%		74,679	8,685	160	3,502	2,004	855	453
Kensok	Short-Lived Assets	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				
Kensok	Short-Lived Assets	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	CD	AA	Hardware	General	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	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	CD	AA	General - Other	General	2023	47.78%	15.09%	0	(1)					110,311	1,126
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems	CD	AA	Hardware	General	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	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	CD	AA	Hardware	General	2023	47.78%	15.09%	12,731	33,939	82,804	(25,999)	152,020	131,282	72,881	27,466
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%					137,477			
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	872	7,593	68,205	236,491	571,827	(275,211)	72,470	73,698
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(15,093)	63,333	1,586	(130)	41	115,621	(2,060)	980
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%	2,817	6,977	6,819	913	7,149	6,626	84	1,201
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	2,305	5,708	5,579	747	5,849	5,421	69	983
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%	58	497						
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	1,628,835	(625,286)	176		579,642	291,282	34,446	133,558
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	65,923	731,032	25,603	1,730	889	2,787	4	
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%	154	274	1,003	(4,950)	236	472	8	433
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%							12,270	127,870
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%			59,529					
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	50,504	2,505	6,666	(24,538)	1,449	2,301	39	2,112
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	50,057	5,602	12,662	38	34	36		
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	27,495	3,077	6,955	21	19	20	275,375	8,858
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%								
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%	22	101	707	10	39			
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%							28,885	
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	14,741	4,451	18,201	(164)	936			
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%	515,411	17,958	25,513	1,577	2,812	2,224	209	
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	33,007	27,584	24,317	(13,398)	6,540	11,266	1,399,476	5,758
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	1,813	3,878	11,361	6,631	18,153	28,489	150,177	48,823
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	7,487	20,125	47,595	23,543	32,044	99,059	48,524	50,388
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	11,114	50,186	69,919	(5,999)	23,180	149,636	2,437	5,161
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	47,783	47,386	(7,871)	(6,334)	12,216	6,402	630	743
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	2,001	12,114	21,891	7,784	8,520	14,623	7,940	3,950

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 %	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 - Technc	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 - Technc	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 - Technc	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
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%				17,678	(3,308)	637	4,395	322
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%							471,572	16,242
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	3,800	24,364	6,590	402,598	(72,565)	518,803	125,200	18,820
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	58,763							
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 5 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 - 3 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 - 5 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	CD	AA	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%							710,602	273
Kinney	EIM	Performance & Capaci	Energy Market Modernization & Operational Efficier	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%	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	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%			114,673	322	836	2,023	(566)	
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	2,472							
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	29	29	(40)	1				
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	(2)					1,583,051	58,386	23,129
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	3,117
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%								
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%								9
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	101
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	43,244
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	GD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	(1,502)	86		66,039	6,709	5,257	4,762	(15,793)
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%								
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%							2,812,429	95,766
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	(97,410)			152,750				
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	WA	E Distribution	E Distribution	2023	100.00%	0.00%							61,393	2,736
Other	Other	Customer Requested	T&D Reimbursable	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(128,552)	192						45,364
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	1							
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	Hardware	General	2023	47.78%	15.09%	1							
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	WA	E Distribution	E Distribution	2023	100.00%	0.00%						27		
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	CD	AA	General - Structures	General	2023	47.78%	15.09%								
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	3,001	571	68	11,999	(85)		2,969	
Rosentrater	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	973	3,772	2,499	12,823	6,649
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	CD	AA	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%								10,219,103
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Proje	ED	WA	General - Other	General	2023	100.00%	0.00%								
Rosentrater	Large Distinct Projects	Failed Plant & Operatio	Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	701	4,286	3,557	426	642			
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	15,272	15,509	306					
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	(161,140)	65,806	186,956	273,282	43,554	153,346	174,313	317,303
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	GD	OR	Underground Storage	Underground Stora	2023	0.00%	0.00%	(17,211)	7,029	19,968	29,188	4,652	16,378	18,618	33,890
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%			38,751					
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%			24,219					
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%		273,183			117			
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	8,417	8,086	319	1,561			844	42
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	52,623	4,043	160	780			422	21
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	291	168	523	1,588	1,280		280	3,823
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	526	305	945	2,872	2,316		507	6,917
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%						187,901	117,332	13,189
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	139,154	65,469
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	175,686	166,514
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%								8,773
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	66
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%	2,003	102,535	5,607	2,742	895	9,715	5,468	1,984
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	41,823	4,345	16,201	9,768	23,185	69,118	178,548	315,796
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	315,971	512,712	1,178,434	581,478	1,002,937	1,156,909	609,812	838,654
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	113,331	163,428	300,149	1,061,974	2,147,219	4,234,922	1,272,571	3,225,751
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	136,525	2,228			219	130		
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	29		582	4,261	39	7,972	11,407	69,556
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	48,549	62,361	110,241	76,454	153,142	242,863	37,848	59,076
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	641	4,158	3,161	128	4,648	5,714	9,260	18,808
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	5,292	100	1,571			8,644		5,341
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	2,877	7,302	3,463	18,387	7,173	3,061	126,229	186,591
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	2,302	2,262	3,845		3,625	3,080	1,884	5,196
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	11,215	14,013	14,969	10,729	14,844	11,025	8,763	10,841
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	20,991	19,916	40,937	28,104	75,195	29,443	15,958	46,916
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	26,976	20,163	29,785	26,649	19,736	31,590	143,147	(106,675)
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	11,602	6,226	70,548	123,584	30,307	344,417	(53,441)	27,740
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	12,038	1,633,045	308,204	423,285	1,124,253	281,875	200,358	75,406
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	50,629	4,490	40,397	127,774	105,299	131,441	40,399	99,003
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%		45,331	245		2,400	1,894		
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	825	(17,250)	75,914	17,717	35,082	42,848	70,328	102,278
Rosentrater	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%	146,508	230,050	269,529	296,861	289,685	266,099	202,118	230,031
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	150,943							
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%	(150,943)	(0)	-					
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(24)			(1,325)	229	115		225

