# [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	Jurisdie	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 Howell	Wildfire Wildfire	Customer Service Qua	a Wildfire Resiliency Plan a Wildfire Resiliency Plan	CD ED	AA AN	General - Other Software - 3 Yr	General Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	Dystem 02	System 02	Dystem 05	Dystem 64	430,102	20,972	(4,525)	3,579
Howell	Wildfire	Customer Service Qua	a Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	11.934	2 226	25.027	0.005	14.186	4 400 053	243.528	287.007
Howell Howell	Wildfire Wildfire		a Wildfire Resiliency Plan a Wildfire Resiliency Plan	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00% 0.00%	11,934 57,498	2,336 592,731	25,037 1,583,249	8,095 301,815	14,186 726,322	1,489,952 1,145,735	243,528 217,311	287,007 962,478
Howell Howell	Wildfire Wildfire		a Wildfire Resiliency Plan a Wildfire Resiliency Plan	ED FD	ID WA	General - Other E Distribution	General E Distribution	2023 2023	0.00% 100.00%	0.00%	1,202 634,059	1,270 954,584	2,981 1,470,176	1,520 390,914	16,965 1,209,562	8,372 2,009,678	1,142 562,568	3,576 1,506,987
Howell	Wildfire	Customer Service Qua	a 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 Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capac Performance & Capac	ii Digital Grid Network ii Digital Grid Network	CD CD	AA AN	General - Other General - Other	General General	2023 2023	47.78% 52.71%	15.09% 16.61%	6,917	8,156	12,347	1,437	(960)	12,544	1,900	10,873
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capac Performance & Capac	i Digital Grid Network	CD CD	WA WA	General - Other Hardware	General General	2023 2023	77.22% 77.22%	22.78% 22.78%	91 5	811 49	259 16					
Kensok	Large Distinct Projects	Performance & Capac	i Digital Grid Network	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	334							
Kensok Kensok	Large Distinct Projects Large Distinct Projects		di Land Mobile Radio & Real Time Communication Sy di Land Mobile Radio & Real Time Communication Sy		AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	8,043	4,998	9,386	6,197	1,241	1,784	313	60,861
Kensok Kensok	Large Distinct Projects	Performance & Capac	il Land Mobile Radio & Real Time Communication Sy Il Land Mobile Radio & Real Time Communication Sy	ys CD	AA AA	Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	6.941				36,884	5,553	(78)	7,358
Kensok		Mandatory & Complia	r High Voltage Protection (HVP) Refresh	CD	AA	Transportation General - Other	Transportation General	2023	47.78%	15.09%	-,-				458,892		34	
Kensok Kensok			r High Voltage Protection (HVP) Refresh r Identity and Access Governance	ED CD	WA AA	General - Other Software - 3 Yr	General Intangibles	2023	100.00% 47.78%	0.00% 15.09%	(206)	1,336	7,042	1,137	(458,263) 856,646	60.353	(34) 3,427	(0) 23,515
Kensok	Mandatory & Compliance	Mandatory & Complia	r Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	(1,211)				030,010	00,333	3,12,	23,313
Kensok Kensok	Mandatory & Compliance Mandatory & Compliance		r Payment Card Industry Compliance (PCI) r Security Compliance	CD CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	(997) 8,930	15,839	18,654	1,686	2,357	2,623	(495)	601
Kensok Kensok	Mandatory & Compliance Programs		r Security Compliance ic Technology Failed Assets	CD CD	AA AA	Software - 2 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	6,824	5,115	129,056	211,355	13,381	62,314	8,380	42,005
Kensok	Programs	Failed Plant & Operat	icTechnology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%			330	(16)	8,735	781	(20)	2,766
Kensok Kensok	Programs Programs		icTechnology Failed Assets di Enterprise & Control Network Infrastructure	CD CD	AA AA	Hardware General - Other	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	21,091 (7,156)	126,766 (116,282)	87,466 101,866	43,432 (12,062)	139,068 23,154	86,352 (42,698)	12,758 (11,763)	32,726 2,494
Kensok Kensok	Programs Programs		d Environmental Control & Monitoring Systems	CD	AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	3,438 (85)	28,885 836	24,320 4,622	26,246 (170)	180,216	53,875	25,469	18,997
Kensok	Programs	Performance & Capac	Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	(65)	636	4,022	(170)				
Kensok Kensok	Programs Programs	Performance & Capac Performance & Capac	il Fiber Network Lease Service Replacement il Fiber Network Lease Service Replacement	CD ED	AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	14.264	5,762	(9,035)	(36)	47		568,087	3,171
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 Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut		AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%								
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut	ti CD	AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%								
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut	ti ED	AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%								
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Customer Service Out	Outage Management System & Advanced Distribut a Enterprise Security	ti ED CD	AN AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%				836,446	85,515	37,915	(6) 3,071	45
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua	a Enterprise Security	CD	AA	Hardware	General	2023	47.78% 47.78%	15.09% 15.09%	(7,819)	139,594	39,154	19,338	22,307	554,196	3,165	324,705
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD	AA AA	Software - 1 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78%	15.09%	11,835	484,225	58,115	6,775	11,232	81,055	2,399	5,225
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	974 (40,928)	483,570 31,098	20,610 60,809	14,003 92,293	48,488 16,779	16,442 12,333	48,577 45,892	(33,192) 215,811
Kensok	Short-Lived Assets	Customer Service Qua	a Enterprise Security	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	112	46	254	(0)				
Kensok Kensok	Short-Lived Assets Short-Lived Assets		a Facilities and Storage Location Security a Facilities and Storage Location Security	CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	(13,496)	20,570	303,004	1,853	68,755 6,242	3,917 13,323	3,270 (6,344)	292
Kensok Kensok	Short-Lived Assets Short-Lived Assets		a Facilities and Storage Location Security a Facilities and Storage Location Security	CD	AN WA	General - Structures General - Other	General General	2023	52.71% 77.22%	16.61% 22.78%	1	67,049	33,982	(107)	831	2,283		601
Kensok	Short-Lived Assets	Customer Service Qua	a Generation, Substation & Gas Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%					35,489	161,324	181,753	304,116
Kensok Kensok	Short-Lived Assets Short-Lived Assets		a Generation, Substation & Gas Location Security a Generation, Substation & Gas Location Security	ED ED	AN AN	General - Structures Hardware	General General	2023	68.27% 68.27%	0.00%	(31,591)	256,882	10.453	57	267	60	26	14
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua	a Generation, Substation & Gas Location Security a Generation, Substation & Gas Location Security	ED ED	AN AN	Production - Hydro Production - Other	Production - Hydro Production - Other		65.54% 65.54%	0.00%	1,144	101	1,136	74		553	858	540
Kensok	Short-Lived Assets	Customer Service Qua	a 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 Kensok	Short-Lived Assets Short-Lived Assets		a Generation, Substation & Gas Location Security ii Basic Workplace Technology Delivery	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	843 25,456	1,839 58,746	3,463 206,391	(8,165)	51,552	141.676	45.575	72.962
Kensok	Short-Lived Assets	Performance & Capac	i 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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	il Basic Workplace Technology Delivery il Control and Safety Network Infrastructure	CD CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	12,728 0	29,373 (1)	103,195	(4,083)	25,776	70,838	22,787 110,311	36,481 1,126
Kensok Kensok	Short-Lived Assets Short-Lived Assets		il Data Center Compute and Storage Systems il Data Center Compute and Storage Systems	CD CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	660 60,682	433,899 9,801	(17,349) (5,762)	11,322 51,403	617,410 12,824	13,828 26.149	189 3,294	881,122 12.611
Kensok	Short-Lived Assets	Performance & Capac	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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac Performance & Capac	il Endpoint Compute and Productivity Systems il Endpoint Compute and Productivity Systems	CD CD	AA AA	Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	872	7,593	68,205	236,491	137,477 571,827	(275,211)	72,470	73,698
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	Endpoint Compute and Productivity Systems	CD FD	AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	(15,093) 2,817	63,333 6,977	1,586 6,819	(130) 913	41 7,149	115,621 6.626	(2,060)	980 1,201
Kensok	Short-Lived Assets	Performance & Capac	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 Kensok	Short-Lived Assets Short-Lived Assets		il Energy Delivery Modernization & Operational Effici il Energy Delivery Modernization & Operational Effici		AA AA	Hardware Software - 3 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	58 1,628,835	497 (625,286)	176		579,642	291,282	34,446	133,558
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici	ii CD	AA AN	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 68.27%	15.09% 0.00%	65,923 154	731,032 274	25,603 1,003	1,730 (4,950)	889 236	2,787 472	4 8	433
Kensok	Short-Lived Assets	Performance & Capac	Energy Delivery Modernization & Operational Effici	ii ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	134	2/4		(4,950)	230	4/2	12,270	127,870
Kensok Kensok	Short-Lived Assets Short-Lived Assets		il Energy Delivery Modernization & Operational Effici il Energy Delivery Modernization & Operational Effici		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	50,504	2,505	59,529 6,666	(24,538)	1,449	2,301	39	2,112
Kensok	Short-Lived Assets	Performance & Capac	i Energy Delivery Modernization & Operational Effic	ii ED	WA	Hardware	General	2023	100.00%	0.00%	50,057	5,602	12,662	38	34	36		
Kensok Kensok	Short-Lived Assets Short-Lived Assets		il Energy Delivery Modernization & Operational Effici il Energy Delivery Modernization & Operational Effici		WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	27,495	3,077	6,955	21	19	20	275,375	8,858
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	di Energy Resources Modernization & Operational Eff di Energy Resources Modernization & Operational Eff	fi CD	AA AA	Hardware Software - 3 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	22	101	707	10	39		28,885	
Kensok	Short-Lived Assets	Performance & Capac	ii Energy Resources Modernization & Operational Eff	fi CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	14,741	4,451	18,201	(164)	936			
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac Performance & Capac	il Energy Resources Modernization & Operational Eff il Energy Resources Modernization & Operational Eff	fi ED fi ED	AN AN	Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	68.27% 68.27%	0.00% 0.00%	515,411 33,007	17,958 27,584	25,513 24,317	1,577 (13,398)	2,812 6,540	2,224 11,266	209 1,399,476	5,758
Kensok	Short-Lived Assets	Performance & Capac	il Enterprise Communication Systems	CD CD	AA	General - Other	General	2023	47.78% 47.78%	15.09% 15.09%	1,813 7,487	3,878 20.125	11,361 47,595	6,631 23,543	18,153	28,489 99,059	150,177	48,823 50,388
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capac	il Enterprise Communication Systems il Enterprise Communication Systems	CD	AA AA	Hardware Software - 3 Yr	General Intangibles	2023 2023	47.78%	15.09%	11,114	50,186	69,919	(5,999)	32,044 23,180	149,636	48,524 2,437	5,161
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Enterprise Communication Systems i Enterprise Network Infrastructure	CD CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	47,783 2,001	47,386 12,114	(7,871) 21,891	(6,334) 7,784	12,216 8,520	6,402 14,623	630 7,940	743 3,950
NOTION	SHOUL FLACT USSERS	. c. or mance a Capac	- Enterprise Network Illiabiliation	CD		ocherar - ourer	GCICIO	2023	77.7070	13.0370	2,001	12,114	21,071	7,704	0,320	17,023	7,540	5,550

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	System 01	System 02	System 03	System 04	System 05	System 06	System 07	System 08
Kensok Kensok	Short-Lived Assets Short-Lived Assets		ET Modernization & Operational Efficiency - Techn ET Modernization & Operational Efficiency - Techn		AA	Software - 2 Yr Software - 3 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	122,726 160.011	49	623,969			187.855	432,724 10,458	19,352
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Performance & Capaci	ET Modernization & Operational Efficiency - Techn ET Modernization & Operational Efficiency - Techn	icCD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 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 Kensok	Short-Lived Assets Short-Lived Assets		Financial & Accounting Technology Financial & Accounting Technology	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	3,800	24,364	6,590	402,598	(72,565)	518,803	471,572 125,200	16,242 18,820
Kensok	Short-Lived Assets	Performance & Capaci	Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	58,763		.,	. ,			123,200	10,020
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Human Resources Technology Legal & Compliance Technology	CD CD	AA AA	Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	7,955	4,742	1,459	405 63,890	82 5,755	133 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	3,733	0,224	2,420	/31
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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Performance & Capaci		CD ED	AA AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%							710.602	273
Kinney	EIM	Performance & Capaci	Energy Market Modernization & Operational Efficie	er ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	14,504	3,319	95		74	65,075	5,898	5,658
Magalsky Magalsky	Programs Programs	Performance & Capaci	Transportation Electrification Transportation Electrification	ED ED	WA WA	E Distribution Hardware	E Distribution General	2023	100.00%	0.00%	(170,404)	89,255	88,204	186,038	117,360	195,961	39,402	65,237
Magalsky	Short-Lived Assets		Customer 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 Magalsky	Short-Lived Assets Short-Lived Assets		Customer Experience Platform Program Customer Experience Platform Program	CD ED	WA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	77.22% 100.00%	22.78%	2,472		114,673	322	836	2,023	(566)	
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 Short-Lived Assets		Customer Facing Technology Program	CD CD	AA AA	Software - 2 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	(2) 22,541	433,706	20,133	5,705	23,724	1,583,051 45,236	58,386 689	23,129 3,117
Magalsky Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles Intangibles	2023	68.27%	0.00%	22,341	433,700	20,133	3,703	23,724	43,230	009	3,117
Magalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%								_
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Customer Transactional Systems Customer Transactional Systems	CD CD	AA AA	Hardware Software - 3 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	729	3,504	6.618	3,828	2,900	73,719	306	9 101
Magalsky	Short-Lived Assets		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 Transactional Systems	CD GD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	(4 500)	0.0			6 700	5.053	4.753	(45 700)
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver	Customer Transactional Systems Strategic Initiatives - South Landing (Catalyst) - Cl	GD l∈CD	OR AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	0.00% 47.78%	0.00% 15.09%	(1,502)	86		66,039	6,709	5,257	4,762	(15,793)
Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cl	l€ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%							2,812,429	95,766
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		Strategic Initiatives - Clean Energy Fund 2 Strategic Initiatives- UIASSIST	ED ED	WA AN	E Distribution General - Other	E Distribution General	2023 2023	100.00% 68.27%	0.00%	(97,410)			152,750				
Magalsky	Short-Lived Assets		Strategic Initiatives- UIASSIST	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%							61,393	2,736
Other	Other	Customer Requested		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	(128,552)	192						45,364
Other Other	Other Other		Misc. accrual reversals, corrections or additional T Misc. accrual reversals, corrections or additional T		AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	1							
Other	Other		CIP v5 Transition - Cyber Asset Electronic Access		AA	Hardware	General	2023	47.78%	15.09%								
Rosentrater	Large Distinct Projects		Misc. accrual reversals, corrections or additional T		WA	E Distribution	E Distribution	2023	100.00%	0.00%						27		
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Oil Storage Improvements Oil Storage Improvements	CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%								
Rosentrater	Large Distinct Projects	Asset Condition	Primary URD Cable Replacement	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	3,001	571	68	11,999	(85)		2,969	
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Primary URD Cable Replacement Telematics 2025	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	619 577	2,994	2,107	973	3,772	2,499	12,823	6,649
Rosentrater	Large Distinct Projects  Large Distinct Projects	Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	3//							10,219,103
Rosentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Pro		WA	General - Other	General	2023	100.00%	0.00%								
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		N Lewiston Autotransformer - Failed Plant Gas Operator Qualification Compliance	ED CD	AN WA	Transmission Transportation	Transmission Transportation	2023	65.54% 77.22%	0.00% 22.78%	701 15,272	4,286 15,509	3,557 306	426	642			
Rosentrater	Large Distinct Projects		Jackson Prairie Natural Underground Storage Facil		AN	Underground Storage			0.00%	68.81%	(161,140)	65,806	186,956	273,282	43,554	153,346	174,313	317,303
Rosentrater	Large Distinct Projects		Jackson Prairie Natural Underground Storage Facil		OR	Underground Storage			0.00%	0.00%	(17,211)	7,029	19,968	29,188	4,652	16,378	18,618	33,890
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance		Apprentice/Craft Training Apprentice/Craft Training	CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%			38,751 24,219					
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%		273,183			117			
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED FD	AN AN	General - Other Hardware	General General	2023	68.27% 68.27%	0.00%	8,417 52,623	8,086 4,043	319 160	1,561 780			844 422	42 21
Rosentrater	Mandatory & Compliance			ED	ID	Transmission	Transmission	2023	0.00%	0.00%	291	168	523	1,588	1,280		280	3,823
Rosentrater	Mandatory & Compliance			ED	WA	Transmission	Transmission	2023	100.00%	0.00%	526	305	945	2,872	2,316		507	6,917
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar Mandatory & Compliar	Elec Relocation and Replacement Program Elec Relocation and Replacement Program	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	12,587	11,460	129,925	586.823	19,530	187,901 182,113	117,332 139,154	13,189 65,469
Rosentrater	Mandatory & Compliance	Mandatory & Complian	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			Gas Above Grade Pipe Remediation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%								0.777
Rosentrater Rosentrater			Gas Cathodic Protection Program Gas Cathodic Protection Program	ED GD	WA ID	E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00% 0.00%	0.00% 0.00%	68	69	69	70	68	69	69	8,773 66
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%								
Rosentrater Rosentrater			Gas Cathodic Protection Program Gas Facility Replacement Program (GFRP) Aldyl A	GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00% 0.00%	100.00%	2,003 41.823	102,535 4,345	5,607 16,201	2,742 9,768	895 23.185	9,715 69,118	5,468 178,548	1,984 315,796
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	FGD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	315,971	512,712	1,178,434	581,478	1,002,937	1,156,909	609,812	838,654
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	FGD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	113,331	163,428	300,149	1,061,974	2,147,219	4,234,922	1,272,571	3,225,751
Rosentrater Rosentrater			Gas HP Pipeline Remediation Program Gas Isolated Steel Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	100.00%	136,525 29	2,228	582	4,261	219 39	130 7,972	11,407	69,556
Rosentrater	Mandatory & Compliance	Mandatory & Complian	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 GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	641	4,158 100	3,161	128	4,648	5,714 8,644	9,260	18,808 5,341
Rosentrater Rosentrater			Gas Overbuilt Pipe Replacement Program Gas Overbuilt Pipe Replacement Program	GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	5,292 2,877	7,302	1,571 3,463	18,387	7.173	8,644 3,061	126,229	5,341 186,591
Rosentrater	Mandatory & Compliance	Mandatory & Complian	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 Rosentrater	Mandatory & Compliance Mandatory & Compliance			GD GD	ID OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00%	11,215 20,991	14,013 19,916	14,969 40,937	10,729 28.104	14,844 75,195	11,025 29,443	8,763 15,958	10,841 46,916
Rosentrater	Mandatory & Compliance Mandatory & Compliance			GD	WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	20,991	20,163	40,937 29,785	28,104 26,649	75,195 19,736	29,443 31,590	15,958	(106,675)
Rosentrater	Mandatory & Compliance	Mandatory & Complian	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 Rosentrater			Gas Replacement Street and Highway Program Gas Replacement Street and Highway Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	12,038 50,629	1,633,045 4,490	308,204 40,397	423,285 127,774	1,124,253 105,299	281,875 131.441	200,358 40,399	75,406 99,003
Rosentrater			Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	30,029	,	40,35/	12/,//4		- *	40,555	55,003
Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Transient Voltage Mitigation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	02-	45,331	245	47.7/	2,400	1,894	70.225	100 000
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED FD	ID WA	E Distribution  E Distribution	E Distribution F Distribution	2023	0.00%	0.00%	825	(17,250)	75,914	17,717	35,082	42,848	70,328	102,278
Rosentrater	Mandatory & Compliance			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			Misc. accrual reversals, corrections or additional T		AA	General - Other	General	2023	47.78%	15.09%	150,943							
Rosentrater Rosentrater			Misc. accrual reversals, corrections or additional T Misc. accrual reversals, corrections or additional T		WA AN	General - Other Transmission	General Transmission	2023	77.22% 65.54%	22.78% 0.00%	(150,943) (24)	(0)	-	(1,325)	229	115		225
resound door		a Compilal	220 dai reversais, corrections or adultional f					2023	05.5470	0.0076	(24)			(1,323)	223	113		223

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

Part   Company   Private	System 07 (13) (1,290) (1,290) (1,290) (16,2674 18,980 (16,4808 69,490 16,118 17,444 157,492 1228,739 164,912 25,921 8204,218 25,921 89,426 59,426 69,426 467,182 11
	(1,290) 310 2,674  18,980 (16  64,808 6 79,490 16,118 1 17,444 5 157,492 228,739 2 164,912 25,921 8 620,364 31 339,259 44 204,218 25 89,426 5
Recentrative   Marchitany & Compliance Recent Programs   Accordance   Marchitany & Compliance Recent Programs   Accorda	2,674  18,980 (16  64,808 6  79,490  16,118 1  17,444 5  157,492 1  228,739 2  164,912 2  25,921 8  620,364 31  339,259 44  204,218 21  89,426 5
Recentration   Medicative   Accordinate   Medi	2,674  18,980 (16  64,808 6  79,490  16,118 1  17,444 5  157,492 1  228,739 2  164,912 2  25,921 8  620,364 31  339,259 44  204,218 21  89,426 5
Recentrative   Rece	18,980 (16 64,808 6 79,490 16,118 3 17,444 5 157,492 3 228,739 164,912 25,921 8 620,364 31 339,259 44 204,218 25
Reservative   Medicitive   Compilance Normalization   Compilance   C	64,808 6 79,490 16,118 3 17,444 5 157,492 3 228,739 164,912 25,921 8 620,364 31 339,259 44 204,218 25
Resertative   Mendetury & Compliance Municipal Confession Principal Confession Principal Confession   American State   Amer	79,490 16,118 17,444 157,492 228,739 164,912 25,921 80,256 339,259 41 339,259 42 89,426 6
Recentrater   Mendatory & Compliance Mendat	79,490 16,118 17,444 157,492 228,739 164,912 25,921 80,256 339,259 41 339,259 42 89,426 6
Rosentated Programs   AseC Confolion Capille Equipment Programs   CD   AA   General - Other   General   2023   47,79%   15,09%   33,683   22   (4,297)   33, Rosentated   Programs   AseC Confolion   Capille Equipment Programs   CD   AA   General - Other   General   2023   72,72%   22,78%   21,097   33,683   22   (4,297)   33,683   32   33,683   32   33,683   32   33,683   32   33,683   32   33,683   32   33,683   32   33,683   32   33,683   33,683   32   33,683   33,683   33,683   32   33,683	79,490 16,118 17,444 157,492 228,739 164,912 25,921 80,256 339,259 41 339,259 42 89,426 6
Rosentrated Programs   Asset Condition   Capilla Equipment Programs   CD   Al   General - Other   General   2023   52,74%   16,61%   39,255   13,097   78,213   57,000   1,0	79,490 16,118 17,444 157,492 228,739 164,912 25,921 620,364 339,259 204,218 25,426 66
Rosentrater   Programs   Asset Condition   Capital Equipment Programs   CD   WAX   General - Other   General   2023   77,27%   22,77%   23,956   3,566   1,568   12,535   15,687   15	17,444 5 157,492 1 228,739 164,912 2 25,921 8 620,364 31 339,259 44 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Capital Equipment Program   ED   ID   AN   General - Other   General   2023   0.00%   0.0	17,444 5 157,492 1 228,739 164,912 2 25,921 8 620,364 31 339,259 44 204,218 25 89,426 5
Rosentated Programs   Asset Condition   Capital Equipment Program   GD   AA   General - Other   General   2023   100.00%   50.00%   13   45,166   12,535	157,492 1 228,739 2 164,912 2 5,921 8 620,364 31 339,259 45 204,218 25 89,426 5
Rosentrated Programs   Asset Condition   Capital Equipment Programs   Asset Condition   Capital Equipment Programs   Capital Equip	157,492 1 228,739 2 164,912 2 5,921 8 620,364 31 339,259 45 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Capital Equipment Program   GD   OR   General - Other   General   2023   0.00%	228,739 2 164,912 2 25,921 8 620,364 31 339,259 45 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Distribution Gird Modernization   ED   D. E. Estribution   ED   ED   ED   ED   ED   ED   ED   E	164,912 25,921 8 620,364 31 339,259 45 204,218 25 89,426 5
Rosentater   Programs   Asset Condition   Distribution   City Multiplication   Electrophical	620,364 31 339,259 45 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Distribution   Floridation   Electrication   Elec	339,259 45 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Distribution Minor Rebuild   ED   WA   E Distribution   E Distribution   2023   100.00%   0.00%   546,516   635,733   567,844   473,391   470,043   633,1 Rosentrater   Programs   Asset Condition   Pleet Services Capital Plan   CD   AA   Transportation   Transportation   Transportation   2023   47,78%   15,09%   31,792   34,966   32,211   23,615   107,927   98,1 Rosentrater   Programs   Asset Condition   Pleet Services Capital Plan   CD   AA   Transportation   Transportation   Transportation   2023   47,78%   15,09%   57,762   63,014   78,762   77,762   78	339,259 45 204,218 25 89,426 5
Rosentrater   Programs   Asset Condition	204,218 25 89,426 5
Rosentrater   Programs   Asset Condition   Feet Services Capital Plan   CD   D   Transportation   Transportation   2023   5.7.7%   16.6.1%   Feet Services Capital Plan   CD   D   Transportation   2023   7.7.2%   22.78%   7.762   7.7.2%   7.2.2%   7.2.2%   7.2.2%   7.2.2%   7.2.2%	6
Rosentrater   Programs   Asset Condition   Fleet Services Capital Plan   CD   ID   Transportation   Transportation   Transportation   2023   0.00%   0.00%   57,762	6
Rosentrater   Programs   Asset Condition   Fleet Services Capital Plan   ED   AN   Transportation   Transportation   Transportation   Co.   Co	
Rosentrater   Programs   Asset Condition   Fleek Services Capital Plan   ED   AN   Transportation   Transportation   Transportation   2023   68.27%   0.00%   531,620   763,203   224,004   603,994   (224,004   603,994   603,994   (224,004   603,994   603,994   (224,004   603,994	467.182 10
Rosentrater   Programs   Asset Condition   Fleek Services Capital Plan   GD   MA   Transportation   Transportation   Transportation   Transportation   2023   100.00%   446,423   112,539   489   534,603   77,805   78,8	
Rosentrater   Programs   Asset Condition   Fleet Services Capital Plan   GD   D   Transportation   Transportation   Transportation   2023   0.00%   72.92%   264,307   56,570   58,80	292,265 6
Rosentrater   Programs   Asset Condition   Fleek Services Capital Plan   GD   WA Transportation   Programs   Asset Condition   Gas Regulator Station Replacement Program   GD   D   D   GD   Distribution   CD   Di	339
Rosentrater   Programs   Asset Condition   Fleek Services Capital Plan   GD   WA   Transportation   Transp	1,762 119,210
Rosentrater   Programs   Asset Condition   Gas Regulator Station Replacement Program   GD   OR   G Distribution   G Distrib	95,061
Rosentrater   Programs   Asset Condition   Gas Regulator Station Replacement Program   GD   WA   Gistribution   Go Distribution   Go Dis	122,630
Rosentrater   Programs   Asset Condition   LED Change-Out Program   ED   WA   E Distribution   ED Istribution   ED Istribution   2023   100.00%   0.00%   6.259   11.954   14.613   2,813   4,346   2.7	14,462
Rosentrater   Programs   Asset Condition   SCADA - SOO and BuCC   CD   AA   General - Other   General   2023   47,78%   15,199%   11,1518   62   62   62   62   62   63   63   63	3,831 2,872
Rosentrater   Programs   Asset Condition   SCADA - SOO and BuCC   CD   AA   Software - 2 fv   Intangibles   2023   47,78%   15,09%   7,296   12,504	85,306
Rosentrater   Programs   Asset Condition   Studures and Improvements/Furniture   CD   AA   General - Other   General   2023   47,78%   15,09%   7,296   12,596   2,5	151,733 194,588
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 3,4 Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AA Hardware General 2023 47.78% 15.09% 7,979 10,313 8,947 2,266 40,070 3,4 Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AA General - Other General 2023 52.71% 16.61% 24,689 12,296 14,773 564 10,073 8,8 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 8,8 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 8,8 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 8,8 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 8,8 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 8,8 Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AN General - Structures General 2023 52.71% 16.61%	2,553
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AN General - Other General 2023 52,71% 16,61%  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 8,0	13,839
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 8,0	291
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 1.35	214,625
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD WA General - Other General 2023 77,22% 22,78%	113
Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD WA General - Structures General 2023 77.22% 22.78% 1,563 211	45
Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 68.27% 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED ID 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 AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture ED AN General - Structures General 2023 0.00% Rosentrater Programs Asset Condition Structures General 2023 0.00% Rosentrater Programs Asse	45,559
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  Rosentrater Programs Asset Condition Structures and Improvements/Furniture GD R General - Structures General 2023 100.00% 0.00% 5,862 211 46,412  Rosentrater Programs Asset Condition Structures and Improvements/Furniture GD R General - Structures General 2023 0.00% 0.00% 0.00% 5,862 211 46,412  Rosentrater Programs Asset Condition Structures and Improvements/Furniture GD R General - Structures General 2023 0.00% 0.00% 0.00% 5,862 211 46,412	49,608
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 12,7 12.00 12.0	157 106
Rosentrater Programs Asset Condition Substation - Asset Condition ED AN E Distribution E Distribution 2023 63.66% 0.00% 13,836	10
Rosentrater Programs Asset Condition Substation - Asset Condition ED AN General - Other General 2023 68.27% 0.00% 6,034 12  Rosentrater Programs Asset Condition Substation - Asset Condition ED AN General - Structures General 2023 68.27% 0.00% 6,00%	6
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 3,556,759	318,537 43
Rosentrater Programs Asset Condition Substation - Asset Condition ED ID E Distribution E Distribution 2023 0.00% 0.00% 4,174 3,445,401 1,077,675 40,000	42,433 23 7,370 29
Rosentrater Programs Asset Condition Substation - Asset Condition ED WA General - Other General 2023 100.00% 0.00% 83,181 15	
Rosentrater Programs Asset Condition Transmission - Minor Rebuild ED AN Transmission 203 65.54% 0.00% 64,971 6,519 14,654 597,106 217,877 177,578,688,688,688,688,688,688,688,688,688,6	7,113 2,30
Rosentrater Programs Asset Condition Wood Pole Management ED ID E Distribution E Distribution 2023 0.00% 0.00% 112,813 113,319 108,853 245,863 110,481 369,7	
Rosentrater         Programs         Asset Condition         Wood Pole Management         ED         MA         E Distribution         ED Stribution         2023         10.00%         0.00%         49,088         348,393         643,600         671,465         751,032         1,649;           Rosentrater         Programs         Customer Requested         Novel Pole Programs         Customer Requested         Novel Pole Programs         Novel Pole Pole Programs         Novel Pole Pole Pole Pole Pole Pole Pole Po	517,991 44
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 2,256,1	517,991 44 860,298 1,30
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	860,298 1,30
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 3,986,65	860,298 1,30 216 1,204,513 2,12
Rosentrater Programs Customer Requested New Revenue - Growth GD ID G Distribution G Distribution 2023 0.00% 0.00% 470,546 4371,746 468,578 570,527 853,069 863,78	860,298 1,30 216 1,204,513 2,12 1 2,653,676 2,64
Rosentrater Programs Customer Requested New Revenue - Growth GD WA G Distribution GD Schibblion 2023 0.00% 100.00% 623,489 2,692,413 1,814,998 2,055,252 1,931,894 1,400,7	860,298 1,30 216 1,204,513 2,12 1,2053,676 2,64 667,641 88
Rosentrater         Programs         Failed Plant & Operatic Electric Storm         ED         AN         Transmission         2023         65.54%         0.00%         109,523         36,937         98,055         18,750         174,959         163,73           Rosentrater         Programs         Failed Plant & Operatic Electric Storm         ED         D         D El Stribitution         2023         0.09%         0.00%         9,783         3,556         31,451         32,744         62,522         58,750           Annual Control         Annual Con	860,298 1,30 216 1,204,513 2,12 2,653,676 2,6 667,641 88 447,145 73 1,106,034 1,46
Rosentrater Programs Failed Plant & Operatic Electric Storm ED WA E Distribution E Distribution 2023 0.00% 0.00%	860,298 1,30 216 1,204,513 2,12 2,653,676 2,66 667,641 88 447,145 73 1,106,034 1,46 54,683
Rosentrater Programs Failed Plant & Operatic Electric Storm ED WA E Distribution E Distribution 2023 100.00% 0.00% 285,876 41,228 51,164 24,822 35,852 266,	860,298 1,30 216 1,204,513 2,12 2,653,676 2,6 667,641 88 447,145 73 1,106,034 1,46

