

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS  
(000'S OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	DESCRIPTION	Misc. Restating Non-Util / Non- Recurring Expenses
	Adjustment Number	2.12
	Workpaper Reference	E-MR
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	-
18	Customer Service & Information	8
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	(1,232)
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	(1,232)
25	Total Electric Expenses	(1,224)
26	OPERATING INCOME BEFORE FIT	1,224
FEDERAL INCOME TAX		
27	Current Accrual	257
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	\$967
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**Avista Utilities**  
**Miscellaneous Restating Adjustments**  
**For the Twelve Months Ended December 31, 2019**

	<u>WA</u> <u>Electric</u>	<u>WA</u> <u>Gas</u>
<b><u>Misc. Restating Adjustments:</u></b>		
BOD Meeting Expenses @50%	E-MR-1 (8,721)	G-MR-1 (2,659)
BOD Fees	E-MR-1 (382,698)	G-MR-1 (116,700)
Non-Utility Removals	E-MR-1 (10,815)	G-MR-1 (820)
Reclassifications	E-MR-1 (552)	G-MR-1 (4,088)
LTIP	E-MR-1 (771,795)	G-MR-1 (235,353)
Plane Reclassifications	E-MR-1 (20,887)	G-MR-1 (31,563)
D&O Insurance	E-MR-1 (28,489)	G-MR-1 (8,687)
<b>Total Misc. Restating Adjustments</b>	<b><u>(1,223,957)</u></b>	<b><u>(399,869)</u></b>
<b><u>Revenues:</u></b>		
Eliminate true-up to the 2019 provision for rate refund.	-	(444,000) Other Revenue (eliminate debit increases other revenue)
<b>Total Misc. Restating Adjustments -Revenues</b>	<b><u>-</u></b>	<b><u>(444,000)</u></b>
Net Operating Income Before FIT	<b><u>1,223,957</u></b>	<b><u>(44,131)</u></b>

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<b>WA - ELECTRIC</b>											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(1,232,270)	A&G
930200	(382,698)	(8,721)	(4,436)	(4)				(395,859)	930200		
928000				(2)		(20,887)		(20,889)	928000		
926100				(674)				(674)	926100		
925200				(811)				(811)	925200		
925100								-	925100		
925000							(19,942)	(19,942)	925000		
924000							(8,547)	(8,547)	924000		
923000			(5,584)	(379)				(5,963)	923000		
921000				(7,789)				(7,789)	921000		
920000					(771,795)			(771,795)	920000		
910000				2,716				2,716	910000	8,313	Cust Ser &Info
909000			(794)	6,392				5,597	909000		
908000								-	908000		
	(382,698)	(8,721)	(10,815)	(552)	(771,795)	(20,887)	(28,489)	(1,223,957)		(1,223,957)	
		<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

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WA - GAS											
Account	Board of Director Fees	Board of Director Meeting Costs	Non-Utility Removals	Reclassifications	LTIP	Plane Reclassification	D&O Insurance	Total	Account	Amount	Category
935000								-	935000	(398,848)	A&G
930200	(116,700)	(2,659)	(298)	(255)				(119,912)	930200		
928000				(1)		(31,563)		(31,564)	928000		
926100				(202)				(202)	926100		
925100								-	925100		
925200				(233)			(8,687)	(8,920)	925200		
923000				(114)				(114)	923000		
921000				(2,784)				(2,784)	921000		
920000					(235,353)			(235,353)	920000		
910000				(808)				(808)	910000	584	Cust Ser & Info
909000			(522)	1,913				1,391	909000		
908000								-	908000		
905000								-	905000	-	Cust Accts
902000								-	902000		
880000				(420)				(420)	880000	(1,605)	Dist Op Exp
894000								-	894000		
874000				(504)				(504)	874000		
870000				(680)				(680)	870000		
	(116,700)	(2,659)	(820)	(4,088)	(235,353)	(31,563)	(8,687)	(399,869)		(399,869)	
		<b>MR-BOD-1</b>	<b>MR-NU-1</b>	<b>MR-RC-1</b>	<b>MR-LTIP</b>	<b>MR-PR-1</b>	<b>MR-DO-1</b>				

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**Avista Utilities**  
**Board of Directors Meetings Allocation**  
**For the twelve months ended December 31, 2019**

**Board Meeting Costs:**

		<u>2019</u>	
Charged to 930200	MR-BOD-2	\$	<b>56,517.08</b>
Charged to 920000	MR-BOD-2	\$	-
Charged to non-utility	MR-BOD-2	\$	<b>20,798.50</b>
<b>Total Utility exp to be shared 50/50</b>	<b>MR-BOD-2</b>	<b>\$</b>	<b>77,315.58</b>
	<b>50/50</b>	\$	<b>38,657.79</b>
		\$	<b>(20,798.50)</b>
<b>Amount to move to non-utility</b>		<b>\$</b>	<b>17,859.29</b>

Allocated to Washington Electric

		<u>2019</u>	
70.578%	E - Note 7		
69.189%	E - Note 4	\$	<b>(8,721)</b>

Allocated to Washington Gas

		<u>2019</u>	
20.513%	E - Note 7		
72.593%	G - Note 4	\$	<b>(2,659)</b>

Allocated to Idaho Electric

		<u>2019</u>	
70.578%			
30.811%	E - Note 4	\$	<b>(3,884)</b>

Allocated to Idaho Gas

		<u>2019</u>	
20.513%			
27.407%	G - Note 4	\$	<b>(1,004)</b>

Allocated to Oregon

		<u>2019</u>	
8.909%	E - Note 7	\$	<b>(1,591)</b>
		\$	<b>(17,859)</b>

- 1.0000 E - Note 7 *(Results of Operation E-ALL-12A, pg. 2)*
- 1.0000 E - Note 4 *(Results of Operation E-ALL-12A, pg. 1)*
- 1.0000 G - Note 4 *(Results of Operation G-ALL-12A, pg. 1)*