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 %	System 01	System 02	System 03	System 04	System 05	System 06	System 07	System 08
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	47	45	100	(1)	58	36	(13)	
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-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 & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%								
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%		1,329,405	2,217	1,726	1,191	327	310	350
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	14,252	12,409,792	21,137	69,879	9,552	2,823	2,674	3,019
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		1,571,789	6,893	853	2,374	51		3,727
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%		241,966	1,061	131	365	8		574
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	(107,220)	26						
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	5,358	1,841						
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,061	(1,321)		269,352				
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	57,084	26,701	144,213	8,476	34,683	39,907	64,808	68,265
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%		33,083	22		(4,297)	3,326		4,311
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%		39,255		13,097	78,213	500	79,490	605
Rosentrater	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	34,396		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%		1,375			16,687			
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	18,555
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	OR	General - Other	General	2023	0.00%	0.00%						2,295	228,739	24,590
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		2,710				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%			36,525					-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%					63,014		89,426	97,413
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%		57,762						
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%								63,702
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	101,874
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	220,082	392				60,298	292,265	66,181
Rosentrater	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				58,484	339	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	ID	Transportation	Transportation	2023	0.00%	0.00%						87,147	1,762	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%		51,783	232	51,164	342		119,210	2,319
Rosentrater	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	15,565	1,293	104,312	71,571	122,630	1,387
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		354	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	62				85,306	399
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	2,554	151,733	4,868
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				74		(115)
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	18,506	9,461	2,488	4,387	20,880	60,213	2,553	7,634
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	(24,252)							
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%								
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%						-	291	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	8,036
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	1,563	211					45	3,215
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%	7,471							
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%	5,862	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	63.66%	0.00%				13,836				100,686
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%				6,034	12	3	6	5
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%								
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	43,548	1,465	2,689	15,561,529	357,418	3,556,300	318,537	438,043
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%					4,351	87,108	42,433	235,935
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,174	-	-	3,445,401	1,077,675	40,997	7,370	291,898
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%				83,181	15	57		
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	64,971	6,519	14,654	597,106	217,877	177,953	7,113	2,304,043
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%								
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	112,813	113,319	108,853	245,863	110,481	369,233	517,991	446,137
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	49,088	348,393	643,600	671,465	751,032	1,649,318	860,298	1,309,509
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(18)	57	159	31	14	(77)	216	92
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,711,688	1,455,158	1,778,464	1,488,699	2,099,980	2,256,036	1,204,513	2,122,937
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%			238,197					
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%		1,532	1,619					11,019
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,505,542	5,772,435	5,798,257	4,459,972	2,515,865	3,986,809	2,653,676	2,643,663
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	470,546	371,746	468,578	570,527	853,069	863,445	667,641	853,389
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	715,981	645,999	815,378	631,456	1,095,579	1,053,638	447,145	733,576
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	623,489	2,692,413	1,814,998	2,055,252	1,931,894	1,400,267	1,106,034	1,462,286
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	100,523	36,937	98,055	18,750	174,969	163,351	54,683	7,221
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	29,783	15,566	31,451	32,744	62,522	58,418	21,735	15,917
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%								
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	285,876	41,228	51,164	24,822	35,852	266,339	23,746	527,470

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 %	System 01	System 02	System 03	System 04	System 05	System 06	System 07	System 08
Rosentrater	Programs	Failed Plant & Operatio	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 & Operatio	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 & Operatio	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 & Operatio	Meter 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 & Operatio	Meter 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	8,788	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	GD	WA	General - Other	General	2023	0.00%	100.00%							4,078	
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%								416,609
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%		1,803						
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	(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%	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%						10,707	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%					1,337,687	180,905	22,169	21,913
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)	10,691	178,537	9,180	6,215
Thackston	Large Distinct Projects	Asset Condition	Noxon 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 & Operatio	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 & Compliar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	299	3,664	7,271	293	3,006			
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	12	147	291	12	120			
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & 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%		172,236						
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	42,964	1,893	2,494	305	376	1,541	18,152	2,236
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	11,946		76	244	2,094	14,544	12,317	289
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & Compliar	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 & Compliar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%			177	2,279	2,943	268	437	359
Thackston	Mandatory & Compliance	Mandatory & Compliar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%							15,822	
Thackston	Mandatory & Compliance	Mandatory & Compliar	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	CD	AA	Hardware	General	2023	47.78%	15.09%			22,702	1,322				
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-		18,783					10,007
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	32,335	2,867	49,262	193,189	340,541	3,940	499,434	268,980
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	3,082	50,428	7,613			14	8,986	
Thackston	Programs	Failed Plant & Operatio	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 & Operatio	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 & Operatio	Base Load Thermal Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%						45,850		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	CD	AA	Software - 5 Yr	Intangibles	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	G Distribution	2023	0.00%	0.00%				1,465				7,098
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	298	411	1,194	2,328				
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%					1,298	642	29,899	
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%							811,526	7,112
New (Actual)	New (Actual)	Mandatory & Compliar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%					1,114,534			
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%								

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**
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	-
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	ID	General - Other	General	2023	0.00%	0.00%	7,054	4,921	23,525	3,652	76,180	-	-	76,180	-
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%		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	CD	WA	Hardware	General	2023	77.22%	22.78%					70	-	-	70	4
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 & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%				331,793	790,718	-	-	790,718	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%					(448,988)	-	-	(448,988)	(206)
Kensok	Mandatory & Compliance	Mandatory & Compliar	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	19,094	422			963,456	-	-	963,456	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%					(1,211)	-	-	(1,211)	(579)
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%					(997)	-	-	(997)	(476)
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%					50,195	-	-	50,195	4,267
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%				232,296	232,296	-	-	232,296	-
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	30,852	3,021	125,503	41,586	679,393	-	-	679,393	3,261
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	2,620	(35)		1,143	16,303	-	-	16,303	-
Kensok	Programs	Failed Plant & Operatic	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%			86,358	1,086	87,445	-	-	87,445	-
Kensok	Programs	Performance & Capaci	Fiber Network Lease Service Replacement	CD	AA	General - Other	General	2023	47.78%	15.09%	671,127	2,325	236,311	606,335	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	120,377	789,129	-	-	789,129	9,349
Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%			192,793	85,293	745,956	-	-	745,956	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	-	-	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	1,453,731	-	-	1,453,731	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%			8,656	1,190	9,846	-	-	9,846	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	ED	AN	Hardware	General	2023	68.27%	0.00%			35,526	5,848	41,374	-	-	41,374	-
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	414,923	1,539,178	-	-	1,539,178	-
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	-	-	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%					413	-	-	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				76,405	-	-	76,405	-
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%					325,152	-	-	325,152	(6,449)
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AN	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	3,369	77,547	-	-	77,547	-
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	416,582	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	315
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	1,010,942	-	-	1,010,942	6,083
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%					137,477	-	-	137,477	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	2,964	1,267		356,421	1,116,597	-	-	1,116,597	417
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	26	83,442	49,645	183,827	481,218	-	-	481,218	(7,212)
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%	3,242	(191)	323	2,236	38,195	-	-	38,195	1,923
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	2,652	(156)	264	1,829	31,251	-	-	31,251	1,574
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%		33,745	9,178	4,336	47,814	-	-	47,814	27
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	45,269	9,636	731,808	205,471	3,034,837	-	-	3,034,837	778,336
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		404,943	251,170	17,734	1,501,816	-	-	1,501,816	31,501
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%					(2,370)	-	-	(2,370)	105
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	5,354	30,960	245,393	10,093	431,940	-	-	431,940	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%					59,529	-	-	59,529	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%			115,315	(60,581)	95,771	-	-	95,771	34,477
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	144		374,153	4,424	447,149	-	-	447,149	50,057
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	1,769	1,223	579,130	14,844	918,784	-	-	918,784	27,495
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	1,079,459	18,184	2,127	4,496	1,104,266	-	-	1,104,266	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%			858	180	1,917	-	-	1,917	10
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	47,458	10,439	245,341	20,885	353,008	-	-	353,008	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%		685,122	75,227	118,226	916,740	-	-	916,740	7,044
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%					565,704	-	-	565,704	351,850
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	29,433	2,297	7,978	29,179	1,563,437	-	-	1,563,437	22,533
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	106,412	7,068	13,956	324,692	721,454	-	-	721,454	867
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	24,285	44,092	20,854	75,138	493,134	-	-	493,134	3,578
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	9,218	99,406	29,641	36,592	480,492	-	-	480,492	5,311
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	574	630	348	949,859	1,052,367	-	-	1,052,367	22,833
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	431,217	6,913	89,255	1,283,026	1,889,234	-	-	1,889,234	956