#### [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

Plant Group for Project (Business Case) Witness em 01 tem 02 stem 03 System 04 tem 05 tem 06 em 07 Failed Plant & OperaticGas Non-Revenue Program G Distribution Rosentrater Programs Rosentrater Failed Plant & OperaticGas 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 Programs 100.00% Rosentrater 0.00% Programs Rosentrater Programs Failed Plant & Operatir Meter Minor Blanket FD ID F Distribution F Distribution 2023 0.00% 0.00% 8 584 10.060 12 624 9 335 19 248 14 069 10,427 20 749 E Distribution 2,861 3,167 Rosentrater Failed Plant & Operatic Meter Minor Blanket E Distribution 100.00% Programs Rosentrater Programs Performance & Canaci Distribution System Enhancements ED ED ID ID F Distribution F Distribution 2023 0.00% 0.00% 1.019 541.288 3.843 240,981 90.080 793,551 596,503 General - Othe General E Distribution 2023 0.00% 0.00% Programs 200,571 1,719,107 9,795 243,003 6,457 15,092 WA E Distribution 100.00% 641,288 Rosentrater Programs Performance & Capaci Distribution System Enhancements 0.00% Performance & Capaci Downtown Network - Performance & Capacity ED GD WA Distribution Distribution 0.00% 9,693 3,249 4,962 3,711 3,538 2,277 136,527 rograms 100.00% Rosentrater Programs Performance & Capaci Gas Airway Heights HP Reinforcement G Distribution G Distribution 2023 0.00% 100.00% 1,296 (13,369) 369 324 ID OR 20,241 5,843 2,241 11,920 14,728 Performance & Capaci Gas Reinforcement Program GD GD G Distribution G Distribution 2023 0.00% 0.00% 130,493 3,596 26,802 41,950 Programs Performance & Capaci Gas Reinforcement Program G Distribution G Distribution 2023 0.00% 34,456 28,643 31,973 Rosentrater Programs 0.00% 3,287 20,966 6,417 Rosentrate Performance & Capaci Gas Reinforcement Program
Performance & Capaci Gas Telemetry Program GD GD WA ID G Distribution G Distribution 2023 2023 0.00% 100.00% 1,290 54,638 232,875 2,633 13,011 10,884 (200) 12,939 17,360 2,502 G Distribution 0.00% 10,344 (8,283) Rosentrater Programs G Distribution 955 Performance & Capaci Gas Telemetry Program 36,398 72,782 GD GD GD OR WA G Distribution G Distribution 2023 2023 0.00% 0.00% 20,290 819 366 366 2,694 Rosentrater Performance & Capaci Gas Telemetry Program G Distribution G Distribution 0.00% 100.00% 18,102 Rosentrater Programs 955 578 Rosentrater Performance & Canacii Gas Telemetry Program WΔ General - Other General 2023 0.00% 100 00% 4 078 CD ED Performance & Capaci Substation - Performance and Capacity 2023 47.78% 15.09% 416,609 Rosentrater Programs General - Other General Rosentrater Programs Performance & Canaci Substation - Performance and Canacity AN General - Other General 2023 68.27% 0.00% 262 Performance & Capaci Substation - Performance and Capacity ED ED AN 2023 65.54% 0.00% 837,101 15,245 223 1,517,389 265 Rosentrater Programs Transmission Transmission 1,048 Rosentrater Programs Performance & Capaci Substation - Performance and Capacity General - Other General 2023 0.00% 0.00% 1.803 ED ED ED Performance & Capaci Substation - Performance and Capacity E Distribution 0.00% 6.766.527 6.916 7,760 7,252 Rosentrater Programs 387 7.354 Rosentrater Programs Performance & Capaci Substation - Performance and Capacity WA AN General - Other General 2023 100.00% 0.00% 13.749 Substation - Performance and Capacity 2023 65.54% 0.00% Asset Condition ED ED 487,781 1,529 Thackston Large Distinct Projects Cabinet Gorge Unwatering Pumps AN Production - Hvdro Production - Hydro 2023 65.54% 0.00% Thackstor Large Distinct Projects Asset Condition KF\_Fuel Yard Equipment Replacement General - Other 68.27% 0.00% 26,976 22.858 (1,429) 12,979 7,185 Production - Thermal Production - Therm 2023 (265,101) 270.497 Thackston Large Distinct Projects Asset Condition KF Fuel Yard Equipment Replacement FD AN 65.54% 0.00% 17.598 337,309 204.195 67.037 68,449 19.458 Large Distinct Projects Asset Condition Long Lake Plant Upgrade 65 54% 0.00% Thackstor Thackstor Large Distinct Projects Asset Condition Monroe Street Abandoned Penstock Stabilization ED Production - Hvdro Production - Hydro 2023 65.54% 0.00% Nine Mile HED Battery Building Thackston Large Distinct Projects Asset Condition Production - Hydro Production - Hydro 2023 65 54% 0.00% 1,337,687 180 005 22,169 21,913 182,501 Large Distinct Projects Asset Condition Nine Mile Powerhouse Crane Rehab 65.54% 0.00% 1,935 13,726 (173,898) 9,180 Thackston ED Production - Hydro Production - Hydro 2023 10,691 178,537 6,215 Large Distinct Projects Thackston Asset Condition Noxon Rapids Spillgate Refurbishment AN Production - Hvdro Production - Hydro 2023 65 54% 0.00% Thackston Large Distinct Projects Asset Condition Upper Falls Trash Rake Replacement Production - Hydro Production - Hydro 2023 65.54% 0.00% Thackston Large Distinct Projects Failed Plant & Operatic Peaking Generation Business Case ED ED Production - Other Production - Other 2023 65.54% 0.00% 29,392 11,278 Large Distinct Projects (blank) Generation DC Supplied System Update Production - Hydro 0.00% Production - Hydro 2023 Mandatory & Compliance Mandatory & Compliar Cabinet Gorge Dam Fishway Mandatory & Compliance Mandatory & Compliar Cabinet Gorge Dam Fishway Thackston ED ΔN General - Other General 2023 68 27% 0.00% 299 3 664 7 271 293 3,006 0.00% Thackston General (122,453) 8.657 Thackston Mandatory & Compliance Mandatory & Compliar Cabinet Gorge Dam Fishway ED ED Production - Hydro Production - Hydro 2023 65.54% 0.00% 11,276 57,000 392,683 97,918 125,591 46,422 Mandatory & Compliance Mandatory & Compliar Cabinet Gorge Dam Fishway Fransportation Thackston Mandatory & Compliance Mandatory & Compliar Clark Fork Settlement Agreement ED ED ED ΔN General - Other General 2023 68 27% 0.00% Mandatory & Compliance Mandatory & Compliar Clark Fork Settlement Agreement Thackstor Intangibles intangibles 172,236 Thackston Mandatory & Compliance Mandatory & Compliar Clark Fork Settlement Agreement Production - Hydro Production - Hydro 2023 65.54% 0.00% 8,687 26,912 2.078 98,209 249,465 18,152 12,317 Thacksto Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits ED ED 65.54% 0.00% 42,964 11,946 1,893 2,494 305 376 1,541 14,544 2,236 ID 2023 0.00% Thackston Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits E Distribution E Distribution 0.00% 2,094 Thackstor Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits ED GD WA ID E Distribution E Distribution 2023 2023 100.00% 0.00% 4,262 1,100 7,449 5,583 7,297 7,483 2,339 3,192 3,509 2,131 G Distribution 0.00% Thackston G Distribution 0.00% 985 Thackstor 2023 2023 Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits GD GD ED OR WA AN G Distribution G Distribution 0.00% 0.00% 1.113 3,869 1,698 4,818 4,932 11,639 959 437 1,173 Mandatory & Compliance Mandatory & Compliar Right-of-Way Use Permits G Distribution G Distribution 100.00% 2,279 Thackston 0.00% 2,943 359 Thackston Mandatory & Compliance Mandatory & Compliar Spokane River License Implementation Production - Hydro Production - Hydro 2023 65 54% 0.00% 15 822 Mandatory & Compliance Mandatory & Compliar WSDOT Franchises ED 100.00% 0.00% 30,482 270 1,569 26 1,558 1,087 1,474 Thackston Intangibles Intangibles 2023 Thackston Programs Asset Condition Base Load Hydro CD AA General - Other General 2023 47.78% 15.09% Asset Condition ED CD AN 65.54% 0.00% 1,371 2,386 3,258 27,455 33,892 82,784 23,149 Production - Hydro Production - Hydro 2023 Thackston Programs Base Load Hydro 568 25,317 Thackston Programs Asset Condition Regulating Hydro General - Other General 2023 47,78% 15.09% Asset Condition Regulating Hydro CD ED 2023 47.78% 15.09% 1.322 Thackstor General Programs Thackston Programs Asset Condition Regulating Hydro General - Other General 2023 68.27% 0.00% 18,783 10.007 Asset Condition ED ED Production - Hydro Production - Hydro 2023 0.00% 32,335 193,189 340,541 3,940 499,434 268,980 Thackston Regulating Hydro Programs Thackstor Programs Asset Condition Regulating Hydro Transportation Transportation 2023 68.27% 0.00% 50,428 7,613 8,986 Thackston Failed Plant & OperaticBase Load Thermal Program ED 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 Programs Thackston Programs Failed Plant & Operatic Base Load Thermal Program FD Production - Thermal Production - Therm 2023 65.54% 0.00% 2.391 44.260 3.410 2.574 392,318 145,219 292 61.912 Failed Plant & Operatic Base Load Thermal Program ED CD 68 27% 0.00% 45,850 Software - 5 Yr Intangibles 12.843 56,681 15,765 1.514 Thackston Short-Lived Assets Asset Condition HMI Control Software General - Other General 2023 47,78% 15.09% (11.004) (1.728)5,957 1.387 Thackstor Short-Lived Assets Asset Condition HMI Control Software CD ۸۸ General 2023 47.78% 15.09% 14,501 113,554 16,842 (11,253) (6,995) 11,774 3,555 1,889 CD Software - 5 Yr Thackston Short-Lived Assets Asset Condition HMI Control Software AA Intangibles 2023 0.00% 0.00% 468 314 CD ED ED ED Short-Lived Assets Asset Condition HMI Control Software ΔΔ Software - 5 Yr 2023 47.78% 15.09% 12 463 36 540 15 656 (11.116) 203 3,900 1,226 Thackston Short-Lived Assets Asset Condition HMI Control Software AN Production - Hvdro Production - Hvdro 2023 65,54% 0.00% 10,760 16,974 13,916 11.033 12,459 Software - 5 Yr Production - Hydro Thackston Short-Lived Assets Asset Condition HMI Control Software Intangibles 68.27% 0.00% 25,914 33,931 11,273 10,546 4.099 12,460 10.987 Asset Condition Production - Hydro 2023 New (Actual) Asset Monitoring System 0.00% New (Actual) New (Actual) New (Actual) Asset Condition Gas FRT Replacement Program GD G Distribution G Distribution 2023 0.00% 0.00% 1 465 7 098 Gas ERT Replacement Program 2,328 New (Actual) New (Actual) Asset Condition G Distribution G Distribution 0.00% 298 411 1,194 New (Actual) New (Actual) New (Actual) Asset Condition Gas ERT Replacement Program GD ED WA G Distribution G Distribution 2023 0.00% 100.00% 1.298 642 29.899 New (Actual) New (Actual) New (Actual) Asset Condition Nine Mile Powerhouse Roof Replacemen FD Production - Hydro Production - Hydro 2023 65 54% 0.00% 811 526 7 112 New (Actual) Mandatory & Compliar Long Lake Stability Enhancement Production - Hydro Production - Hydro 2023 1,114,534 New (Actual) New (Actual) Performance & Capaci Company Aircraft Capital CD Transportation Transportation 2023 47.78% 15.09% 100.00% Performance & Capaci Gas Warden HP Reinforcen G Distribution 2023 0.00% 4,354 CD New (Actual) New (Actual) Performance & Capaci NexGen Control System Networks AA General - Other General 2023 47.78% 15.09%

### [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

505 328 919 113 133 914 464 161 663 Plant Group for Project (Business Case) em 09 em 10 tem 11 em 12 Total Q4 2021 2022 2023 WA-F 01 Customer Service Qua Wildfire Resiliency Plan General - Other 15.09% Howell Wildfire Customer Service Qua Wildfire Resiliency Plan Software - 3 Yr 2023 68.27% 0.00% 4.133 2.142 1.905 1.733 9.913 Intangibles Customer Service Qua Wildfire Resiliency Plan 381,715 Howell Software - 5 Yr Intangibles 0.00% Howell Wildfire Customer Service Qua Wildfire Resiliency Plan FD Transmission 2023 65 54% 0.00% 706 636 (65.061) 22 495 31 673 2 777 819 2 777 819 7,821 Howell Customer Service Qua Wildfire Resiliency Plan E Distribution E Distribution 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 TD General - Other General 2023 0.00% 0.00% 7.054 4.921 23,525 3,652 76.180 76.180 Customer Service Qua Wildfire Resiliency Plan ED ED E Distribu 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 WA General - Other General 2023 100.00% 0.00% 5,417 3,077 24,545 9,147 55,953 55,953 1,604 Performance & Capaci Digital Grid Network CD AA AN 2023 15.09% 16.61% 3,139,244 128,979 140,777 3,409,000 3,409,000 Large Distinct Projects General - Other General Kensok Large Distinct Projects Performance & Capaci Digital Grid Network General - Other General 2023 52.71% 7.535 556 4,563 9,185 75.053 75,053 3,646 Large Distinct Projects Performance & Capaci Digital Grid Network WA 2023 22.78% 22.78% 1,161 1,161 General - Other General 77.22% Performance & Capaci Digital Grid Network 2023 77.22% Kensok Large Distinct Projects WA Hardware General Large Distinct Projects Performance & Capaci Digital Grid Network ED Performance & Capaci Land Mobile Radio & Real Time Communication SysCD E Distribution E Distributi 2023 100.00% 0.00% 334 Large Distinct Projects 483,154 175,657 10.131 38,069 799.833 799,833 2023 15.09% 3.843 Kensok General - Other General 47,78% Large Distinct Projects Performance & Capaci Land Mobile Radio & Real Time Communication SysCD
Performance & Capaci Land Mobile Radio & Real Time Communication SysCD 15.09% 1,199,864 47.78% 25,119 1,262,740 Kensok Hardwan General 2023 2023 10,191 27,565 1.262,740 Software - 5 Yr 15.09% Kensok Large Distinct Projects Intangibles 47.78% 1,148 622 665 54,365 54,365 Kensol Large Distinct Projects Performance & Capaci Land Mobile Radio & Real Time Communication SwCD ΔΔ Transportation 2023 47 78% 15.09% 6 941 6 941 3.317 Mandatory & Compliance Mandatory & Compliar High Voltage Protection (HVP) Refresh 2023 47.78% 15.09% 331,793 790,718 790,718 Kensok General - Other General Kensok Mandatory & Compliance Mandatory & Compliar High Voltage Protection (HVP) Refresh WA General - Other General 2023 100.00% 0.00% (448,988) (448,988) (206) Mandatory & Compliance Mandatory & Compliar Identity and Access Governance 2023 15.09% 19,094 422 Software - 3 Yr Intangibles 47.78% 963,456 Kensok 963,456 AA (579) Kensok Mandatory & Compliance Mandatory & Compliar Payment Card Industry Compliance (PCI) CD Hardware General 2023 47.78% 15.09% (1.211) (1.211) Mandatory & Compliance Mandatory & Complian Payment Card Industry Compliance (PCI) Software - 5 Yr 2023 (997) Kensok Intangibles 47,78% Kensok Mandatory & Compliance Mandatory & Compliar Security Compliance CD Hardware General 2023 47.78% 15.09% 50,195 50,195 4.267 Software - 2 Yr Mandatory & Compliance Mandatory & Compliar Security Compliance 2023 47.78% 15.09% 232,296 232,296 Intangible 232,296 30,852 3.021 125,503 3.261 Kensok Programs Failed Plant & Operatic Technology Failed Asset CD AA General - Other General 2023 47.78% 15.09% 41,586 679,393 679,393 Failed Plant & Operatic Technology Failed Assets General - Structures General 2023 47.78% 15.09% 1,143 16,303 16,303 10.078 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 Kensol Performance & Capaci Enterprise & Control Network Infrastructure ΔΔ General - Other 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 General - Other General 2023 47,78% 15.09% 23,325 4,499 123,008 23,133 535,411 535,411 1.643 Kensol Performance & Capaci Environmental Control & Monitoring Systems CD ۸۸ 2023 47 78% 15.09% 5 203 5.203 (41) ED AN 0.00% 86,358 1,086 87,445 Kensok Programs Performance & Capaci Environmental Control & Monitoring Systems Production - Hydro Production Hydro 2023 65.54% 87,445 Kensol Performance & Canaci Fiber Network Lease Service Renta General - Other 2023 47 78% 15.09% 671.127 2,325 236 311 606 335 2 087 356 2 087 356 General Performance & Capaci Fiber Network Lease Service Replacement Transmission 2023 65.54% 0.00% 120,377 789,129 789,129 9,349 Kensok Programs **Fransmissio** Kensok Short-Lived Assets Asset Condition Software - 3 Yr Intangibles 2023 47.78% 15.09% 192,793 85,293 745,956 745,956 2,119 Atlas 2023 Asset Condition Outage Management System & Advanced Distributi CD 47.78% General - Other General Kensol Short-Lived Assets Asset Condition Outage Management System & Advanced Distributi CD Outage Management System & Advanced Distributi CD General 2023 47 78% 15.09% 200 640 12 877 1 240 215 1 453 731 1 453 731 2023 Kensol Short-Lived Assets Asset Condition Software - 5 Yr Intangibles 15.09% 8,656 1,190 Kensok Short-Lived Assets Asset Condition Outage Management System & Advanced Distributi ED AN Hardware 2023 68.27% 0.00% 35.526 5.848 41.374 41.374 General Outage Management System & Advanced Distributi ED Software - 4 Yr Intangibles 1,124,518 193,035 610,158 1.611.257 Kensol Short-Lived Assets Asset Condition Outage Management System & Advanced Distributi FD ΔN Software - 5 Yr Intangibles 2023 68 27% 0.00% 164 386 414 923 1 539 178 1 539 178 Customer Service Qua Enterprise Security 466,056 1,510,121 Kensok Short-Lived Assets General - Other General 15.09% Kensok Short-Lived Assets Customer Service Qua Enterprise Security CD Hardware General 2023 47,78% 15.09% 27,438 6,589 312,318 69,135 1.510.121 (3.736)Short-Lived Assets Customer Service Qua Enterprise Security AA AA Intangible 2023 47.78% 15.09% 561,476 561,476 5,655 CD 2023 294,933 4,519 4,215 Kensok Short-Lived Assets Customer Service Qua Enterprise Security Software - 2 Yr Intangibles 47.78% 15.09% 4,730 969,259 969,259 Short-Lived Assets Customer Service Qua Enterprise Security AA AA Software - 3 Yr Intangibles 2023 47.78% 15.09% 15.09% 15,377 7,356 9,642 2,741 634,589 634,589 466 (19,557) Customer Service Qua Enterprise Security CD 2023 47,78% 441,238 Kensok Short-Lived Assets Software - 5 Yr Intangibles 4,535 939 894 441,238 Short-Lived Assets Customer Service Qua Enterprise Security ED CD CD 2023 65 54% 0.00% 413 413 Customer Service Qua Facilities and Storage Location Security 2023 47.78% 15.09% 172 76,405 76,405 Kensok Short-Lived Assets General - Other General Kensol Short-Lived Assets Customer Service Qua Facilities and Storage Location Security General - Structures General 2023 47 78% 15.09% 325 152 325 152 (6,449)Short-Lived Assets Customer Service Qua Facilities and Storage Location Security General - Structures 2023 52.71% 16.61% 104,639 Kensok General 104.639 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 Customer Service Qua Generation, Substation & Gas Location Security 47.78% 15.09% 91,300 4,183 786,587 Short-Lived Assets 1,921 6.502 786,583 Kensok General - Other General 2023 AN Kensok Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security ED General - Structures General 2023 68.27% 0.00% (31,591) (31,591) (21,566) Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security 68.27% 0.00% 267,758 267,758 Kensol 2023 General Kensok Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security AN Production - Hydro Production - Hydro 2023 65.54% 0.00% 21,442 21,442 21,442 Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security AN 0.00% 913 710 3,219 750 Kensok Production - Other Production - Other 2023 Kensok Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security Software - 5 Yr Intangibles 2023 68,27% 0.00% 90,338 90,338 Short-Lived Assets Customer Service Qua Generation, Substation & Gas Location Security WA E Distribution E Distribution 2023 100.00% 0.00% 37.779 44,950 44,950 843 Kensok Short-Lived Assets Performance & Canaci Basic Workplace Technology Delivery AA General - Other General 2023 47.78% 15.09% 106.941 167.056 38,220 79.070 985.481 985.481 12.164 Short-Lived Assets Performance & Capaci Basic Workplace Technology Delivery 2023 47 78% 15.09% 83,340 20,081 39,535 551 768 551,768 6,082 Software - 5 Yr 53,470 83,528 19,110 Kensok Short-Lived Assets Performance & Capaci Basic Workplace Technology Delivery AA Intangibles 2023 47.78% 15.09% 39,535 492,739 492,739 6.082 47.78% Kensol Short-Lived Assets Performance & Capaci Control and Safety Network Infrastructure AA General - Other 2023 15.09% 173 416,582 528,524 528,524 130,392 15.09% 46,099 11,149 Kensok Short-Lived Assets Performance & Capaci Data Center Compute and Storage Systems CD AA Hardware General 2023 47.78% 1,503,627 3,632,347 3,632,347 315 Performance & Capaci Data Center Compute and Storage Systems Short-Lived Assets CD ΔΔ Software - 5 Yr Intangibles 2023 47 78% 15.09% 39 167 26 841 238,933 238,933 28,997 Kensok Short-Lived Assets Performance & Capaci Endpoint Compute and Productivity Systems AA Hardware General 2023 47,78% 15.09% 88,525 20,972 16,647 397,675 1.010.942 1.010.942 6.083 Kensol Short-Lived Assets Performance & Capaci Endpoint Compute and Productivity Systems CD CD AA Software - 2 Yr Intangibles 2023 2023 47.78% 15.09% 137,477 137,477 Short-Lived Assets Performance & Capaci Endpoint Compute and Productivity Systems 15.09% 1,116,597 417 Software - 3 Yr 47.78% 2,964 1,267 356,421 1,116,597 Kensol Intangibles Kensol Short-Lived Assets Performance & Capaci Endpoint Compute and Productivity Systems CD Software - 5 Yr Intangibles 2023 47 78% 15.09% 83,442 49,645 183,827 481,218 481,218 38,195 (7,212) 1,923 3,242 (191) Short-Lived Assets Performance & Capaci Endpoint Compute and Productivity Systems Hardware 2023 0.00% 38,195 Kensok General 31,251 47,814 Short-Lived Assets Performance & Canaci Endpoint Compute and Productivity Systems Software - 3 Yr Intangibles 2023 2023 68.27% 0.00% 2.652 1.829 31.251 1.574 Kensok (156 264 15.09% 33,745 9,178 4,336 Kensok Performance & Capaci Energy Delivery Modernization & Operational Efficit CD General Kensol Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicCD Software - 3 Ye Intangibles 2023 47 78% 15.09% 45,269 9 636 731 808 205 471 3 034 837 3 034 837 778 336 Software - 5 Yr 17,734 Kensol Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicCD Intangibles 404,943 1,501,816 31,501 Kensok Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicED Hardware General 2023 68.27% 0.00% (2,370) (2,370) 105 Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational Efficit ED Intangible 2023 68.27% 0.00% 5,354 30,960 245,393 10.093 431,940 Kensok Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicED Software - 4 Yr Intangibles 2023 68.27% 0.00% 59,529 59,529 Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicED Software - 5 Yr Intangibles 0.00% 115,315 (60,581) 34,477 144 Kensok Short-Lived Assets Performance & Capaci Energy Delivery Modernization & Operational EfficicED Hardware General 2023 100.00% 0.00% 374,153 4,424 447,149 447,149 50,057 Performance & Capaci Energy Delivery Modernization & Operational EfficieED
Performance & Capaci Energy Delivery Modernization & Operational EfficieGD 14,844 4,496 Short-Lived Assets 0.00% 579,130 918,784 Software - 5 Yr Intangible 2023 2023 100.00% 1,223 918,784 27,495 Short-Lived Assets AA Software - 5 Yr 50.19% 1,079,459 1,104,266 1,104,266 Kensok Intangibles 0.00% 18,184 2,127 Performance & Capaci Energy Resources Modernization & Operational Effi CD Short-Lived Assets 2023 15.09% 15.09% 1,917 353,008 10 Hardware 47.789 Software - 3 Yr 47,458 10,439 245,341 353,008 Kensok Short-Lived Assets Performance & Capaci Energy Resources Modernization & Operational Effi CD Intangibles 2023 47,78% 20,885 Kensok Short-Lived Assets Performance & Capaci Energy Resources Modernization & Operational Effi CD Software - 5 Yr Intangibles 2023 47.78% 15.09% 685,122 75,227 118,226 916,740 916,740 7.044 Short-Lived Assets Performance & Capaci Energy Resources Modernization & Operational Effi ED 2023 68.27% 565,704 565,704 351,850 Kensok Software - 2 Yr Intangibles 0.00% 7 978 Kensol Short-Lived Assets Performance & Capaci Energy Resources Modernization & Operational Effi ED Software - 5 Yr Intangibles 2023 68 27% 0.00% 29 433 2 297 29 179 1 563 437 1 563 437 22,533 Short-Lived Assets Performance & Capaci Enterprise Communication Systems 2023 47.78% 15.09% 106,412 13,956 324,692 721,454 721,454 General - Other General 867 Kensok 7,068 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 Short-Lived Assets 2023 15.09% 9,218 29,641 480,492 5,311 Kensok Performance & Capaci Enterprise Communication Systems CD Software - 3 Y Intangibles 47.78% 99,406 36,592 480,492 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 Performance & Capaci Enterprise Network Infrastructure CD 431.217 6.913 89,255 1.283,026 1.889.234 956 Short-Lived Assets General - Other 1.889.234