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Sum of Transaction Amount							Total
Accounting Yr	FERC Account	Service	Jurisdiction	Expenditure Type	Vendor Name	Transaction Description	Total
2019	930200	CD	AA	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-GONZAGA U - CASHNET	921.5
						LINDA WILLIAMS-CBS REPORTING, INC	35
					DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	0
						New portraits for our Officers and Board	0
						Professional Portrait for Jeff Philipps, new Board member 97 percent	0
					CREATIVE CATCH STUDIO	SALES TAX	314.17
				210 Employee Auto Mileage	GUCKENHEIMER SERVICES LLC	SALES TAX	36.38
					Fleming, Susan Yvonne	Mileage, Avista Board Dinner	15.66
						Mileage, Avista Trailblazer Dinner	2.32
						Mileage, Tour for Possible Board Dinner	4.64
						Mileage, Second Tour for Possible Board Dinner	2.32
				215 Employee Business Meals	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	344.16
						SUE FLEMING-LUNA RESTAURANT	1625.45
						LINDA WILLIAMS-THE HIGH NOONER	366.23
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	97
						LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	618.53
						LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	3159.83
						LINDA WILLIAMS-GLOVER REDROCK	3832.03
					GUCKENHEIMER SERVICES LLC	SALES TAX	326.28
						Lunch for Board meetings 97 percent	463.66
						Board of Directors Meeting 97 percent	144.53
						Lunch for Board and Rates group	535.44
						Board of Directors Breakfast for February 2 Board Meeting	285.57
						Board of Directors Breakfast 97 percent	104.28
						Lunch for Jeff Philipps Board Orientation	105.15
						Lunch for Board meetings 97 percent	286.15
						Breakfast for Board meetings	177.22
						Lunch for Board meetings.	236.68
						Coffee for Board meetings	65.18
						Breakfast Day 1 for Board meetings	319.62
						Drinks for Board meetings 97 percent	65.18
						Breakfast for Board of Director's meeting 97 percent	186.24
						Board of Directors Lunch 97 percent	228.92
						Cookies for Board Orientation for Jeff Philipps	8.55
						Beverages for Board Meetings 97 percent	122.22
						Breakfast for Board Meetings 97 percent	358.9
						Board of Directors Meals 97 percent	242.4
					Fleming, Susan Yvonne	Meals, Refreshments for Avista Board Meeting	34.2
					BEACON HILL EVENTS	SALES TAX	233.14
						Dinner for Board of Directors - 38 attendees	1980.72
					SODEXO INC & AFFILIATES	SALES TAX	94.62
						Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 97 percent	1063.14
				220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	472.87
						LINDA WILLIAMS-THE HISTORIC DAVENPORT	154.23
					JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps	14.55
				230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	4249.54
					THE DAVENPORT GRAND	SALES TAX	41.55
						Lodging for Board of Directors meetings 97 percent	613.62
						Room and Transportation for Board meetings 97 percent	395.76
					JEFFRY L PHILIPPS	Lodging for Jeff Philipps 97 percent	518.66
					THE DAVENPORT HOTEL	Lodging for Board of Directors meetings 97 percent	349.61
				235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	868.15
						LINDA WILLIAMS-SUCCESSORIES	254.36
						LINDA WILLIAMS-RESTAURANTS UNLIMITED	1526.93
						LINDA WILLIAMS-AMZN MKTP US MZ1EU9KGO	203.36
						SUE FLEMING-AMBASSADOR/BLACK STAR	878.82
					Fleming, Susan Yvonne	Tips, Avista Trailblazer Dinner	10
				885 Miscellaneous	ADVENTURES IN ADVERTISING	SALES TAX	6.27
						Additional Shirt	71.2
					CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	338.02
						SUE FLEMING-RPNW SPOKANE FLOUR MILL	6
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	319.05
						Production Fee	349.59

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2019	930200	CD	AA	885 Miscellaneous	JEFFRY L PHILIPPS	4th Qtr Director Payment	17331.73	
				225 Conference Fees	STANFORD LAW SCHOOL	Registration for Heidi Stanley to attend Stanford Directors' College 2019	8450	
		ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	50	
	930200 Total							56517.08
	417120	ZZ	ZZ	020 Professional Services	CORP CREDIT CARD	LINDA WILLIAMS-AK DEPT OF COMMERCE WEB	100	
						LINDA WILLIAMS-OPC WA DEPT. OF REVENUE	93.02	
						LINDA WILLIAMS-OR SEC STATE CORPDIV	275	
						LINDA WILLIAMS-WA DEPT. OF REVENUE	3720.5	
						LINDA WILLIAMS-WA SECRETARY OF STATE	420	
			CT CORPORATION	Representation for Salix	352.44			
		885 Miscellaneous	CT CORPORATION	Annual Report Filing - Alberta, CA	450			
			SECRETARY OF STATE	Withdrawal to do business in New Mexico for Avista Energy	50			
417120 Total							5460.96	
417100	ZZ	ZZ	020 Professional Services	DEAN DAVIS PHOTOGRAPHY INC	Discount Distributions	-32.25		
					New portraits for our Officers and Board	5365		
					Professional Portrait for Jeff Philipps, new Board member 97 percent	625.65		
					Professional Portrait for Jeff Philipps, new Board member 3 percent	19.35		
			205 Airfare	CORP CREDIT CARD	DEBBIE DEUBEL-ALASKA AIR 0272130998778	336.61		
					JEFFRY L PHILIPPS	Airfare for Jeff Philipps	11.19	
					GUCKENHEIMER SERVICES LLC	SALES TAX	1	
					Board of Directors Breakfast 3 percent	3.22		
					Board of Director meals 3 percent	1.01		
			210 Employee Auto Mileage	Fleming, Susan Yvonne	Mileage, EWI Communications Committee Meeting	9.28		
					Mileage, EWI General Meeting	30.16		
					Mileage, EWI Past Presidents Meeting	11.6		
					Mileage, EWI Fundraiser	11.6		
							LINDA WILLIAMS-THE HISTORIC DAVENPORT	10.64
			215 Employee Business Meals	CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	319.39		
					SUE FLEMING-LUNA RESTAURANT	4027.83		
					LINDA WILLIAMS-THE HIGH NOONER	11.33		
					LINDA WILLIAMS-RESTAURANTS UNLIMITED	3		
					LINDA WILLIAMS-STEAM PLANT KITCHEN & BR	19.13		
					LINDA WILLIAMS-CHURCHILL S STEAKHOUSE	88.45		
					LINDA WILLIAMS-GLOVER REDROCK	1247.56		
							GUCKENHEIMER SERVICES LLC	9.41
							Lunch for Board meetings 3 percent	23.19
							Lunch for Board and Rates group	16.56
							Board of Directors Breakfast for February 2 Board Meeting	8.83
							Board of Directors meal 3 percent	2.27
							Lunch for Board meetings	7.32
							Lunch for Jeff Philipps Board Orientation	3.25
							Board of Directors Meals 3 percent	9.7
					Board of Directors Lunch	7.08		
					Breakfast for Board meetings	5.48		
					Beverages for Board meetings 3 percent	3.78		
					Breakfast for Board Meetings 3 percent	11.1		
		Coffee for Board meetings	2.02					
		Breakfast Day 1 for Board meetings	9.88					
		Drinks for Board meetings 3 percent	2.02					
		EWI OF SPOKANE CHAPTER	40					
		Guest Dinner - Amy Colvin	40					
		BEACON HILL EVENTS	7.21					
		Dinner for Board of Directors - 38 attendees	61.26					
		SODEXO INC & AFFILIATES	2.92					
		SALES TAX	32.88					
		Breakfast, Lunch and Beverages for Board of Directors meetings on August 9 - 3 percent	1.33					
220 Employee Car Rental	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	14.63					
		LINDA WILLIAMS-THE HISTORIC DAVENPORT	4.47					
		JEFFRY L PHILIPPS	Metro Pass for Jeff Philipps 3 percent	0.45				
230 Employee Lodging	CORP CREDIT CARD	LINDA WILLIAMS-THE HISTORIC DAVENPORT	131.47					
		THE DAVENPORT GRAND	1.29					
		Board of Directors Lodging 3 percent	8.77					
		Room and transportation for Board meetings 3 percent	12.24					
		Lodging for Board meetings 3 percent	10.21					
		JEFFRY L PHILIPPS	Lodging for Jeff Philipps	16				
235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-AMBASSADOR/BLACK STAR	26.85					
		LINDA WILLIAMS-SUCCESSORIES	7.87					

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2019	417100	ZZ	ZZ	235 Employee Misc Expenses	CORP CREDIT CARD	LINDA WILLIAMS-RESTAURANTS UNLIMITED	47.23
						SUE FLEMING-AMBASSADOR/BLACK STAR	27.18
				830 Dues	Fleming, Susan Yvonne	Parking, EWI General Meeting	5.44
					EWI OF SPOKANE CHAPTER	EWI Dues for Sue Fleming.	120
						Dues for Sue Fleming - October, November and December	120
						Dinner Dues for Sue Fleming	120
						EWI Dues for Sue Fleming	120
				885 Miscellaneous	EXECUTIVE WOMEN INTERNATIONAL	Membership Dues for EWI - Sue Fleming	390
					ADVENTURES IN ADVERTISING	SALES TAX	170.4
					CORP CREDIT CARD	SUE FLEMING-TOTAL WINE AND MORE 1408	393.09
					MARK THIES	BEVERAGES FOR THE BOARD'S RETREAT	605
					BEACON HILL EVENTS	Dinner for Board of Directors - Glassware and rented items	9.87
						Production Fee	10.81
					Thies, Mark T	Wine purchased by Mark Thies for August Board of Director retreat	0
JEFFRY L PHILIPPS	4th Qtr Director Payment	536.03					
<b>417100 Total</b>							<b>15337.54</b>
2019 Total							77315.58
Grand Total							77315.58