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 %	System 09	System 10	System 11	System 12	Total	System Total Q4 2021	System Total 2022	System Total 2023	WA-E 01
																2021	2022	2023	
																113,133,914	505,328,919	464,161,663	
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	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 & Capaci	ET Modernization & Operational Efficiency - Technc	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 & Capaci	ET Modernization & Operational Efficiency - Technc	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	435,588	(43,235)	1,537,527	-	-	1,537,527	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	CD	AA	General - Other	General	2023	47.78%	15.09%				295,667	295,667	-	-	295,667	-
Kensok	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	EIM	Performance & Capaci	Energy Market Modernization & Operational Efficier	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	6,870			156,299	257,792	-	-	257,792	9,901
Magalsky	Programs	Performance & Capaci	Transportation Electrification	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	Programs	Performance & Capaci	Transportation Electrification	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	ED	AN	Software - 5 Yr	Intangibles	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	-	-	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	349
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	32,028	2,555	798	2,780	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%		521,473	7,092	248	528,813	-	-	528,813	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	GD	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) - Cle	CD	AA	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) - Cle	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 TT	CD	AA	General - Other	General	2023	47.78%	15.09%					1	-	-	1	1
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	Hardware	General	2023	47.78%	15.09%					1	-	-	1	0
Other	Other	Mandatory & Compliar	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	WA	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	0.00%	0.00%	56	1,156	4,052	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	906	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 Proje	ED	WA	General - Other	General	2023	100.00%	0.00%		1,659			1,659	-	-	1,659	-
Rosentrater	Large Distinct Projects	Failed Plant & Operatic	N Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					9,613	-	-	9,613	460
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%					31,087	-	-	31,087	11,793
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	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 Facilit	GD	OR	Underground Storage	Underground Stora	2023	0.00%	0.00%	26,207	30,720	14,841	197	184,478	-	-	184,478	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%					38,751	-	-	38,751	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%					24,219	-	-	24,219	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					273,300	-	-	273,300	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & Compliar	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 & Compliar	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 & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					318,422	-	-	318,422	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & Compliar	Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%				180,173	180,173	-	-	180,173	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					8,773	-	-	8,773	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	68	107,684	23,512	1,221	133,033	-	-	133,033	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		95,812			95,812	-	-	95,812	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	166,321	176,394	118,674	1,668	594,005	-	-	594,005	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	568,613	260,133	445,788	275,128	2,208,447	-	-	2,208,447	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	372,800	989,070	740,440	639,102	8,938,319	-	-	8,938,319	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	3,430,580	1,394,468	1,088,458	711,685	19,144,536	-	-	19,144,536	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%					139,102	-	-	139,102	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%		59	60		93,965	-	-	93,965	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	185,585	497,308	229,224	375,716	2,078,367	-	-	2,078,367	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	11,436	7,039	1,267	11,900	78,162	-	-	78,162	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%			3,970		24,918	-	-	24,918	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	44,348	11,738	65,138	73,492	549,798	-	-	549,798	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	5,563	(183)		2,703	30,275	-	-	30,275	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	24,497	18,976	20,935	9,272	170,079	-	-	170,079	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	123,880	115,754	134,250	53,042	704,387	-	-	704,387	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	67,524	128,036	77,047	155,871	619,851	-	-	619,851	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	24,730	22,440	35,420	71,235	714,810	-	-	714,810	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	266,027	275,906	233,584	74,903	4,908,885	-	-	4,908,885	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	109,954	52,893	42,595	29,146	834,021	-	-	834,021	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		14,070			14,070	-	-	14,070	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%			13,944	442	64,256	-	-	64,256	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	(102,503)	19,019	26,212	(43,116)	227,354	-	-	227,354	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%			7,744		7,744	-	-	7,744	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Joint Use	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	33,853	597,392	228,188	(153,277)	2,637,037	-	-	2,637,037	146,508
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%					150,943	-	-	150,943	72,128
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%					(150,943)	-	-	(150,943)	(116,555)
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					(780)	-	-	(780)	(16)

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 & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%					272	-	-	272	32
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					32,743	-	-	32,743	6,299
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	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 & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%					1,335,525	-	-	1,335,525	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	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 & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	2,879			-	1,588,566	-	-	1,588,566	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%					244,106	-	-	244,106	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	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 & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%					(107,193)	-	-	(107,193)	(107,220)
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	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 & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%					269,092	-	-	269,092	695
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	WSDOT Control Zone Mitigation	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%			3,619		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		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	9,167		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		69,570	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)	-	-	(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	0.00%	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%	72.92%		-			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%	9	278	3,975	-	229,310	-	-	229,310	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	WA	Transportation	Transportation	2023	0.00%	100.00%	77,151		-	-	573,302	-	-	573,302	-
Rosentrater	Programs	Asset Condition	Gas Regulator Station Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%		354,956	12,675	20,865	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	1,828	-	796,300	-	-	796,300	-
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	-	-	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%		15,293	1,643,123	12,819	1,690,994	-	-	1,690,994	3,486
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	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	-	-	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	-	-	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	-	-	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	-	-	195,743	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Other	General	2023	77.22%	22.78%				78	8,228	-	-	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	-	-	253,244	1,207
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%		20,386	-	-	65,945	-	-	65,945	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	ID	General - Structures	General	2023	0.00%	0.00%			336,590	82,168	426,229	-	-	426,229	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%			(0)		(0)	-	-	(0)	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%				646	102,740	-	-	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	178,021	-	-	178,021	-
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%	10,200	184,812	(4,500)	10,786	705,819	-	-	705,819	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	6,885	(1,138)	2,621	3,415	352,335	-	-	352,335	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%					114,522	-	-	114,522	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	9	77			6,147	-	-	6,147	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	1,311,318	-			1,311,318	-	-	1,311,318	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	10,809	119,242	557,204	1,297,483	22,264,266	-	-	22,264,266	28,542
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	(38,967)	34,691		139,858	505,408	-	-	505,408	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,510	29,098	6,538,063	111,746	11,550,931	-	-	11,550,931	4,174
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%			14,219	72	97,545	-	-	97,545	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	396,719	303,113	2,004,549	55,054	6,149,671	-	-	6,149,671	42,582
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%			30,188	-	30,188	-	-	30,188	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	527,623	396,228	182,617	377,487	3,508,643	-	-	3,508,643	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,308,105	336,217	407,100	671,630	9,005,754	-	-	9,005,754	49,088
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	78	11,654	953	436	13,595	-	-	13,595	(12)
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	1,739,350	1,491,737	1,728,708	1,051,049	20,128,318	-	-	20,128,318	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%					238,197	-	-	238,197	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%					14,170	-	-	14,170	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	3,358,486	4,700,678	4,199,255	3,808,235	48,402,873	-	-	48,402,873	4,505,542
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	972,706	976,001	883,049	390,303	8,341,001	-	-	8,341,001	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	803,589	888,410	938,047	789,738	9,558,537	-	-	9,558,537	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	1,594,084	1,679,613	2,130,689	1,776,079	20,267,100	-	-	20,267,100	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	167,344	106,112	196,873	17,634	1,142,452	-	-	1,142,452	65,883
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	45,204	33,392	27,153	50,467	424,352	-	-	424,352	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%		846			846	-	-	846	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,215,778	86,084	27,824	41,594	2,627,778	-	-	2,627,778	285,876