2021

2022

2023

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

october 1, 2021	- December 31, 2023														2021 2022 113,133,914 505,328,919		
Witness	Plant Group for Testimony Purposes	Primary Investment Drive	Project (Business Case)	Juris Service tio		2 Functional Area	a 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	WA-E 01
Kensok	Short-Lived Assets	Performance & Capa	ci ET Modernization & Operational Efficiency - Techn	cCD AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	133,937	297		139,307	828,990	Q+ 2021 2022	828,990	58,644
Kensok Kensok	Short-Lived Assets Short-Lived Assets		aci ET Modernization & Operational Efficiency - Techn aci ET Modernization & Operational Efficiency - Techn		Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	21,337 22,238	43,638 2,684	(20,574) 103.087	17,973 807,444	1,064,067 1,893,037	1 1	1,064,067 1.893,037	76,461 220,684
Kensok	Short-Lived Assets		aci Financial & Accounting Technology	CD AA	Hardware	General	2023	47.78%	15.09%	229	,	,	,	19,953		19,953	-
Kensok	Short-Lived Assets Short-Lived Assets			CD AA	Software - 3 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	2,215 6.491	1,177,538	255,966 435,588	105,973	2,029,506		2,029,506	1.816
Kensok Kensok	Short-Lived Assets Short-Lived Assets			CD AA	Software - 5 Yr Software - 3 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	113,026	111,073 4,825	435,588 52,497	(43,235) 48,019	1,537,527 277,131		1,537,527 277,131	28,080
Kensok	Short-Lived Assets	Performance & Capa	aci Human Resources Technology	CD AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%				162,729	177,506		177,506	3,801
Kensok Kensok	Short-Lived Assets Short-Lived Assets		aci Legal & Compliance Technology aci Legal & Compliance Technology	CD AA CD AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	1,689	878	941	801 142,204	83,337 149,071		83,337 149,071	(768
Kensok	Short-Lived Assets	Performance & Capa	ci Legal & Compliance Technology	CD WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%					32,457		32,457	12,834
Kensok Kensok	Short-Lived Assets Short-Lived Assets		aci Network Backbone aci Network Backbone	CD AA ED AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	173			295,667 443,348	295,667 1,154,397		295,667 1,154,397	-
Kensok Kinney	EIM		aci Energy Market Modernization & Operational Efficie		Software - 5 Yr	Intangibles	2023	68.27%	0.00%	6,870			156,299	257,792		257,792	9,901
Magalsky	Programs		ci 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 Magalsky	Programs Short-Lived Assets		aciTransportation Electrification ua Customer Experience Platform Program	ED WA	Hardware Software - 2 Yr	General Intangibles	2023 2023	100.00% 47.78%	0.00% 15.09%	236,057	14,900 4,056	879		14,900 240,992		14,900 240.992	-
Magalsky	Short-Lived Assets	Customer Service Q	ua 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 Short-Lived Assets			CD WA ED WA	Software - 5 Yr	Intangibles	2023	77.22% 100.00%	22.78%	157.054	1.050	15.010	1 201	117,287		117,287	2 477
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qi Customer Service Oi		CD AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78%	15.09%	157,054	1,850	15,910	1,301 2,575	178,587 2,593		178,587 2,593	2,472
Magalsky	Short-Lived Assets	Customer Service Q	ua 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 Magalsky	Short-Lived Assets Short-Lived Assets		ua Customer Facing Technology Program ua Customer Facing Technology Program	CD AA ED AN	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	15,896 387,207	5,196 (387,207)		1,504,669	2,080,613		2,080,613	10,77
Magalsky	Short-Lived Assets		ua Customer Transactional Systems	CD AA	General - Other	General	2023	47.78%	15.09%	367,207	652	-		652		652	
Magalsky	Short-Lived Assets	Customer Service Q	ua Customer Transactional Systems	CD AA	Hardware	General	2023	47.78%	15.09%		1,600			1,609		1,609	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets		ua Customer Transactional Systems ua Customer Transactional Systems	CD AA CD AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	32,028	2,555	798	2,780	91,705 1,901,165		91,705 1.901,165	(30,919
Magalsky	Short-Lived Assets		ua Customer Transactional Systems	CD WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	52,020	521,473	7,092	248	528,813		528,813	(50,51.
Magalsky	Short-Lived Assets		ua Customer Transactional Systems	GD OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%					65,557		65,557	-
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets	No Driver No Driver		€CD AA €ED WA	Software - 5 Yr F Distribution	Intangibles E Distribution	2023 2023	47.78% 100.00%	15.09% 0.00%	72,735 24,125	(444,647)	59,979	13,176	72,735 2,560,829		72,735 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 Magalsky	Short-Lived Assets Short-Lived Assets	No Driver No Driver	Strategic Initiatives- UIASSIST Strategic Initiatives- UIASSIST	ED AN ED WA	General - Other	General E Distribution	2023 2023	68.27% 100.00%	0.00%	36,398				36,398 64,129		36,398 64,129	-
nagaisky Other	Other		T&D Reimbursable	ED WA	E Distribution Transmission	Transmission	2023	65.54%	0.00%	(29,030)			(0)	(112,027)		(112,027)	(84,253
Other	Other		ua Misc. accrual reversals, corrections or additional T		General - Other	General	2023	47.78%	15.09%	( -,,			.,	1		1	1
Other Other	Other Other	Customer Service Quantitation & Compli	ua Misc. accrual reversals, corrections or additional T iar CIP v5 Transition - Cyber Asset Electronic Access	TCD AA CD AA	Hardware Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%			191,787		1 191,787	1 1	1 191,787	. 0
Rosentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional T		E Distribution	E Distribution	2023	100.00%	0.00%			151,767		27		27	-
Rosentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD AA	General - Other	General	2023 2023	47.78% 47.78%	15.09% 15.09%		47,842 410,937	3,246 124,486	724 943,649	51,812		51,812 1,479,072	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition		CD AA FD ID	General - Structures  F Distribution	s General F Distribution	2023	47.78%	0.00%	56	1.156	4.052	943,649 3.201	1,479,072 26,987		1,479,072 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 Rosentrater	Large Distinct Projects	Asset Condition Asset Condition	Telematics 2025	CD AA FD AN	General - Other Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09% 0.00%	29,499	15.251	4 200 242	1,533,317	577 16.186.511		577	276
Rosentrater	Large Distinct Projects Large Distinct Projects		Transmission Major Rebuild - Asset Condition ua Washington Advanced Metering Infrastructure Proj		General - Other	General	2023	100.00%	0.00%	25,455	15,251 1,659	4,389,342	1,333,317	1,659		16,186,511 1,659	
Rosentrater	Large Distinct Projects		iticN Lewiston Autotransformer - Failed Plant	ED AN	Transmission	Transmission	2023	65.54%	0.00%					9,613		9,613	460
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		aci Gas Operator Qualification Compliance aci Jackson Prairie Natural Underground Storage Facili	CD WA	Transportation	Transportation ge Underground Stor	2023 ra 2023	77.22% 0.00%	22.78% 68.81%	245,364	287,624	138.950	1,847	31,087 1,727,207		31,087 1,727,207	11,793
Rosentrater	Large Distinct Projects	Performance & Capa	aci Jackson Prairie Natural Underground Storage Facili	iIGD OR	Underground Stora	ge Underground Stor	ra 2023	0.00%	0.00%	26,207	30,720	14,841	197	184,478		184,478	-
Rosentrater			iar Apprentice/Craft Training	CD AA	General - Other General - Structure	General	2023	47.78% 47.78%	15.09% 15.09%					38,751		38,751 24,219	-
Rosentrater Rosentrater			iar Apprentice/Craft Training iar Clearwater Wind Generation Interconnection	FD AN	Transmission	s General Transmission	2023	65.54%	0.00%					24,219 273,300		24,219	
Rosentrater	Mandatory & Compliance			ED AN	General - Other	General	2023	68.27%	0.00%	352	1,828	(2,307)	3,106	22,249		22,249	5,746
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED AN FD ID	Hardware Transmission	General Transmission	2023 2023	68.27% 0.00%	0.00%	176 3.162	914 3.584	(1,153) 698	1,553 42	59,539 15,440		59,539 15,440	35,924
Rosentrater	Mandatory & Compliance			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 & Compl		ED AN	Transmission	Transmission	2023	65.54%	0.00%	88.469	67.155	242.457	470 270	318,422		318,422	-
Rosentrater Rosentrater			iar Elec Relocation and Replacement Program iar Elec Relocation and Replacement Program	ED ID ED WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	206,610	109,493	213,157 103.615	179,370 964,114	1,695,212 6,561,779		1,695,212 6,561,779	72,60
Rosentrater	Mandatory & Compliance	Mandatory & Compl	ar Gas Above Grade Pipe Remediation Program	GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	200,010	103,133	105,015	180,173	180,173		180,173	-
Rosentrater Rosentrater			iar Gas Cathodic Protection Program iar Gas Cathodic Protection Program	ED WA GD ID	E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00% 0.00%	0.00%	68	107.684	23.512	1,221	8,773 133.033		8,773 133,033	-
Rosentrater			iar Gas Cathodic Protection Program	GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	00	95.812	23,512	1,221	95,812		95,812	
Rosentrater			iar 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 Rosentrater			iar Gas Facility Replacement Program (GFRP) Aldyl A iar Gas Facility Replacement Program (GFRP) Aldyl A		G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	568,613 372,800	260,133 989,070	445,788 740.440	275,128 639.102	2,208,447 8,938,319		2,208,447 8,938,319	
Rosentrater			iar Gas Facility Replacement Program (GFRP) Aldyl A		G Distribution	G Distribution	2023	0.00%	100.00%	3,430,580	1,394,468	1,088,458	711,685	19,144,536		19,144,536	-
Rosentrater			iar Gas HP Pipeline Remediation Program	GD WA	G Distribution	G Distribution	2023	0.00%	100.00%		59	- 60		139,102		139,102	-
Rosentrater Rosentrater			iar Gas Isolated Steel Replacement Program iar Gas Isolated Steel Replacement Program	GD ID GD OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 0.00%	185,585	497,308	60 229,224	375,716	93,965 2,078,367		93,965 2,078,367	-
Rosentrater	Mandatory & Compliance	Mandatory & Compli	ar 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 Rosentrater			iar Gas Overbuilt Pipe Replacement Program iar Gas Overbuilt Pipe Replacement Program	GD ID GD OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00%	44,348	11.738	3,970 65.138	73,492	24,918 549,798	-	24,918 549,798	-
Rosentrater	Mandatory & Compliance	Mandatory & Compl	iar Gas Overbuilt Pipe Replacement Program iar Gas Overbuilt Pipe Replacement Program	GD WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	44,348 5,563	(183)	00,138	73,492 2,703	30,275		30,275	-
Rosentrater	Mandatory & Compliance			GD ID	G Distribution	G Distribution	2023	0.00%	0.00%	24,497	18,976	20,935	9,272	170,079		170,079	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			GD OR GD WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	123,880 67,524	115,754 128,036	134,250 77,047	53,042 155.871	704,387 619.851		704,387 619.851	-
Rosentrater	Mandatory & Compliance	Mandatory & Compli	iar 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				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 Rosentrater			iar Gas Replacement Street and Highway Program iar Gas Transient Voltage Mitigation Program	GD WA GD OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00%	109,954	52,893 14,070	42,595	29,146	834,021 14.070		834,021 14,070	-
Rosentrater	Mandatory & Compliance	Mandatory & Compli	iar 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 & Compli	iar 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 Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED WA ED WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00% 0.00%	33,853	597,392	7,744 228,188	(153,277)	7,744 2,637,037		7,744 2,637,037	146,508
Rosentrater	Mandatory & Compliance	Mandatory & Compli	iar Misc. accrual reversals, corrections or additional T	TCD AA	General - Other	General	2023	47.78%	15.09%	,-33	,	,	(,/)	150,943		150,943	72,128
Rosentrater Rosentrater			iar Misc. accrual reversals, corrections or additional T iar Misc. accrual reversals, corrections or additional T		General - Other Transmission	General Transmission	2023 2023	77.22% 65.54%	22.78%					(150,943)		(150,943) (780)	(116,555
osentrater	manuatory & Compliance	: manuatory & compl	iai misc. accruai reversais, corrections or additional T	ILD AN	i ransmission	ransmission	2023	65.54%	0.00%					(780)	,	(780)	(1)

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021	1 - December 31, 2023														2021 113,133,914 505,	2022 202 328,919 464,161,663	
	Plant Group for	Primary		Jurisdi	с			WA-E-	WA - G -						System Total Syste		
Witness Rosentrater	Testimony Purposes	Investment Driver	Project (Business Case) or Protection System Upgrade for PRC-002	Service tion ED AN	Functional Area 2 General - Other	Functional Area General	<b>Year</b> 2023	Allocation % 68.27%	Allocation % 0.00%	System 09	System 10	System 11	System 12	Total 272	Q4 2021 2	2023	WA-E 01
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Protection System Upgrade for PRC-002	ED AN	Transmission	Transmission	2023	65.54%	0.00%					32,743	-	- 32,743	6,299
Rosentrater Rosentrater			ar Saddle Mountain 230/115kV Station (New) Integra ar Saddle Mountain 230/115kV Station (New) Integra		General - Other General - Other	General General	2023	47.78% 68.27%	15.09%	1,331,833	2,052	9,564	50,339	1,393,788	-	- 1,393,788 - 1,335,525	
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integra	atED AN	Transmission	Transmission	2023	65.54%	0.00%	465,543	(315)	217	1,567	13,000,139	-	- 13,000,139	9,341
Rosentrater Rosentrater			er Saddle Mountain 230/115kV Station (New) Integra er Saddle Mountain 230/115kV Station (New) Integra		E Distribution General - Other	E Distribution General	2023	100.00%	0.00%	2,879			-	1,588,566	-	- 1,588,566 - 244,106	
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r 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 Rosentrater			r Transmission Construction - Compliance r Transmission NERC Low-Risk Priority Lines Mitigat	ED WA	E Distribution Transmission	E Distribution Transmission	2023 2023	100.00% 65.54%	0.00% 0.00%	(1,577)	389,610	572	422,358	(107,193) 818,164	) -	- (107,193 - 818,164	
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Westside 230/115kV Station Brownfield Rebuild Pr	πED AN	Transmission	Transmission	2023	65.54%	0.00%					269,092	-	- 269,092	695
Rosentrater		Mandatory & Complia Asset Condition	r WSDOT Control Zone Mitigation Capital Equipment Program	ED WA CD AA	E Distribution General - Other	E Distribution	2023	100.00% 47.78%	0.00% 15.09%	128,044 25,349	127,500 29,908	77,348 5,392	120,488 13,798	897,519 110,893	-	- 897,519 - 110,893	
Rosentrater Rosentrater	Programs Programs	Asset Condition	Capital Equipment Program  Capital Equipment Program	CD AN	General - Other	General General	2023	52.71%	16.61%	11,094	9,791	5,392	13,/98	232,044	-	- 232,044	
Rosentrater	Programs	Asset Condition	Capital Equipment Program	CD ID	General - Other	General	2023	0.00%	0.00%		143,340	3,619		4,647	-	- 4,647 - 262.901	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	CD WA ED AN	General - Other General - Other	General General	2023 2023	77.22% 68.27%	22.78% 0.00%	5,290 9,982	143,340	29,252 9,167		262,901 106,016	-	- 262,901	
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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	ED WA GD AA	General - Other General - Other	General General	2023 2023	100.00%	0.00% 50.19%	48,930 84,826	154,680 763	700 138	62,459	438,489 86,010	-	- 438,489 - 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	GD OR GD WA	General - Other General - Other	General General	2023 2023	0.00% 0.00%	0.00% 100.00%		58,539 62,498	7,560 29,794	2,524 30.633	324,247 320,941	-	- 324,247 - 320,941	
Rosentrater	Programs	Asset Condition	Distribution Grid Modernization	ED ID	E Distribution	E Distribution	2023	0.00%	0.00%		.,	(0)	,	(0)	) -	- (0	)) -
Rosentrater Rosentrater	Programs	Asset Condition	Distribution Grid Modernization Distribution Minor Rebuild	ED WA ED ID	E Distribution E Distribution	E Distribution E Distribution	2023 2023	100.00% 0.00%	0.00%	162,316 819,510	148,337	257,954 758,962	302,433	2,127,403 5,620,869	-	- 2,127,403 - 5,620,869	20,524
Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild	ED WA	E Distribution	E Distribution	2023	0.00%	0.00%	819,510	359,313	758,962	397,901	20,970	-	- 5,620,869	
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	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Downtown Network - Asset Condition Fleet Services Capital Plan	ED WA	E Distribution Transportation	E Distribution Transportation	2023	100.00% 47.78%	0.00% 15.09%	381,558	655,029	304,206	243,738	2,375,388 36,525	-	- 2,375,388 - 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD ID CD WA	Transportation Transportation	Transportation Transportation	2023 2023	0.00% 77.22%	0.00% 22.78%	9,578			_	57,762 73,279	-	- 57,762 - 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 Rosentrater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED AN ED ID	Transportation Transportation	Transportation	2023 2023	68.27% 0.00%	0.00%	771 131,081	104,632	113,959 (80,655)	- 75.001	2,686,976 766,086	-	- 2,686,976 - 766,086	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED ID	Transportation Transportation	Transportation Transportation	2023	100.00%	0.00%	77,595	179,769	(80,655) 81,904	75,981 -	1,563,557	-	- 766,086 - 1,563,557	
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD AN	Transportation	Transportation	2023	0.00%	72.92%					379,700	-	- 379,700	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	GD ID GD OR	Transportation Transportation	Transportation Transportation	2023 2023	0.00%	0.00%	9	1,057 278	3,975	-	89,965 229,310	-	- 89,965 - 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	2 -
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Gas Regulator Station Replacement Program Gas Regulator Station Replacement Program	GD ID GD OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	53,521	354,956 109.761	12,675 1,828	20,865	580,377 796.300	-	- 580,377 - 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 Rosentrater	Programs	Asset Condition Asset Condition	LED Change-Out Program LED Change-Out Program	ED ID FD WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	9,038	4,934 8,129	9,063	12,515 8.719	89,721 83,322	-	- 89,721 - 83,322	
Rosentrater	Programs Programs	Asset Condition	SCADA - SOO and BuCC	CD AA	General - Other	General	2023	47.78%	15.09%	7,973 43	(71,949)	7,809 16,449	186,061	227,952	-	- 83,322	
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 Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD AA CD AA	Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	97	(163,816) 15,293	37,451 1,643,123	12.819	147,991 1.690,994	-	- 147,991 - 1.690,994	
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	7 8,843
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD AA CD AA	General - Structures General - Structures	General General	2023	0.00% 47.78%	0.00% 15.09%	34,732	61,588		23,175	(24,252) 288,139	) -	- (24,252 - 288,139	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD AA	Hardware	General	2023	47.78%	15.09%		01,500	4,570	317	4,888	-	- 4,888	
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD AN	General - Other General - Structures	General General	2023	52.71% 52.71%	16.61% 16.61%	169 5.658	742		652.727	8,804 1.005.920	-	- 8,804 - 1,005,920	
Rosentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD ID	General - Structures	General	2023	0.00%	0.00%	13,667	742	51,748	57,562	1,005,920	-	- 1,005,920	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD WA	General - Other	General	2023	77.22%	22.78%				78	8,228	-	- 8,228	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD WA ED AN	General - Structures General - Structures	General General	2023 2023	77.22% 68.27%	22.78% 0.00%		20,386	248,014	196	253,244 65,945	-	- 253,244 - 65,945	1,207
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED ID	General - Structures	General	2023	0.00%	0.00%		,	336,590	82,168	426,229	-	- 426,229	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED WA ED WA	E Distribution General - Structures	E Distribution General	2023 2023	100.00% 100.00%	0.00%			(0)	646	(0) 102,740	) -	- (0 - 102,740	
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD OR	General - Structures	General	2023	0.00%	0.00%			157,371	9,596	178,021	-	- 178,021	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition	GD WA CD AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%	10,200	184,812	(4,500)	10,786	22,340 705.819	-	- 22,340 - 705,819	
Rosentrater	Programs	Asset Condition	Substation - 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%		77			114,522	-	- 114,522	
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED AN FD AN	General - Other General - Structures	General General	2023	68.27% 68.27%	0.00%	1,311,318	- 77			6,147 1,311,318	-	- 6,147 - 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ID ED WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	(38,967) 4,510	34,691 29,098	6,538,063	139,858 111,746	505,408 11,550,931	-	- 505,408 - 11,550,931	3 - 1 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Transmission - Minor Rebuild Transmission - Minor Rebuild	ED AN ED WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00%	396,719	303,113	2,004,549 30,188	55,054	6,149,671 30,188	-	- 6,149,671 - 30,188	42,582
Rosentrater Rosentrater	Programs Programs	Asset Condition	Wood Pole Management	ED ID	E Distribution E Distribution	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 Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	ED AN ED ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	78 1,739,350	11,654 1,491,737	953 1,728,708	436 1,051,049	13,595 20,128,318	-	- 13,595 - 20,128,318	
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED MT	E Distribution	E Distribution	2023	0.00%	0.00%	1,.55,550	2,132,137	1,,20,,00	1,031,043	238,197	-	- 238,197	, -
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	ED WA FD WA	E Distribution E Distribution	E Distribution F Distribution	2023	0.00%	0.00%	3.358.486	4,700,678	4,199,255	3.808.235	14,170 48,402,873	-	- 14,170 - 48,402,873	
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	GD ID	G Distribution	G Distribution	2023	0.00%	0.00%	3,358,486 972,706	4,700,678 976,001	4,199,255 883,049	3,808,235	48,402,873 8,341,001	-	- 48,402,873 - 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	7 -
Rosentrater Rosentrater	Programs Programs	Customer Requested Failed Plant & Operat	New Revenue - Growth	GD WA ED AN	G Distribution Transmission	G Distribution Transmission	2023 2023	0.00% 65.54%	100.00% 0.00%	1,594,084 167,344	1,679,613 106,112	2,130,689 196,873	1,776,079 17,634	20,267,100 1,142,452	-	- 20,267,100 - 1,142,452	
Rosentrater	Programs	Failed Plant & Operat	ic 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	2 -
Rosentrater Rosentrater	Programs Programs	Failed Plant & Operat Failed Plant & Operat		ED WA ED WA	E Distribution E Distribution	E Distribution E Distribution	2023	0.00% 100.00%	0.00%	1,215,778	846 86.084	27,824	41,594	846 2,627,778	-	- 846 - 2,627,778	
wateridder	riograms	i uneu riant & Operat	REFECCITE 3001111	LD WA	L DISTRIBUTION	L DISU IDUUION	2023	100.00%	0.00%	1,215,778	80,084	27,024	41,594	2,027,778	-	- 2,027,776	200,6/6

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 -	- December 31, 2023															202:			
	Plant Group for	Primary			Jurisdic				WA - E -	WA-G-						113,133,914		9 464,161,663 al System Total	
Witness	Testimony Purposes	Investment Driver	Project (Business Case)	Service	tion	Functional Area 2			Allocation %	Allocation %	System 09	System 10	System 11	System 12	Total	Q4 2021		2023	WA-E 01
	Programs Programs		Gas Non-Revenue Program Gas Non-Revenue Program		ID OR	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 0.00%	174,008 517,427	62,170 413,654	76,138 236,603	(29,901) 224,088	1,235,818 5,273,457	-	-	1,235,818 5,273,457	
	Programs	Failed Plant & Operati	Gas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	402,103	695,288	350,273	274,993	4,270,375	-	-	4,270,375	-
		Failed Plant & Operati				E Distribution	E Distribution	2023	0.00%		19,764	15,586	9,580	14,251	164,276	-	-	164,276	
		Failed Plant & Operati Performance & Canac	Meter Minor Blanket Distribution System Enhancements			E Distribution E Distribution	E Distribution F Distribution	2023 2023	100.00%	0.00%	10,106 83,998	10,218 51,207	5,432 613,797	13,494 2,676,260	82,170 5,692,526		-	82,170 5,692,526	
Rosentrater	Programs	Performance & Capac	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%				13,284	13,284	-	-	13,284	-
			Distribution System Enhancements  Downtown Network - Performance & Capacity			E Distribution E Distribution	E Distribution E Distribution	2023 2023	100.00% 100.00%		854,316 7,482	1,795,474 108,584	325,682 259,978	1,245,303 22,109	7,056,089 567,566	-	-	7,056,089 567,566	200,571 9,693
			Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		100,304	239,970	22,109	(4,593)		-	(4,593)	) -
			Gas Reinforcement Program			G Distribution	G Distribution	2023	0.00%	0.00%	8,981	14,053	29,275	207	292,227	-	-	292,227	-
			Gas Reinforcement Program Gas Reinforcement Program			G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	8,184 5,674	(33,253) 176,694	1,527 15,651	3,923 4,834	123,886 496,345			123,886 496,345	-
Rosentrater	Programs	Performance & Capac	Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	93			52,901	110,541	-	-	110,541	-
			Gas Telemetry Program			G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	6,667	13,791	(5,846)	167,708	243,713 277,941	-	-	243,713	-
			Gas Telemetry Program Gas Telemetry Program		WA	G Distribution General - Other	G Distribution General	2023	0.00%		66,426	1,576	8,802	107,756	4,078			277,941 4.078	-
Rosentrater	Programs	Performance & Capac	Substation - Performance and Capacity	CD	AA	General - Other	General	2023	47.78%	15.09%	1,654	99	799	2,099	421,259	-	-	421,259	-
			Substation - Performance and Capacity Substation - Performance and Capacity			General - Other Transmission	General Transmission	2023 2023	68.27% 65.54%		1,912	568	744	(2,693)	328 2,371,803	-	-	328 2,371,803	45 174
			Substation - Performance and Capacity Substation - Performance and Capacity			General - Other	General	2023	0.00%	0.00%	1,912	308	/44	(2,093)	1,803			1,803	- 1/4
			Substation - Performance and Capacity			E Distribution	E Distribution	2023	100.00%		2,117	1,336,589	540	-	8,127,701	-	-	8,127,701	-
		Performance & Capac (blank)	Substation - Performance and Capacity Substation - Performance and Capacity			General - Other Transmission	General Transmission	2023	100.00% 65.54%						21,489	-	-	21,489	13,749
		Asset Condition	Cabinet Gorge Unwatering Pumps			Production - Hydro	Production - Hyd		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
		Asset Condition Asset Condition	KF_Fuel Yard Equipment Replacement Long Lake Plant Upgrade		AN AN	Production - Thermal Transmission	Production - The Transmission	rm 2023 2023	65.54% 65.54%	0.00% 0.00%	117,136	5,393	21,548	795	864,315 10,793			864,315 10.793	(173,747)
		Asset Condition	Monroe Street Abandoned Penstock Stabilization			Production - Hydro	Production - Hyd		65.54%	0.00%				36,917	36,917	_	_	36,917	-
		Asset Condition	Nine Mile HED Battery Building			Production - Hydro	Production - Hyd		65.54%		57,069	25,223	2,047		1,647,013	-	-	1,647,013	
		Asset Condition Asset Condition	Nine Mile Powerhouse Crane Rehab Noxon Rapids Spillqate Refurbishment		AN AN	Production - Hydro Production - Hydro	Production - Hyd Production - Hyd		65.54% 65.54%			575 3,615,824	69,284	9,336	229,461 3,694,444		-	229,461 3,694,444	
			Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hyd		65.54%	0.00%		1,812,707	12,611	500,744	2,326,061	-	-	2,326,061	-
			Peaking Generation Business Case			Production - Other	Production - Othe		65.54%		140,592	10,506	32,719	6,114	230,600	-	-	230,600	
		(blank) Mandatory & Complia	Generation DC Supplied System Update Cabinet Gorge Dam Fishway			Production - Hydro General - Other	Production - Hyd General	2023 2023	65.54% 68.27%	0.00%				303,952	303,952 14,532			303,952 14,532	
			Cabinet Gorge Dam Fishway		AN	Hardware	General	2023	68.27%	0.00%					581	-	-	581	8
			Cabinet Gorge Dam Fishway			Production - Hydro	Production - Hyd	ro 2023 2023	65.54% 68.27%		9,702	12,227	69,818	30,721	739,562	-	-	739,562	7,391
			Cabinet Gorge Dam Fishway Clark Fork Settlement Agreement			Transportation General - Other	Transportation General	2023	68.27%	0.00%	-					-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Complia	Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%					172,236	-	-	172,236	
	Mandatory & Compliance Mandatory & Compliance		Clark Fork Settlement Agreement			Production - Hydro Transmission	Production - Hyd Transmission	2023 2023	65.54% 65.54%		8,359 2,890	561,758 120,414	2,520,574 (27,198)	1,221,665 2,145	4,697,707 168,213	-	-	4,697,707 168,213	5,693 28,159
	Mandatory & Compliance					E Distribution	E Distribution	2023	0.00%		2,090	119,969	(77,352)	2,453	86,581			86,581	20,139
	Mandatory & Compliance					E Distribution	E Distribution	2023	100.00%		3,755	7,383	6,480	19,529	77,200	-	-	77,200	4,262
	Mandatory & Compliance Mandatory & Compliance					G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00%		739 3.251	1.197	614	6,015 35,261		-	6,015 35,261	
	Mandatory & Compliance			GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%		737	2,723	394	10,317	-	-	10,317	-
			Spokane River License Implementation			Production - Hydro	Production - Hyd		65.54%		4.707	677,120	54	8,834	701,776	-	-	701,776	
	Mandatory & Compliance Programs		Base Load Hydro		WA AA	Intangibles General - Other	Intangibles General	2023	100.00% 47.78%	0.00% 15.09%	4,707 3.870	2,364	54	105,617	43,590 109,487			43,590 109,487	30,482
		Asset Condition	Base Load Hydro			Production - Hydro	Production - Hyd		65.54%		40,323	2,454	6,438	211,275	435,355	-	-	435,355	
		Asset Condition Asset Condition	Regulating Hydro Regulating Hydro			General - Other Hardware	General General	2023	47.78% 47.78%				159,813	6,011	191,140 24,024	-	-	191,140 24.024	12,098
		Asset Condition	Regulating Hydro			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 - Hyd	ro 2023	65.54%		84,013	124,718	1,703,609	15,230	3,318,118	-	-	3,318,118	
		Asset Condition Failed Plant & Operati	Regulating Hydro Base Load Thermal Program			Transportation Production - Other	Transportation Production - Other	2023 er 2023	68.27% 65.54%		105,562	298,233	838	0 68,748	70,123 1,426,563	-	-	70,123 1,426,563	2,104 (3,411)
			Base Load Thermal Program	ED	AN	Production - Thermal			65.54%	0.00%	217,072	(4,415)	7,083	30,151	902,266		-	902,266	
			Base Load Thermal Program		AN	Software - 5 Yr	Intangibles	2023	68.27%		531				46,872	-	-	46,872	· -
		Asset Condition Asset Condition	HMI Control Software HMI Control Software			General - Other Hardware	General General	2023 2023	47.78% 47.78%		594,970 152,607	324,154 246,887	(26,396) (6,886)	11,739 6,702	985,882 543,175			985,882 543,175	
		Asset Condition	HMI Control Software	CD	AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%		.,			468	-	-	468	-
			HMI Control Software			Software - 5 Yr	Intangibles	2023	47.78%		2,111	842	592	1,008	63,739	-	-	63,739	
		Asset Condition Asset Condition	HMI Control Software HMI Control Software			Production - Hydro Software - 5 Yr	Production - Hyd Intangibles	ro 2023 2023	65.54% 68.27%						69,845 109,209			69,845 109,209	
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Production - Hydro	Production - Hyd	ro 2023	65.54%	0.00%				264,723	264,723	-	-	264,723	· -
		Asset Condition	Gas ERT Replacement Program			G Distribution	G Distribution	2023	0.00% 0.00%		36,318	51,608	57,211	46,395	200,096 4,795	-	-	200,096 4,795	-
		Asset Condition Asset Condition	Gas ERT Replacement Program Gas ERT Replacement Program			G Distribution G Distribution	G Distribution G Distribution	2023	0.00%			564			4,795 31,839		-	4,795 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)	Asset Condition	Nine Mile Powerhouse Roof Replacement			Production - Hydro	Production - Hyd		65.54%	0.00% 0.00%	6,880	8,406	5,931	889	840,745 1,114,534	-	-	840,745 1,114,534	-
	Now (Actual)	Mandatony & Committee	Long Lake Stability Enhancement																
			Long Lake Stability Enhancement Company Aircraft Capital		AN AA	Production - Hydro Transportation	Production - Hyd Transportation	2023	65.54% 47.78%		-				1,114,554			1,114,534	-
New (Actual) New (Actual)	New (Actual) New (Actual)	Performance & Capac Performance & Capac		CD GD	AA WA					15.09% 100.00%	-			694,741	4,354 694,741	-	-	1,114,534 - 4,354 694,741	-