**Avista Utilities**  
**Board of Directors Fees Allocation**  
**For the twelve months ended December 31, 2019**

		<u>2019</u> <u>Adjustment</u>
Total Adjustment	MR-BOD-4	\$ (783,698)
<u>Allocated to Washington Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	69.189% E - Note 4	\$ (382,698)
<u>Allocated to Washington Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	72.593% G - Note 4	\$ (116,700)
<u>Allocated to Idaho Electric</u>		
	<u>2019</u>	
	70.578% E - Note 7	
	30.811% E - Note 4	<u>\$ (170,421)</u>
<u>Allocated to Idaho Gas</u>		
	<u>2019</u>	
	20.513% E - Note 7	
	27.407% G - Note 4	<u>\$ (44,059)</u>
<u>Allocated to Oregon</u>		
	<u>2019</u>	
	8.909% E - Note 7	<u>\$ (69,820)</u>
		\$ (783,698)
1.0000	E - Note 7	<i>(Results of Operation E-ALL-12A, pg. 2)</i>
1.0000	E - Note 4	<i>(Results of Operation E-ALL-12A, pg. 1)</i>
1.0000	G - Note 4	<i>(Results of Operation G-ALL-12A, pg. 1)</i>

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**Board of Directors Fees**  
 For the twelve months ended December 31, 2019

Purpose: To verify that all fees were appropriately recorded in the BOD Activities, we reviewed transaction descriptions on a line by line basis.

Board of Director Compensation Expenses:	Utility	Non-Utility	2019 Total	
Quarterly Payments/Retainers	\$ 815,557.08	\$ 25,224.34	\$	840,811.44
Increase in retainer fees (HydroOne)	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 801,894.28	\$ 24,800.85	\$	826,695.13
Total Utility expenses to be shared	<b>\$ 1,617,451.36</b>	<b>\$ 78,180.21</b>	<b>\$</b>	<b>1,695,631.57</b>
	97%	3%		
Total Board of Director Compensation	\$ 1,617,451.36	\$ 78,180.21	\$	1,695,631.57
Excluding HydroOne payments			\$	28,125.00
BOD Comp excluding HydroOne Payments			\$	1,667,506.57
Should be Charge to	50%	50%		Total
	Utility	Non-Utility		
Quarterly Payments/Retainers	\$ 780,071.64	\$ 780,071.64	\$	1,560,143.28
payments related to HydroOne transaction	\$ -	\$ 28,125.00	\$	28,125.00
Stock Compensation	\$ 53,681.65	\$ 53,681.65	\$	107,363.29
	<b>\$ 833,753.29</b>	<b>\$ 861,878.29</b>	<b>\$</b>	<b>1,695,631.57</b>

**As Recorded**

Miscellaneous Adjustment Needed	<b>\$ (783,698.08)</b>	\$ 783,698.08	\$	-
	<b>MR-BOD-3</b>			

Sum of Transaction Amount			FERC Account			Grand Total
Vendor Name	Accounting Period	Transaction Description	417100	426500	930200	Grand Total
DONALD C BURKE	201906	Q2 Board of Director Payment	945.97		30,586.28	31,532.25
	201909	Q3 Board Fees	982.93		31,781.29	32,764.22
	201912	4th Qtr Director Payment	848.34		27,429.70	28,278.04
	201903	Board Fees for Q1 2019	851.69	-	27,537.91	28,389.60
<b>DONALD C BURKE Total</b>			<b>3,628.93</b>	<b>-</b>	<b>117,335.18</b>	<b>120,964.11</b>
ERIK J ANDERSON	201906	Q2 Board of Director Payment	800.00		25,866.67	26,666.67
	201903	Board Fees for Q1 2019	679.19	-	21,960.41	22,639.60
<b>ERIK J ANDERSON Total</b>			<b>1,479.19</b>	<b>-</b>	<b>47,827.08</b>	<b>49,306.27</b>
HEIDI B STANLEY	201906	Q2 Board of Directors Payment	833.47		26,948.78	27,782.25
	201909	Q3 Board Fees	825.43		26,688.79	27,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Q1 2019 Board Fees	739.19		23,900.41	24,639.60
<b>HEIDI B STANLEY Total</b>			<b>3,133.93</b>	<b>101,330.18</b>	<b>104,464.11</b>	
JANET WIDMANN	201906	Q2 Board of Director Payment	626.29		20,250.04	20,876.33
	201909	Q3 Board Fees	678.13		21,926.11	22,604.24
	201912	4th Qtr Director Payment	633.26		20,475.56	21,108.82
	201903	Q1 2019 Board Fees	506.42		16,374.23	16,880.65
<b>JANET WIDMANN Total</b>			<b>2,444.10</b>	<b>79,025.94</b>	<b>81,470.04</b>	
KRISTIANNE BLAKE	201906	Q2 Board of Director Payment	1,087.75		35,170.61	36,258.36
	201909	Q3 Board Fees	1,171.58		37,881.25	39,052.83
	201912	4th Qtr Director Payment	1,037.00		33,529.65	34,566.65
	201903	Q1 2019 Board Fees	993.47	-	32,122.24	33,115.71
<b>KRISTIANNE BLAKE Total</b>			<b>4,289.80</b>	<b>-</b>	<b>138,703.75</b>	<b>142,993.55</b>
MARC F RACICOT	201906	Q2 Board of Director Payment	788.47		25,493.78	26,282.25
	201909	Q3 Board Fees	735.43		23,778.79	24,514.22
	201912	4th Qtr Director Payment	735.84		23,792.20	24,528.04
	201903	Board Fees for Q1 2019	694.19	-	22,445.41	23,139.60
<b>MARC F RACICOT Total</b>			<b>2,953.93</b>	<b>-</b>	<b>95,510.18</b>	<b>98,464.11</b>
R JOHN TAYLOR	201906	Q2 Board of Directors Payment			29,135.84	29,135.84
		Q2 Board of Director Payment	901.11			901.11
	201909	Q3 Board Fees	956.82		30,937.10	31,893.92
	201912	4th Qtr Director Payment	912.23		29,495.51	30,407.74
201903	Board Fees for Q1 2019	896.83	-	28,997.47	29,894.30	
<b>R JOHN TAYLOR Total</b>			<b>3,666.99</b>	<b>-</b>	<b>118,565.92</b>	<b>122,232.91</b>
REBECCA A KLEIN	201906	Q2 Board of Directors Payment	582.04		18,819.21	19,401.25
	201909	Q3 Board Fees	651.51		21,065.55	21,717.06
	201912	4th Qtr Director Payment	650.87		21,044.88	21,695.75
	201903	Q1 2019 Board Fees	533.16		17,238.74	17,771.90
<b>REBECCA A KLEIN Total</b>			<b>2,417.58</b>	<b>78,168.38</b>	<b>80,585.96</b>	
SCOTT H MAW	201906	Q2 Board of Director Payment	225.61		7,294.64	7,520.25
	201909	Q3 Board Fees	135.07		4,367.43	4,502.50
	201912	4th Qtr Director Payment	136.07		4,399.60	4,535.67
	201903	Q1 2019 Board Fees	177.13		5,727.07	5,904.20
<b>SCOTT H MAW Total</b>			<b>673.88</b>	<b>21,788.74</b>	<b>22,462.62</b>	
(blank)	201904	Non Employee Stock Issuance	6,089.42		196,861.23	202,950.65
		Non Employee Stock Issuance Correctio			(6,089.42)	(6,089.42)
		Non Employee Stock Issuance Correction	(196,861.23)			(196,861.23)
	201906	Non Employee Stock Issuance	5,523.73		178,600.52	184,124.25
	201909	Non Employee Stock Issuance	6,314.40		204,165.70	210,480.10
	201912	December Director Stock Issuance	6,873.30		222,236.83	229,110.13
	201903	Non Employee Stock Issuance	196,891.23		6,089.42	202,980.65
<b>(blank) Total</b>			<b>24,830.85</b>	<b>801,864.28</b>	<b>826,695.13</b>	
JEFFRY L PHILIPPS	201912	4th Qtr Director Payment	536.03		17,331.73	17,867.76
<b>JEFFRY L PHILIPPS Total</b>			<b>536.03</b>	<b>17,331.73</b>	<b>17,867.76</b>	
<b>Grand Total</b>			<b>50,055.21</b>	<b>-</b>	<b>1,617,451.36</b>	<b>1,667,506.57</b>
					increase in retainer fees	28,125.00
						<b>1,695,631.57</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