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	Programs	Failed Plant & Operatic	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 & Operatic	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 & Operatic	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 & Operatic	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 & Operatic	Meter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	10,106	10,218	5,432	13,494	82,170	-	-	82,170	2,573
Rosentrater	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	-	-	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	CD	AA	General - Other	General	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	WA	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%					-	-	-	-	-
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwatering Pumps	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%				424,166	913,476	-	-	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%	1,189			952	71,685	-	-	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	795	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	-	-	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			229,461	-	-	229,461	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	9,336	3,694,444	-	-	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	2,326,061	-	-	2,326,061	-
Thackston	Large Distinct Projects	Failed Plant & Operatic	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	-	-	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	-	-	303,952	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%					14,532	-	-	14,532	204
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%					581	-	-	581	8
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & 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%					172,236	-	-	172,236	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & Compliar	Right-of-Way Use Permits	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%		119,969	(77,352)	2,453	86,581	-	-	86,581	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%		739			6,015	-	-	6,015	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		3,251	1,197	614	35,261	-	-	35,261	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		737	2,723	394	10,317	-	-	10,317	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%		677,120		8,834	701,776	-	-	701,776	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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	-	-	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%			159,813	6,011	191,140	-	-	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%			20,601	-	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%		-		0	70,123	-	-	70,123	2,104
Thackston	Programs	Failed Plant & Operatic	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 & Operatic	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 & Operatic	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	0.00%	0.00%					468	-	-	468	-
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
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%					69,845	-	-	69,845	3,082
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%					109,209	-	-	109,209	17,691
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%				264,723	264,723	-	-	264,723	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	36,318	51,608	57,211	46,395	200,096	-	-	200,096	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		564			4,795	-	-	4,795	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%					31,839	-	-	31,839	-
New (Actual)	New (Actual)	Asset Condition	Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65.54%	0.00%				545,256	545,256	-	-	545,256	-
New (Actual)	New (Actual)	Asset Condition	Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	6,880	8,406	5,931	889	840,745	-	-	840,745	-
New (Actual)	New (Actual)	Mandatory & Compliar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-				1,114,534	-	-	1,114,534	-
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	-	-	4,354	-
New (Actual)	New (Actual)	Performance & Capaci	NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%				694,741	694,741	-	-	694,741	-

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 %	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	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%	954,584	1,470,176	390,914	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	CD	WA	Hardware	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	General	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%	-	-	-	17,625	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 & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	219,281	-	16	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok	Programs	Failed Plant & Operatic	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 & Operatic	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 & Operatic	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	CD	AA	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	131,778
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	47.78%	15.09%	9,829	144,790	885	2,983	6,366	(3,032)	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	35,344	17,913	(56)	438	1,203	-	317	-	-
Kensok	Short-Lived Assets	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	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	580
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	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	3,628	32,592	113,007	273,247	(131,509)	34,630	35,216	1,416	605
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	30,264	758	(62)	19	55,249	(985)	468	12	39,873
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%	4,763	4,655	623	4,881	4,523	57	820	2,213	(130)
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	3,897	3,808	510	3,993	3,701	47	671	1,811	(107)
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%	237	-	-	-	-	-	-	-	16,125
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	(298,792)	84	-	276,981	139,189	16,460	63,820	21,632	4,605
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	349,322	12,234	827	425	1,332	2	-	-	193,501
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%	187	685	(3,379)	161	322	5	296	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	8,376	87,292	3,655	21,135
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	40,638	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	1,710	4,550	(16,751)	989	1,570	26	1,442	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	5,602	12,662	38	34	36	-	-	144	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	3,077	6,955	21	19	20	275,375	8,858	1,769	1,223
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%	48	338	5	19	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	13,803	-	22,678	4,988
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	2,127	8,697	(79)	447	-	-	-	-	327,384
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%	12,259	17,417	1,076	1,920	1,518	143	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	18,830	16,600	(9,146)	4,465	7,691	955,366	3,931	20,093	1,568
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	1,853	5,429	3,169	8,674	13,614	71,762	23,330	50,849	3,377
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	9,617	22,743	11,250	15,312	47,335	23,187	24,078	11,605	21,069
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	23,981	33,411	(2,866)	11,076	71,503	1,165	2,466	4,405	47,501
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	22,643	(3,761)	(3,027)	5,837	3,059	301	355	274	301
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	5,789	10,460	3,720	4,071	6,987	3,794	1,887	206,056	3,303

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 %	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 & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	206,776	-	64,001	142
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	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 & Capaci	ET Modernization & Operational Efficiency - Technc	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	CD	AA	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 Efficier	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%	18,994	(27,731)	(47,066)	(2,810)	856,927	14,209	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	88,548	249	645	1,562	(437)	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-	-	-	-	-	-	157,054	1,850
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	14	(19)	0	-	-	-	-	-	-
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%	-	-	-	-	-	-	4	-	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	48	-	-
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	GD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	34,756	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	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%	-	-	152,750	-	-	-	-	-	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	24,847	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	61,393	2,736	-	-
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 TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	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	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	27	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	22,861
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	196,366
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	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
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Rosentrater	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
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Proje	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	1,659
Rosentrater	Large Distinct Projects	Failed Plant & Operatio	Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	2,809	2,331	279	420	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	11,976	236	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	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%	-	18,517	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	11,573	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	179,044	-	-	77	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	5,520	218	1,066	-	-	576	28	241	1,248
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	2,760	109	533	-	-	288	14	120	624
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%	305	945	2,872	2,316	-	507	6,917	5,721	6,483
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	123,150	76,899	8,644	-	-
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%	950,219	491,050	289,573	364,601	2,667,703	175,686	166,514	206,610	109,493
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%	-	-	-	-	-	-	8,773	-	-
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%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	230,050	269,529	296,861	289,685	266,099	202,118	230,031	33,853	597,392
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%	(0)	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	(868)	150	76	-	148	-	-

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 %	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06	WA-E 07	WA-E 08	WA-E 09	WA-E 10
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	31	69	(1)	39	25	(9)	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	3,123	6,727	(98)	3,850	2,404	(845)	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	636,414	981
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	907,532	1,513	1,178	813	223	212	239	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	8,133,378	13,853	45,798	6,260	1,850	1,753	1,979	305,117	(207)
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,571,789	6,893	853	2,374	51	-	3,727	2,879	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	241,966	1,061	131	365	8	-	574	-	-
Rosentrater	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
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	26	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,207	-	-	-	-	-	-	(1,033)	255,351
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(866)	-	176,533	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	26,701	144,213	8,476	34,683	39,907	64,808	68,265	128,044	127,500
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AA	General - Other	General	2023	47.78%	15.09%	15,809	11	-	(2,053)	1,589	-	2,060	12,113	14,291
Rosentrater	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
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%	16,987	26,560	-	665	-	12,446	8,992	4,085	110,685
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	24,332	-	-	-	-	26,711	6,814	8,257
Rosentrater	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%	-	45,196	-	12,535	-	17,444	96,559	48,930	154,680
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	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%	-	-	-	-	-	-	-	-	-
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%	252,594	120,783	59,635	249,923	446,063	25,921	80,920	162,316	148,337
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%	635,753	567,844	473,391	470,043	633,858	339,259	456,520	771,345	408,624
Rosentrater	Programs	Asset Condition	Downtown Network - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	34,966	32,821	23,615	107,927	98,583	204,218	256,946	381,558	655,029
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	17,453	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN	Transportation	Transportation	2023	52.71%	16.61%	-	-	-	33,217	-	47,140	51,350	46,466	158
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	-	-	-	-	-	49,189	7,396	-
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%	362,916	521,008	152,918	412,323	(153,096)	318,926	69,545	527	71,428
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	WA	Transportation	Transportation	2023	100.00%	0.00%	112,539	489	534,603	-	7,482	-	122,753	77,595	179,769
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	AN	Transportation	Transportation	2023	0.00%	72.92%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
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%	11,954	14,613	2,813	4,346	2,705	2,872	5,130	7,973	8,129
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	30	30	-	-	-	40,763	191	20	(34,381)
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	20,570	110,004	4,118	6,093	1,220	72,505	2,326	20,645	(31,628)
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	37,091	425	120	-	92,984	435	46	(78,279)
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	5,975	-	-	-	35	-	(55)	-	7,308
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	4,521	1,189	2,096	9,978	28,773	1,220	3,648	61,348	149,293
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	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	16,597	29,430
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	-	-	-	154	4,398	89	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	6,482	7,787	297	5,310	4,257	113,137	32,523	2,982	391
Rosentrater	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%	-	-	-	-	-	87	6,206	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	163	-	-	-	-	35	2,483	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	31,102	-	-	13,916
Rosentrater	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%	211	46,412	-	-	-	49,608	-	-	-
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%	-	-	-	-	-	-	-	-	-
Rosentrater	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
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	155,871	3,971	51	2,840	3,290	(544)
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-	8,808	-	-	-	64,093	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	4,119	9	2	4	3	6	53
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	895,184	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	960	1,762	10,199,026	234,252	2,330,799	208,769	287,093	7,084	78,151
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	3,445,401	1,077,675	40,997	7,370	291,898	4,510	29,098
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	83,181	15	57	-	-	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	4,272	9,604	391,344	142,796	116,631	4,662	1,510,069	260,010	198,660
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	348,393	643,600	671,465	751,032	1,649,318	860,298	1,309,509	1,308,105	336,217
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	37	104	20	9	(50)	142	60	51	7,638
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	5,772,435	5,798,257	4,459,972	2,515,865	3,986,809	2,653,676	2,643,663	3,358,486	4,700,678
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	24,208	64,265	12,289	114,674	107,060	35,839	4,732	109,677	69,546
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	41,228	51,164	24,822	35,852	266,339	23,746	527,470	1,215,778	86,084