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver		Service	Jurisdic tion	Functional Area 2		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 Wildfire		a Wildfire Resiliency Plan a Wildfire Resiliency Plan	CD ED	AA AN	General - Other Software - 3 Yr	General Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	-	-	-	205,524	10,021	(2,162)	1,710	3,789 2,821	524 1,462
Howell	Wildfire		Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	260,581
Howell Howell	Wildfire Wildfire		a Wildfire Resiliency Plan a Wildfire Resiliency Plan	ED FD	AN ID	Transmission F Distribution	Transmission F Distribution	2023	65.54% 0.00%	0.00%	1,531	16,410	5,306	9,297	976,515	159,608	188,104	463,129	(42,641)
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua	a Wildfire Resiliency Plan a Wildfire Resiliency Plan	ED ED	WA WA	E Distribution General - Other	E Distribution General	2023	100.00% 100.00%	0.00%	954,584 991	1,470,176 2,057	390,914 932	1,209,562 1,160	2,009,678 3,078	562,568 933	1,506,987 3,013	1,388,122 5,417	991,742 3,077
Kensok	Large Distinct Projects	Performance & Capaci		CD	AA	General - Other	General	2023	47.78%	15.09%	- 991	2,057	- 932	1,160	3,078	- 933	3,013	5,417	1,500,083
Kensok	Large Distinct Projects	Performance & Capaci	i 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 Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Performance & Capaci		CD	WA WA	General - Other Hardware	General General	2023	77.22% 77.22%	22.78% 22.78%	626 38	200 12	-	-		-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci	i Digital Grid Network	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-
Kensok	Large Distinct Projects	Performance & Capaci	i Land Mobile Radio & Real Time Communication Sy		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 Kensok	Large Distinct Projects Large Distinct Projects		i Land Mobile Radio & Real Time Communication Sy i Land Mobile Radio & Real Time Communication Sy		AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-			17,625	2,653	(37)	3,516	573,353 1,058	12,003 549
Kensok	Large Distinct Projects		i Land Mobile Radio & Real Time Communication Sy		AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-	-	-	-		-	-
Kensok Kensok			r High Voltage Protection (HVP) Refresh r High Voltage Protection (HVP) Refresh	CD FD	AA WA	General - Other General - Other	General General	2023	47.78% 100.00%	15.09%	1,336	7,042	1,137	219,281 (458,263)		16 (34)	- (0)	-	-
Kensok			r Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-		- 1,137	409,347	28,840	1,637	11,236	9,124	202
Kensok			r Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-
Kensok Kensok	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian Mandatory & Complian	r Payment Card Industry Compliance (PCI) r Security Compliance	CD CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	7,569	8,914	806	1,126	1,253	(237)	287	-	-
Kensok	Mandatory & Compliance			CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	-		-	-	-
Kensok	Programs		(Technology Failed Assets	CD CD	AA AA	General - Other	General	2023 2023	47.78% 47.78%	15.09%	2,444	61,669	100,996	6,394 4,174	29,777	4,005 (10)	20,072 1,321	14,743 1,252	1,444
Kensok Kensok	Programs Programs		rechnology Failed Assets Technology Failed Assets	CD	AA AA	General - Structures Hardware	General General	2023	47.78%	15.09% 15.09%	60.575	158 41.796	(7) 20,754	66.454	373 41.263	6.096	15,638	19,315	37.984
Kensok	Programs	Performance & Capaci	i 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 Kensok	Programs		i Environmental Control & Monitoring Systems i Environmental Control & Monitoring Systems	CD CD	AA AA	General - Other	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	13,802	11,621	12,542	86,116	25,744	12,170	9,078	11,146	2,150
Kensok Kensok	Programs Programs		i Environmental Control & Monitoring Systems i Environmental Control & Monitoring Systems	ED	AA AN	Hardware Production - Hydro	Production - Hydro		47.78% 65.54%	0.00%	399	2,209	(81)	-		-		-	-
Kensok	Programs	Performance & Capaci	i Fiber Network Lease Service Replacement	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	271,459	1,515	320,697	1,111
Kensok Kensok	Programs Short-Lived Assets		i Fiber Network Lease Service Replacement	ED CD	AΝ	Transmission Software - 3 Yr	Transmission	2023	65.54% 47.78%	0.00%	3,776	(5,921)	(24)	31		1 420	2 627	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Atias Outage Management System & Advanced Distribut		AA AA	General - Other	Intangibles General	2023	47.78% 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 Distribut	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	95,875
Kensok Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut		AA AN	Software - 5 Yr Hardware	Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets Short-Lived Assets		Outage Management System & Advanced Distribut		AN	Software - 4 Yr	General Intangibles	2023	68.27%	0.00%								767,664	131,778
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	571,008	58,378	25,883	(4)	-		
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD CD	AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	66,705	18,710	9,241	10,659	264,822	1,467 1,513	22 155,160	81,606 13,111	429 3,149
Kensok	Short-Lived Assets	Customer Service Qua		CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%		10,710	- 5,241	10,039	204,022	- 1,313	133,100	- 13,111	3,149
Kensok	Short-Lived Assets	Customer Service Qua		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 Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua		CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	231,073 14,860	9,849 29,057	6,692 44,102	23,170 8.018	7,857 5,893	23,212 21,930	(15,861) 103,125	7,348 2,167	3,515 449
Kensok	Short-Lived Assets	Customer Service Qua		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	30	167	(0)	-	-	-	103,123	2,107	-
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	AA	General - Other	General	2023	47.78%	15.09%			-	32,854	1,872	1,562	139	82	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		a Facilities and Storage Location Security a Facilities and Storage Location Security	CD CD	AA AN	General - Structures General - Structures	General General	2023	47.78% 52.71%	15.09% 16.61%	9,829 35,344	144,790 17,913	885 (56)	2,983 438	6,366 1,203	(3,032)	317	-	-
Kensok	Short-Lived Assets		Facilities and Storage Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%	-		-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	CD ED	AA AN	General - Other	General	2023 2023	47.78% 68.27%	15.09% 0.00%	-	-	-	16,958	77,088	86,850	145,321	43,628	1,999
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Generation, Substation & Gas Location Security	FD	AN	General - Structures Hardware	General 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		65.54%	0.00%	-	-	-		-	-		14,053	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	ED ED	AN AN	Production - Other Software - 5 Yr	Production - Other Intangibles	2023 2023	65.54% 68.27%	0.00% 0.00%	66 50,980	744 5,929	49 110	2,391	363	562 584	354 309	379	598
Kensok	Short-Lived Assets		Generation, Substation & Gas Location Security	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	1,839	3,463	304	2,391	1,368	-	-	37,779	580
Kensok	Short-Lived Assets		i Basic Workplace Technology Delivery	CD	AA	General - Other	General	2023	47.78%	15.09%	28,072	98,623	(3,902)	24,634	67,700	21,778	34,865	51,102	79,828
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Basic Workplace Technology Delivery i Basic Workplace Technology Delivery	CD	AA AA	Hardware Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	14,036 14,036	49,312 49,312	(1,951) (1,951)	12,317 12,317	33,850 33,850	10,889 10.889	42,276 17,432	28,540 25,551	39,824 39,914
Kensok	Short-Lived Assets		i Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	(0)	- 45,512	(1,551)	12,517	-	52,712	538	191	(32)
Kensok	Short-Lived Assets		Data Center Compute and Storage Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	207,338	(8,290)	5,410	295,028	6,608	90	421,043	62,308	22,028
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Data Center Compute and Storage Systems i Endpoint Compute and Productivity Systems	CD CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	4,683 16,217	(2,753) 39,568	24,563 (12,424)	6,128 72,642	12,495 62,733	1,574 34,826	6,026 13,125	927 42,302	(9) 10,021
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-		65,693	-	-	-	-	-
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	3,628	32,592	113,007	273,247	(131,509)	34,630	35,216	1,416	605
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Endpoint Compute and Productivity Systems i Endpoint Compute and Productivity Systems	CD ED	AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	30,264 4,763	758 4.655	(62) 623	19 4.881	55,249 4,523	(985) 57	468 820	12 2,213	39,873 (130)
Kensok	Short-Lived Assets	Performance & Capaci	i 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 Short-Lived Assets	Performance & Capaci	i Energy Delivery Modernization & Operational Effici	CD	AA AA	Hardware	General	2023 2023	47.78% 47.78%	15.09% 15.09%	(200 702)	- 84	-	276.001	120 100	10.400		- 21 (22	16,125
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Energy Delivery Modernization & Operational Effici i Energy Delivery Modernization & Operational Effici		AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	(298,792) 349,322	84 12,234	827	276,981 425	139,189 1,332	16,460 2	63,820	21,632	4,605 193,501
Kensok	Short-Lived Assets	Performance & Capaci	i Energy Delivery Modernization & Operational Effici	ED	AN	Hardware	General	2023	68.27%	0.00%	187	685	(3,379)	161	322	5	296	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Energy Delivery Modernization & Operational Effici i Energy Delivery Modernization & Operational Effici		AN AN	Software - 3 Yr Software - 4 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	-	40.638			-	8,376	87,292	3,655	21,135
Kensok	Short-Lived Assets		i Energy Delivery Modernization & Operational Effici		AN	Software - 4 Tr	Intangibles	2023	68.27%	0.00%	1,710	4,550	(16,751)	989	1,570	26	1,442	-	
Kensok	Short-Lived Assets	Performance & Capaci	i Energy Delivery Modernization & Operational Effici	ED	WA	Hardware	General	2023	100.00%	0.00%	5,602	12,662	38	34	36	-	-	144	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Energy Delivery Modernization & Operational Effici i Energy Delivery Modernization & Operational Effici		WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	3,077	6,955	21	19	20	275,375	8,858	1,769	1,223
Kensok	Short-Lived Assets		i Energy Resources Modernization & Operational Effici i Energy Resources Modernization & Operational Eff		AA	Hardware	General	2023	47.78%	15.09%	48	338	- 5	19		-	-	-	-
Kensok	Short-Lived Assets		i Energy Resources Modernization & Operational Eff		AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-		-		-	13,803	-	22,678	4,988
Kensok Kensok	Short-Lived Assets Short-Lived Assets		i Energy Resources Modernization & Operational Eff i Energy Resources Modernization & Operational Eff		AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	15.09% 0.00%	2,127 12,259	8,697 17,417	(79) 1.076	447 1,920	1,518	143	-	-	327,384
Kensok	Short-Lived Assets	Performance & Capaci	i Energy Resources Modernization & Operational Eff		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	i 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 Kensok	Short-Lived Assets Short-Lived Assets		i Enterprise Communication Systems i Enterprise Communication Systems	CD CD	AA AA	Hardware Software - 3 Yr	General Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	9,617 23,981	22,743 33,411	11,250 (2,866)	15,312 11.076	47,335 71,503	23,187 1.165	24,078 2,466	11,605 4,405	21,069 47,501
Kensok	Short-Lived Assets	Performance & Capaci	i 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	i 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] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

Section   Section Section   Sectio		Plant Group for	Primary			Jurisdic				WA-E-	WA - G -									
Beach   March   Marc		Testimony Purposes	Investment Driver	Project (Business Case)	Service	tion				Allocation %	Allocation %	WA-E 02	WA-E 03	WA-E 04	WA-E 05	WA-E 06		WA-E 08	WA-E 09	WA-E 10 142
Seed Seed contacts.  Front Seed Seed Contact Contact Process Associated Educary Services Associated Educary Servic												23	298,162	-	-	89,766		9,247	10,196	20,852
Service of the Management Assert French Assert French Assert French State   170   10   10   10   10   10   10   1	Kensok		Performance & Capaci	ET Modernization & Operational Efficiency - Techn	ic CD		Software - 5 Yr	Intangibles				3,782	2,236						10,626	1,282
Section   Sect												-	-	8,448	(1,581)	304			109 1,058	562,685
Section   Sect					CD	AA				47.78%	15.09%	11,642	3,149	192,381	(34,675)	247,909			3,102	53,076
Secretary Column			Performance & Capaci	Human Resources Technology						47.78%			-	-	-	-	-	-	54,010	2,306
Book   South Seed Austine   Ministration   Computer												2,266	697				1 160	349	807	419
Service   Professor   Company   Co					CD	AA							1,005	672	-	-	-	-	-	-
Description												11,345	736	147	-	-	-	-	-	-
Section   Column												-	-	-		-	465 729	179	114	-
Marchard   Marchard Act   Marchard	Kinney		Performance & Capaci	Energy Market Modernization & Operational Efficie		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%			-			4,026	3,862	4,690	-
March   March   Control												89,255	88,204	186,038	117,360	195,961	39,402	65,237	471,323	274,466 14.900
Registry   Service Acade   Countre Service Country   C							Software - 2 Yr					-	-	-		-		-	112,800	1,938
Magestage   Mage							Software - 5 Yr	Intangibles		47.78%		18,994						-	-	-
March   Control   Contro												-	88,548	249	645	1,562	(437)	-	157.054	1.050
Margable   Margabe							Hardware - 5 Tr					14	(19)	- 0				-	157,054	1,850
Mapping   Mapp	Magalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	CD	AA	Software - 2 Yr	Intangibles		47.78%	15.09%	-	-	- '	-		27,900		8,595	3,768
Negative   Declaration   Company					CD	AA						207,246	9,621	2,726	11,337	21,616	329	1,489	7,596	2,483 (264,331)
Page																			204,331	312
Name												-	-	-	-	-	-	4	-	765
												1,674	3,162		1,386				15 205	1,221
Regulary   Short-Level Autonome   Content												- 0,917	320,939	(4,130)	- 4,313	-	42,137	20,004	- 13,303	402,671
Superior			Customer Service Qua	Customer Transactional Systems	GD	OR		Intangibles	2023	0.00%		-	-	-	-	-	-	-	-	-
Magazing   Stort-Leef Audits   Stort   Storage (Instington   Company (1947)   Company (19												-	-	-	-	-	2 012 420	- 05.766	34,756	(444 647)
Magaday   Sort-Leel Astern   Sort-Lee Astern												-	-	152.750		-	2,812,429	95,/66	24,125	(444,647)
Company   Comp	Magalsky		No Driver	Strategic Initiatives- UIASSIST			General - Other					-	-	,	-	-	-	-	24,847	-
Chemotor									2023			-	-	-	-	-	61,393		- (40.007)	-
Other Content of the Content of th			Customer Requested Customer Service Qua	Misc. accrual reversals, corrections or additional T								126						29,/31	(19,027)	
Repetition   Large Datistic Projects   Acet Condition   Mice. Scanar Inversity. Conceived and Section   Condition   Conditio			Customer Service Qua	Misc. accrual reversals, corrections or additional T	TCD	AA	Hardware				15.09%	-	-	-	-	-	-	-	-	-
Repetitudes   Large Delitics Projects   Asset Condition   Ol Storage Improvements   Ol A A Contract   Contra												-	-	-	-	-	-	-	-	-
Separation   Large Deliver Projects   Association   Large Deliver Projects   Large																- 2/		-		22.861
Rosentrate   Large Delaind Fights   Asset Condition   Primary (ABC Calle Replacement   Expendent   Primary (ABC Calle Replacement   Expendent   Primary (ABC Calle Replacement   Expendent   Expendent   Primary (ABC Calle Replacement   Expendent		Large Distinct Projects	Asset Condition	Oil Storage Improvements		AA	General - Structures	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	196,366
Recentant   Large Datinic Projects   Aust Confident   Telematics 2023   Confident   Conf			Asset Condition		ED	ID	E Distribution					2.004	2 107	- 072	2 772	2 400	- 12 022		1,962	2,139
Reserrator   Large Distinct Projects   August Elevation   Large Distinct Projects   Large Dist												2,994	2,107	9/3	3,772	2,499	12,623	0,049	1,902	2,139
Rosentrate   Large Distort Popices   Failed Past & Gapration   Large Distort Popices   Large Distort Pop		Large Distinct Projects										-	-	-	-	-	-	6,697,600	19,334	9,996
Rosentate   Large Edition Projects   Engine Edition Projects   Engine Edition Projects   Engine Edition Projects   Engine Edition   Engine E												2 900	2 221	- 270	420	-	-	-	-	1,659
Rosentrate   Large Estort Projects   Ferformance & Capacil Joscoph Principles   Large (Supple Projects Projects   Projects Projects   Project														-	-					
Recentable   Mandatory & Compliance   Mandat						AN	Underground Storage	Underground Stora	2023	0.00%	68.81%	-	-	-	-	-	-	-	-	-
Recentable   Mandatory & Compliance   Mandat												-	10 517	-	-	-	-	-	-	-
Rosertater   Mandatory & Compliance   Mandat														-				-		
Rosentrater   Mandatory & Compliance   Manda													-	-	77	-	-	-	-	-
Rosentrater   Mandatory & Compliance Mandat															-	-			241 120	1,248 624
Rosentrater   Mandatory & Compilare Planck Reduction and Replacement Program   ED   AN   Transmission   Trans					ED	ID			2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater												305	945	2,872	2,316				5,721	6,483
Rosentrater   Randstary & Compliance Mandstary & Compliance Mandst												-	-	-	-	123,150	76,899	8,644	-	-
Rosentrater Mandatory & Compliance Mandatory					ED	WA						950,219	491,050	289,573	364,601	2,667,703	175,686	166,514	206,610	109,493
Rosentrater   Mandatory & Compiliance Mandatory & Co												-	-	-	-	-	-	-	-	-
Rosentrator   Mandatory & Compiliance & Cathodic Protection Program GD   OR   G Distribution   G Distribut												-			-	-		8,7/3		
Rosentrater   Mandatory & Compiliance   Randatory & Compiliance   Ra	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Mandstory & Compiliance Mandstory & Compiliance San Facility Replacement Program (GFR) Julyl A FGD												-	-	-	-	-	-	-	-	-
Rosentrater Mandstory & Compiliance Mandstory & Compiliance San Phylipeliance mediation Program GPR) July 14 FGD WA G Distribution G Distribution 2023 0.00% 100.00%		Mandatory & Compliance	Mandatory & Compilar	Gas Facility Replacement Program (GFRP) Aldyl A	FGD FGD							-	-	-	-	-	-	-	-	-
Rosentrater Mandstory & Compliance Mandstory & Compliance Solated Steel Replacement Program GD D G Distribution	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	FGD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compilance Mandatory & Compilance Sholated Stee Replacement Program GD WA G Distribution G Distributio												-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compilance Southalt Pipe Replacement Program GD WA G Distribution G Dist												-	-		-	-		-	-	
Rosentrater Mandatory & Compilance Mandatory & Compilar See Overbuilt Pipe Replacement Program GD WA G Distribution G Distribu												-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compilance Mandatory & Compilance Soverbuilt Pipe Replacement Program GD WA G Distribution G Distribut												-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compiliance Mandatory & Compiliance Mandatory & Compiliance SPMC Program GD OR G Distribution G Distribution 2023 0.00% 0.00%					GD	WA						-	-	-				-	-	
Rosentrater Mandatory & Compilance Mandatory & Compilar Gas PMC Program GD GD WA G Distribution	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas PMC Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Mandstory & Compliance Mandstory & Compliance Replacement Street and Highway Program GD O G Distribution G Distrib												-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compiliance Mandatory & Compil												-	-	-	-	-	-	-	-	
Rosentrater Mandatory & Compiliance Mandatory & Compil	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater   Mandatory & Compiliance Mandatory & Compilian Gas Transient Voltage Mitigation Program   GD   WA G Distribution   G Distributi	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program			G Distribution	G Distribution				-	-	-	-	-	-	-	-	-
Rosentrater Mandatory & Compilance Mandatory & Compilar Joint Use ED ID E Distribution 2023 0.00% 0.00% Consentrater Mandatory & Compilar Mandatory & Compilar Joint Use ED WA E Distribution E Distribution 2023 0.00% 0.00% Consentrater Mandatory & Compilar Mandatory & Compilar Joint Use ED WA E Distribution E Distribution 2023 0.00% 0.												-	-	-	-	-	-	-	-	-
Rosentrater         Mandatory & Compliance Mandatory & Complian Joint Use         ED         WA         E Distribution         ED Istribution         2023         0.00%         0.00%         23,050         269,529         296,861         289,685         266,099         202,118         230,031         33,8           Rosentrater         Mandatory & Compliance Mandatory & Complian Miss. accrual reversals, corrections or additional TTCD         A         General - Other         General - Other         General - Other         General - Other         6         77,22%         22,78%         (0)         -					ED	ID						-	-	-		-	-	-	-	-
Rosentrater Mandatory & Compliance Mandatory					ED									<u>-</u>		:				
Rosentrater Mandatory & Compliance Mandatory												230,050	269,529	296,861	289,685	266,099	202,118	230,031	33,853	597,392
	Rosentrater	Mandatory & Compliance	Mandatory & Complian	Misc. accrual reversals, corrections or additional T	TCD		General - Other	General	2023	77.22%		(0)	-	-		-	-	-	-	-
Rosentrater Mandatorry & Compliance Mandatorry & Compl	Rosentrater					AN	Transmission		2023	65.54%	0.00%	- '	-	(868)	150	76	-	148	-	-

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic e tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	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			r Protection System Upgrade for PRC-002	ED FD	AN AN	General - Other Transmission	General	2023	68.27% 65.54%	0.00%	31	69	(1)	39	25	(9)	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complia Mandatory & Complia	r Protection System Upgrade for PRC-002 r Saddle Mountain 230/115kV Station (New) Integra		AN AA	General - Other	Transmission General	2023 2023	47.78%	15.09%	3,123	6,727	(98)	3,850	2,404	(845)		636,414	981
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integra	at ED	AN AN	General - Other Transmission	General Transmission	2023	68.27% 65.54%	0.00%	907,532	1,513	1,178	813	223	212	239	205 117	- (207)
Rosentrater Rosentrater			r Saddle Mountain 230/115kV Station (New) Integra r Saddle Mountain 230/115kV Station (New) Integra		WA	E Distribution	E Distribution	2023	100.00%	0.00%	8,133,378 1,571,789	13,853 6,893	45,798 853	6,260 2,374	1,850 51	1,753	1,979 3.727	305,117 2,879	(207)
Rosentrater			r Saddle Mountain 230/115kV Station (New) Integra		WA	General - Other	General	2023	100.00%	0.00%	241,966	1,061	131	365	8		574		
Rosentrater Rosentrater			r Transmission Construction - Compliance r Transmission Construction - Compliance	ED FD	AN WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00% 0.00%	549 26	1,381	1,611	4,843	134,639	12,440	(106,347)	7,805	26,468
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Transmission NERC Low-Risk Priority Lines Mitigat	i ED	AN	Transmission	Transmission	2023	65.54%	0.00%	1,207	-	-	-	-	-	-	(1,033)	255,351
Rosentrater Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Westside 230/115kV Station Brownfield Rebuild Pr r WSDOT Control Zone Mitigation	r(ED FD	AN WA	Transmission F Distribution	Transmission E Distribution	2023	65.54% 100.00%	0.00%	(866) 26,701	144,213	176,533 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	1177,213	-	(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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	CD CD	ID WA	General - Other General - Other	General General	2023	0.00% 77.22%	0.00% 22.78%	16,987	26,560		665	-	12,446	8,992	4.085	110,685
Rosentrater	Programs	Asset Condition	Capital Equipment Program	ED	AN	General - Other	General	2023	68.27%	0.00%	-	24,332	-	-	-	-	26,711	6,814	8,257
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	ED ED	ID WA	General - Other General - Other	General General	2023	0.00%	0.00%	-	45,196	-	12,535	-	17,444	96,559	48,930	154,680
Rosentrater	Programs	Asset Condition	Capital Equipment Program	GD	AA	General - Other	General	2023	0.00%	50.19%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program	GD GD	ID OR	General - Other General - Other	General 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Grid Modernization Distribution Minor Rebuild	ED ED	WA ID	E Distribution E Distribution	E Distribution E Distribution	2023 2023	100.00%	0.00%	252,594	120,783	59,635	249,923	446,063	25,921	80,920	162,316	148,337
Rosentrater		Asset Condition	Distribution Minor Rebuild	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Downtown Network - Asset Condition	ED ED	WA WA	E Distribution E Distribution	E Distribution E Distribution	2023	100.00% 100.00%	0.00%	635,753 34,966	567,844 32,821	473,391 23,615	470,043 107,927	633,858 98,583	339,259 204,218	456,520 256,946	771,345 381,558	408,624 655,029
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AA	Transportation	Transportation	2023	47.78%	15.09%		17,453	23,013	107,927		204,216	230,540	301,330	-
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	CD	AN ID	Transportation	Transportation	2023 2023	52.71% 0.00%	16.61%	-	-	-	33,217	-	47,140	51,350	46,466	158
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD CD	WA	Transportation Transportation	Transportation Transportation	2023	0.00% 77.22%	0.00% 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	ED ED	AN ID	Transportation Transportation	Transportation Transportation	2023	68.27% 0.00%	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	WA	Transportation	Transportation	2023	100.00%	0.00%	112,539	489	534,603	-	7,482	-	122,753	77,595	179,769
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	GD GD	AN ID	Transportation Transportation	Transportation Transportation	2023 2023	0.00%	72.92% 0.00%	-	-			-	-	-		
Rosentrater	Programs	Asset Condition	Fleet Services Capital Plan	GD	OR	Transportation	Transportation	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Gas Regulator Station Replacement Program	GD GD	WA ID	Transportation G Distribution	Transportation G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	LED Change-Out Program LED Change-Out Program	ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	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 Rosentrater	Programs Programs	Asset Condition Asset Condition	SCADA - SOO and Bucc SCADA - SOO and Bucc	CD	AA AA	Hardware Software - 2 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	20,570	110,004	4,118 425	6,093 120	1,220	72,505	2,326 435	20,645 46	(31,628)
Rosentrater	Programs	Asset Condition	SCADA - SOO and Bucc	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	5,975	37,091	425	120	35	92,984	(55)	- 40	(78,279) 7,308
Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	AA AA	General - Other General - Structures	General General	2023 2023	47.78% 0.00%	15.09% 0.00%	4,521	1,189	2,096	9,978	28,773	1,220	3,648	61,348	149,293
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD	AA AA	General - Structures 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 Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	AN AN	General - Other General - Structures	General General	2023	52.71% 52.71%	16.61% 16.61%	6.482	7.787	297	5,310	4,257	154 113,137	4,398 32,523	89 2,982	391
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	CD	ID	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	CD CD	WA WA	General - Other General - Structures	General General	2023 2023	77.22% 77.22%	22.78% 22.78%	163	-	-	-	-	87 35	6,206 2,483	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-	-	-	-	31,102	-	-	13,916
Rosentrater Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED FD	ID WA	General - Structures F Distribution	General F Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs	Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	211	46,412		-	-	49,608	-	-	-
Rosentrater	Programs	Asset Condition	Structures and Improvements/Furniture	GD	OR	General - Structures	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition	GD CD	WA AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%	-	-	-	230,920	5,883	- 75	4,207	4,874	88,312
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	CD	AA	Hardware	General	2023	47.78%	15.09%	-	-		155,871	3,971	51	2,840	3,290	(544)
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ED	AN AN	E Distribution General - Other	E Distribution General	2023 2023	63.66% 68.27%	0.00%	-	-	8,808 4,119	- 9	- 2	- 4	64,093 3	- 6	- 53
Rosentrater	Programs	Asset Condition	Substation - Asset Condition	ED	AN	General - Structures	General	2023	68.27%	0.00%	-	-				- '		895,184	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED ED	AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	960	1,762	10,199,026	234,252	2,330,799	208,769	287,093	7,084	78,151
Rosentrater	Programs 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%	4 272	- 0.001	83,181	15	57	-	-	-	-
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Transmission - Minor Rebuild Transmission - Minor Rebuild	ED ED	AN WA	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 100.00%	0.00% 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	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%						:			
Rosentrater Rosentrater	Programs Programs	Asset Condition Customer Requested	Wood Pole Management New Revenue - Growth	ED ED	WA AN	E Distribution Transmission	E Distribution Transmission	2023 2023	100.00% 65.54%	0.00%	348,393 37	643,600 104	671,465 20	751,032 9	1,649,318 (50)	860,298 142	1,309,509 60	1,308,105 51	336,217 7,638
Rosentrater			New Revenue - Growth	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	- "	- (30)	- 142	-	-	
Rosentrater Rosentrater			New Revenue - Growth New Revenue - Growth	ED ED	MT WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution E Distribution	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		New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-		-	- '-		
Rosentrater Rosentrater	Programs Programs		New Revenue - Growth New Revenue - Growth	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00%	0.00% 100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati	ic 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 Rosentrater	Programs Programs	Failed Plant & Operati Failed Plant & Operati		ED ED	ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs	Failed Plant & Operati		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] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Functional Area 2	Functional Are	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		icGas Non-Revenue Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	- '	- '	- '	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		icGas Non-Revenue Program icGas Non-Revenue Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00% 0.00%	0.00% 100.00%		-	-		-	-			
Rosentrater	Programs	Failed Plant & Operat		FD	ID	E Distribution	E Distribution	2023	0.00%	0.00%	_	_	_	_	_	_	_	_	_
Rosentrater	Programs	Failed Plant & Operat	ic 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		Distribution System Enhancements	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		il Distribution System Enhancements il Distribution System Enhancements	ED ED	ID WA	General - Other F Distribution	General F Distribution	2023	0.00%	0.00% 0.00%	1,719,107	9,795	243,003		641,288	6,457	15,092	854,316	1,795,474
Rosentrater	Programs		i 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 & Capac	ii Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-		·-	-	-	-	-	-
Rosentrater	Programs		i Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs		il Gas Reinforcement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs		ii Gas Reinforcement Program ii Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%									
Rosentrater	Programs		i Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		i Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		il Gas Telemetry Program Il Substation - Performance and Capacity	GD CD	WA AA	General - Other General - Other	General General	2023 2023	0.00% 47.78%	100.00% 15.09%	-	-	-	-	-	-	199,076	790	47
Rosentrater	Programs Programs		il Substation - Performance and Capacity	ED	AN	General - Other	General	2023	68.27%	0.00%	179	-	-		-		199,076	790	- 4/
Rosentrater	Programs		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		Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	6,766,527	6,916	7,760	7,252	2,117	1,336,589
Rosentrater Rosentrater	Programs Programs	(blank)	Substation - Performance and Capacity Substation - Performance and Capacity	ED ED	WA AN	General - Other Transmission	General Transmission	2023 2023	100.00% 65.54%	0.00%	7,354	387	-	- :	-		-	-	-
Thackston	Large Distinct Projects	Asset Condition	Cabinet Gorge Unwatering Pumps	FD	AN	Production - Hydro	Production - Hydr		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			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 Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	Monroe Street Abandoned Penstock Stabilization Nine Mile HED Battery Building	ED FD	AN AN	Production - Hydro Production - Hydro	Production - Hyde Production - Hyde		65.54% 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 - Hydr		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		o 2023	65.54%	0.00%	-		,.	-		-		-	2,369,811
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydi		65.54%	0.00%		-		-	-	-	-		1,188,048
Thackston Thackston	Large Distinct Projects Large Distinct Projects	(hlank)	ic Peaking Generation Business Case Generation DC Supplied System Update	ED FD	AN AN	Production - Other Production - Hydro	Production - Othe Production - Hydr		65.54% 65.54%	0.00%	19,263	-	7,391		-	-		92,144	6,886
Thackston			r Cabinet Gorge Dam Fishway	FD	AN	General - Other	General	2023	68.27%	0.00%	2,502	4,964	200	2,052				-	
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	100	199	8	82	-	-	-	-	-
Thackston			r Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydr	o 2023	65.54%	0.00%	37,358	257,364	(80,256)	64,176	82,312	30,425	5,674	6,359	8,013
Thackston			r Cabinet Gorge Dam Fishway	ED FD	AN AN	Transportation	Transportation	2023	68.27% 68.27%	0.00%	-	-	-	-	-	-	-	-	-
Thackston Thackston			r Clark Fork Settlement Agreement r Clark Fork Settlement Agreement	FD	AN	General - Other Intangibles	General Intangibles	2023	65.54%	0.00%	112,884	-	-		-			-	-
Thackston			r Clark Fork Settlement Agreement	ED	AN	Production - Hydro	Production - Hydi		65.54%	0.00%	17,638	1,362	-	-	64,366	163,499	-	5,478	368,176
Thackston			r 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			r Right-of-Way Use Permits	ED FD	ID	E Distribution	E Distribution	2023	0.00%	0.00%	7 440	-	-						
Thackston Thackston			r Right-of-Way Use Permits r Right-of-Way Use Permits	GD	WA	E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00%	0.00%	7,449	5,583	7,297	7,483	2,339	3,509	2,131	3,755	7,383
Thackston			r Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	_	_	-	-	_	_	_	_
Thackston			r Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
Thackston			r Spokane River License Implementation	ED	AN	Production - Hydro	Production - Hydi		65.54%	0.00%	-	-	-	-	-	10,370	-	-	443,784
Thackston Thackston	Mandatory & Compliance Programs	Mandatory & Complia Asset Condition	r WSDOT Franchises Base Load Hydro	ED CD	WA AA	Intangibles General - Other	Intangibles General	2023 2023	100.00% 47.78%	0.00% 15.09%	270	1,569	26	1,558	1,087	1,474		4,707 1,849	2,364
Thackston	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro		o 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 Thackston	Programs Programs	Asset Condition Asset Condition	Regulating Hydro Regulating Hydro	ED ED	AN AN	General - Other Production - Hydro	General Production - Hvdr	2023	68.27% 65.54%	0.00%	1.879	12,822 32,286	126,616	223,191	2,582	327,329	6,832 176,290	55,062	81,740
Thackston	Programs Programs	Asset Condition	Regulating Hydro	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	34,425	52,286 5,197	120,016	- 223,191	10	6,134	170,290	33,062	01,740
Thackston	Programs	Failed Plant & Operat	ic Base Load Thermal Program	ED	AN	Production - Other	Production - Othe	r 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		ic Base Load Thermal Program	ED	AN	Production - Thermal			65.54%	0.00%	29,008	2,235	1,687	257,125	95,176	191	40,577	142,269	(2,894)
Thackston Thackston	Programs Short-Lived Assets	Failed Plant & Operat Asset Condition	icBase Load Thermal Program  HMT Control Software	ED CD	AN AA	Software - 5 Yr General - Other	Intangibles General	2023	68.27% 47.78%	0.00% 15.09%	27,085	7,533	(5,258)	(826)	31,300 2.846	724	335 663	362 284,306	154,896
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software	CD	AA 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 Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	ED FD	AN AN	Production - Hydro Software - 5 Yr	Production - Hydr Intangibles	o 2023 2023	65.54% 68.27%	0.00% 0.00%	7,052 23,163	11,125	9,120 7,199	7,231 2,798	8,166 8,506	7,500	-	-	-
New (Actual)	New (Actual)	Asset Condition Asset Condition	Asset Monitoring System	ED	AN AN	Production - Hydro	Intangibles Production - Hvdi		65.54%	0.00%	23,163	7,695	7,199	2,/98	8,506	7,500			
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition Asset Condition	Metro 115kV Substation	ED FD	AN AN	Transmission	Transmission	2023	65.54% 65.54%	0.00%	-	-	-	-	-	- E21 074	4601	4,509	- E E 10
New (Actual) New (Actual)	New (Actual) New (Actual)		Nine Mile Powerhouse Roof Replacement or Long Lake Stability Enhancement	FD	AN AN	Production - Hydro Production - Hydro	Production - Hydr Production - Hydr		65.54%	0.00%		-	-	730,466	-	531,874	4,661	4,509	5,510
New (Actual)	New (Actual)		i Company Aircraft Capital	CD	AA	Transportation	Transportation	2023	47.78%	15.09%	-	-	-		-	-	-	-	-
New (Actual)	New (Actual)	Performance & Capac	i Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Performance & Capac	i NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	-