Date: 4/27/2020 Mgr. Review: \_\_\_\_\_

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>

**Q1 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 134,375.00
Chair Retainer	\$ 2,500.00	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00		\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
Jan 11 - Comp Conf. Call				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Jan 21 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Jan 23 - Special Board Call	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 5 - Finance Mtg	absent				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Feb 5 - Environmental	absent			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Feb 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Feb 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Feb 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Feb 5-6 - Board Meeting	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Feb 18 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Mar 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Stock Issuance Fractional Share	\$ 14.60	\$ 14.60	\$ 14.60	\$ 21.90	\$ 29.20		\$ 14.60	\$ 14.60	\$ 14.60	\$ 5.65	\$ 144.35
B&O taxes withheld for 1st Quarter	\$ (667.50)	-	\$ (784.02)	\$ (749.87)	\$ (701.28)		\$ (682.77)	\$ (697.50)	\$ (778.23)	\$ (675.00)	\$ (5,736.17)
<b>TOTAL</b>	<b>\$ 25,097.10</b>	<b>\$ 36,240.71</b>	<b>\$ 30,730.58</b>	<b>\$ 20,147.03</b>	<b>\$ 8,327.92</b>	<b>-</b>	<b>\$ 25,581.83</b>	<b>\$ 27,067.10</b>	<b>\$ 32,241.07</b>	<b>\$ 19,330.65</b>	<b>\$ 224,763.99</b>

Scott Maw elected to take his full retainer in stock

**Q2 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	\$ 25,000.00	\$ 18,750.00	\$ 18,750.00	\$ 9,375.00	-	-	\$ 18,750.00	\$ 18,750.00	\$ 18,750.00	\$ 12,500.00	\$ 140,625.00
Chair Retainer	\$ 1,666.67	\$ 2,500.00	\$ 3,750.00	\$ 2,500.00					\$ 3,125.00	\$ 833.33	\$ 14,375.00
Lead Director Retainer		\$ 5,000.00									\$ 5,000.00
April 15 - Conference Call	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 10,500.00
April 29 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Environmental				\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
May 9 - Audit Mtg.		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
May 9 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
May 9 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
May 9 - Finance Mtg					\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
May 9 - Annual Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00
May 9-10 - Board Meeting		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Deferred - June 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 32.25	\$ 32.25	\$ 26.25	\$ 20.25	-	\$ 32.25	\$ 32.25	\$ 32.25	\$ 43.00	\$ 250.75
B&O taxes withheld for 2nd Quarter	\$ (400.00)	-	\$ (769.19)	\$ (739.64)	\$ (684.64)		\$ (684.94)	\$ (697.50)	\$ (731.32)	\$ (707.30)	\$ (5,414.53)
<b>TOTAL</b>	<b>\$ 26,266.67</b>	<b>\$ 36,258.36</b>	<b>\$ 30,763.06</b>	<b>\$ 18,661.61</b>	<b>\$ 6,835.61</b>	<b>-</b>	<b>\$ 25,597.31</b>	<b>\$ 27,084.75</b>	<b>\$ 29,305.63</b>	<b>\$ 20,169.03</b>	<b>\$ 220,942.03</b>

Scott Maw elected to take his full retainer in stock; Erik Anderson did not stand for re-election at the Annual Meeting and chose to take his pro-rated retainer all in cash.

**Q3 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	-	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 128,125.00
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 13,125.00
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
June 10 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Audit Mtg		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Aug 8 - Environmental	-			\$ 1,500.00			\$ 1,500.00	\$ 1,500.00			\$ 4,500.00
Aug 8 - Finance Mtg	-				\$ 1,500.00		\$ 1,500.00			\$ 1,500.00	\$ 4,500.00
Aug 8 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Aug 8 - Comp Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Aug 8-9 - Board Meeting and Retreat	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 12,000.00

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
Aug 23 - Audit Conf. Call		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Deferred - Sep 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 14.22	\$ 14.22	\$ 29.56	\$ 2.50		\$ 14.22	\$ 14.22	\$ 14.22	\$ 41.74	\$ 144.90
B&O taxes withheld for 4th Quarter		-	\$ (841.85)	\$ (765.20)	\$ (691.42)		\$ (709.59)	\$ (773.69)	\$ (829.41)	\$ (802.94)	\$ (5,414.10)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 39,052.83</b>	<b>\$ 31,922.37</b>	<b>\$ 20,951.86</b>	<b>\$ 3,811.08</b>	<b>-</b>	<b>\$ 23,804.63</b>	<b>\$ 26,740.53</b>	<b>\$ 31,064.51</b>	<b>\$ 21,801.30</b>	<b>\$ 199,149.11</b>

Scott Maw elected to take his full retainer in stock

**Q4 2019**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL
Quarterly Retainer	-	\$ 20,000.00	\$ 20,000.00	\$ 14,375.00	-	\$ 13,333.33	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 13,750.00	\$ 141,458.33
Chair Retainer	-	\$ 2,812.50	\$ 3,750.00	\$ 2,812.50					\$ 3,750.00	\$ 2,812.50	\$ 15,937.50
Lead Director Retainer		\$ 6,250.00									\$ 6,250.00
Nov 5 - Environmental	-			\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 6,000.00
Nov 5 - Governance Mtg		\$ 1,500.00	\$ 1,500.00						\$ 1,500.00	\$ 1,500.00	\$ 6,000.00
Nov 5 - Audit Meeting		\$ 1,500.00	\$ 1,500.00					\$ 1,500.00			\$ 4,500.00
Nov 5 - Comp. Mtg				\$ 1,500.00	\$ 1,500.00				\$ 1,500.00		\$ 4,500.00
Nov 5 - Finance Mtg	-				\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			\$ 1,500.00	\$ 6,000.00
Nov 5-6 - Board Meeting	-	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 13,500.00
Deferred - Dec 2019 Div		\$ 976.11							\$ 2,129.70		\$ 3,105.81
Stock Issuance Fractional Share		\$ 28.04	\$ 28.04	\$ 8.25	\$ 35.67	\$ 34.43	\$ 28.04	\$ 28.04	\$ 28.04	\$ 46.32	\$ 264.87
B&O taxes withheld for 4th Quarter		-	\$ (774.62)	\$ (821.28)	\$ (692.36)	\$ (504.01)	\$ (705.00)	\$ (705.00)	\$ (793.20)	\$ (768.41)	\$ (5,763.88)