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 %	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 & Operatic	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatic	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatic	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatic	Meter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatic	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	CD	AA	General - Other	General	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	-	377
Thackston	Large Distinct Projects	Asset Condition	Noxon 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 & Operatic	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 & Compliar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	2,502	4,964	200	2,052	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	100	199	8	82	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & 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%	112,884	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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 & 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%	7,449	5,583	7,297	7,483	2,339	3,509	2,131	3,755	7,383
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%	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	10,370	-	-	443,784
Thackston	Mandatory & Compliance	Mandatory & Compliar	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%	-	-	-	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	Hardware	General	2023	47.78%	15.09%	-	10,848	632	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	-	12,822	-	-	-	-	6,832	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - 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 & Operatic	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 & Operatic	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 & Operatic	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	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	17,461	7,481	(5,312)	97	1,863	150	586	1,009	402
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	7,052	11,125	9,120	7,231	8,166	-	-	-	-
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 & Compliar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	730,466	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Performance & Capaci	NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-

ATTACHMENT B

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

														2021	2022	2023				
														56,371,322	258,665,992	238,861,127				
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**	**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	CD	AA	General - Other	General	2023	47.78%	15.09%	70,716	7,449	297,571	-	-	297,571	-	-	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	1,301	1,183	6,767	-	-	6,767	-	-	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	260,581	-	-	260,581	-	-	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	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	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%	1,350,082	876,593	13,345,068	-	-	13,345,068	-	-	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	24,545	9,147	55,953	-	-	55,953	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	AA	General - Other	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	CD	AN	General - Other	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	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	896	-	-	896	21	185	59	-
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	WA	Hardware	General	2023	77.22%	22.78%	-	-	54	-	-	54	1	11	4	-
Kensok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	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	CD	AA	General - Other	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	CD	AA	Hardware	General	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	CD	AA	Software - 5 Yr	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	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	3,317	-	-	3,317	1,047	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	-	158,547	377,843	-	-	377,843	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	(448,988)	-	-	(448,988)	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	460,386	-	-	460,386	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	(579)	-	-	(579)	(183)	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	(476)	-	-	(476)	(150)	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	23,985	-	-	23,985	1,347	2,390	2,815	254
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	111,002	111,002	-	-	111,002	-	-	-	-
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	General - Other	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 & Operatic	Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	546	7,791	-	-	7,791	-	-	50	(2)
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	11,769	17,064	348,786	-	-	348,786	3,183	19,129	13,198	6,554
Kensok	Programs	Performance & Capaci	Enterprise & Control Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	372,394	6,243	351,992	-	-	351,992	(1,080)	(17,547)	15,371	(1,820)
Kensok	Programs	Performance & Capaci	Environmental Control & Monitoring Systems	CD	AA	General - Other	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	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	2,486	-	-	2,486	(13)	126	698	(26)
Kensok	Programs	Performance & Capaci	Environmental Control & Monitoring Systems	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	CD	AA	General - Other	General	2023	47.78%	15.09%	112,921	289,736	997,440	-	-	997,440	-	-	-	-
Kensok	Programs	Performance & Capaci	Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	431,090	78,895	517,195	-	-	517,195	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition	Atlas	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	92,126	40,757	356,454	-	-	356,454	669	1,551	486	28
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	CD	AA	General - Other	General	2023	47.78%	15.09%	-	191	191	-	-	191	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	CD	AA	Hardware	General	2023	47.78%	15.09%	6,153	592,635	694,663	-	-	694,663	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	4,136	569	4,705	-	-	4,705	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	ED	AN	Hardware	General	2023	68.27%	0.00%	24,252	3,992	28,244	-	-	28,244	-	-	-	-
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distributi	ED	AN	Software - 4 Yr	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	ED	AN	Software - 5 Yr	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	CD	AA	General - Other	General	2023	47.78%	15.09%	64,070	75,110	222,704	-	-	222,704	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	Hardware	General	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	CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	268,300	268,300	-	-	268,300	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	Software - 2 Yr	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	CD	AA	Software - 3 Yr	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	CD	AA	Software - 5 Yr	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	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	271	-	-	271	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	36,510	-	-	36,510	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	155,373	-	-	155,373	(2,037)	3,104	45,723	280
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	-	55,159	-	-	55,159	0	11,138	5,645	(18)
Kensok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	WA	General - Other	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	CD	AA	General - Other	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	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	(21,566)	-	-	(21,566)	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	182,788	-	-	182,788	-	-	-	-
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	-	-	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%	466	2,110	6,441	-	-	6,441	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	61,670	-	-	61,670	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	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	CD	AA	General - Other	General	2023	47.78%	15.09%	18,264	37,784	470,911	-	-	470,911	3,841	8,865	31,144	(1,232)
Kensok	Short-Lived Assets	Performance & Capaci	Basic Workplace Technology Delivery	CD	AA	Hardware	General	2023	47.78%	15.09%	9,596	18,892	263,661	-	-	263,661	1,921	4,432	15,572	(616)
Kensok	Short-Lived Assets	Performance & Capaci	Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	9,132	18,892	235,455	-	-	235,455	1,921	4,432	15,572	(616)
Kensok	Short-Lived Assets	Performance & Capaci	Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	82	199,063	252,554	-	-	252,554	0	(0)	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	5,327	718,505	1,735,711	-	-	1,735,711	100	65,474	(2,618)	1,708
Kensok	Short-Lived Assets	Performance & Capaci	Data Center Compute and Storage Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	18,716	12,826	114,174	-	-	114,174	9,157	1,479	(869)	7,757
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	7,955	190,029	483,077	-	-	483,077	1,921	5,121	12,495	(3,923)
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	65,693	-	-	65,693	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	170,315	533,564	-	-	533,564	132	1,146	10,292	35,686
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	23,723	87,841	229,949	-	-	229,949	(2,277)	9,557	239	(20)
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Hardware	General	2023	68.27%	0.00%	220	1,526	26,074	-	-	26,074	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	180	1,249	21,334	-	-	21,334	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%	4,386	2,072	22,848	-	-	22,848	9	75	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	349,693	98,184	1,450,192	-	-	1,450,192	245,787	(94,354)	26	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	120,021	8,474	717,640	-	-	717,640	9,948	110,311	3,863	261
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	(1,618)	-	-	(1,618)	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	167,520	6,890	294,868	-	-	294,868	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	40,638	-	-	40,638	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	78,721	(41,356)	65,379	-	-	65,379	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	374,153	4,424	447,149	-	-	447,149	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	579,130	14,844	918,784	-	-	918,784	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%	410	86	916	-	-	916	3	15	107	2
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	117,236	9,980	168,684	-	-	168,684	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	35,947	56,494	438,062	-	-	438,062	2,224	672	2,747	(25)
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 2 Yr	Intangibles	2023	68.27%	0.00%	-	-	386,184	-	-	386,184	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	5,446	19,920	1,067,296	-	-	1,067,296	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	6,669	155,153	344,746	-	-	344,746	274	585	1,714	1,001
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	9,965	35,905	235,643	-	-	235,643	1,130	3,037	7,182	3,553
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	14,164	17,486	229,602	-	-	229,602	1,677	7,573	10,551	(905)
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	166	453,889	502,872	-	-	502,872	7,210	7,150	(1,188)	(956)
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	42,650	613,092	902,767	-	-	902,767	302	1,828	3,303	1,175