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021 2022 2023 56 371 322 258 665 992 238 861 127

													56,371,322	258,665,99	2 238,861,127				
Witness	Plant Group for Testimony Purposes	Primary Investment Driver Project (Business Case)	Service	Jurisdic tion	Functional Area 2	Functional Ava-	a Year	WA - E -	WA - G - Allocation %	WA-E 11	WA-E 12	WA-E Total	WA-E Total 04 2021	WA-E Total	WA-E Total	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan			General - Other	General	2023	47.78%	15.09%	70,716	7,449	297,571	Q4 2021	- 2022	297,571	- WA-G UI	WA-G 02	WA-G 03	WA-G 04
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan			Software - 3 Yr	Intangibles	2023	68.27%	0.00%	1,301	1,183	6,767	-	-	6,767	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan			Software - 5 Yr Transmission	Intangibles Transmission	2023	68.27% 65.54%	0.00%	14,743	20,759	260,581 1,820,582		-	260,581 1,820,582		-		-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED		E Distribution	E Distribution	2023	0.00%	0.00%	- 14,745	20,733	1,020,302	-	-	1,020,302	-	-	-	-
Howell	Wildfire	Customer Service Qua Wildfire Resiliency Plan	ED		General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua Wildfire Resiliency Plan Customer Service Qua Wildfire Resiliency Plan			E Distribution General - Other	E Distribution General	2023	100.00%	0.00%	1,350,082 24,545	876,593 9.147	13,345,068 55,953		-	13,345,068 55,953	-	-		-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network			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			General - Other	General	2023	52.71%	16.61%	2,405	4,842	39,563	-	-	39,563	1,149	1,355	2,051	239
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Digital Grid Network Performance & Capaci Digital Grid Network			General - Other Hardware	General General	2023 2023	77.22% 77.22%	22.78% 22.78%	-	-	896 54	-	-	896 54	21 1	185 11	59 4	-
Kensok	Large Distinct Projects	Performance & Capaci Digital Grid Network			E Distribution	E Distribution	2023	100.00%	0.00%			334			334	- 1	- 11	. "	
Kensok	Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication S	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 S			Hardware	General	2023	47.78% 47.78%	15.09% 15.09%	4,870	13,172	603,398	-	-	603,398	-	-	-	-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci Land Mobile Radio & Real Time Communication S Performance & Capaci Land Mobile Radio & Real Time Communication S			Software - 5 Yr Transportation	Intangibles Transportation	2023	47.78%	15.09%	297	318	25,978 3,317			25,978 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 & Compliar High Voltage Protection (HVP) Refresh			General - Other	General	2023	100.00%	0.00%	-	-	(448,988)	-	-	(448,988)	-	-	-	-
Kensok Kensok		Mandatory & Compliar Identity and Access Governance     Mandatory & Compliar Payment Card Industry Compliance (PCI)			Software - 3 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	-	460,386 (579)	-	-	460,386 (579)	(183)	-		-
Kensok		Mandatory & Compilar Payment Card Industry Compilance (PCI)			Software - 5 Yr	Intangibles	2023	47.78%	15.09%			(476)			(476)	(150)			
Kensok	Mandatory & Compliance	Mandatory & Compliar Security Compliance			Hardware	General	2023	47.78%	15.09%	-	-	23,985	-	-	23,985	1,347	2,390	2,815	254
Kensok		Mandatory & Compliar Security Compliance			Software - 2 Yr	Intangibles	2023	47.78%	15.09%		111,002	111,002	-	-	111,002		-		
Kensok Kensok	Programs Programs	Failed Plant & OperaticTechnology Failed Assets Failed Plant & OperaticTechnology Failed Assets	CD CD		General - Other General - Structures	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	59,971	19,872 546	324,647 7,791	-	-	324,647 7,791	1,030	772	19,474 50	31,893 (2)
Kensok	Programs	Failed Plant & Operatic Technology Failed Assets			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)		15,371	(1,820)
Kensok	Programs	Performance & Capaci Environmental Control & Monitoring Systems			General - Other	General	2023	47.78%	15.09%	58,779	11,054	255,845	-	-	255,845	519	4,359	3,670	3,961
Kensok Kensok	Programs Programs	Performance & Capaci Environmental Control & Monitoring Systems Performance & Capaci Environmental Control & Monitoring Systems			Hardware Production - Hydro	General Production - Hydr	2023 to 2023	47.78% 65.54%	15.09% 0.00%	56,599	712	2,486 57,311	-	-	2,486 57,311	(13)	126	698	(26)
Kensok	Programs Programs	Performance & Capaci Fiber Network Lease Service Replacement			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			Software - 3 Yr	Intangibles	2023	47.78%	15.09%	92,126	40,757	356,454	-	-	356,454	669	1,551	486	28
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Outage Management System & Advanced Distribu Asset Condition Outage Management System & Advanced Distribu			General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	6,153	191 592,635	191 694,663		-	191 694,663				
Kensok	Short-Lived Assets	Asset Condition Outage Management System & Advanced Distribu			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 Distribu	uti ED		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 Distribu			Software - 4 Yr	Intangibles	2023	68.27%	0.00%	(216,031)	416,531	1,099,941	-	-	1,099,941	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Asset Condition Outage Management System & Advanced Distribution Customer Service Qua Enterprise Security	uti ED		Software - 5 Yr General - Other	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%	112,219 64.070	283,251 75,110	1,050,736 222,704	-	-	1,050,736 222,704	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security			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			Software - 2 Yr	Intangibles	2023	47.78%	15.09%	2,014 4,608	2,260	463,159	-	-	463,159	1,786 147	73,068	8,769	1,022
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Enterprise Security Customer Service Qua Enterprise Security			Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	4,608	1,310 374	303,237 210,845	-	-	303,237 210,845	(6,176)	72,970 4,693	3,110 9,176	2,113 13,927
Kensok	Short-Lived Assets	Customer Service Qua Enterprise Security			Transmission	Transmission	2023	65.54%	0.00%	-	-	271	-	-	271	(0,1,0)	- 1,033		-
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 Customer Service Qua Facilities and Storage Location Security			General - Structures General - Structures	General	2023	47.78% 52.71%	15.09% 16.61%	-	-	155,373 55,159	-	-	155,373 55,159	(2,037)	3,104 11,138	45,723 5,645	280 (18)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Facilities and Storage Location Security  Customer Service Qua Facilities and Storage Location Security	CD		General - Structures	General General	2023	77.22%	22.78%	57,279	2,601	59,880			59,880	-	11,136	3,043	(10)
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			General - Structures	General	2023	68.27%	0.00%	-	-	(21,566)	-	-	(21,566)	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Location Security Customer Service Qua Generation, Substation & Gas Location Security	ED ED		Hardware Production - Hydro	General Production - Hydr	2023	68.27% 65.54%	0.00%	-	-	182,788 14,053	-	-	182,788 14,053	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua Generation, Substation & Gas Education Security  Customer Service Qua Generation, Substation & Gas Location Security	ED		Production - Other	Production - Othe		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			E Distribution	E Distribution	2023	100.00%	0.00%	142		44,950	-	-	44,950			- · ·	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Basic Workplace Technology Delivery Performance & Capacii Basic Workplace Technology Delivery			General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	18,264 9,596	37,784 18.892	470,911 263,661	-	-	470,911 263,661	3,841 1.921	8,865 4,432	31,144 15,572	(1,232)
Kensok	Short-Lived Assets	Performance & Capaci Basic Workplace Technology Delivery			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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Data Center Compute and Storage Systems	CD CD		Hardware Software - 5 Yr	General	2023 2023	47.78% 47.78%	15.09% 15.09%	5,327 18.716	718,505 12.826	1,735,711 114,174	-	-	1,735,711 114,174	100 9,157	65,474 1,479	(2,618)	
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Data Center Compute and Storage Systems Performance & Capaci Endpoint Compute and Productivity Systems			Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	18,716 7,955	12,826 190,029	114,174 483,077	-	-	114,174 483.077	9,157 1,921	1,479 5,121	(869) 12,495	7,757 (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			Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	170,315	533,564	-	-	533,564	132	1,146	10,292	35,686
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Endpoint Compute and Productivity Systems			Software - 5 Yr Hardware	Intangibles	2023	47.78% 68.27%	15.09% 0.00%	23,723 220	87,841	229,949	-	-	229,949	(2,277)	9,557	239	(20)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Endpoint Compute and Productivity Systems Performance & Capaci Endpoint Compute and Productivity Systems			Hardware Software - 3 Yr	General Intangibles	2023	68.27%	0.00%	180	1,526 1,249	26,074 21,334	-		26,074 21,334	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi	ci(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 Effi	ci€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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi			Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	120,021	8,474	717,640 (1.618)	-	-	717,640 (1,618)	9,948	110,311	3,863	261
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi			Hardware Software - 3 Yr	Intangibles	2023	68.27%	0.00%	167,520	6,890	294,868	-	-	(1,618)	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi	ci∉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 Effi	ci(ED		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 Effi			Hardware	General	2023	100.00%	0.00%	374,153	4,424	447,149	-	-	447,149	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Delivery Modernization & Operational Effi Performance & Capaci Energy Delivery Modernization & Operational Effi			Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	100.00% 0.00%	0.00% 50.19%	579,130	14,844	918,784	-	-	918,784	-	-	-	-
Kensok	Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational En			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 E			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 E			Software - 5 Yr	Intangibles	2023 2023	47.78%	15.09%	35,947	56,494	438,062	-	-	438,062	2,224	672	2,747	(25)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Energy Resources Modernization & Operational E Performance & Capaci Energy Resources Modernization & Operational E			Software - 2 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00% 0.00%	5,446	19,920	386,184 1,067,296	-	-	386,184 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 Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capaci Enterprise Communication Systems			Software - 3 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	14,164 166	17,486 453,889	229,602 502.872	-	-	229,602 502,872	1,677	7,573 7,150	10,551	(905) (956)
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacii Enterprise Communication Systems Performance & Capacii Enterprise Network Infrastructure			Software - 5 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09%	42,650	453,889 613.092	902,767	-		902,767	7,210 302	1,828	(1,188) 3,303	(956) 1,175
										,	,-52	,/0/			,, 0,	502	-,520	2,505	-,

# [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

													56,371,322	258,665,99	2 238,861,127				
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service Jurisdie	Functional Area 2		a 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	2023	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Kensok Kensok	Short-Lived Assets Short-Lived Assets		ET Modernization & Operational Efficiency - Techno ET Modernization & Operational Efficiency - Techno		Software - 2 Yr Software - 3 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	(9.831)	66,567 8,589	396,132 508,463	-	-	396,132 508,463	18,519 24,145	- 7	94,155	-
Kensok	Short-Lived Assets		ET Modernization & Operational Efficiency - Technic		Software - 5 Yr	Intangibles	2023	47.78%	15.09%	49,260	385,836	904.585		- 1	904,585	69,689	1,194	706	643
Kensok	Short-Lived Assets			CD AA	Hardware	General	2023	47.78%	15.09%		-	9,535	-	-	9,535		-,	-	2,668
Kensok	Short-Lived Assets			CD AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	122,313	50,639	969,796	-	-	969,796	-	-	-	
Kensok	Short-Lived Assets			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 Kensok	Short-Lived Assets Short-Lived Assets			CD AA CD AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	25,086	22,946 77,760	132,427 84,821	- :	-	132,427 84,821	8,867 1,200	716	220	- 61
Kensok	Short-Lived Assets			CD AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	450	383	39.823	_	_	39,823	-	-	-	9,641
Kensok	Short-Lived Assets		i 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			CD WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-		25,063	-	-	25,063	3,786	3,347	217	43
Kensok Kensok	Short-Lived Assets	Performance & Capac		CD AA FD AN	General - Other Transmission	General Transmission	2023	47.78% 65.54%	15.09%	-	141,284 290,570	141,284 756,592	-	-	141,284	-	-	-	-
Kinney	Short-Lived Assets EIM	Performance & Capac Performance & Capac	i Energy Market Modernization & Operational Efficier		Software - 5 Yr	Intangibles	2023	68.27%	0.00%		106,699	175,985		-	756,592 175,985	-	-	-	
Magalsky	Programs			ED WA	E Distribution	E Distribution	2023	100.00%	0.00%	167,927	(16,199)	1,508,570	_	-	1,508,570	_	-	_	-
Magalsky	Programs	Performance & Capac	i Transportation Electrification	ED WA	Hardware	General	2023	100.00%	0.00%	-		14,900	-	-	14,900	-	-	-	-
Magalsky	Short-Lived Assets			CD AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	420		115,158	-	-	115,158				
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			CD AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%		767,530	1,631,722 90.567			1,631,722 90.567	16,316	5,998	(8,757) 26,125	(14,863) 73
Magalsky	Short-Lived Assets			ED WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	15,910	1,301	178,587	_	_	178,587	_	_	20,123	
Magalsky	Short-Lived Assets		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 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 Facing Technology Program	CD AA ED AN	Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 68.27%	15.09% 0.00%	-	719,003	994,217	-	-	994,217	3,401	65,445	3,038	861
Magalsky Magalsky	Short-Lived Assets Short-Lived Assets			CD AA	Software - 5 Yr General - Other	General	2023	47.78%	15.09%			312		-	312	-	-		
Magalsky	Short-Lived Assets			CD AA	Hardware	General	2023	47.78%	15.09%	_	_	769	_	_	769	_	_	_	-
Magalsky	Short-Lived Assets		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			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 Short-Lived Assets			CD WA GD OR	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	77.22% 0.00%	22.78%	5,476	192	408,339	-	-	408,339	-	-	-	-
Magalsky Magalsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - Cle		Software - 5 Yr	Intangibles	2023	47.78%	15.09%		-	34.756		-	34.756	-	-	-	-
Magalsky	Short-Lived Assets		Strategic Initiatives - South Landing (Catalyst) - Cle		E Distribution	E Distribution	2023	100.00%	0.00%	59,979	13,176	2,560,829	_	_	2,560,829	-	_	-	-
Magalsky	Short-Lived Assets			ED WA	E Distribution	E Distribution	2023	100.00%	0.00%	-		55,340	-	-	55,340	-	-	-	-
Magalsky	Short-Lived Assets			ED AN	General - Other	General	2023	68.27%	0.00%	-	-	24,847	-	-	24,847	-	-	-	-
Magalsky Other	Short-Lived Assets Other	No Driver Customer Requested		ED WA ED AN	E Distribution Transmission	E Distribution Transmission	2023 2023	100.00% 65.54%	0.00%	-	(0)	64,129 (73,423)	-	-	64,129 (73,423)	-	-	-	-
Other	Other		a Misc. accrual reversals, corrections or additional TT		General - Other	General	2023	47.78%	15.09%		- (0)	(73,423)		- 1	(/3,423)	- 0			
Other	Other		Misc. accrual reversals, corrections or additional TT	CD AA	Hardware	General	2023	47.78%	15.09%	-	-	0	-	-	ō	ō	-	-	-
Other	Other		r CIP v5 Transition - Cyber Asset Electronic Access		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 CD AA	E Distribution	E Distribution	2023 2023	100.00%	0.00%	1.551	346	27 24,758	-	-	27	-	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Oil Storage Improvements Oil Storage Improvements	CD AA	General - Other General - Structures	General General	2023	47.78% 47.78%	15.09% 15.09%	1,551 59,485	450,921	706,772		-	24,758 706,772	-	-	-	
Rosentrater	Large Distinct Projects			ED ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-		_	-	-	_	-	_	_
Rosentrater	Large Distinct Projects			ED WA	E Distribution	E Distribution	2023	100.00%	0.00%	906	1,592	39,037	-	-	39,037	-	-	-	-
Rosentrater	Large Distinct Projects	Asset Condition		CD AA	General - Other	General	2023	47.78%	15.09%			276	-	-	276	87	-	-	-
Rosentrater Rosentrater	Large Distinct Projects Large Distinct Projects		Transmission Major Rebuild - Asset Condition Washington Advanced Metering Infrastructure Proje	ED AN ED WA	Transmission General - Other	Transmission General	2023 2023	65.54% 100.00%	0.00% 0.00%	2,876,774	1,004,936	10,608,640 1.659	-	-	10,608,640 1,659	-	-	-	-
Rosentrater	Large Distinct Projects		i Washington Advanced Metering Infrastructure Proje icN Lewiston Autotransformer - Failed Plant	ED AN	Transmission	Transmission	2023	65.54%	0.00%			6,300		-	6,300		-		
Rosentrater	Large Distinct Projects		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		i Jackson Prairie Natural Underground Storage Facilit		Underground Storage			0.00%	68.81%	-	-	-	-	-	-	(110,880)	45,281	128,645	188,046
Rosentrater	Large Distinct Projects		i Jackson Prairie Natural Underground Storage Facilit		Underground Storage			0.00%	0.00%	-	-	18.517	-	-	18.517	-	-		-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			CD AA	General - Other General - Structures	General General	2023	47.78% 47.78%	15.09% 15.09%			18,517			18,517			5,847 3,655	
Rosentrater				ED AN	Transmission	Transmission	2023	65.54%	0.00%	_	_	179,121	_	_	179,121	_	_	-	-
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Colstrip Transmission	ED AN	General - Other	General	2023	68.27%	0.00%	(1,575)	2,120	15,188	-	-	15,188	-	-	-	-
Rosentrater	Mandatory & Compliance			ED AN	Hardware	General	2023	68.27%	0.00%	(787)	1,060	40,645	-	-	40,645	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance Mandatory & Compliance			ED ID ED WA	Transmission Transmission	Transmission Transmission	2023	0.00% 100.00%	0.00%	1,263	76	27,930	-	-	27,930	-	-	-	-
Rosentrater				FD AN	Transmission	Transmission	2023	65.54%	0.00%	1,203	- 70	208,694		-	208,694	-	-		
Rosentrater				ED ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater				ED WA	E Distribution	E Distribution	2023	100.00%	0.00%	103,615	964,114	6,561,779	-	-	6,561,779	-	-	-	-
Rosentrater				GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-		-	-		-	-	-	-
Rosentrater Rosentrater				ED WA GD ID	E Distribution G Distribution	E Distribution G Distribution	2023	100.00% 0.00%	0.00%	-	-	8,773	-	-	8,773	-	-	-	-
Rosentrater				GD OR	G Distribution	G Distribution	2023	0.00%	0.00%										
Rosentrater				GD WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	2,003	102,535	5,607	2,742
Rosentrater			r Gas Facility Replacement Program (GFRP) Aldyl A F		G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-			-	
Rosentrater			r Gas Facility Replacement Program (GFRP) Aldyl A F		G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater			r Gas Facility Replacement Program (GFRP) Aldyl A F r Gas HP Pipeline Remediation Program	GD WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%							113,331 136,525	163,428 2,228	300,149	1,061,974
Rosentrater				GD VA	G Distribution	G Distribution	2023	0.00%	0.00%							130,325	- 2,226		
Rosentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Isolated Steel Replacement Program	GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater				GD WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	641	4,158	3,161	128
Rosentrater				GD ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater				GD OR GD WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-		-	-	-	-	2,302	2,262	3,845	-
Rosentrater	Mandatory & Compliance			GD ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	_	_	-	_	-		-	-
Rosentrater	Mandatory & Compliance			GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Mandatory & Compliance			GD WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	26,976	20,163	29,785	26,649
Rosentrater				GD ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater				GD OR GD WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-		-	-	-	-	50,629	4,490	40,397	127,774
Rosentrater				GD OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-					-	-,-190	-10,557	-
Rosentrater				GD WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	-	45,331	245	-
Rosentrater	Mandatory & Compliance			ED ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	- '	-
Rosentrater	Mandatory & Compliance			ED WA	E Distribution	E Distribution	2023	0.00%	0.00%	220 400	(152.277	2 627 627	-	-	2 (27 22-	-	-	-	-
Rosentrater Rosentrater	Mandatory & Compliance		r Joint Use r Misc. accrual reversals, corrections or additional TT	ED WA CD AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	228,188	(153,277)	2,637,037 72,128	-	-	2,637,037 72,128	22,777	-	-	-
Rosentrater			r Misc. accrual reversals, corrections or additional TT		General - Other	General	2023	77.22%	22.78%			(116,555)			(116,555)	(34,388)	(0)		-
Rosentrater			r Misc. accrual reversals, corrections or additional TT		Transmission	Transmission	2023	65.54%	0.00%	-	-	(511)	-	-	(511)	-	- (5)	-	-
												. ,			. ,				

2021

2022

2023

#### [ATTACHMENT B]

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

Plant Group for Witness Project (Business Case) tion Δ-F 11 WA-F 12 04 2021 2022 2023 WA-G 01 WA-G 02 Mandatory & Compliance Mandatory & Compliar Protection System Upgrade for P General - Other Rosentrater General Rosentrater Mandatory & Compliance Mandatory & Compliar Protection System Lingrade for PRC-002 Transmission Transmission 2023 65.54% 0.00% 21.460 21.460 Mandatory & Compliance Mandatory & Complian Fotoccool System Opgrade for Fice 602

Mandatory & Compliance Mandatory & Complian Fotoccool System Opgrade for Fice 602