**2018 DIRECTOR COMPENSATION**

	ANDERSON	BLAKE	BURKE	KLEIN	MAW	PHILIPPS	RACICOT	STANLEY	TAYLOR	WIDMANN	TOTAL COMP.
Quarterly Stock Issuance	\$ 18,735.40	\$ 82,410.89	\$ 82,410.89	\$ 116,164.04	\$ 157,412.38	\$ 14,965.57	\$ 82,410.89	\$ 82,410.89	\$ 82,410.89	\$ 107,363.29	\$ 826,695.13
Amount withheld for B&O Taxes - add back in for gross total	\$ 1,067.50	-	\$ 3,169.68	\$ 3,075.99	\$ 2,769.70	\$ 504.01	\$ 2,782.30	\$ 2,873.69	\$ 3,132.16	\$ 2,953.65	\$ 22,328.68
<b>TOTAL QUARTERLY PAYMENTS</b>	<b>\$ 51,363.77</b>	<b>\$ 146,118.55</b>	<b>\$ 120,919.43</b>	<b>\$ 80,634.97</b>	<b>\$ 22,817.92</b>	<b>\$ 17,363.75</b>	<b>\$ 98,806.81</b>	<b>\$ 104,715.42</b>	<b>\$ 122,225.75</b>	<b>\$ 81,641.39</b>	<b>\$ 846,607.76</b>
<b>TOTAL 2019 COMPENSATION</b>	<b>\$ 71,166.67</b>	<b>\$ 228,529.44</b>	<b>\$ 206,500.00</b>	<b>\$ 199,875.00</b>	<b>\$ 183,000.00</b>	<b>\$ 32,833.33</b>	<b>\$ 184,000.00</b>	<b>\$ 190,000.00</b>	<b>\$ 207,768.80</b>	<b>\$ 191,958.33</b>	<b>\$ 1,695,631.57</b>
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 34,566.65</b>	<b>\$ 27,503.42</b>	<b>\$ 20,874.47</b>	<b>\$ 3,843.31</b>	<b>\$ 17,363.75</b>	<b>\$ 23,823.04</b>	<b>\$ 23,823.04</b>	<b>\$ 29,614.54</b>	<b>\$ 20,340.41</b>	<b>\$ 201,752.63</b>

Scott Maw elected to take his full retainer in stock



Avista Utilities  
Miscellaneous Adjustment - Removal of Non-Utility Transactions  
For the Twelve Months Ended December 31, 2019

Sum of Transaction Amount	Service CD		Jurisdiction										Grand Total	
	AA	AN	ID	WA	ED AN	ID	WA	GD AA	AN	ID	OR	WA		
Ferc														
909000			2,000.00											2,000.00
930200		2,000.00												7,000.00
923000														8,070.52
<b>Grand Total</b>		<b>2,000.00</b>	<b>2,000.00</b>	-	-	<b>13,070.52</b>	-	-	-	-	-	-	-	<b>17,070.52</b>

Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	52.202%	60.614%	60.614%	60.614%	100%	100%	100%	70.965%	0%	0%	0%	0%
930200	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%
923000	7	70.578%	70.578%	70.578%	70.578%	100%	100%	100%	0%	0%	0%	0%	0%

GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	7	33.920%	39.386%	39.386%	39.386%	0%	0%	0%	70.965%	100%	100%	0%	100%
930200	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	0%	100%
923000	7	20.513%	22.126%	22.126%	22.126%	0%	0%	0%	69.776%	100%	100%	0%	100%

WA Electric - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	65.533%	65.533%	0%	100.0%	65.533%	0%	0%	0%	0%	0%	0%	0%
930200	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%
923000	4	69.189%	69.189%	0%	100.0%	69.189%	0%	100%	0%	0%	0%	0%	0%

WA GAS - 12.2019		CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA
909000	2	66.241%	66.241%	0%	100%	0%	0%	0%	66.241%	66.241%	0%	0%	100%
930200	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%
923000	4	72.593%	72.593%	0%	100%	0%	0%	0%	72.593%	72.593%	0%	0%	100%

WA Electric	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 794.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794.44
930200	\$ 976.64	\$ -	\$ -	\$ -	\$ 3,459.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,436.09
923000	\$ -	\$ -	\$ -	\$ -	\$ 5,583.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,583.91
	<b>976.64</b>	<b>794.44</b>	-	-	<b>9,043.36</b>	-	-	-	-	-	-	-	<b>10,814.45</b>

WA Gas	CD.AA	CD.AN	CD.ID	CD.WA	ED.AN	ED.ID	ED.WA	GD.AA	GD.AN	GD.ID	GD.OR	GD.WA	Grand Total
909000	\$ -	\$ 521.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521.79
930200	\$ 297.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297.82
923000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>297.82</b>	<b>521.79</b>	-	-	-	-	-	-	-	-	-	-	<b>819.61</b>

**Avista Utilities**  
**Miscellaneous Adjustment - Removal of Non-Utility Transactions**  
**For the Twelve Months Ended December 31, 2019**

**Purpose:** This document is a detailed transaction listing of all transaction that were removed from the rate case as they were items that were improperly coded as a Utility transaction, when in fact they should have been coded as a Non-Utility transaction.

Sum of Transaction Amount Row Labels	Column Labels		CD Total	ED AN	ED Total	Grand Total
	CD AA	AN				
<b>909000</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>			<b>2000</b>
Customer holiday outreach		1500	1500			1500
Holiday outreach event		500	500			500
<b>930200</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
<b>825 Donations</b>		<b>2000</b>	<b>2000</b>	<b>5000</b>	<b>5000</b>	<b>7000</b>
BARBARA RIOS PUENTE-UW GIFTS		1000	1000			1000
SARAH THOMAS-WSU FND ONLINEGIVING		1000	1000			1000
Think Tank, from Hydro Foundation				5000	5000	5000
<b>923000</b>				<b>8070.52</b>	<b>8070.52</b>	<b>8070.52</b>
<b>005 Legal Services</b>				<b>8070.52</b>	<b>8070.52</b>	<b>8070.52</b>
PATENT-IMPERIUM				1415.52	1415.52	1415.52
PATENT IMPERIUM				6316	6316	6316
PATENT - IMPERIUM				339	339	339
<b>Grand Total</b>		<b>2000 2000</b>	<b>4000</b>	<b>13070.52</b>	<b>13070.52</b>	<b>17070.52</b>