ATTACHMENT B

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

														2021	2022	2023				
														56,371,322	258,665,992	238,861,127				
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**	**WA-E Total Q4 2021**	**WA-E Total 2022**	**WA-E Total 2023**	**WA-G 01**	**WA-G 02**	**WA-G 03**	**WA-G 04**
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	66,567	396,132	-	-	396,132	18,519	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	(9,831)	8,589	508,463	-	-	508,463	24,145	7	94,155	-
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	49,260	385,836	904,585	-	-	904,585	69,689	1,194	706	643
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	9,535	-	-	9,535	-	-	-	2,668
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	122,313	50,639	969,796	-	-	969,796	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	208,145	(20,660)	734,705	-	-	734,705	573	3,676	994	60,751
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	25,086	22,946	132,427	-	-	132,427	8,867	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	77,760	84,821	-	-	84,821	1,200	716	220	61
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	450	383	39,823	-	-	39,823	-	-	-	9,641
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	67,952	71,233	-	-	71,233	(243)	750	317	212
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	-	25,063	-	-	25,063	3,786	3,347	217	43
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	CD	AA	General - Other	General	2023	47.78%	15.09%	-	141,284	141,284	-	-	141,284	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	290,570	756,592	-	-	756,592	-	-	-	-
Kinney	EIM	Performance & Capaci	Energy Market Modernization & Operational Efficier	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	106,699	175,985	-	-	175,985	-	-	-	-
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	167,927	(16,199)	1,508,570	-	-	1,508,570	-	-	-	-
Magalsky	Programs	Performance & Capaci	Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-	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%	420	-	115,158	-	-	115,158	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	767,530	1,631,722	-	-	1,631,722	16,316	5,998	(8,757)	(14,863)
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	-	90,567	-	-	90,567	-	-	26,125	73
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	15,910	1,301	178,587	-	-	178,587	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Hardware	General	2023	47.78%	15.09%	-	1,230	1,239	-	-	1,239	4	4	(6)	0
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	1,951	-	809,723	-	-	809,723	(0)	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	719,003	994,217	-	-	994,217	3,401	65,445	3,038	861
Magalsky	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%	-	-	312	-	-	312	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	769	-	-	769	-	-	-	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	43,821	-	-	43,821	110	529	999	578
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	381	1,328	908,468	-	-	908,468	(9,764)	2,184	103,874	(1,311)
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	5,476	192	408,339	-	-	408,339	-	-	-	-
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) - Cle	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	34,756	-	-	34,756	-	-	-	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	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	-	-	-	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives- UIASSIST	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	24,847	-	-	24,847	-	-	-	-
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%	-	(0)	(73,423)	-	-	(73,423)	-	-	-	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	1	-	-	1	0	-	-	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	0	-	-	0	0	-	-	-
Other	Other	Mandatory & Compliar	CIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%	91,645	-	91,645	-	-	91,645	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional TT	ED	WA	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%	1,551	346	24,758	-	-	24,758	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	59,485	450,921	706,772	-	-	706,772	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	906	1,592	39,037	-	-	39,037	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Telematics 2025	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	276	-	-	276	87	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	2,876,774	1,004,936	10,608,640	-	-	10,608,640	-	-	-	-
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Proje	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	1,659	-	-	1,659	-	-	-	-
Rosentrater	Large Distinct Projects	Failed Plant & Operatio	Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	6,300	-	-	6,300	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	-	24,005	-	-	24,005	3,479	3,533	70	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	-	-	-	-	-	(110,880)	45,281	128,645	188,046
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	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%	-	-	18,517	-	-	18,517	-	-	5,847	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	11,573	-	-	11,573	-	-	3,655	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	179,121	-	-	179,121	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	General - Other	General	2023	68.27%	0.00%	(1,575)	2,120	15,188	-	-	15,188	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	(787)	1,060	40,645	-	-	40,645	-	-	-	-
Rosentrater	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%	1,263	76	27,930	-	-	27,930	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	208,694	-	-	208,694	-	-	-	-
Rosentrater	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%	103,615	964,114	6,561,779	-	-	6,561,779	-	-	-	-
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%	-	-	8,773	-	-	8,773	-	-	-	-
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%	-	-	-	-	-	-	2,003	102,535	5,607	2,742
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	113,331	163,428	300,149	1,061,974
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	136,525	2,228	-	-
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%	-	-	-	-	-	-	641	4,158	3,161	128
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	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%	-	-	-	-	-	-	2,302	2,262	3,845	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	26,976	20,163	29,785	26,649
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	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%	-	-	-	-	-	-	50,629	4,490	40,397	127,774
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	45,331	245	-
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%	228,188	(153,277)	2,637,037	-	-	2,637,037	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	72,128	-	-	72,128	22,777	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	(116,555)	-	-	(116,555)	(34,388)	(0)	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	(511)	-	-	(511)	-	-	-	-