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Mandatory & Complian Fotoccool System O 15.09% 4,570 24,054 General - Othe Rosentrate General Rosentrater Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral ED General - Other General 2023 68 27% 0.00% 911 710 911 710 Mandatory & Compliance Mandatory & Complian Saddle Mountain 230/115kV Station (New) Integral ED 1,027 Rosentrater Transmission Rosentrater Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral FD F Distribution F Distribution 2023 100.00% 0.00% 1.588.566 1.588.566 Mandatory & Compliance Mandatory & Compliar Saddle Mountain 230/115kV Station (New) Integral ED General - Othe General 2023 100.00% 0.00% 244,106 1,438,185 1,063,521 266,833 Mandatory & Compliance Mandatory & Compliar Transmission Construction - Compliance 1,438,185 Rosentrater AN Transmission Transmission 65.54% 0.00% Mandatory & Compliance Mandatory & Compliar Transmission Construction - Compliance E Distribution 100.00% Rosentrater E Distribution 0.00% 276,814 Rosentrater Mandatory & Compliance Mandatory & Compliar Transmission NERC Low-Risk Priority Lines Mitigati ED Transmission Transmission 2023 65,54% 0.00% 375 536,224 536,224 65.54% 100.00% 176,363 Mandatory & Compliance Mandatory & Compliar Westside 230/115kV Station Brownfield Rebuild PrcED Transmission E Distribution 0.00% 2023 2023 176 363 120,488 Mandatory & Compliance Mandatory & Compliar WSDOT Control Zone Mitigation E Distribution 0.00% 77,348 897,519 Rosentrater 897,519 Asset Condition Capital Equipment Program AA AN General - Other 2023 2023 15.09% 16.61% 2,577 6,594 52 000 52,990 4,992 6,521 52.71% 122,319 2,176 Asset Condition CD 122,319 Rosentrater Programs Capital Equipment Program General - Other General 0.00% Asset Condition Capital Equipment Program ID WA AN General - Othe 2023 2023 0.00% Rosentrate CD CD General Asset Condition 22.78% 22,588 203,007 203,007 5,012 7,836 Rosentrater Programs Capital Equipment Program General - Other General 77.22% Rosentrate Asset Condition Canital Equipment Program FD General - Other General 2023 68 27% 0.00% 6 258 72 373 72 373 Asset Condition Capital Equipment Program ID 2023 0.00% 0.00% Rosentrater Programs General - Other General Rosentrater Programs Asset Condition Capital Equipment Program FD WA General - Other General 2023 100.00% 0.00% 700 62,459 438.489 438,489 Asset Condition GD GD AA ID 2023 50.19% 13 Capital Equipment Program 0.00% Rosentrater Programs General - Other General Rosentrater Programs Asset Condition Capital Equipment Program General - Other General 2023 0.00% 0.00% Asset Condition Capital Equipment Program 2023 Rosentrate General - Other General Programs Rosentrater Programs Asset Condition Capital Equipment Program GD WA ID General - Other General 2023 0.00% 100.00% 5.488 21,263 Asset Condition Distribution Grid Modernization E Distributio 2023 0.00% 0.00% Programs 257,954 302,433 2.127.403 2.127.403 Rosentrater Programs Asset Condition Distribution Grid Modernization ED WA E Distribution E Distribution 2023 100.00% 0.00% Rosentrate Asset Condition Distribution Minor Rebuild ED ID E Distribution F Distribution 2023 0.00% 0.00% Rosentrater Programs Asset Condition Distribution Minor Rebuild FD WA F Distribution F Distribution 2023 0.00% 0.00% Asset Condition Distribution Minor Rebuild WΔ F Distribution F 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 CD WA E Distribution E Distribution 2023 100.00% 0.00% 304,206 243,738 2,375,388 2.375,388 Rosentrate Asset Condition Fleet Services Capital Plan Transportation Transportation 2023 47 780 15.09% 17.453 17,453 5,512 CD AN 16.61% 57,465 66 Rosentrater Programs Asset Condition Fleet Services Capital Plan Transportation Transportation 2023 52.71% 235,862 235,862 Asset Condition Fleet Services Canital Plan CD ID Transportation Transportation Transportation 2023 0.00% 0.00% Asset Condition Fleet Services Capital Plan Transportation 2023 77.22% 22.78% 56,585 56,585 Rosentrater Programs Rosentrater Asset Condition Fleet Services Capital Plan ED ED AN AN General - Other General 2023 68.27% 0.00% 237.57 237.57 2023 1,834,291 Asset Condition Fleet Services Capital Plan Fransportation 0.00% 77,795 1.834,291 Rosentrate Programs Transportation Rosentrater Programs Asset Condition Fleet Services Canital Plan ED ED ID Transportation Transportation 2023 0.00% 0.00% Fleet Services Capital Plan 2023 100.00% 81,904 1,563,557 1,563,557 Rosentrater Asset Condition Transportation Transportation 0.00% Programs Rosentrater Asset Condition Fleet Services Capital Plan GD GD AN ID Transportation Transportation 2023 0.00% 72.92% 192,720 41,248 Programs Fleet Services Capital Plan Transportation Fransportation Programs Rosentrater Programs Asset Condition Fleet Services Capital Plan GD OR Transportation Transportation 2023 0.00% 0.00% Fleet Services Capital Plan WA ID 100.00% Rosentrater Asset Condition GD GD Transportation **Fransportation** 78,231 Programs Rosentrater Programs Asset Condition Gas Regulator Station Replacement Program G Distribution G Distribution 2023 0.00% 0.00% Gas Regulator Station Replacement Program OR WA Asset Condition GD GD G Distribution G Distribution 0.00% 0.00% Gas Regulator Station Replacement Program 101,775 40,947 3,245 Rosentrater Programs Asset Condition G Distribution G Distribution 2023 0.00% 100.00% Asset Condition LED Change-Out Program ED ED ID WA Distribution E Distribution 2023 2023 0.00% 0.00% Programs 100.00% 83,322 7.809 8.719 83,322 LED Change-Out Program 0.00% Rosentrater Programs Asset Condition E Distribution E Distribution 15.09% 15.09% Asset Condition SCADA - SOO and BuCC AA AA 2023 47.78% 108,926 108,926 CD CD General - Othe 88,909 1,738 Asset Condition SCADA - SOO and BuCC 2023 1,790 6,496 34,738 1,300 Rosentrater Programs Hardware General 47.78% 36,496 17,896 248,115 248,115 Rosentrater Asset Condition SCADA - SOO and Bucc CD ΔΔ Software - 2 Yr Intangibles 2023 47 78% 15.09% 70 717 70 717 11.713 134 Asset Condition SCADA - SOO and BuCC CD 2023 15.09% 6.125 Rosentrater Programs Software - 5 Yr Intangibles 47,78% 785,164 808.039 808,039 Rosentrater 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 CD 0.00% Asset Condition Structures and Improvements/Furniture 2023 0.00% Rosentrater Programs General - Structures General 11.074 137.687 1.204 1.556 1.350 342 Rosentrater Asset Condition Structures and Improvements/Furniture AA General - Structures General 2023 47,78% 15.09% 137,687 Asset Condition Structures and Improvements/Furniture CD 2023 47.78% 15.09% 2,184 152 Rosentrater General 2,336 2,336 Programs Rosentrater Programs Asset Condition Structures and Improvements/Furniture CD AN General - Other General 2023 52.71% 16.61% 4.641 4.641 Asset Condition Structures and Improvements/Furniture CD AN ID General - Structures 2023 344,076 530,257 530,257 4,101 2,043 2,454 Rosentrater General Programs Rosentrater Asset Condition Structures and Improvements/Furniture General - Structures General 2023 0.00% 0.00% Programs Asset Condition Structures and Improvements/Furniture CD WA General - Other 2023 77.22% 22.78% 6,353 6,353 Rosentrate Programs 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 Asset Condition Structures and Improvements/Furniture ED ED ED ED AN 2023 0.00% 45,018 45,018 General - Structures Rosentrater Programs Asset Condition Structures and Improvements/Furniture ID General - Structures General 2023 0.00% 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA E Distribution E Distributio 2023 100.00% 0.00% (0) 646 102,740 102,740 Rosentrater Programs Asset Condition Structures and Improvements/Furniture WA OR General - Structures General 2023 100.00% 0.00% Asset Condition Structures and Improvements/Furniture GD 2023 0.00% 0.00% Rosentrater Programs Asset Condition Structures and Improvements/Furniture GD WA General - Other General 2023 0.00% 100.00% 15.09% 15.09% (2,150) 1,252 Rosentrater Asset Condition Substation - Asset Condition CD CD AA General - Other General 2023 2023 47.78% 5.154 337.275 337.275 47.78% 1,632 168,363 Asset Condition Substation - Asset Condition 168,363 Rosentrater Programs General Rosentrater Asset Condition Substation - Asset Condition ED ED F Distribution F Distribution 2023 63 66% 0.00% 72 901 72 901 Asset Condition Substation - Asset Condition General - Other 2023 0.00% 4,196 Rosentrater General Programs Rosentrater Asset Condition Substation - Asset Condition ED ED General - Structures General 2023 68.27% 0.00% 895,184 895,184 2023 0.00% 850,371 Rosentrate Asset Condition 365,191 14,592,000 14.592.000 Programs Rosentrater Programs Asset Condition Substation - Asset Condition FD ID F Distribution F Distribution 2023 0.00% 0.00% ED ED 6,538,063 111,746 11,550,931 Rosentrater Asset Condition 11,550,93 Programs Rosentrater Programs Asset Condition Substation - Asset Condition General - Other General 2023 100.00% 0.00% 14.219 97,545 97.545 Asset Condition Transmission - Minor Rebuild ED ED 2023 65.54% 0.00% 1,313,781 36,083 4,030,494 4,030,494 Programs E Distribution 2023 Rosentrater Programs Asset Condition Transmission - Minor Rebuild WA E Distribution 100.00% 0.00% 30,188 30,188 30,188 Rosentrater Asset Condition Wood Pole Management ED ED Distribution E Distribution rograms 407,100 671.630 9,005,754 9,005,754 Rosentrater Programs Asset Condition Wood Pole Management E Distribution E Distribution 2023 100.00% 0.00% Customer Requested New Revenue - Growth Customer Requested New Revenue - Growth ED ED 65.54% 0.00% rograms 2023 2023 8,910 8,910 E Distribution E Distribution 0.00% Rosentrater Programs 0.00% Customer Requested New Revenue - Growth E Distribution E Distribution 2023 0.00% 0.00% Rosentrater Programs Customer Requested New Revenue - Growth E Distribution E Distribution 2023 0.00% 0.00% Rosentrater Customer Requested New Revenue - Growth FD WA F Distribution F Distribution 2023 100.00% 0.00% 4,199,255 3.808.235 48.402.873 48,402,873 Programs Customer Requested New Revenue - Growth GD GD Rosentrater Programs G Distribution G Distribution 2023 0.00% 0.00% Rosentrater Programs Customer Requested New Revenue - Growth OR G Distribution G Distribution 2023 0.00% 0.00% Customer Requested New Revenue - Growth G Distribution 2023 0.00% 100.00% 623,489 2,692,413 1,814,998 2,055,252 G Distribution Rosentrater Programs Rosentrater Programs Failed Plant & Operatic Flectric Storm FD AN Transmission 2023 65.54% 0.00% 129,030 11.557 748,763 748,763 ED ED E Distribution 0.00% 0.00% Rosentrater Programs Failed Plant & Operatic Electric Storm E Distribution 2023 Rosentrater Programs Failed Plant & Operatic Electric Storm WA E Distribution E Distribution 2023 0.00% 0.00% Failed Plant & Operatic Electric Storm 100.00% 27.824 41.594 2,627,778 2.627.778 Rosentrater E Distribution E Distribution 0.00% Programs

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021 2022 2023 56 371 372 258 665 992 238 861 177

														56,371,322	258,665,99	2 238,861,127				
Witness Rosentrater	Plant Group for Testimony Purposes Programs	Primary Investment Driver	Project (Business Case) Gas Non-Revenue Program	Service	Jurisdic tion	Functional Area 2 G Distribution	Functional Area G Distribution	Year	WA - E - Allocation % 0.00%	WA - G - Allocation %	WA-E 11	WA-E 12	WA-E Total	WA-E Total Q4 2021	WA-E Tota 2022	WA-E Total 2023	WA-G 01	WA-G 02	WA-G 03	WA-G 04
Rosentrater	Programs	Failed Plant & Operation	Gas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		Gas Non-Revenue Program		WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	149,092	138,043	252,693	249,141
Rosentrater Rosentrater	Programs Programs	Failed Plant & Operation Failed Plant & Operation			ID WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	0.00% 100.00%	0.00%	5,432	13.494	82,170	-	-	82,170	-	-	-	-
Rosentrater	Programs		Distribution System Enhancements		ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	- 15,454	- 02,170	-	-	02,170	_	_	-	-
Rosentrater	Programs	Performance & Capacit	Distribution System Enhancements	ED	ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs		Distribution System Enhancements Downtown Network - Performance & Capacity		WA WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	100.00% 100.00%	0.00%	325,682 259,978	1,245,303	7,056,089 567,566	-	-	7,056,089	-	-	-	-
Rosentrater	Programs Programs		Gas Airway Heights HP Reinforcement		WA	G Distribution	G Distribution	2023	0.00%	100.00%	259,978	22,109	307,300	-		567,566	3,249	1,296	(13,369)	) 3,538
Rosentrater	Programs	Performance & Capacit	Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-,	-,	-	-
Rosentrater	Programs		Gas Reinforcement Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-				
Rosentrater Rosentrater	Programs Programs		Gas Reinforcement Program Gas Telemetry Program		WA ID	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	100.00%	-		-	-	-	-	1,290	232,875	2,633	13,011
Rosentrater	Programs		Gas Telemetry Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	_	_	_	_	_	_	_	_	-	_
Rosentrater	Programs	Performance & Capacit	Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	-	-	-	-	-	72,782	955	-	546
Rosentrater	Programs		Gas Telemetry Program		WA	General - Other	General	2023	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		Substation - Performance and Capacity Substation - Performance and Capacity		AA AN	General - Other General - Other	General General	2023	47.78% 68.27%	15.09% 0.00%	382	1,003	201,298	-		201,298	-	-		-
Rosentrater	Programs		Substation - Performance and Capacity		AN	Transmission	Transmission	2023	65,54%	0.00%	488	(1,765)		_	_	1,554,480	_	_	-	_
Rosentrater	Programs		Substation - Performance and Capacity		ID	General - Other	General	2023	0.00%	0.00%	-	- ,	-	-	-	-	-	-	-	-
Rosentrater	Programs Programs		Substation - Performance and Capacity Substation - Performance and Capacity		WA WA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 100.00%	0.00%	540	-	8,127,701	-	-	8,127,701	-	-	-	-
Rosentrater Rosentrater	Programs Programs		Substation - Performance and Capacity Substation - Performance and Capacity		AN	Transmission	General Transmission	2023	65.54%	0.00%	-		21,489	-		21,489			-	
Thackston	Large Distinct Projects		Cabinet Gorge Unwatering Pumps		AN	Production - Hydro	Production - Hydr		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		KF_Fuel Yard Equipment Replacement		AN AN	Production - Thermal			65.54% 65.54%	0.00%	14,122	521	566,472	-	-	566,472	-	-	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects		Long Lake Plant Upgrade Monroe Street Abandoned Penstock Stabilization		AN AN	Transmission Production - Hydro	Transmission Production - Hydr	2023	65.54%	0.00%		24,196	7,073 24,196			7,073 24,196				
Thackston	Large Distinct Projects		Nine Mile HED Battery Building		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	1,341	24,150	1,079,452	_	_	1,079,452	_	-	-	-
Thackston	Large Distinct Projects		Nine Mile Powerhouse Crane Rehab		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	-	-	150,389	-	-	150,389	-	-	-	-
Thackston	Large Distinct Projects		Noxon Rapids Spillgate Refurbishment		AN AN	Production - Hydro	Production - Hydr		65.54%	0.00%	45,409	6,119	2,421,339	-	-	2,421,339	-	-	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects		Upper Falls Trash Rake Replacement Peaking Generation Business Case		AN AN	Production - Hydro Production - Other	Production - Hydr Production - Othe		65.54% 65.54%	0.00%	8,265 21,444	328,187 4.007	1,524,501 151,135			1,524,501 151,135				
Thackston	Large Distinct Projects		Generation DC Supplied System Update		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	-	199,210	199,210	_	_	199,210	_	-	-	-
Thackston			Cabinet Gorge Dam Fishway		AN	General - Other	General	2023	68.27%	0.00%	-		9,921	-	-	9,921	-	-	-	-
Thackston Thackston			Cabinet Gorge Dam Fishway		AN AN	Hardware Production - Hydro	General Production - Hvdr	2023	68.27% 65.54%	0.00%	-	-	397	-	-	397	-	-	-	-
Thackston			Cabinet Gorge Dam Fishway Cabinet Gorge Dam Fishway		AN AN	Transportation	Transportation	2023	68.27%	0.00%	45,759	20,135	484,709	-		484,709			-	
Thackston	Mandatory & Compliance	Mandatory & Complian	Clark Fork Settlement Agreement	ED .	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston			Clark Fork Settlement Agreement		AN	Intangibles	Intangibles	2023	65.54%	0.00%			112,884	-	-	112,884	-	-	-	-
Thackston Thackston			Clark Fork Settlement Agreement		AN AN	Production - Hydro Transmission	Production - Hydr Transmission	o 2023 2023	65.54% 65.54%	0.00%	1,651,984	800,679	3,078,877	-	-	3,078,877	-	-	-	-
Thackston			Right-of-Way Use Permits Right-of-Way Use Permits		ID	E Distribution	E Distribution	2023	0.00%	0.00%	(17,826)	1,406	110,247			110,247				
Thackston			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			Right-of-Way Use Permits		ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston			Right-of-Way Use Permits Right-of-Way Use Permits		OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	-	-	-	-		-	-	-	177	2,279
Thackston			Spokane River License Implementation		AN	Production - Hvdro	Production - Hydr		65.54%	0.00%		5,790	459,944			459,944			-	- 2,2/5
Thackston	Mandatory & Compliance	Mandatory & Compliar		ED	WA	Intangibles	Intangibles	2023	100.00%	0.00%	54	-	43,590	-	-	43,590	-	-	-	-
Thackston	Programs		Base Load Hydro		AA	General - Other	General	2023	47.78%	15.09%		50,469	52,318	-	-	52,318		-	-	-
Thackston Thackston	Programs Programs		Base Load Hydro Regulating Hydro		AN AA	Production - Hydro General - Other	Production - Hydr General	o 2023 2023	65.54% 47.78%	0.00% 15.09%	4,219 76,366	138,469 2,872	285,332 91,336	-		285,332 91,336		-		-
Thackston	Programs		Regulating Hydro		AA	Hardware	General	2023	47.78%	15.09%	-		11,480	_	_	11,480		_	3,426	199
Thackston	Programs		Regulating Hydro		AN	General - Other	General	2023	68.27%	0.00%	14,064	-	33,718	-	-	33,718		-	· -	-
Thackston	Programs		Regulating Hydro		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	1,116,545	9,982	2,174,695	-	-	2,174,695	-	-	-	-
Thackston Thackston	Programs Programs		Regulating Hydro Base Load Thermal Program		AN AN	Transportation Production - Other	Transportation Production - Othe	2023 r 2023	68.27% 65.54%	0.00%	549	45,057	47,870 934,970	-		47,870 934,970			-	
Thackston	Programs		Base Load Thermal Program		AN	Production - Thermal			65.54%	0.00%	4,642	19,761	591,345	-	-	591,345	-	-	-	-
Thackston	Programs	Failed Plant & Operation	Base Load Thermal Program		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%			31,998	-	-	31,998	-	-	-	-
Thackston	Short-Lived Assets		HMI Control Software		AA	General - Other	General	2023	47.78%	15.09%	(12,613)	5,609	471,102	-	-	471,102		8,553	2,379	
Thackston Thackston	Short-Lived Assets Short-Lived Assets		HMI Control Software HMI Control Software		AA AA	Hardware Software - 5 Yr	General Intangibles	2023 2023	47.78% 0.00%	15.09% 0.00%	(3,291)	3,202	259,555			259,555	2,188	17,135	2,541	(1,698)
Thackston	Short-Lived Assets		HMI Control Software		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		HMI Control Software		AN	Production - Hydro	Production - Hydr		65.54%	0.00%	-	-	45,776	-	-	45,776		· -	-	- '
Thackston	Short-Lived Assets		HMI Control Software		AN AN	Software - 5 Yr	Intangibles	2023	68.27% 65.54%	0.00%	-	177 500	74,553	-	-	74,553	-	-	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)		Asset Monitoring System Gas ERT Replacement Program		AN ID	Production - Hydro G Distribution	Production - Hydr G Distribution	o 2023 2023	65.54% 0.00%	0.00%	-	173,500	173,500	-	-	173,500	-	-	-	-
New (Actual)	New (Actual)		Gas ERT Replacement Program		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)		Metro 115kV Substation		AN	Transmission	Transmission	2023	65.54%	0.00%	2.007	357,361	357,361	-	-	357,361	-	-	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)		Nine Mile Powerhouse Roof Replacement Long Lake Stability Enhancement		AN AN	Production - Hydro Production - Hydro	Production - Hydr Production - Hydr		65.54% 65.54%	0.00%	3,887	583	551,024 730,466	-	-	551,024 730,466	-	-	-	-
New (Actual)	New (Actual)		Company Aircraft Capital		AA	Transportation	Transportation	2023	47.78%	15.09%	-	-		-	-	, 30,400	-	-	-	-
			Can Wandan UD Dainfannan	CD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	_	_	_	_	_	_		4,354	_	_
New (Actual) New (Actual)	New (Actual) New (Actual)	Performance & Capaci	NexGen Control System Networks		AA	General - Other	General	2023	47.78%	15.09%		331,981	331,981			331,981	-	7,557		

# [ATTACHMENT B] AVISTA UTILITIES

#### AVISTA UTILITIES Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021

																				14,330,94
Witness	Plant Group for Testimony Purposes Wildfire	Primary Investment Driver Customer Service Qua	Project (Business Case)	Service	Jurisdie tion	Functional Area 2	! Functional Area	Year	WA - E - Allocation %	WA - G - Allocation % 15.09%	WA-G 05 64,901	WA-G 06 3,165	WA-G 07 (683)	WA-G 08	<b>WA-G 09</b>	WA-G 10	WA-G 11 22,331	WA-G 12 2,352	<b>WA-G Total</b> 93,969	WA-G Tota Q4 2021
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%		-	- (003)	-	- 1,150	-				
Howell Howell	Wildfire Wildfire	Customer Service Qua  Customer Service Qua			AN AN	Software - 5 Yr Transmission	Intangibles Transmission	2023	68.27% 65.54%	0.00%		-	-	-	-	-	-	-	-	-
Howell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%			-						-	
Howell	Wildfire	Customer Service Qua			ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Howell Howell	Wildfire Wildfire	Customer Service Qua   Customer Service Oua			WA WA	E Distribution General - Other	E Distribution General	2023	100.00%	0.00%		-			-	-	-	-		-
Kensok	Large Distinct Projects	Performance & Capaci			AA	General - Other	General	2023	47.78%	15.09%	, <del>-</del>	-	-	-	-	473,704	19,463	21,243		-
Kensok Kensok	Large Distinct Projects Large Distinct Projects	Performance & Capaci   Performance & Capaci		CD	AN WA	General - Other General - Other	General General	2023	52.71% 77.22%	16.61% 22.78%	(160)	2,084	316	1,806	1,252	92	758	1,526	12,467 264	-
Kensok	Large Distinct Projects	Performance & Capaci		CD	WA	Hardware	General	2023	77.22%	22.78%	-	-	-	-	-	-	-	-	16	-
Kensok Kensok	Large Distinct Projects	Performance & Capacit		EDCD	WA AA	E Distribution General - Other		2023	100.00% 47.78%	0.00%	-	-	- 47	- 0.104	- 72.007	- 20 500	1 530		120,002	-
Kensok	Large Distinct Projects Large Distinct Projects		and Mobile Radio & Real Time Communication Sy. and Mobile Radio & Real Time Communication Sy.		AA	Hardware	General General	2023	47.78%	15.09% 15.09%	187	269	- 4/	9,184	72,907 181.057	26,506 3,790	1,529 1,538	5,745 4.160		
Kensok	Large Distinct Projects		and Mobile Radio & Real Time Communication Sy		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	5,566	838	(12)	1,110	334	173	94	100		-
Kensok Kensok			and Mobile Radio & Real Time Communication Sy.		AA ΔΔ	Transportation General - Other	Transportation General	2023	47.78% 47.78%	15.09% 15.09%	69,246		- 5				-	50,067	1,047 119,317	
Kensok	Mandatory & Compliance	Mandatory & Compliar	High Voltage Protection (HVP) Refresh		WA	General - Other	General	2023	100.00%	0.00%	-	-	- 1	-	-	-	-	-	-	-
Kensok Kensok			identity and Access Governance Payment Card Industry Compliance (PCI)		AA	Software - 3 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	129,266	9,107	517	3,548	2,881	64	-	-	145,383 (183)	
Kensok Kensok			Payment Card Industry Compilance (PCI)		AA AA	Software - 5 Yr	General Intangibles	2023	47.78% 47.78%	15.09%	-	-	-		-	-	-	-	(183)	
Kensok	Mandatory & Compliance	Mandatory & Complian:	Security Compliance	CD	AA	Hardware	General	2023	47.78%	15.09%	356	396	(75)	91	-	-	-	-	7,574	-
Kensok Kensok	Mandatory & Compliance Programs		Security Compliance Fechnology Failed Assets		AA AA	Software - 2 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	2.019	9,403	1,265	6.338	4.656	456	18,938	35,053 6,275		-
Kensok	Programs		Fechnology Failed Assets		AA	General - Structures		2023	47.78%	15.09%	1,318	118	(3)	417	395	(5)	10,930	172		
Kensok	Programs	Failed Plant & Operation	Fechnology Failed Assets		AA	Hardware	General	2023	47.78%	15.09%	20,985	13,030	1,925	4,938	6,099	11,995	3,716	5,389		-
Kensok Kensok	Programs Programs		Enterprise & Control Network Infrastructure Environmental Control & Monitoring Systems		AA AA	General - Other General - Other	General General	2023	47.78% 47.78%	15.09% 15.09%	3,494 27.194	(6,443) 8,130	(1,775) 3,843	376 2.867	732 3,520	277 679	117,597 18,562	1,972 3,491		-
Kensok	Programs		Environmental Control & Monitoring Systems	CD	AA	Hardware	General	2023	47.78%	15.09%			-	-		-	-		785	-
Kensok	Programs				AN AA	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-	-	-	-	-	-		-	-
Kensok Kensok	Programs Programs		Fiber Network Lease Service Replacement Fiber Network Lease Service Replacement		AN	General - Other Transmission	General Transmission	2023	47.78% 65.54%	15.09% 0.00%		-	85,723	478	101,271	351	35,659	91,495	314,977	-
Kensok	Short-Lived Assets	Asset Condition	Atlas		AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	44,223	22,044	451	1,149	-	-	29,092	12,870		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Outage Management System & Advanced Distribut		AA ΔΔ	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-	-	- 20.276	1.943	60 187,145		-
Kensok	Short-Lived Assets		Outage Management System & Advanced Distribut Outage Management System & Advanced Distribut	i CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%			-			30,276	1,306			
Kensok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribut	i ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Dutage Management System & Advanced Distribut Dutage Management System & Advanced Distribut		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%		-		-		-		-	-	-
Kensok	Short-Lived Assets	Customer Service Qua			AA	General - Other	General	2023	47.78%	15.09%	-	-	463	7	25,770	135	20,233	23,719		-
Kensok	Short-Lived Assets	Customer Service Qua			AA	Hardware	General	2023	47.78% 47.78%	15.09% 15.09%	3,366	83,627	478	48,997	4,140	994	47,128	10,432		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Oua			AA AA	Software - 1 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09%	1,695	12,231	362	788	44,505	682	636	84,725 714		-
Kensok	Short-Lived Assets	Customer Service Qua			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		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Customer Service Qua l Customer Service Qua			AA AN	Software - 5 Yr Transmission	Intangibles Transmission	2023	47.78% 65.54%	15.09% 0.00%	2,532	1,861	6,925	32,565	684	142	135	118	66,582	-
Kensok	Short-Lived Assets		Facilities and Storage Location Security		AA	General - Other	General	2023	47.78%	15.09%	10,375	591	493	44	26				11,529	
Kensok	Short-Lived Assets		acilities and Storage Location Security		AA	General - Structures	General	2023	47.78%	15.09%	942	2,010	(957)	-	-	-	-	-	49,065	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Facilities and Storage Location Security Facilities and Storage Location Security		AN WA	General - Structures General - Other	General General	2023	52.71% 77.22%	16.61% 22.78%	138	379	-	100	-	-	16.899	767	17,382 17,667	-
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security		AA	General - Other	General	2023	47.78%	15.09%	5,355	24,343	27,426	45,890	13,777	631	290	981		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets				AN AN	General - Structures Hardware	General General	2023	68.27% 68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets	Customer Service Qua			AN	Production - Hydro	Production - Hydro		65.54%	0.00%			-						-	
Kensok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security		AN	Production - Other	Production - Other		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets			ED ED	AN WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023	68.27% 100.00%	0.00%	-		-		-	-	-	-	-	-
Kensok	Short-Lived Assets		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		-
Kensok	Short-Lived Assets		Basic Workplace Technology Delivery		AA	Hardware F.V.	General	2023	47.78% 47.78%	15.09% 15.09%	3,890	10,689	3,439	13,350	9,012	12,576 12,604	3,030 2,884	5,966 5,966		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Basic Workplace Technology Delivery Control and Safety Network Infrastructure		AA AA	Software - 5 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09%	3,890	10,689	3,439 16,646	5,505 170	8,069 60	12,604	2,884	62,861		
Kensok	Short-Lived Assets				AA	Hardware	General	2023	47.78%	15.09%	93,166	2,087	29	132,959	19,676	6,956		226,894		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Data Center Compute and Storage Systems Endpoint Compute and Productivity Systems		AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	1,935 22,939	3,946 19,810	497 10.998	1,903 4,145	293 13,358	(3) 3.165	5,910 2,512	4,050 60,008		-
Kensok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	20,745	-	-	´- `	-	-	- 2,312	-	20,745	
Kensok	Short-Lived Assets		Endpoint Compute and Productivity Systems		AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	86,287	(41,529)	10,936	11,121	447	191		53,783		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Endpoint Compute and Productivity Systems Endpoint Compute and Productivity Systems		AA AN	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 68.27%	15.09% 0.00%	- 6	17,447	(311)	148	- 4	12,591	7,491	27,739	72,615	-
Kensok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems	ED	AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effici		AA ΔΔ	Hardware Software - 3 Yr	General	2023	47.78% 47.78%	15.09% 15.09%	87.467	43,954	- E 100	20.154	- 6 021	5,092 1,454	1,385 110,428	654 31.005		-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici	i(CD	AA	Software - 5 Yr	Intangibles Intangibles	2023	47.78%	15.09%	87,467	43,954 420	5,198 1	20,154	6,831	61,105				
Kensok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effici	i ED	AN	Hardware	General	2023	68.27%	0.00%	-		- '	-	-				-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici	∉ED ⊭ED	AN AN	Software - 3 Yr Software - 4 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	-	-	-	-	-	-	-		-	-
Kensok	Short-Lived Assets	Performance & Capacill	Energy Delivery Modernization & Operational Effici	i€ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-			-
Kensok	Short-Lived Assets		Energy Delivery Modernization & Operational Effici		WA	Hardware	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effici Energy Delivery Modernization & Operational Effici		WA AA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	100.00%	0.00% 50.19%	-	-	-	-	541,781	9,127	1.068	2,256	554,231	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Eff	iCD	AA	Hardware	General	2023	47.78%	15.09%	6	-	-	-	· -	-	130	27	289	-
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Eff	i CD	AΑ ΔΔ	Software - 3 Yr	Intangibles	2023 2023	47.78%	15.09%	- 141	-	4,359	-	7,161	1,575	37,021	3,151	53,268	-
Kensok Kensok	Short-Lived Assets Short-Lived Assets		Energy Resources Modernization & Operational Eff Energy Resources Modernization & Operational Eff		AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	15.09% 0.00%	141	-	-	-	-	103,383	11,352	17,840	138,334	
Kensok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Eff	iED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Kensok	Short-Lived Assets		Enterprise Communication Systems		AA AA	General - Other	General	2023 2023	47.78% 47.78%	15.09% 15.09%	2,739 4.835	4,299 14,948	22,661 7,322	7,367 7.603	16,057 3,665	1,067 6,653	2,106 3,147	48,995 11,338		-
Kensok	Short-Lived Assets		Enterprise Communication Systems Enterprise Communication Systems		AA AA	Hardware Software - 3 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	4,835 3,498	14,948 22,580	7,322 368	7,603 779	3,665 1,391	6,653 15,000	3,147 4,473	11,338 5,522		
Kensok	Short-Lived Assets																			
Kensok Kensok Kensok	Short-Lived Assets	Performance & Capaci	Enterprise Communication Systems Enterprise Network Infrastructure	CD	AA AA	Software - 5 Yr General - Other	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	1,843 1,286	966 2,207	95 1.198	112 596	87 65,070	95 1,043	53 13,468	143,332 193,606		-