FERC Account	FERC Account Description	Vendor Name	Jurisdiction	Service	Organization	Expenditure Org	Accounting Period	Project Number	Transaction Description	AVA Jet	Invoice Number	Task Number	Summary EXP	Expenditure Type	Transaction Amount
909000	INFO AND INSTRUCT AT SPOKANIMAL		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations		500
909000	INFO AND INSTRUCT AT KOOTENAI HUMANE SOC AN		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations		500
930200	MISC GENERAL EXPEN: CORP CREDIT CARD		AA	CD	D08 - E	D08	201909	09902800	SARAH THOMAS-WSU FND ONLINE		5772439-CC	930200	Non-Labor 825 Donations		1000
909000	INFO AND INSTRUCT AT SPOKANE COUNTY REGI AN		AN	CD	S54 - C	S54	201912	09805377	Customer holiday outreach		KCC7686_2019120	909000	Non-Labor 825 Donations		500
930200	MISC GENERAL EXPEN: CORP CREDIT CARD		AA	CD	D08 - E	D08	201902	09902800	BARBARA RIOS PUENTE-UW GIFTS		5041406-CC	930200	Non-Labor 825 Donations		1000
909000	INFO AND INSTRUCT AT SPOKANE HUMANE SOCI AN		AN	CD	S54 - C	S54	201912	09805377	Holiday outreach event		KCC7686_2019120	909000	Non-Labor 825 Donations		500
930200	MISC GENERAL EXPEN: HYDROPOWER FOUNDA AN		AN	ED	A07 - G	A07	201905	09800310	Think Tank, from Hydro Foundation		250	930200	Non-Labor 825 Donations		5000
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201907	09805812	PATENT-IMPERIUM		248182	923010	Non-Labor 005 Legal Sen		1385.52
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201909	09805812	PATENT IMPERIUM		252741	923010	Non-Labor 005 Legal Sen		6316
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201912	09805812	PATENT - IMPERIUM		260903	923010	Non-Labor 005 Legal Sen		339
923000	OUTSIDE SERVICES EM LEE & HAYES PC		AN	ED	P01 - L	P01	201910	09805812	PATENT-IMPERIUM		254768	923010	Non-Labor 005 Legal Sen		30

Electric Amount	Gas		Project Description	Vendor Number	Vendor Name	Non-Utility Removal
	Gas North Amount	South Amount				
303.07	196.93		Customer Education Ops WAID	50324	SPOKANIMAL	Remove - Donation
303.07	196.93		Customer Education Ops WAID	109285	KOOTENAI HUMANE SOCIETY	Remove - Donation
705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
303.07	196.93		Customer Education Ops WAID	110113	SPOKANE COUNTY REGIONAL ANI	Remove - Donation
705.78	205.13	89.09	Employment 099 CM	6445	CORP CREDIT CARD	Remove - Donation
303.07	196.93		Customer Education Ops WAID	53840	SPOKANE HUMANE SOCIETY	Remove - Donation
5000			Elect-Trade/Professional Assoc	109270	HYDROPOWER FOUNDATION	Remove - Donation
1385.52			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
6316			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
339			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility
30			Outside Legal Services - ED/AN	109460	LEE & HAYES PC	Remove - non-utility

As Recorded												
Sum of Transaction Amount	Accounting Year	As Recorded										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019							1,364.87				1,364.87
874000	2019							1,011.08				1,011.08
880000	2019							421.04	210.52			631.56
909000	2019	75.00									13045.05	13,120.05
910000	2019	5,509.96										5,509.96
921000	2019	19,025.79		264.97								19,290.76
923000	2019	774.73										774.73
925200	2019			2,702.21								2,702.21
926100	2019	695.78				588.00		201.68				1,485.46
928000	2019	4.89										4.89
930200	2019				17.40			519.37				536.77
<b>Grand Total</b>		<b>26,086.15</b>	<b>-</b>	<b>2,967.18</b>	<b>17.40</b>	<b>588.00</b>	<b>-</b>	<b>3,518.04</b>	<b>210.52</b>	<b>-</b>	<b>13,045.05</b>	<b>46,432.34</b>

Corrected												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019										1,364.87	1,364.87
874000	2019										1,011.08	1,011.08
880000	2019										631.56	631.56
909000	2019	13045.05		75.00								13,120.05
910000	2019				5,197.46	312.50						5,509.96
921000	2019			294.89	1,511.27						17,484.60	19,290.76
923000	2019										774.73	774.73
925200	2019	1324.59									1,377.62	2,702.21
926100	2019			16.20	61.62						1,407.64	1,485.46
928000	2019										4.89	4.89
930200	2019		17.40								519.37	536.77
<b>Grand Total</b>		<b>14,369.64</b>	<b>17.40</b>	<b>386.09</b>	<b>6,770.35</b>	<b>312.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,576.36</b>	<b>46,432.34</b>

Adjustment - System												
Sum of Transaction Amount	Accounting Year	Corrected										Grand Total
Ferc Acct		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR	
870000	2019	-	-	-	-	-	-	(1,364.87)	-	-	-	1,364.87
874000	2019	-	-	-	-	-	-	(1,011.08)	-	-	-	1,011.08
880000	2019	-	-	-	-	-	-	(421.04)	(210.52)	-	-	631.56
909000	2019	12,970.05	-	75.00	-	-	-	-	-	-	(13,045.05)	-
910000	2019	(5,509.96)	-	-	5,197.46	312.50	-	-	-	-	-	-
921000	2019	(19,025.79)	-	29.92	1,511.27	-	-	-	-	-	17,484.60	-
923000	2019	(774.73)	-	-	-	-	-	-	-	-	774.73	-
925200	2019	1,324.59	-	(2,702.21)	-	-	-	-	-	-	1,377.62	-
926100	2019	(695.78)	-	16.20	61.62	(588.00)	-	(201.68)	-	-	1,407.64	-
928000	2019	(4.89)	-	-	-	-	-	-	-	-	4.89	-
930200	2019	-	17.40	-	(17.40)	-	-	(519.37)	-	-	519.37	-
<b>Grand Total</b>		<b>(11,716.51)</b>	<b>17.40</b>	<b>(2,581.09)</b>	<b>6,752.95</b>	<b>(275.50)</b>	<b>-</b>	<b>(3,518.04)</b>	<b>(210.52)</b>	<b>-</b>	<b>11,531.31</b>	<b>-</b>

WA Electric	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
870000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
874000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
880000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
909000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
910000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
921000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
923000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
925200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
926100	2019	48.526%	77.874%	53.770%	100.000%	69.189%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 4
928000	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3
930200	2019	48.968%	77.874%	54.031%	100.000%	69.382%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Electric													
WA Electric	Accounting Year	Corrected										Grand Total	
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR		
870000	2019	-	-	-	-	-	-	-	-	-	-	-	-
874000	2019	-	-	-	-	-	-	-	-	-	-	-	-
880000	2019	-	-	-	-	-	-	-	-	-	-	-	-
909000	2019	6,351.23	-	40.52	-	-	-	-	-	-	-	-	6,391.75
910000	2019	(2,698.14)	-	-	5,197.46	216.82	-	-	-	-	-	-	2,716.14
921000	2019	(9,316.63)	-	16.17	1,511.27	-	-	-	-	-	-	-	(7,789.19)
923000	2019	(379.37)	-	-	-	-	-	-	-	-	-	-	(379.37)
925200	2019	648.63	-	(1,460.02)	-	-	-	-	-	-	-	-	(811.39)
926100	2019	(337.63)	-	8.71	61.62	(406.83)	-	-	-	-	-	-	(674.13)
928000	2019	(2.39)	-	-	-	-	-	-	-	-	-	-	(2.39)
930200	2019	-	13.55	-	(17.40)	-	-	-	-	-	-	-	(3.85)
		<b>(5,734.31)</b>	<b>13.55</b>	<b>(1,394.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	-	-	-	-	-	<b>(552.44)</b>

WA Gas	Accounting Year	Corrected										Grand Total		
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR			
870000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
874000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
880000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
909000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
910000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
921000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
923000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
925200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
926100	2019	14.917%	22.286%	16.178%	0.000%	0.000%	0.000%	49.771%	100.000%	72.593%	0.000%	0.000%	0.000%	Note 4
928000	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3
930200	2019	14.657%	22.126%	15.810%	0.000%	0.000%	0.000%	49.857%	100.000%	71.453%	0.000%	0.000%	0.000%	Note 3