ATTACHMENT B

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

														2021	2022	2023				
														56,371,322	258,665,992	238,861,127				
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**	**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	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	185	-	-	185	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	21,460	-	-	21,460	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%	4,570	24,054	666,019	-	-	666,019	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	911,710	-	-	911,710	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	142	1,027	8,520,291	-	-	8,520,291	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	1,588,566	-	-	1,588,566	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	244,106	-	-	244,106	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,063,521	266,833	1,438,185	-	-	1,438,185	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	(107,193)	-	-	(107,193)	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	375	276,814	536,224	-	-	536,224	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	176,363	-	-	176,363	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	WSDOT Control Zone Mitigation	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	77,348	120,488	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	-	4,992	3	-
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	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	-	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	-	-	-	-
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	-	-	-	-
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	-	21,263	-
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%	257,954	302,433	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	-	-	-	-
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	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	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	-	-	-	-
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	-	-	-	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	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	-	-	-	-
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	-	-	-	-
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	-	-	-	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	General - Other	General	2023	47.78%	15.09%	7,860	88,909	108,926	-	-	108,926	1,738	9	9	-
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	36,496	96	248,115	-	-	248,115	1,790	6,496	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	-	-	11,713	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	1,101	1,887	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	310,243	36,275	617,427	-	-	617,427	2,792	1,428	375	662
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	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	1,204	1,556	1,350	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	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	-	4,641	-	-	4,641	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	344,076	530,257	-	-	530,257	4,101	2,043	2,454	94
Rosentrater	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	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	191,511	151	195,550	-	-	195,550	356	48	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	45,018	-	-	45,018	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	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%	(0)	-	(0)	-	-	(0)	-	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	-	646	102,740	-	-	102,740	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%	(2,150)	5,154	337,275	-	-	337,275	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	1,252	1,632	168,363	-	-	168,363	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-	72,901	-	-	72,901	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	4,196	-	-	4,196	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	895,184	-	-	895,184	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	365,191	850,371	14,592,000	-	-	14,592,000	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	6,538,063	111,746	11,550,931	-	-	11,550,931	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	14,219	72	97,545	-	-	97,545	-	-	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,313,781	36,083	4,030,494	-	-	4,030,494	-	-	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	30,188	-	30,188	-	-	30,188	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	407,100	671,630	9,005,754	-	-	9,005,754	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	624	286	8,910	-	-	8,910	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	4,199,255	3,808,235	48,402,873	-	-	48,402,873	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	623,489	2,692,413	1,814,998	2,055,252
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	129,030	11,557	748,763	-	-	748,763	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	27,824	41,594	2,627,778	-	-	2,627,778	-	-	-	-

ATTACHMENT B

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

														2021	2022	2023				
														56,371,322	258,665,992	238,861,127				
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**	**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 & Operatio	Gas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatio	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatio	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 & Operatio	Meter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operatio	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	CD	AA	General - Other	General	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	(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%	-	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	-	-	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	Noxon 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 & Operatio	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	-	-	199,210	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	9,921	-	-	9,921	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	397	-	-	397	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & 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%	-	-	112,884	-	-	112,884	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Right-of-Way Use Permits	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(17,826)	1,406	110,247	-	-	110,247	-	-	-	-
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%	6,480	19,529	77,200	-	-	77,200	-	-	-	-
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%	-	-	-	-	-	-	-	-	177	2,279
Thackston	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	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	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	11,480	-	-	11,480	-	-	3,426	199
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	General - Other	General	2023	68.27%	0.00%	14,064	-	33,718	-	-	33,718	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	1,116,545	9,982	2,174,695	-	-	2,174,695	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	0	47,870	-	-	47,870	-	-	-	-
Thackston	Programs	Failed Plant & Operatio	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 & Operatio	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 & Operatio	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	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	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	-	-	45,776	-	-	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	74,553	-	-	74,553	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	173,500	173,500	-	-	173,500	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Metro 115kV Substation	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	357,361	357,361	-	-	357,361	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Nine Mile Powerhouse Roof Replacement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	3,887	583	551,024	-	-	551,024	-	-	-	-
New (Actual)	New (Actual)	Mandatory & Compliar	Long Lake Stability Enhancement	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	730,466	-	-	730,466	-	-	-	-
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%	-	331,981	331,981	-	-	331,981	-	-	-	-

ATTACHMENT B

[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	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%	-	-	-	-	-	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%	-	-	-	-	-	-	-	-	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%	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%	-	-	-	-	-	-	-	-	1,047	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	69,246	-	5	-	-	-	-	50,067	119,317	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	(183)	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	(150)	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	356	396	(75)	91	-	-	-	-	7,574	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	35,053	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	(6,443)	(1,775)	376	732	277	117,597	1,972	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	3,491	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%	-	-	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%	-	-	-	-	-	-	-	84,725	84,725	-
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	General - Structures	General	2023	47.78%	15.09%	942	2,010	(957)	-	-	-	-	-	49,065	-
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	CD	AA	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%	-	-	16,646	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	497	1,903	293	(3)	5,910	4,050	36,054	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	22,939	19,810	10,998	4,145	13,358	3,165	2,512	60,008	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	-	-	-	-	-	-	-	20,745	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	86,287	(41,529)	10,936	11,121	447	191	-	53,783	168,492	-
Kensok	Short-Lived Assets	Performance & Capaci	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	6	17,447	(311)	148	4	12,591	7,491	27,739	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 Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	5,092	1,385	654	7,215	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	87,467	43,954	5,198	20,154	6,831	1,454	110,428	31,005	457,950	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	134	420	1	-	-	61,105	37,901	2,676	226,620	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	-	-	-	541,781	9,127	1,068	2,256	554,231	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Hardware	General	2023	47.78%	15.09%	6	-	-	-	-	-	130	27	289	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	4,359	-	7,161	1,575	37,021	3,151	53,268	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Effi	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	141	-	-	-	-	103,383	11,352	17,840	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%	2,739	4,299	22,661	7,367	16,057	1,067	2,106	48,995	108,866	-
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	4,835	14,948	7,322	7,603	3,665	6,653	3,147	11,338	74,413	-
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	3,498	22,580	368	779	1,391	15,000	4,473	5,522	72,505	-
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	1,843	966	95	112	87	95	53	143,332	158,800	-
Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	1,286	2,207	1,198	596	65,070	1,043	13,468	193,606	285,081	-

ATTACHMENT B

[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
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	65,297	-	20,211	45	-	21,021	125,093	-
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	28,347	1,578	2,920	3,220	6,585	(3,105)	2,712	160,565	-
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	433	38,414	11,717	21,700	3,356	405	15,556	121,841	285,655	-
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Hardware	General	2023	47.78%	15.09%	(499)	96	663	49	35	-	-	-	3,011	-
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	71,159	2,451	334	177,688	38,625	15,991	306,248	-
Kensok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(10,950)	78,286	18,892	2,840	979	16,761	65,729	(6,524)	232,009	-
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	17,055	728	7,922	7,246	41,818	-
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	12	20	-	-	-	-	-	24,555	26,785	-
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	868	939	366	110	255	132	142	121	12,575	-
Kensok	Short-Lived Assets	Performance & Capaci	Legal & Compliance Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-	-	-	21,458	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	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	44,615	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 Efficier	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%	-	-	-	-	35,620	612	133	-	36,365	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	(887)	270,605	4,487	-	-	-	-	242,375	515,274	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	190	461	(129)	-	-	-	-	-	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%	-	-	-	-	-	-	-	389	391	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	238,879	8,810	3,490	2,714	1,190	616	-	255,699	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	3,580	6,826	104	470	2,399	784	-	227,051	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	-	-	98	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	1	-	241	-	-	243	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	438	11,124	46	15	-	-	-	-	13,838	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	1,363	164,938	13,313	6,525	4,833	386	120	419	286,881	-
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	-	-	-	-	118,802	1,616	57	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) - Cle	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	10,975	-	-	-	10,975	-
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	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%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	0	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	0	-
Other	Other	Mandatory & Compliar	CIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	28,940	-	28,940	-
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional TT	ED	WA	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%	-	-	-	-	-	7,219	490	109	7,818	-
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	-	-	-	-	62,009	18,785	142,394	223,188	-
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	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	CD	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 Proje	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Failed Plant & Operatio	N Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	7,082	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	GD	AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	29,969	105,518	119,945	218,336	168,835	197,914	95,611	1,271	1,188,491	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	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%	895	9,715	5,468	1,984	166,321	176,394	118,674	1,668	594,005	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	2,147,219	4,234,922	1,272,571	3,225,751	3,430,580	1,394,468	1,088,458	711,685	19,144,536	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	219	130	-	-	-	-	-	-	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%	4,648	5,714	9,260	18,808	11,436	7,039	1,267	11,900	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%	3,625	3,080	1,884	5,196	5,563	(183)	-	2,703	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%	19,736	31,590	143,147	(106,675)	67,524	128,036	77,047	155,871	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%	105,299	131,441	40,399	99,003	109,954	52,893	42,595	29,146	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%	2,400	1,894	-	-	-	-	13,944	442	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	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	22,777	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	(34,388)	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-