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021

																				14,3
Witness ok	Plant Group for Testimony Purposes Short-Lived Assets	Primary Investment	Project (Business Case) Capaci ET Modernization & Operational Efficiency	Ser	Jurisdi tion	Functional Area 2 Software - 2 Yr	! Functional Are	a Year	WA - E - Allocation % 47.78%	WA - G - Allocation %	WA-G 05	WA-G 06	WA-G 07 65,297	WA-G 08	WA-G 09 20,211	WA-G 10	WA-G 11	WA-G 12 21,021	WA-G Total 125,093	WA-6
ok ok	Short-Lived Assets	Performance &	Capaci ET Modernization & Operational Efficiency	y - TechncCD	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	
ok ok			Capaci ET Modernization & Operational Efficiency		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	
ik ik			Capaci Financial & Accounting Technology Capaci Financial & Accounting Technology	CD	AA AA	Hardware Software - 3 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	(499)	96	663 71,159	49 2,451	35 334	177.688	38.625	15.991	3,011 306.248	
k			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	
k	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	
k k			Capaci Human Resources Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	12	20	-	-	-	-	-	24,555	26,785	
(			Capaci Legal & Compliance Technology Capaci Legal & Compliance Technology	CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	868	939	366	110	255	132	142	121 21,458	12,575 22,494	
			Capaci Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	_	-	_	-	_	_	_	-	7,394	
	Short-Lived Assets	Performance &	Capaci Network Backbone	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	44,615	44,615	
			Capacii Network Backbone	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
			Capaci Energy Market Modernization & Operation	nal Efficier ED	AN WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023 2023	68.27% 100.00%	0.00%	-	-	-	-	-	-	-	-	-	
cy cv	Programs Programs		Capaci Transportation Electrification Capaci Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%					-	-		-	-	
cy		Customer Serv	ice Qua Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	35,620	612	133	-	36,365	
cy	Short-Lived Assets	Customer Serv	ice 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	
cy			ice Qua Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	190	461	(129)	-	-	-	-	-	26,720	
cy cy			ice Qua Customer Experience Platform Program ice Qua Customer Facing Technology Program	ED CD	WA AA	Software - 5 Yr Hardware	Intangibles General	2023	100.00% 47.78%	0.00% 15.09%	-	-	-	-	-	-	-	389	391	
cy Cy			ice Qua Customer Facing Technology Program	CD	AA AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%		238,879	8.810	3,490	2,714	1,190	616	369	255,699	
cy	Short-Lived Assets	Customer Serv	ice 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	
cy	Short-Lived Assets	Customer Serv	ice Qua Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-	-	- '	-	-	-	-	-	
y			ice Qua Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	98	-	-	98	
cy			ice Qua Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	420	-	-	1	-	241	-	-	243	
cy cy			ice Qua Customer Transactional Systems ice Qua Customer Transactional Systems	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	438 1,363	11,124 164,938	46 13,313	15 6,525	4,833	386	120	419	13,838 286,881	
cy cy			ice Qua Customer Transactional Systems ice Qua Customer Transactional Systems	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%		104,530	13,313	-	7,033	118,802	1,616	419 57	120,474	
.y .y			ice Qua Customer Transactional Systems	GD	OR	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	-	-	-	-	-			-		
y	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catal		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	-	-	-	10,975	-	-	-	10,975	
У		No Driver	Strategic Initiatives - South Landing (Catal	alyst) - Cl∈ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
у		No Driver	Strategic Initiatives - Clean Energy Fund 2	2 ED FD	WA AN	E Distribution	E Distribution	2023	100.00% 68.27%	0.00%	-	-	-	-	-	-	-	-	-	
y v		No Driver No Driver	Strategic Initiatives- UIASSIST Strategic Initiatives- UIASSIST	ED FD	AN WA	General - Other E Distribution	General E Distribution	2023	100.00%	0.00%										
7			ested T&D Reimbursable	FD	AN	Transmission	Transmission	2023	65.54%	0.00%	_	_	_	_	_	_	_	_	_	
	Other	Customer Serv	ice Qua Misc. accrual reversals, corrections or add	ditional TTCD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	0	
	Other		ice Qua Misc. accrual reversals, corrections or add		AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	0	
	Other		ompliar CIP v5 Transition - Cyber Asset Electronic		AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	28,940	-	28,940	
ater ater	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition		ditional TTED	WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	-	-	-	-	-	7,219	490	109	7.818	
ater ater	Large Distinct Projects  Large Distinct Projects	Asset Condition		CD	AA AA	General - Structures	General	2023	47.78%	15.09%					-	62,009	18,785	142,394	223,188	
ater		Asset Condition		ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	_	_	_	_	-	-	-	- 12,55	-	
ater	Large Distinct Projects	Asset Condition	n Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater		Asset Condition		CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	87	
ater		Asset Condition			AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
ater ater	Large Distinct Projects Large Distinct Projects		ice Qua Washington Advanced Metering Infrastruc OperaticN Lewiston Autotransformer - Failed Plant		WA AN	General - Other Transmission	General Transmission	2023 2023	100.00% 65.54%	0.00% 0.00%										
ater	Large Distinct Projects		Capaci Gas Operator Qualification Compliance	CD	WA	Transportation	Transportation	2023	77.22%	22.78%	_	_	_	_	_	_	_	_	7.082	
ater	Large Distinct Projects	Performance &	Capaci Jackson Prairie Natural Underground Stora	rage FacilitGD	AN	Underground Storage	Underground Sto	ra 2023	0.00%	68.81%	29,969	105,518	119,945	218,336	168,835	197,914	95,611	1,271	1,188,491	
ater			Capaci Jackson Prairie Natural Underground Stora		OR	Underground Storage			0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater			ompliar Apprentice/Craft Training	CD	AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	-	5,847	
ater ater			ompliar Apprentice/Craft Training ompliar Clearwater Wind Generation Interconnecti	CD tion FD	AA AN	General - Structures Transmission	General Transmission	2023 2023	47.78% 65.54%	15.09%	-	-	-	-	-	-	-	-	3,655	
ater			ompliar Colstrip Transmission	.uoii ED	AN	General - Other	General	2023	68.27%	0.00%										
ater			ompliar Colstrip Transmission	ED	AN	Hardware	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
ater			ompliar Colstrip Transmission	ED	ID	Transmission	Transmission	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater			ompliar Colstrip Transmission	ED	WA	Transmission	Transmission	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater ater			ompliar Elec Relocation and Replacement Program ompliar Elec Relocation and Replacement Program		AN ID	Transmission E Distribution	Transmission E Distribution	2023 2023	65.54% 0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater ater			ompliar Elec Relocation and Replacement Program ompliar Elec Relocation and Replacement Program		WA	E Distribution F Distribution	F Distribution	2023	100.00%	0.00%	-	-	-	-			-	-	-	
ater			ompliar Gas Above Grade Pipe Remediation Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ater	Mandatory & Compliance	Mandatory & C	ompliar Gas Cathodic Protection Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
iter			ompliar Gas Cathodic Protection Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
iter iter			ompliar Gas Cathodic Protection Program ompliar Gas Cathodic Protection Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	895	- 9,715	5,468	1,984	166,321	176,394	118,674	1,668	594,005	
iter	Mandatory & Compliance	Mandatory & C	ompliar Gas Catriodic Protection Program ompliar Gas Facility Replacement Program (GFRP)		ID.	G Distribution	G Distribution	2023	0.00%	0.00%	- 695	9,/15	5,408	1,964	100,321	1/0,394	110,0/4	1,008	394,003	
ater	Mandatory & Compliance	Mandatory & C	ompliar Gas Facility Replacement Program (GFRP)	) Aldyl A FGD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	_	_	_	_	-	-	_	_	_	
ter	Mandatory & Compliance	Mandatory & C	ompliar Gas Facility Replacement Program (GFRP)	) Aldyl A FGD	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	
ter			ompliar Gas HP Pipeline Remediation Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	219	130	-	-	-	-	-	-	139,102	
ter			ompliar Gas Isolated Steel Replacement Program	GD GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ter ter			ompliar Gas Isolated Steel Replacement Program ompliar Gas Isolated Steel Replacement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023 2023	0.00% 0.00%	0.00% 100.00%	4,648	5,714	9,260	18,808	11,436	7,039	1,267	11,900	78,162	
ter ter			ompliar Gas Isolated Steel Replacement Program ompliar Gas Overbuilt Pipe Replacement Program		ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	4,040	5,/1 <del>4</del>	9,200	10,000	11,430	7,039	1,20/	11,900	/8,102	
ter			ompliar Gas Overbuilt Pipe Replacement Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	_	-	-	-	-	
ter	Mandatory & Compliance	Mandatory & C	ompliar Gas Overbuilt Pipe Replacement Program	n 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	
ter	Mandatory & Compliance			GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	- '	-	-	-	
iter	Mandatory & Compliance			GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%		-		-	-	-		,	-	
ter	Mandatory & Compliance			GD ogram GD	WA ID	G Distribution	G Distribution	2023 2023	0.00%	100.00%	19,736	31,590	143,147	(106,675)	67,524	128,036	77,047	155,871	619,851	
iter iter			ompliar Gas Replacement Street and Highway Prog ompliar Gas Replacement Street and Highway Prog		OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	-	-	-	-	-		-	-	-	
ater ater	Mandatory & Compliance	Mandatory & C	ompliar Gas Replacement Street and Highway Pro ompliar Gas Replacement Street and Highway Pro	ogram 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	
ater	Mandatory & Compliance	Mandatory & C	ompliar Gas Transient Voltage Mitigation Program	n GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	,	,	,	-	-	-	
ater	Mandatory & Compliance	Mandatory & C	ompliar Gas Transient Voltage Mitigation Program	n GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	2,400	1,894	-	-	-	-	13,944	442	64,256	
ater	Mandatory & Compliance			ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
	Mandatory & Compliance			ED ED	WA WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater	Manufatani C C "				WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater	Mandatory & Compliance			LD		Conoral Ott			47 7001	1 F 000'									22 777	
acci	Mandatory & Compliance	Mandatory & C	ompliar Joint Use ompliar Misc. accrual reversals, corrections or add ompliar Misc. accrual reversals, corrections or add	ditional TTCD	AA WA	General - Other General - Other	General General	2023 2023	47.78% 77.22%	15.09% 22.78%	-	-	-	-	-	-	-	-	22,777 (34,388)	

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021 14,330,942

																				14,3
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdio tion	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 Q4 2
sentrater	Mandatory & Compliance	Mandatory & Complian	Protection System Upgrade for PRC-002	ED	AN	General - Other	General	2023	68.27%	0.00%	-	- '	- '	-	-	-	-	-	-	
sentrater sentrater			Protection System Upgrade for PRC-002 Saddle Mountain 230/115kV Station (New) Integr	ED ratCD	AN AA	Transmission General - Other	Transmission General	2023	65.54% 47.78%	0.00% 15.09%	-	-	-	-	200,970	310	1,443	7,596	210,319	
sentrater	Mandatory & Compliance	Mandatory & Complian	Saddle Mountain 230/115kV Station (New) Integr	ratED	AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-			-	
sentrater			Saddle Mountain 230/115kV Station (New) Integr		AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
sentrater sentrater			Saddle Mountain 230/115kV Station (New) Integr Saddle Mountain 230/115kV Station (New) Integr		WA WA	E Distribution General - Other	E Distribution General	2023	100.00% 100.00%	0.00%	-	-	-	-	_	-	-	-	-	
sentrater			Transmission Construction - Compliance		AN	Transmission		2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	
sentrater	Mandatory & Compliance	Mandatory & Complian	Transmission Construction - Compliance		WA	E Distribution		2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
sentrater sentrater			Transmission NERC Low-Risk Priority Lines Mitiga Westside 230/115kV Station Brownfield Rebuild F		AN AN	Transmission Transmission	Transmission Transmission	2023	65.54% 65.54%	0.00%	-	-	-	-	-	-	-	-	-	
sentrater			WSDOT Control Zone Mitigation		WA	E Distribution	E Distribution	2023	100.00%	0.00%										
entrater	Programs	Asset Condition	Capital Equipment Program		AA	General - Other	General	2023	47.78%	15.09%	(648)	502	-	651	3,825	4,513	814	2,082	16,733	
entrater entrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program		AN ID	General - Other General - Other	General General	2023	52.71% 0.00%	16.61% 0.00%	12,992	83	13,204	100	1,843	1,626	-	-	38,546	
entrater	Programs	Asset Condition	Capital Equipment Program		WA	General - Other	General	2023	77.22%	22.78%	196		3,672	2,653	1,205	32,656	6,664		59,894	
entrater	Programs	Asset Condition	Capital Equipment Program		AN	General - Other		2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
entrater entrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Capital Equipment Program		ID WA	General - Other General - Other	General General	2023	0.00% 100.00%	0.00%	-	-	-	-	-	-	-	-	-	
entrater	Programs	Asset Condition	Capital Equipment Program  Capital Equipment Program		AA	General - Other	General	2023	0.00%	50.19%	- 3	85	-	24	42,574	383	- 69	17	43,168	
entrater	Programs	Asset Condition	Capital Equipment Program	GD	ID	General - Other	General	2023	0.00%	0.00%		-	-		-,-,-	-	-	-	-	
entrater	Programs	Asset Condition	Capital Equipment Program		OR	General - Other		2023	0.00%	0.00% 100.00%	-	6,352	164,912	-	-	62,498			320.941	
entrater entrater	Programs Programs	Asset Condition Asset Condition	Capital Equipment Program Distribution Grid Modernization		WA ID	General - Other E Distribution	General E Distribution	2023	0.00% 0.00%	0.00%		6,352	164,912	-		62,498	29,794	30,633	320,941	
entrater	Programs	Asset Condition	Distribution Grid Modernization		WA	E Distribution		2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
entrater	Programs	Asset Condition	Distribution Minor Rebuild		ID	E Distribution		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
entrater entrater	Programs Programs	Asset Condition Asset Condition	Distribution Minor Rebuild Distribution Minor Rebuild		WA WA	E Distribution E Distribution		2023	0.00% 100.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-	
entrater	Programs	Asset Condition	Downtown Network - Asset Condition		WA	E Distribution		2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
entrater	Programs	Asset Condition	Fleet Services Capital Plan		AA	Transportation		2023	47.78%	15.09%	-	-	-	-	-	-	-	-	5,512	
entrater	Programs		Fleet Services Capital Plan		AN	Transportation		2023	52.71%	16.61%	10,468	-	14,855	16,182	14,643	50	18,109	21	74,327	'
entrater entrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		ID WA	Transportation Transportation	Transportation Transportation	2023	0.00% 77.22%	0.00% 22.78%	-	-		14.513	2.182	-		-	16,695	
entrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	General - Other	General	2023	68.27%	0.00%				- 14,515	2,102				10,093	
entrater	Programs	Asset Condition	Fleet Services Capital Plan		AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	
ntrater	Programs	Asset Condition	Fleet Services Capital Plan	ED	ID	Transportation		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ntrater ntrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan		WA AN	Transportation Transportation		2023	100.00%	0.00% 72.92%		42,644	247						276,858	
ntrater	Programs	Asset Condition	Fleet Services Capital Plan		ID	Transportation		2023	0.00%			- 42,044	- 247					-	270,636	'
trater	Programs	Asset Condition	Fleet Services Capital Plan		OR	Transportation		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan		WA ID	Transportation G Distribution		2023	0.00%	100.00%	249,820	1,366	95,061	71,429	77,151	-	-	-	573,302	
ntrater ntrater	Programs Programs	Asset Condition Asset Condition	Gas Regulator Station Replacement Program Gas Regulator Station Replacement Program		OR	G Distribution G Distribution		2023	0.00%	0.00%										
ntrater	Programs	Asset Condition	Gas Regulator Station Replacement Program		WA	G Distribution		2023	0.00%	100.00%	354	34,922	14,462	652	6,489	160,151	1,219	1,888	366,105	
ntrater	Programs	Asset Condition	LED Change-Out Program		ID	E Distribution		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ntrater	Programs	Asset Condition Asset Condition	LED Change-Out Program SCADA - SOO and BuCC		WA AA	E Distribution General - Other	E Distribution	2023	100.00% 47.78%	0.00% 15.09%	-	-	12,872	- 60		(10,857)	2,482	28,076	34,397	
ntrater ntrater	Programs Programs	Asset Condition	SCADA - SOO and Bucc SCADA - SOO and Bucc		AA AA	Hardware	General General	2023	47.78%	15.09%	1,924	385	22,896	734	6,519	(9,988)	11,525	28,076	78,351	
ntrater	Programs	Asset Condition	SCADA - SOO and BuCC		AA	Software - 2 Yr		2023	47.78%	15.09%	38	-	29,363	137	15	(24,719)	5,651	-	22,331	
ntrater	Programs	Asset Condition	SCADA - SOO and BuCC		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	11	-	(17)	-	2,308	247,943	1,934	255,167	
ntrater ntrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		AA	General - Other General - Structures	General General	2023	47.78% 0.00%	15.09%	3,151	9,086	385	1,152	19,373	47,145	97,970	11,455	194,974	
ntrater	Programs	Asset Condition	Structures and Improvements/Furniture		AA	General - Structures		2023	47.78%		6,046	557	2,088	12,304	5,241	9,293		3,497	43,479	
ntrater	Programs	Asset Condition	Structures and Improvements/Furniture		AA	Hardware	General	2023	47.78%	15.09%	-	-	-	-	-	-	690	48	738	
itrater	Programs	Asset Condition	Structures and Improvements/Furniture		AN	General - Other	General	2023	52.71%	16.61%	-	-	48	1,386	28	-	-	-	1,462	
ntrater ntrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		AN ID	General - Structures General - Structures	General General	2023	52.71% 0.00%	16.61% 0.00%	1,673	1,342	35,652	10,249	940	123	-	108,428	167,098	i
ntrater	Programs	Asset Condition	Structures and Improvements/Furniture		WA	General - Other	General	2023	77.22%	22.78%	-	-	26	1,831	-	-	-	18	1,874	
trater	Programs	Asset Condition	Structures and Improvements/Furniture		WA	General - Structures	General	2023	77.22%	22.78%	-	-	10	733	-	-	56,502	45	57,694	
ntrater ntrater	Programs	Asset Condition	Structures and Improvements/Furniture		AN ID	General - Structures		2023	68.27% 0.00%	0.00%	-	-	-	-	-	-	-	-	-	
ntrater ntrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture		WA	General - Structures E Distribution		2023	100.00%						-	-		-	-	
trater	Programs	Asset Condition	Structures and Improvements/Furniture	ED	WA	General - Structures	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater	Programs	Asset Condition	Structures and Improvements/Furniture		OR	General - Structures	General	2023	0.00%	0.00%	-	-	- 22.245	-	-	-	-	-		
rater rater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition		WA AA	General - Other General - Other	General General	2023	0.00% 47.78%	100.00% 15.09%	72,921	1,858	22,340 24	1,328	1,539	27,888	(679)	1,628	22,340 106,506	
rater	Programs	Asset Condition	Substation - Asset Condition		AA	Hardware	General	2023	47.78%	15.09%	49,222	1,254	16	897	1,039	(172)	395	515	53,166	
rater	Programs	Asset Condition	Substation - Asset Condition		AN	E Distribution		2023	63.66%	0.00%			-	-	- '-	- '	-	-	-	
rater	Programs	Asset Condition	Substation - Asset Condition		AN AN	General - Other	General	2023	68.27% 68.27%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition		AN AN	General - Structures Transmission	General Transmission	2023	68.27% 65.54%	0.00%			-			-			-	
rater	Programs	Asset Condition	Substation - Asset Condition	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater	Programs	Asset Condition	Substation - Asset Condition		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Transmission - Minor Rebuild		WA AN	General - Other Transmission	General Transmission	2023	100.00% 65.54%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater	Programs Programs		Transmission - Minor Rebuild Transmission - Minor Rebuild		WA	F Distribution		2023	100.00%	0.00%					-	-		-	-	
rater	Programs	Asset Condition	Wood Pole Management	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater	Programs	Asset Condition	Wood Pole Management	LD	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
rater rater	Programs Programs		New Revenue - Growth New Revenue - Growth		AN ID	Transmission E Distribution	Transmission E Distribution	2023	65.54% 0.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-	
trater trater	Programs		New Revenue - Growth		MT	E Distribution		2023	0.00%			-	-		-		-	-	-	
trater	Programs		New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
trater	Programs		New Revenue - Growth		WA	E Distribution		2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	
ntrater ntrater	Programs		New Revenue - Growth New Revenue - Growth		ID OR	G Distribution G Distribution		2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	
	Programs Programs		New Revenue - Growth New Revenue - Growth		OR 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	
ntrater		Failed Plant & Operati			AN	Transmission		2023	65.54%	0.00%		-	- 1,100,034	-			2,130,009	1,770,075		
ntrater ntrater	Programs	ralled Plant & Operati																		
	Programs Programs Programs	Failed Plant & Operati Failed Plant & Operati	Electric Storm		ID WA	E Distribution E Distribution		2023	0.00% 0.00%	0.00%	-	-	-	-	-	-	-	-	-	

# [ATTACHMENT B] AVISTA UTILITIES

Actual Gross Transfer-to-Plant Detail

October 1, 2021 - December 31, 2023

2021

																				14,330,942
Witness Rosentrater	Plant Group for Testimony Purposes	Primary Investment Driver		Service	Jurisdic tion	Functional Area :	Functional Are G Distribution	a Year	WA - E - Allocation % 0.00%	WA - G - Allocation % 0.00%	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 Programs		cGas Non-Revenue Program cGas Non-Revenue Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-		-			-	-		-	-
Rosentrater	Programs		(Gas Non-Revenue Program		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 Rosentrater	Programs Programs	Failed Plant & Operati Failed Plant & Operati			ID WA	E Distribution F Distribution	E Distribution F Distribution	2023 2023	0.00% 100.00%	0.00%	-		-	-	-	-	-	-	-	-
Rosentrater	Programs		Distribution System Enhancements		ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater	Programs		Distribution System Enhancements		ID	General - Other	General	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		i Distribution System Enhancements i Downtown Network - Performance & Capacity		WA WA	E Distribution E Distribution	E Distribution E Distribution	2023 2023	100.00% 100.00%	0.00%	-	-	-	-	-	-		-	-	
Rosentrater	Programs		Gas Airway Heights HP Reinforcement	GD \	WA	G Distribution	G Distribution	2023	0.00%	100.00%	369	324	-	-	-	-	-	-	(4,593)	-
Rosentrater	Programs		Gas Reinforcement Program		ID OR	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		i Gas Reinforcement Program i Gas Reinforcement Program		WA .	G Distribution G Distribution	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 & Capac	Gas Telemetry Program	GD 1	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	- 1,05	-	-
Rosentrater	Programs		Gas Telemetry Program		OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Rosentrater	Programs Programs		i Gas Telemetry Program i Gas Telemetry Program		WA WA	G Distribution General - Other	G Distribution General	2023 2023	0.00% 0.00%	100.00% 100.00%	366	18,102	53 4,078	578	66,426	1,576	8,802	107,756	277,941 4.078	-
Rosentrater	Programs		Substation - Performance and Capacity		AA	General - Other	General	2023	47.78%	15.09%	-	-	- 1,070	62,865	250	15	121	317	63,567	-
Rosentrater	Programs		Substation - Performance and Capacity		AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	· -	-
Rosentrater Rosentrater	Programs Programs		Substation - Performance and Capacity Substation - Performance and Capacity		AN ID	Transmission General - Other	Transmission General	2023	65.54% 0.00%	0.00%	-	-	-	-			-	-	-	- :
Rosentrater	Programs		Substation - Performance and Capacity		WA	E Distribution	E Distribution	2023	100.00%	0.00%	_	_	_	_	_	_	_	-	_	_
Rosentrater	Programs	Performance & Capac	Substation - Performance and Capacity	ED \	WA	General - Other	General	2023	100.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Rosentrater Thackston	Programs Large Distinct Projects	(blank) Asset Condition	Substation - Performance and Capacity Cabinet Gorge Unwatering Pumps		AN AN	Transmission Production - Hydro	Transmission Production - Hyd	2023	65.54% 65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston		Asset Condition	KF_Fuel Yard Equipment Replacement		AN AN	General - Other	General	2023	68.27%	0.00%	-									
Thackston	Large Distinct Projects	Asset Condition	KF_Fuel Yard Equipment Replacement		AN	Production - Therma			65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston		Asset Condition	Long Lake Plant Upgrade		AN AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston		Asset Condition Asset Condition	Monroe Street Abandoned Penstock Stabilization Nine Mile HED Battery Building		AN AN	Production - Hydro Production - Hydro	Production - Hyd Production - Hyd		65.54% 65.54%	0.00%	-	-	-	-				-	-	
Thackston		Asset Condition	Nine Mile Powerhouse Crane Rehab		AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston		Asset Condition	Noxon Rapids Spillgate Refurbishment		AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston		Asset Condition	Upper Falls Trash Rake Replacement (Peaking Generation Business Case		AN AN	Production - Hydro Production - Other	Production - Hyd Production - Othe		65.54% 65.54%	0.00%										
Thackston		(blank)	Generation DC Supplied System Update		AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston			Cabinet Gorge Dam Fishway		AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston			r Cabinet Gorge Dam Fishway r Cabinet Gorge Dam Fishway		AN AN	Hardware Production - Hvdro	General Production - Hvd	2023 ro 2023	68.27% 65.54%	0.00%	-	-	-	-		-		-	-	
Thackston			Cabinet Gorge Dam Fishway	ED /	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston			Clark Fork Settlement Agreement		AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston			r Clark Fork Settlement Agreement r Clark Fork Settlement Agreement		AN AN	Intangibles Production - Hydro	Intangibles Production - Hyd	2023 ro 2023	65.54% 65.54%	0.00%	-	-	-	-	-			-	-	
Thackston			Right-of-Way Use Permits	ED /	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston			Right-of-Way Use Permits		ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston			r Right-of-Way Use Permits r Right-of-Way Use Permits		WA ID	E Distribution G Distribution	E Distribution G Distribution	2023 2023	100.00% 0.00%	0.00% 0.00%	-	-	-	-	-	-	-	-	-	-
Thackston	Mandatory & Compliance	Mandatory & Complia	r Right-of-Way Use Permits	GD (	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston			Right-of-Way Use Permits		WA	G Distribution	G Distribution	2023	0.00%	100.00%	2,943	268	437	359	-	737	2,723	394	10,317	-
Thackston Thackston	Mandatory & Compliance Mandatory & Compliance		r Spokane River License Implementation		AN WA	Production - Hydro Intangibles	Production - Hyd Intangibles	ro 2023 2023	65.54% 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		AN AA	Production - Hydro	Production - Hyd		65.54% 47.78%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston	Programs Programs	Asset Condition Asset Condition	Regulating Hydro Regulating Hydro		AA AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	-	-	-		-	24,115	907	28,843 3,625	
Thackston	Programs	Asset Condition	Regulating Hydro		AN	General - Other	General	2023	68.27%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston	Programs	Asset Condition	Regulating Hydro		AN	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston Thackston	Programs Programs	Asset Condition Failed Plant & Operati	Regulating Hydro (Base Load Thermal Program		AN AN	Transportation Production - Other	Transportation Production - Other	2023 er 2023	68.27% 65.54%	0.00% 0.00%	-	-	-	-	-	-	-	-	-	
Thackston	Programs		Base Load Thermal Program	ED /	AN	Production - Therma		rm 2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
Thackston	Programs	Failed Plant & Operati	(Base Load Thermal Program		AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%		-	-	-	-	-		-	-	-
Thackston Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software		AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	(261) (1,056)	899 1,777	228 536	209 285	89,780 23,028	48,914 37,255	(3,983) (1,039)	1,771 1,011	148,767 81,964	
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software		AA	Software - 5 Yr	Intangibles	2023	0.00%	0.00%	(1,050)		-	-	23,020	-	(1,033)	- 1,011	-	-
Thackston	Short-Lived Assets	Asset Condition	HMI Control Software		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	31	588	47	185	319	127	89	152	9,618	-
Thackston Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software		AN AN	Production - Hydro Software - 5 Yr	Production - Hyd Intangibles	ro 2023 2023	65.54% 68.27%	0.00%	-	-	-	-	-	-		-	-	-
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System		AN	Production - Hydro	Production - Hyd		65.54%	0.00%							-			
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program	GD 1	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)	Asset Condition	Gas ERT Replacement Program		OR WA	G Distribution	G Distribution	2023	0.00%	0.00%	1,298		20.000	-	-	-	-	-	24.020	-
New (Actual) New (Actual)	New (Actual) New (Actual)	Asset Condition Asset Condition	Gas ERT Replacement Program Metro 115kV Substation		AN	G Distribution Transmission	G Distribution Transmission	2023	0.00% 65.54%	0.00%	1,298	642	29,899			-		-	31,839	
New (Actual)	New (Actual)	Asset Condition	Nine Mile Powerhouse Roof Replacement	ED /	AN	Production - Hydro	Production - Hyd	ro 2023	65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
New (Actual)	New (Actual)		Long Lake Stability Enhancement		AN AA	Production - Hydro	Production - Hyd		65.54%	0.00%	-	-	-	-	-	-	-	-	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)		i Company Aircraft Capital i Gas Warden HP Reinforcement		AA WA	Transportation G Distribution	Transportation G Distribution	2023 2023	47.78% 0.00%	15.09% 100.00%	-		-		-	-	-	-	4.354	
New (Actual)	New (Actual)		NexGen Control System Networks		AA	General - Other	General	2023	47.78%	15.09%	-	-	-	-	-	-	-	104,835	104,835	-