Adjustment - WA Gas													
WA Gas	Accounting Year	Corrected										Grand Total	
		CD.AA	CD.WA	CD.AN	ED.WA	ED.AN	ED.ID	GD.AA	GD.WA	GD.AN	GD.OR		
870000	2019	-	-	-	-	-	-	(680.48)	-	-	-	-	(680.48)
874000	2019	-	-	-	-	-	-	(504.09)	-	-	-	-	(504.09)
880000	2019	-	-	-	-	-	-	(209.92)	(210.52)	-	-	-	(420.44)
909000	2019	1,901.04	-	11.86	-	-	-	-	-	-	-	-	1,912.90
910000	2019	(807.60)	-	-	-	-	-	-	-	-	-	-	(807.60)
921000	2019	(2,788.64)	-	4.73	-	-	-	-	-	-	-	-	(2,783.91)
923000	2019	(113.55)	-	-	-	-	-	-	-	-	-	-	(113.55)
925200	2019	194.15	-	(427.21)	-	-	-	-	-	-	-	-	(233.06)
926100	2019	(103.79)	-	2.62	-	-	-	(100.38)	-	-	-	-	(201.55)
928000	2019	(0.72)	-	-	-	-	-	-	-	-	-	-	(0.72)
930200	2019	-	3.85	-	-	-	-	(258.94)	-	-	-	-	(255.09)
		<b>(1,719.12)</b>	<b>3.85</b>	<b>(408.00)</b>	-	-	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,087.61)</b>

Total WA Electric		(5,734.31)	13.55	(1,394.62)	6,752.95	(190.01)	-	-	-	-	-	-	(552.44)
Total WA Gas		(1,719.12)	3.85	(408.00)	-	-	-	(1,753.82)	(210.52)	-	-	-	(4,087.61)
		<b>(7,453.43)</b>	<b>17.40</b>	<b>(1,802.62)</b>	<b>6,752.95</b>	<b>(190.01)</b>	-	<b>(1,753.82)</b>	<b>(210.52)</b>	-	-	-	<b>(4,640.05)</b>

Sum of Transaction Amount FERC Account	Corrected AN.CD	AN.ED	CD.AA	CD.WA	GD.OR	WA.ED	Grand Total
870000					1364.87		1364.87
874000					1011.08		1011.08
880000					631.56		631.56
909000	75		13045.05				13120.05
910000		312.5				5197.46	5509.96
921000	294.89				17484.6	1511.27	19290.76
923000					774.73		774.73
925200			1324.59		1377.62		2702.21
926100	16.2				1407.64	61.62	1485.46
928000					4.89		4.89
930200				17.4	519.37		536.77
<b>Grand Total</b>	<b>386.09</b>	<b>312.5</b>	<b>14369.64</b>	<b>17.4</b>	<b>24576.36</b>	<b>6770.35</b>	<b>46432.34</b>

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

<b>Sum of Transaction Amount</b>	<b>Column Labels</b>							
<b>Row Labels</b>	<b>AA.CD</b>	<b>AA.GD</b>	<b>AN.CD</b>	<b>AN.ED</b>	<b>OR.GD</b>	<b>WA.ED</b>	<b>WA.GD</b>	<b>Grand Total</b>
870000		1364.87						1364.87
874000		1011.08						1011.08
880000		421.04					210.52	631.56
909000	75				13045.05			13120.05
910000	5509.96							5509.96
921000	19025.79		264.97					19290.76
923000	774.73							774.73
925200			2702.21					2702.21
926100	695.78	201.68		588				1485.46
928000	4.89							4.89
930200		519.37				17.4		536.77
<b>Grand Total</b>	<b>26086.15</b>	<b>3518.04</b>	<b>2967.18</b>	<b>588</b>	<b>13045.05</b>	<b>17.4</b>	<b>210.52</b>	<b>46432.34</b>



**Avista Utilities**  
**Restricted Stock Grants -- O & M**  
**Project Number: 09905868**  
**GL Account Number: 920000**

Month	Total Amount
201901	\$ 93,217
201902	\$ 199,176
201903	\$ 106,824
201904	\$ 133,072
201905	\$ 133,072
201906	\$ 127,282
201907	\$ 132,107
201908	\$ 132,107
201909	\$ 128,521
201910	\$ 131,709
201911	\$ 131,709
201912	\$ 131,709
<b>Total</b>	<b>\$ 1,580,503</b>

Allocated to Washington Electric

0.70578 Note 7	
0.69189 Note 4	<u><u>\$ 771,794.77</u></u>

Allocated to Washington Gas

0.20513 Note 7	
0.72593 Note 4	<u><u>\$ 235,352.79</u></u>

Allocated to Idaho Electric

0.70578 Note 7	
0.30811 Note 4	<u><u>\$ 343,692.91</u></u>

Allocated to Idaho Gas

0.20513 Note 7	
0.27407 Note 4	<u><u>\$ 88,855.87</u></u>

Allocated to Oregon

0.08909 Note 7	<u><u>\$ 140,807.05</u></u>
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check \$ -

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

FERC Account	FERC Account Description	Jurisdiction	Service	Organization Description	STATIND	Expenditure Org	Accounting Period	Project Number	Journal Name	Transaction Description	AVA Jet	Expenditure Category	Report Category	Accounting Year	Task Number	Summary EXP Category	Expenditure Type	Source ID	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount	Project Description	Company
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201901	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	93,216.66	65,790.45	19,121.53	8,304.68	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201902	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	199,176.28	140,574.83	40,857.03	17,744.62	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201903	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	106,823.61	75,393.97	21,912.73	9,516.91	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201904	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201905	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	133,072.19	93,919.69	27,297.1	11,855.4	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201906	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	127,281.75	89,832.91	26,109.31	11,339.53	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201907	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201908	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	132,107.11	93,238.56	27,099.13	11,769.42	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201909	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	128,520.63	90,707.29	26,363.44	11,449.9	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201910	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201911	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
920000	ADMIN & GEN SALARIES	AA	CD	Z90 - Incentive Compensation DL	Z90	Z90	201912	09905868	Miscellaneous Transaction US	Equity Shares	143 - INCE	Voucher	OPER	2019	920000	Non-Labor	885 Miscellaneous PA	131,708.62	92,957.31	27,017.39	11,733.92	Restricted Stock Grants - O&M	001	
																			<b>1,580,503.39</b>					

**Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2019**

0.65      0.35  
0.69189    0.30811    0.72593    0.27407

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	W A E	I D E	W A G	I D G	OR
CD	ED	WA	WA	42,203	32,865	9,338			32,865		9,338		-
CD	GD	AA	OR	44,699	31,548	9,169	3,982		21,828	9,720	6,656	2,513	3,982
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040			12,040						12,040
GD	GD	AA	OR	15,664		10,930	4,734				7,934	2,996	4,734
GD	GD	ID	AN	17,160		17,160						17,160	-
GD	GD	WA	OR	13,860		13,860					13,860		-
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	852,936	207,428	222,385	134,585	560,586	292,350	142,829	64,599	222,385