ATTACHMENT B

[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 & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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 & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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	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%	-	-	-	-	-	-	-	-	-	-
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%	16.61%	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%	72.92%	-	42,644	247	-	-	-	-	-	276,858	-
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 - Other	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%	38	-	29,363	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 - Other	General	2023	47.78%	15.09%	3,151	9,086	385	1,152	19,373	47,145	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	53,166	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	1,931,894	1,400,267	1,106,034	1,462,286	1,594,084	1,679,613	2,130,689	1,776,079	20,267,100	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-

ATTACHMENT B

[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	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%	377,424	482,484	492,652	406,188	402,103	695,288	350,273	274,993	4,270,375	-
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%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	369	324	-	-	-	-	-	-	(4,593)	-
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%	10,884	12,939	17,360	2,502	5,674	176,694	15,651	4,834	496,345	-
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%	366	18,102	53	578	66,426	1,576	8,802	107,756	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	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	62,865	250	15	121	317	63,567	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
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%	-	-	-	-	-	-	-	-	-	-
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	KF_Fuel Yard Equipment Replacement	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	Noxon 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%	2,943	268	437	359	-	737	2,723	394	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%	-	-	-	-	584	-	-	15,937	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%	-	-	-	-	-	-	24,115	907	28,843	-
Thackston	Programs	Asset Condition	Regulating Hydro	CD	AA	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%	(261)	899	228	209	89,780	48,914	(3,983)	1,771	148,767	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Hardware	General	2023	47.78%	15.09%	(1,056)	1,777	536	285	23,028	37,255	(1,039)	1,011	81,964	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	31	588	47	185	319	127	89	152	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%	1,298	642	29,899	-	-	-	-	-	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	104,835	-

ATTACHMENT B

[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**	**Jurisdiction**	**Functional Area 2**	**Functional Area**	**Year**	**WA - E - Allocation %**	**WA - G - Allocation %**	**WA-G Total 2022**	**WA-G Total 2023**
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 & Compliar	High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	-	119,317
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Kensok	Mandatory & Compliance	Mandatory & Compliar	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	145,383
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	(183)
Kensok	Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	(150)
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	-	7,574
Kensok	Mandatory & Compliance	Mandatory & Compliar	Security Compliance	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	35,053
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	-	102,519
Kensok	Programs	Failed Plant & Operatic	Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	2,460
Kensok	Programs	Failed Plant & Operatic	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%	-	314,977
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%	-	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%	-	84,725
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	CD	AA	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%	-	74,353
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 Efficie	CD	AA	Hardware	General	2023	47.78%	15.09%	-	7,215
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	457,950
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	226,620
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Hardware	General	2023	100.00%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	ED	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-
Kensok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Efficie	GD	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%	-	74,413
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

[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**	**Jurisdiction**	**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 - Technc	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	125,093
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	160,565
Kensok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Technc	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	285,655
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	CD	AA	General - Other	General	2023	47.78%	15.09%	-	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 Efficier	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%	-	36,365
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) - Cle	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	10,975
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle	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%	-	-
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%	-	-
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	General - Other	General	2023	47.78%	15.09%	-	0
Other	Other	Customer Service Qua	Misc. accrual reversals, corrections or additional TT	CD	AA	Hardware	General	2023	47.78%	15.09%	-	0
Other	Other	Mandatory & Compliar	CIP v5 Transition - Cyber Asset 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	WA	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	ID	E Distribution	E Distribution	2023	0.00%	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	CD	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 Proje	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosentrater	Large Distinct Projects	Failed Plant & Operatio	Lewiston Autotransformer - Failed Plant	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Large Distinct Projects	Performance & Capaci	Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	-	7,082
Rosentrater	Large Distinct Projects	Performance & Capaci	Jackson Prairie Natural Underground Storage Facilit	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 Facilit	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) Aldyl A F	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Gas Facility Replacement Program (GFRP) Aldyl A F	GD	WA	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	AA	General - Other	General	2023	47.78%	15.09%	-	22,777
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	CD	WA	General - Other	General	2023	77.22%	22.78%	-	(34,388)
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Misc. accrual reversals, corrections or additional TT	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-

ATTACHMENT B

[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**	**Jurisdiction**	**Functional Area 2**	**Functional Area**	**Year**	**WA - E - Allocation %**	**WA - G - Allocation %**	**WA-G Total 2022**	**WA-G Total 2023**
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Protection System Upgrade for PRC-002	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	CD	AA	General - Other	General	2023	47.78%	15.09%	-	210,319
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Saddle Mountain 230/115kV Station (New) Integrat	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Transmission NERC Low-Risk Priority Lines Mitigati	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	Westside 230/115kV Station Brownfield Rebuild Pre	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Compliar	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%	-	16,733
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD	AN	General - Other	General	2023	52.71%	16.61%	-	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%	-	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%	-	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%	-	320,941
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%	-	-
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%	16.61%	-	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%	-	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%	72.92%	-	276,858
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%	-	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%	-	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 - Other	General	2023	47.78%	15.09%	-	34,397
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Hardware	General	2023	47.78%	15.09%	-	78,351
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	22,331
Rosentrater	Programs	Asset Condition	SCADA - SOO and BuCC	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	255,167
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	General - Other	General	2023	47.78%	15.09%	-	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%	-	43,479
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AA	Hardware	General	2023	47.78%	15.09%	-	738
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Other	General	2023	52.71%	16.61%	-	1,462
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	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%	-	1,874
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	WA	General - Structures	General	2023	77.22%	22.78%	-	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
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	General - Other	General	2023	47.78%	15.09%	-	106,506
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	-	53,166
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Transmission - Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition	Wood Pole Management	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	MT	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	20,267,100
Rosentrater	Programs	Failed Plant & Operatic	Electric Storm	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater	Programs	Failed Plant & Operatic	Electric Storm	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Failed Plant & Operatic	Electric Storm	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Failed Plant & Operatic	Electric Storm	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-

ATTACHMENT B

[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**	**Jurisdiction**	**Functional Area 2**	**Functional Area**	**Year**	**WA - E - Allocation %**	**WA - G - Allocation %**	**WA-G Total 2022**	**WA-G Total 2023**
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%	-	4,270,375
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%	-	-
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%	-	-
Rosentrater	Programs	Performance & Capaci	Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs	Performance & Capaci	Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	(4,593)
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%	-	496,345
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%	-	277,941
Rosentrater	Programs	Performance & Capaci	Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	4,078
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%	-	63,567
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
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%	-	-
Rosentrater	Programs	Performance & Capaci	Substation - Performance and Capacity	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
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%	-	-
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	KF_Fuel Yard Equipment Replacement	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	Noxon 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	CD	AA	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	0.00%	0.00%	-	-
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