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

											64,639,128	61,397,350
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
owell owell	Wildfire Wildfire	Customer Service Qua Customer Service Qua	Wildfire Resiliency Plan Wildfire Resiliency Plan	CD ED	AA AN	General - Other Software - 3 Yr	General Intangibles	2023	47.78% 68.27%	15.09% 0.00%	-	93,969
owell	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
well	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
well well	Wildfire Wildfire	Customer Service Qua Customer Service Qua	Wildfire Resiliency Plan	ED ED	ID ID	E Distribution General - Other	E Distribution General	2023 2023	0.00% 0.00%	0.00% 0.00%	-	-
well	Wildfire	Customer Service Qua		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	
well	Wildfire	Customer Service Qua	Wildfire Resiliency Plan	ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
nsok	Large Distinct Projects	Performance & Capaci	Digital Grid Network	CD	AA	General - Other	General	2023	47.78%	15.09%	-	514,410
nsok	Large Distinct Projects	Performance & Capaci		CD	AN WA	General - Other	General	2023	52.71%	16.61%	-	12,467
nsok nsok	Large Distinct Projects Large Distinct Projects	Performance & Capacit Performance & Capacit		CD CD	WA	General - Other Hardware	General General	2023 2023	77.22% 77.22%	22.78% 22.78%		264 16
nsok	Large Distinct Projects	Performance & Capaci		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	_	-
nsok	Large Distinct Projects	Performance & Capaci	Land Mobile Radio & Real Time Communication S	ys:CD	AA	General - Other	General	2023	47.78%	15.09%	-	120,693
nsok	Large Distinct Projects		Land Mobile Radio & Real Time Communication S		AA	Hardware	General	2023	47.78%	15.09%	-	190,544
nsok nsok	Large Distinct Projects Large Distinct Projects		Land Mobile Radio & Real Time Communication S Land Mobile Radio & Real Time Communication S		AA AA	Software - 5 Yr Transportation	Intangibles Transportation	2023	47.78% 47.78%	15.09% 15.09%	-	8,204 1.047
nsok			High Voltage Protection (HVP) Refresh	CD	AA	General - Other	General	2023	47.78%	15.09%	_	119,317
isok			High Voltage Protection (HVP) Refresh	ED	WA	General - Other	General	2023	100.00%	0.00%	-	,
nsok	Mandatory & Compliance	Mandatory & Compliar	Identity and Access Governance	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	145,383
nsok			Payment Card Industry Compliance (PCI)	CD	AA	Hardware	General	2023	47.78%	15.09%	-	(183
nsok	Mandatory & Compliance Mandatory & Compliance	Mandatory & Compliar	Payment Card Industry Compliance (PCI)	CD CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	(150 7,574
nsok nsok	Mandatory & Compliance			CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%		35,053
nsok			Technology Failed Assets	CD	AA	General - Other	General	2023	47.78%	15.09%	_	102,519
nsok	Programs	Failed Plant & Operation	Technology Failed Assets	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	2,460
nsok	Programs		Technology Failed Assets	CD	AA	Hardware	General	2023	47.78%	15.09%	-	110,142
nsok	Programs		Enterprise & Control Network Infrastructure	CD CD	AA AA	General Other	General	2023	47.78%	15.09%	-	111,154
nsok nsok	Programs Programs		Environmental Control & Monitoring Systems Environmental Control & Monitoring Systems	CD	AA AA	General - Other Hardware	General General	2023	47.78% 47.78%	15.09% 15.09%	-	80,792 785
nsok	Programs		Environmental Control & Monitoring Systems	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
nsok	Programs	Performance & Capaci	Fiber Network Lease Service Replacement	CD	AA	General - Other	General	2023	47.78%	15.09%	-	314,977
nsok	Programs		Fiber Network Lease Service Replacement	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
nsok nsok	Short-Lived Assets Short-Lived Assets		Atlas	CD	AA AA	Software - 3 Yr General - Other	Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-	112,563 60
isok	Short-Lived Assets		Outage Management System & Advanced Distribu Outage Management System & Advanced Distribu	ti CD	AA	Hardware	General General	2023	47.78%	15.09%	-	219,365
nsok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribu	ti CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	1,486
nsok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribu	ti ED	AN	Hardware	General	2023	68.27%	0.00%	-	
nsok	Short-Lived Assets		Outage Management System & Advanced Distribu		AN	Software - 4 Yr	Intangibles	2023	68.27%	0.00%	-	-
nsok	Short-Lived Assets	Asset Condition	Outage Management System & Advanced Distribu	ti ED CD	AN	Software - 5 Yr	Intangibles General	2023	68.27% 47.78%	0.00% 15.09%	-	70,327
nsok nsok	Short-Lived Assets Short-Lived Assets	Customer Service Qua Customer Service Qua	Enterprise Security Enterprise Security	CD	AA AA	General - Other Hardware	General	2023	47.78%	15.09%	-	227,874
sok	Short-Lived Assets	Customer Service Qua		CD	AA	Software - 1 Yr	Intangibles	2023	47.78%	15.09%	-	84,725
nsok	Short-Lived Assets	Customer Service Qua	Enterprise Security	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	-	146,259
nsok		Customer Service Qua		CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	95,758
nsok nsok	Short-Lived Assets Short-Lived Assets	Customer Service Qua		CD ED	AA AN	Software - 5 Yr Transmission	Intangibles Transmission	2023	47.78% 65.54%	15.09% 0.00%	-	66,582
nsok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AN	General - Other	General	2023	47.78%	15.09%	-	11.529
nsok			Facilities and Storage Location Security	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	49,065
nsok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	AN	General - Structures	General	2023	52.71%	16.61%	-	17,382
nsok	Short-Lived Assets	Customer Service Qua	Facilities and Storage Location Security	CD	WA	General - Other	General	2023	77.22%	22.78%	-	17,667
nsok nsok	Short-Lived Assets Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security Generation, Substation & Gas Location Security	CD ED	AA AN	General - Other General - Structures	General General	2023	47.78% 68.27%	15.09% 0.00%	-	118,694
nsok	Short-Lived Assets		Generation, Substation & Gas Location Security  Generation, Substation & Gas Location Security	ED	AN	Hardware	General	2023	68.27%	0.00%	-	
nsok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
nsok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Production - Other	Production - Other	2023	65.54%	0.00%	-	-
nsok	Short-Lived Assets	Customer Service Qua	Generation, Substation & Gas Location Security	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
nsok nsok	Short-Lived Assets Short-Lived Assets		Generation, Substation & Gas Location Security Basic Workplace Technology Delivery	ED CD	WA AA	E Distribution General - Other	E Distribution General	2023 2023	100.00% 47.78%	0.00% 15.09%	-	148,707
isok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	Hardware	General	2023	47.78%	15.09%		83,260
nsok	Short-Lived Assets		Basic Workplace Technology Delivery	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	74,353
sok	Short-Lived Assets		Control and Safety Network Infrastructure	CD	AA	General - Other	General	2023	47.78%	15.09%	-	79,753
sok	Short-Lived Assets Short-Lived Assets		Data Center Compute and Storage Systems	CD	AA AA	Hardware 5 V	General	2023	47.78% 47.78%	15.09% 15.09%	-	548,112
isok isok	Short-Lived Assets Short-Lived Assets		Data Center Compute and Storage Systems Endpoint Compute and Productivity Systems	CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%	-	36,054 152,549
isok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems Endpoint Compute and Productivity Systems	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%		20,745
nsok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	168,492
sok	Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	72,615
sok	Short-Lived Assets		Endpoint Compute and Productivity Systems	ED	AN	Hardware 2 V	General	2023	68.27%	0.00%	-	-
sok sok	Short-Lived Assets Short-Lived Assets	Performance & Capacit	Endpoint Compute and Productivity Systems Energy Delivery Modernization & Operational Effic	ED icCD	AN AA	Software - 3 Yr Hardware	Intangibles General	2023 2023	68.27% 47.78%	0.00% 15.09%	-	7,215
sok	Short-Lived Assets	Performance & Capaci	Energy Delivery Modernization & Operational Effic Energy Delivery Modernization & Operational Effic	ii CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%		457,950
sok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effic	ii CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	226,620
sok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effic	ii ED	AN	Hardware	General	2023	68.27%	0.00%	-	-
ok	Short-Lived Assets		Energy Delivery Modernization & Operational Effic		AN	Software - 3 Yr	Intangibles	2023	68.27%	0.00%	-	-
sok sok	Short-Lived Assets Short-Lived Assets		Energy Delivery Modernization & Operational Effic Energy Delivery Modernization & Operational Effic		AN AN	Software - 4 Yr Software - 5 Yr	Intangibles Intangibles	2023	68.27% 68.27%	0.00%	-	-
sok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effic Energy Delivery Modernization & Operational Effic	it ED	WA	Hardware - 5 Tr	General	2023	100.00%	0.00%		
sok	Short-Lived Assets		Energy Delivery Modernization & Operational Effic		WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	-
sok	Short-Lived Assets	Performance & Capacit	Energy Delivery Modernization & Operational Effic	ii GD	AA	Software - 5 Yr	Intangibles	2023	0.00%	50.19%	-	554,231
sok	Short-Lived Assets	Performance & Capaci	Energy Resources Modernization & Operational Ef	fi CD	AA	Hardware	General	2023	47.78%	15.09%	-	289
sok sok	Short-Lived Assets Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational Ef	TI CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023 2023	47.78% 47.78%	15.09% 15.09%	-	53,268
sok sok	Short-Lived Assets Short-Lived Assets	Performance & Capacii	Energy Resources Modernization & Operational Ef Energy Resources Modernization & Operational Ef	fiFD	AA AN	Software - 5 Yr Software - 2 Yr	Intangibles Intangibles	2023	47.78% 68.27%	0.00%	-	138,334
isok	Short-Lived Assets	Performance & Capacit	Energy Resources Modernization & Operational En	fiED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	-
sok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	108,866
nsok	Short-Lived Assets	Performance & Capacit	Enterprise Communication Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	74,413
nsok	Short-Lived Assets Short-Lived Assets		Enterprise Communication Systems Enterprise Communication Systems	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	72,505 158,800
nsok												

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

											2022 64,639,128	61,397,3
Witness	Plant Group for Testimony Purposes	Primary Investment Driver	Project (Business Case)	Service	Jurisdic	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Tot 2023
nsok	Short-Lived Assets	Performance & Capaci	ET Modernization & Operational Efficiency - Tech	nc CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%		125,0
nsok			ET Modernization & Operational Efficiency - Tech		AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	160,5
nsok nsok	Short-Lived Assets Short-Lived Assets	Performance & Capaci	i ET Modernization & Operational Efficiency - Tech i Financial & Accounting Technology	CD	AA AA	Software - 5 Yr Hardware	Intangibles General	2023	47.78% 47.78%	15.09% 15.09%		285,6 3,0
isok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	306,
nsok	Short-Lived Assets	Performance & Capaci	Financial & Accounting Technology	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	232,0
nsok			Human Resources Technology	CD	AA	Software - 3 Yr	Intangibles	2023	47.78%	15.09%	-	41,
nsok nsok			Human Resources Technology	CD	AA AA	Software - 5 Yr Software - 3 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	26,: 12.
nsok			i Legal & Compliance Technology i Legal & Compliance Technology	CD	AA AA	Software - 5 Yr	Intangibles Intangibles	2023	47.78%	15.09%	-	22,
nsok			Legal & Compliance Technology	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	7,3
nsok	Short-Lived Assets	Performance & Capaci	Network Backbone	CD	AA	General - Other	General	2023	47.78%	15.09%	-	44,
nsok		Performance & Capaci		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
nney			Energy Market Modernization & Operational Effici	er ED ED	AN WA	Software - 5 Yr E Distribution	Intangibles E Distribution	2023	68.27% 100.00%	0.00%	-	
igalsky igalsky	Programs Programs	Performance & Capaci Performance & Canaci	i Transportation Electrification i Transportation Electrification	ED	WA	Hardware	General	2023	100.00%	0.00%		
agalsky	Short-Lived Assets	Customer Service Oua	Customer Experience Platform Program	CD	AA	Software - 2 Yr	Intangibles	2023	47.78%	15.09%	_	36,
agalsky	Short-Lived Assets		Customer Experience Platform Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	515,
igalsky			Customer Experience Platform Program	CD	WA	Software - 5 Yr	Intangibles	2023	77.22%	22.78%	-	26,
igalsky			Customer Experience Platform Program	ED CD	WA	Software - 5 Yr	Intangibles	2023	100.00%	0.00%	-	
igalsky			Customer Facing Technology Program	CD	AA AA	Hardware Software - 2 Yr	General Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	255.
igalsky igalsky		Customer Service Qua	Customer Facing Technology Program Customer Facing Technology Program	CD	AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	-	313,
agalsky	Short-Lived Assets	Customer Service Qua	Customer Facing Technology Program	ED	AN	Software - 5 Yr	Intangibles	2023	68.27%	0.00%	-	313,
agalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	General - Other	General	2023	47.78%	15.09%	-	
agalsky	Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD	AA	Hardware	General	2023	47.78%	15.09%	-	
igalsky igalsky	Short-Lived Assets Short-Lived Assets	Customer Service Qua	Customer Transactional Systems	CD CD	AA AA	Software - 3 Yr Software - 5 Yr	Intangibles	2023	47.78% 47.78%	15.09% 15.09%	-	13 286
igalsky igalsky			Customer Transactional Systems Customer Transactional Systems	CD	AA WA	Software - 5 Yr Software - 5 Yr	Intangibles Intangibles	2023	47.78% 77.22%	15.09% 22.78%	-	286 120
igalsky igalsky			Customer Transactional Systems Customer Transactional Systems	GD	OR OR	Software - 5 Yr	Intangibles Intangibles	2023	77.22% 0.00%	0.00%		120
igalsky		No Driver	Strategic Initiatives - South Landing (Catalyst) - C		AA	Software - 5 Yr	Intangibles	2023	47.78%	15.09%	_	10
galsky	Short-Lived Assets	No Driver	Strategic Initiatives - South Landing (Catalyst) - C		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	
igalsky		No Driver	Strategic Initiatives - Clean Energy Fund 2	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	
igalsky		No Driver No Driver	Strategic Initiatives- UIASSIST	ED FD	AN WA	General - Other	General	2023	68.27%	0.00%	-	
galsky ner		Customer Requested	Strategic Initiatives- UIASSIST	ED ED	AN	E Distribution Transmission	E Distribution Transmission	2023	100.00% 65.54%	0.00%	-	
ier		Customer Service Qua	Misc. accrual reversals, corrections or additional 1		AA	General - Other	General	2023	47.78%	15.09%		
ier		Customer Service Qua	Misc. accrual reversals, corrections or additional 1	ПCD	AA	Hardware	General	2023	47.78%	15.09%	_	
ner	Other	Mandatory & Complian	rCIP v5 Transition - Cyber Asset Electronic Access	CD	AA	Hardware	General	2023	47.78%	15.09%	-	28
sentrater	Large Distinct Projects	Asset Condition	Misc. accrual reversals, corrections or additional 7		WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	
sentrater	Large Distinct Projects	Asset Condition	Oil Storage Improvements	CD	AA	General - Other	General	2023	47.78%	15.09%	-	. 7
sentrater sentrater		Asset Condition Asset Condition	Oil Storage Improvements Primary URD Cable Replacement	CD ED	AA ID	General - Structures E Distribution	General E Distribution	2023	47.78% 0.00%	15.09% 0.00%	-	223
sentrater		Asset Condition	Primary URD Cable Replacement	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		
sentrater		Asset Condition	Telematics 2025	CD	AA	General - Other	General	2023	47.78%	15.09%	_	
sentrater		Asset Condition	Transmission Major Rebuild - Asset Condition	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
sentrater	Large Distinct Projects	Customer Service Qua	Washington Advanced Metering Infrastructure Pro	ji ED	WA	General - Other	General	2023	100.00%	0.00%	-	
sentrater	Large Distinct Projects Large Distinct Projects	Failed Plant & Operati	(N Lewiston Autotransformer - Failed Plant	ED CD	AN WA	Transmission Transportation	Transmission Transportation	2023	65.54% 77.22%	0.00% 22.78%	-	_
sentrater sentrater		Performance & Capaci	i Gas Operator Qualification Compliance i Jackson Prairie Natural Underground Storage Faci		AN	Underground Storage	Underground Stora		0.00%	68.81%		7, 1,188,
sentrater			i Jackson Prairie Natural Underground Storage Faci		OR	Underground Storage			0.00%	0.00%	_	1,100,
sentrater	Mandatory & Compliance			CD	AA	General - Other	General	2023	47.78%	15.09%	-	5
sentrater	Mandatory & Compliance	Mandatory & Complian	Apprentice/Craft Training	CD	AA	General - Structures	General	2023	47.78%	15.09%	-	3
sentrater			Clearwater Wind Generation Interconnection	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
sentrater sentrater	Mandatory & Compliance Mandatory & Compliance			ED FD	AN AN	General - Other Hardware	General General	2023	68.27% 68.27%	0.00%	-	
isentrater isentrater	Mandatory & Compliance			FD	ID.	Transmission	Transmission	2023	0.00%	0.00%	-	
sentrater	Mandatory & Compliance			ED	WA	Transmission	Transmission	2023	100.00%	0.00%	_	
sentrater			Elec Relocation and Replacement Program	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	
sentrater	Mandatory & Compliance	Mandatory & Complian	r Elec Relocation and Replacement Program	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	Mandatory & Complian	Elec Relocation and Replacement Program	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	
sentrater sentrater			r Gas Above Grade Pipe Remediation Program r Gas Cathodic Protection Program	GD ED	OR WA	G Distribution E Distribution	G Distribution E Distribution	2023	0.00% 100.00%	0.00%	-	
sentrater sentrater	Mandatory & Compliance	Mandatory & Complia	r Gas Cathodic Protection Program r Gas Cathodic Protection Program	GD GD	WA ID	G Distribution	G Distribution	2023	0.00%	0.00%		
entrater			r Gas Cathodic Protection Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	Mandatory & Complian	Gas Cathodic Protection Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	594
entrater	Mandatory & Compliance	Mandatory & Complian	Gas Facility Replacement Program (GFRP) Aldyl A	FGD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	Mandatory & Complian	r Gas Facility Replacement Program (GFRP) Aldyl A	FGD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00% 100.00%	-	19.14
entrater entrater			r Gas Facility Replacement Program (GFRP) Aldyl A r Gas HP Pipeline Remediation Program	GD	WA WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	-	19,14
entrater entrater			r Gas Isolated Steel Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%		13
entrater	Mandatory & Compliance	Mandatory & Complian	r Gas Isolated Steel Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	Mandatory & Complian	Gas Isolated Steel Replacement Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	78
entrater			Gas Overbuilt Pipe Replacement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	Mandatory & Complian	Gas Overbuilt Pipe Replacement Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
entrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complian	r Gas Overbuilt Pipe Replacement Program	GD GD	WA ID	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	100.00%	-	30
entrater entrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complia	r Gas PMC Program	GD GD	OR	G Distribution G Distribution	G Distribution	2023	0.00%	0.00%		
entrater	Mandatory & Compliance	Mandatory & Complian	r Gas PMC Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	_	61
ntrater	Mandatory & Compliance	Mandatory & Complian	Gas Replacement Street and Highway Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	01
entrater			Gas Replacement Street and Highway Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater			Gas Replacement Street and Highway Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	83
entrater			r Gas Transient Voltage Mitigation Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
entrater	Mandatory & Compliance	mandatory & Complian	r Gas Transient Voltage Mitigation Program	GD FD	WA ID	G Distribution E Distribution	G Distribution E Distribution	2023	0.00% 0.00%	100.00% 0.00%	-	64
sentrater sentrater	Mandatory & Compliance Mandatory & Compliance	Mandatory & Complial	r Joint Use	ED	WA	E Distribution  E Distribution	E Distribution  E Distribution	2023	0.00%	0.00%		
		Mandatory & Complian		ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%		
sentrater												
sentrater sentrater	Mandatory & Compliance	Mandatory & Complian	Misc. accrual reversals, corrections or additional in Misc. accrual reversals, corrections or additional in Misc. accrual reversals, corrections or additional in Misc.	ПCD	AA WA	General - Other General - Other	General General	2023	47.78% 77.22%	15.09% 22.78%	-	(34

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

											64,639,128	61,397,350
Witness	Plant Group for Testimony Purposes			Service	Jurisdic tion	Functional Area 2	Functional Area	Year	WA - E - Allocation %	WA - G - Allocation %	WA-G Total 2022	WA-G Total 2023
osentrater osentrater	Mandatory & Compliance	Mandatory & Complia	r Protection System Upgrade for PRC-002 r Protection System Upgrade for PRC-002	ED ED	AN AN	General - Other Transmission	General Transmission	2023 2023	68.27% 65.54%	0.00%	-	-
osentrater	Mandatory & Compliance	Mandatory & Complia	r Saddle Mountain 230/115kV Station (New) Integra		AA	General - Other	General	2023	47.78%	15.09%		210,319
osentrater			r Saddle Mountain 230/115kV Station (New) Integra		AN	General - Other	General	2023	68.27%	0.00%	_	
osentrater			r Saddle Mountain 230/115kV Station (New) Integra		AN	Transmission	Transmission	2023	65.54%	0.00%	-	_
osentrater	Mandatory & Compliance	Mandatory & Complia	Saddle Mountain 230/115kV Station (New) Integra	1ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
osentrater	Mandatory & Compliance	Mandatory & Complia	Saddle Mountain 230/115kV Station (New) Integra	1ED	WA	General - Other	General	2023	100.00%	0.00%	-	-
Rosentrater			Transmission Construction - Compliance	ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
tosentrater			r Transmission Construction - Compliance	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater			Transmission NERC Low-Risk Priority Lines Mitigat		AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater			Westside 230/115kV Station Brownfield Rebuild Pr	FD FD	AN WA	Transmission	Transmission	2023	65.54%	0.00%	-	-
Rosentrater Rosentrater	Programs	Asset Condition	r WSDOT Control Zone Mitigation Capital Equipment Program	CD	AA	E Distribution General - Other	E Distribution General	2023	100.00% 47.78%	0.00% 15.09%	-	16,733
Rosentrater	Programs 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%		30,340
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 Rosentrater	Programs	Asset Condition Asset Condition	Fleet Services Capital Plan	CD CD	AA AN	Transportation	Transportation	2023 2023	47.78% 52.71%	15.09% 16.61%	-	5,512
kosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Fleet Services Capital Plan Fleet Services Capital Plan	CD	AN ID	Transportation Transportation	Transportation Transportation	2023	0.00%	0.00%	-	74,327
Rosentrater	Programs 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%		10,095
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 Rosentrater	Programs	Asset Condition Asset Condition	SCADA - SOO and BuCC SCADA - SOO and BuCC	CD CD	AA	General - Other Hardware	General General	2023 2023	47.78% 47.78%	15.09% 15.09%	-	34,397 78,351
Rosentrater	Programs Programs	Asset Condition	SCADA - SOO and Bucc	CD	AA 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%	_	251,571
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 GD	WA OR	General Structures	General General	2023 2023	100.00% 0.00%	0.00%	-	-
Rosentrater	Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Structures and Improvements/Furniture	GD GD	OR WA	General - Structures General - Other	General General	2023	0.00%	100.00%	-	22,340
Rosentrater Rosentrater	Programs Programs	Asset Condition Asset Condition	Structures and Improvements/Furniture Substation - Asset Condition	CD	WA AA	General - Other General - Other	General General	2023	0.00% 47.78%	100.00% 15.09%	-	22,340 106,506
Rosentrater	Programs Programs	Asset Condition Asset Condition	Substation - Asset Condition Substation - Asset Condition	CD	AA AA	Hardware	General	2023	47.78% 47.78%	15.09%		53,166
Rosentrater	Programs	Asset Condition	Substation - Asset Condition Substation - Asset Condition	ED	AN	E Distribution	E Distribution	2023	63.66%	0.00%	-	33,100
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%	-	-
osentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
osentrater	Programs	Customer Requested	New Revenue - Growth	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
osentrater	Programs		New Revenue - Growth	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
osentrater	Programs		New Revenue - Growth	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	
osentrater	Programs		New Revenue - Growth	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	20,267,100
losentrater losentrater	Programs	Failed Plant & Operati		ED	AN	Transmission	Transmission	2023	65.54%	0.00%	-	-
	Programs	Failed Plant & Operati		ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
losentrater	Programs	Failed Plant & Operati		ED	WA	E Distribution	E Distribution	2023	0.00%	0.00%		

2022

2023

# [ATTACHMENT B] AVISTA UTILITIES

#### Actual Gross Transfer-to-Plant Detail

											64,639,128	61,397,350
	Plant Group for	Primary			Jurisdic			.,	WA - E -	WA - G -	WA-G Total	WA-G Total
Witness Rosentrater	Programs	Failed Plant & Oner	er Project (Business Case) aticGas Non-Revenue Program	GD Service	tion ID	Functional Area 2 G Distribution	G Distribution	2023	Allocation % 0.00%	Allocation % 0.00%	2022	2023
Rosentrater	Programs		aticGas Non-Revenue Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	_	_
Rosentrater	Programs		aticGas Non-Revenue Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	4,270,375
Rosentrater	Programs		aticMeter Minor Blanket	ED	ID	E Distribution	E Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs		aticMeter Minor Blanket	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater Rosentrater	Programs Programs		aci: Distribution System Enhancements aci: Distribution System Enhancements	ED FD	ID ID	E Distribution General - Other	E Distribution General	2023 2023	0.00% 0.00%	0.00% 0.00%		
Rosentrater	Programs		aci Distribution System Enhancements	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	_	_
Rosentrater	Programs		aci Downtown Network - Performance & Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs		aci Gas Airway Heights HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	(4,593)
Rosentrater	Programs		aci Gas Reinforcement Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater Rosentrater	Programs Programs		aci Gas Reinforcement Program aci Gas Reinforcement Program	GD GD	OR WA	G Distribution G Distribution	G Distribution G Distribution	2023	0.00%	0.00%	-	496,345
Rosentrater	Programs		aci Gas Telemetry Program	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%		
Rosentrater	Programs		aci Gas Telemetry Program	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Rosentrater	Programs	Performance & Cap	aci Gas Telemetry Program	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	277,941
Rosentrater	Programs		aci Gas Telemetry Program	GD	WA	General - Other	General	2023	0.00%	100.00%	-	4,078
Rosentrater Rosentrater	Programs Programs		aci Substation - Performance and Capacity aci Substation - Performance and Capacity	CD ED	AA AN	General - Other General - Other	General General	2023 2023	47.78% 68.27%	15.09% 0.00%	-	63,567
Rosentrater	Programs		aci Substation - Performance and Capacity aci Substation - Performance and Capacity	ED	AN	Transmission	Transmission	2023	65.54%	0.00%		
Rosentrater	Programs		aci Substation - Performance and Capacity	ED	ID	General - Other	General	2023	0.00%	0.00%	_	_
Rosentrater	Programs		aci Substation - Performance and Capacity	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	-	-
Rosentrater	Programs		aci 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		65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	KF_Fuel Yard Equipment Replacement	ED ED	AN AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects	Asset Condition Asset Condition	KF_Fuel Yard Equipment Replacement Long Lake Plant Upgrade	ED	AN	Production - Thermal Transmission	Production - Thern Transmission	2023	65.54% 65.54%	0.00%		
Thackston	Large Distinct Projects	Asset Condition	Monroe Street Abandoned Penstock Stabilization		AN	Production - Hydro	Production - Hydro		65.54%	0.00%	_	_
Thackston	Large Distinct Projects	Asset Condition	Nine Mile HED Battery Building	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Nine Mile Powerhouse Crane Rehab	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Noxon Rapids Spillgate Refurbishment	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston	Large Distinct Projects	Asset Condition	Upper Falls Trash Rake Replacement	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	-	-
Thackston Thackston	Large Distinct Projects Large Distinct Projects	(blank)	atic Peaking Generation Business Case Generation DC Supplied System Update	ED ED	AN AN	Production - Other Production - Hydro	Production - Other Production - Hydro		65.54% 65.54%	0.00% 0.00%	-	-
Thackston			liar Cabinet Gorge Dam Fishway	ED	AN	General - Other	General	2023	68.27%	0.00%		
Thackston			liar Cabinet Gorge Dam Fishway	ED	AN	Hardware	General	2023	68.27%	0.00%	_	
Thackston			liar Cabinet Gorge Dam Fishway	ED	AN	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston	Mandatory & Compliance	Mandatory & Comp	liar Cabinet Gorge Dam Fishway	ED	AN	Transportation	Transportation	2023	68.27%	0.00%	-	-
Thackston			liar Clark Fork Settlement Agreement	ED	AN	General - Other	General	2023	68.27%	0.00%	-	-
Thackston			liar Clark Fork Settlement Agreement	ED	AN	Intangibles	Intangibles	2023	65.54%	0.00%	-	-
Thackston Thackston			liar Clark Fork Settlement Agreement liar Right-of-Way Use Permits	ED ED	AN AN	Production - Hydro Transmission	Production - Hydro Transmission	2023	65.54% 65.54%	0.00% 0.00%	-	-
Thackston			liar Right-of-Way Use Permits	ED	ID	F Distribution	F Distribution	2023	0.00%	0.00%		
Thackston			liar Right-of-Way Use Permits	ED	WA	E Distribution	E Distribution	2023	100.00%	0.00%	_	_
Thackston			liar Right-of-Way Use Permits	GD	ID	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Thackston			liar Right-of-Way Use Permits	GD	OR	G Distribution	G Distribution	2023	0.00%	0.00%	-	-
Thackston			liar Right-of-Way Use Permits	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	10,317
Thackston			liar Spokane River License Implementation	ED	AN WA	Production - Hydro	Production - Hydro	2023	65.54%	0.00%	-	-
Thackston Thackston	Mandatory & Compliance Programs	Asset Condition	Base Load Hydro	ED CD	AA	Intangibles General - Other	Intangibles General	2023	100.00% 47.78%	0.00% 15.09%		16,521
Thackston	Programs	Asset Condition	Base Load Hydro	ED	AN	Production - Hydro	Production - Hydro		65.54%	0.00%	_	10,321
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		65.54%	0.00%	-	-
Thackston Thackston	Programs	Asset Condition	Regulating Hydro	ED ED	AN AN	Transportation Production - Other	Transportation Production - Other	2023	68.27% 65.54%	0.00% 0.00%	-	-
Thackston	Programs Programs		aticBase Load Thermal Program aticBase Load Thermal Program	ED	AN	Production - Thermal	Production - Thern		65.54%	0.00%		
Thackston	Programs		aticBase 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 Thackston	Short-Lived Assets Short-Lived Assets	Asset Condition Asset Condition	HMI Control Software HMI Control Software	ED FD	AN AN	Production - Hydro	Production - Hydro	2023	65.54% 68.27%	0.00%	-	-
New (Actual)	New (Actual)	Asset Condition	Asset Monitoring System	ED	AN	Software - 5 Yr Production - Hydro	Intangibles Production - Hydro		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		65.54%	0.00%	-	-
New (Actual) New (Actual)	New (Actual) New (Actual)		liar Long Lake Stability Enhancement aci Company Aircraft Capital	ED CD	AN AA	Production - Hydro Transportation	Production - Hydro Transportation	2023	65.54% 47.78%	0.00% 15.09%	-	-
New (Actual)	New (Actual)		aci Gas Warden HP Reinforcement	GD	WA	G Distribution	G Distribution	2023	0.00%	100.00%	-	4,354
New (Actual)	New (Actual)		aci NexGen Control System Networks	CD	AA	General - Other	General	2023	47.78%	15.09%	-	104,835
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