9.5%

0.65      0.35  
0.69189    0.30811    0.72593    0.27407

Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Transaction	Electric	Gas North	Gas South	Not Assigned	W A E	I D E	W A G	I D G	OR
CD	ED	WA	WA	42,203	42,203				42,203				-
CD	GD	AA	OR	44,699			44,699		-	-	-	-	44,699
CD	CD	AA	AA	324,466	213,700	62,110	26,975	21,681	147,857	65,843	45,088	17,023	26,975
CD	CD	ID	ID	52,715	41,051	11,664				41,051		11,664	-
CD	CD	WA	WA	112,414	87,541	24,873			87,541		24,873		-
ED	ED	AN	AN	402,101	402,101				261,366	140,735			-
ED	ED	ID	ID	35,000	35,000					35,000			-
ED	ED	WA	WA	9,130	9,130				9,130				-
GD	ED	OR	WA	12,040	12,040				12,040				-
GD	GD	AA	OR	15,664			15,664				-	-	15,664
GD	GD	ID	AN	17,160		17,160					12,457	4,703	-
GD	GD	WA	OR	13,860			13,860				-	-	13,860
GD	GD	AA	AA	69,256		48,324	20,932				35,080	13,244	20,932
GD	GD	OR	OR	153,721			153,721						153,721
ZZ	ZZ	ZZ	ZZ	112,904				112,904					-
Grand Total				1,417,333	842,766	164,131	275,851	134,585	560,137	282,630	117,497	46,634	275,851

Reclassification Adjustment - For Incorrect Serv/Jur Assignment

(450)    (9,720)    (25,331)    (17,965)    53,467

Reclassify Return on Rate Base and Hangar Depreciation - for non-utility Use

440,753    9.5%    41,852    (20,437)    (9,101)    (6,232)    (2,353)    (3,729)

**TOTAL PLANE ADJUSTMENT**

**(20,887)    (18,821)    (31,563)    (20,318)    49,738**

Prep by: \_\_\_\_\_

Miscellaneous Adjustment  
Plane Reclassifications  
For the Twelve Months Ended December 31, 2019

Accounting Year 2019  
Company (All)

				Values					
Recorded Service	Corrected Service	Recorded Jurisdiction	Corrected Jurisdiction	Sum of Transaction Amount	Sum of Electric Amount	Sum of Gas North Amount	Sum of Gas South Amount	Sum of Not Assigned Amount	
<b>CD</b>	<b>ED</b>	WA	WA	42,203	32,865	9,338			
	<b>GD</b>	AA	OR	44,699	31,548	9,169	3,982		
	<b>(blank)</b>	AA	(blank)	324,466	213,700	62,110	26,975	21,681	
		ID	(blank)	52,715	41,051	11,664			
		WA	(blank)	112,414	87,541	24,873			
<b>ED</b>	<b>(blank)</b>	AN	(blank)	402,101	402,101				
		ID	(blank)	35,000	35,000				
		WA	(blank)	9,130	9,130				
<b>GD</b>	<b>ED</b>	OR	WA	12,040			12,040		
	<b>GD</b>	AA	OR	15,664		10,930	4,734		
		ID	AN	17,160		17,160			
		WA	OR	13,860		13,860			
		<b>(blank)</b>	AA	(blank)	69,256		48,324	20,932	
			OR	(blank)	153,721			153,721	
<b>ZZ</b>	<b>(blank)</b>	ZZ	(blank)	112,904				112,904	
<b>Grand Total</b>				<b>1,417,333</b>	<b>852,936</b>	<b>207,428</b>	<b>222,385</b>	<b>134,585</b>	

Prep by: \_\_\_\_\_

Accounting Year	Company	Accounting Period	Flight	Transaction Description	Project Number	Project Name	FERC Account	FERC Account Description	Expenditure Org	Recorded Service	Corrected Service	MAC	Vehicle Number	Recorded Jurisdiction	Corrected Jurisdiction	Expenditure Type	Transaction Quantity	Transaction Amount	Electric Amount	Gas North Amount	Gas South Amount
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	17.3	1,903		1,328	575
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	19.4	2,134		1,489	645
2019	001	201905	AVA050219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	103.8	11,418	8,059	2,342	1,017
2019	001	201905	AVA053019	Medford Business Meetings	09902920	Gen Safety/Health Admin-099	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	292	02080	AA	OR	550 Company Aircraft	11	1,210	854	248	108
2019	001	201905	AVA053019	Medford Business Meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	101	11,110	7,841	2,279	990
2019	001	201906	AVA061919	GD AN Semi Annual Natural Gas Update	03800545	Id Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	GD	054	02080	AN	AN	550 Company Aircraft	158	17,160		17,160	
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	36	3,960		2,763	1,197
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902455	Gas System Operations - 099	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	245	02080	AA	OR	550 Company Aircraft	40.5	4,455		3,109	1,346
2019	001	201907	AVA071219	LU659 LMC and Contract Negotiations	09902800	Employment 099 CM	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	280	02080	AA	OR	550 Company Aircraft	74	8,140	5,745	1,670	725
2019	001	201907	AVA072419	In Medford-Joint Safety committee office visits	95602815	Natural Gas Training - 956	880000	DIST EXP OPER-OTHER EXPENSES	Z88	GD	GD	281	02080	WA	OR	550 Company Aircraft	126	13,860			13,860
2019	001	201908	AVA073119	Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	79.8	8,778	6,836		1,942
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09900185	Gas Ops Admin Activity - 099	870000	OPER SUPV/ENG	Z88	GD	GD	016	02080	AA	OR	550 Company Aircraft	29.2	3,212		2,241	971
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905730	ET Operations Common All	920000	ADMIN & GEN SALARIES	Z88	GD	GD	018	02080	AA	OR	550 Company Aircraft	58.4	6,424	4,534		1,318
2019	001	201909	AVA091119	Physical security assessment of Klamath Falls office	09905732	ET Arch Planning Common All	921000	OFFICE SUPPLIES & EXPENSES	Z88	CD	GD	018	02080	AA	OR	550 Company Aircraft	29.2	3,212	2,267		659
2019	001	201910	AVA102419	PGA meeting and Meeting with UTC for a carbon and electricity markets work	06800545	Or Gas Regulatory Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	GD	ED	054	02080	OR	WA	550 Company Aircraft	68.8	12,040			12,040
2019	001	201911	AVA112519	Wildfire Risk Plan Meeting with the Commissioners/Power Supply Workshop	02806136	Common WA Reg Activities	928000	REGULATORY COMMISSION EXPENSES	Z88	CD	ED	054	02080	WA	WA	550 Company Aircraft	191	33,425	26,029		7,396
2019	001	201911	AVA111819	Medford Chamber Forum and various business meetings	09903691	Corporate Planning-099	930200	MISC GENERAL EXPENSE	Z88	CD	GD	369	02080	AA	OR	550 Company Aircraft	18.2	3,185	2,248		653

	12/31/2018	2019	12/31/2019	Depreciation Rate	Annual Depreciation Expense
	EOP	Actviity	EOP		
Plane					
Cost	\$ 5,507,887		\$ 5,507,887	3.43%	\$ 188,921 (included in pool)
A/D	(3,257,046)	(189,108)	(3,446,154)		
Plane NBV	<u>\$ 2,250,841</u>		<u>\$ 2,061,733</u>		
Hangar					
Cost	\$ 1,951,555		\$ 2,138,350	2.17%	\$ 46,402 (not in pool)
A/D	(1,626)	(44,626)	(46,252)		
Hangar NBV	<u>\$ 1,949,929</u>		<u>\$ 2,092,098</u>		
Total System Rate Base	<u>\$ 4,200,770</u>		<u>\$ 4,153,831</u>		
ROR			0.075		
			\$ 311,537.29		
Revenue Requirement			\$440,753		

**Avista Utilities**  
**Washington Jurisdiction**  
**Proforma Insurance Adjustment**  
**For the Twelve Months ended December 31, 2019**

<i>Test Period Expense:</i>	<b>Amount</b>
<i>Test Period Insurance Expense</i>	\$ (58,340)

Allocated to Washington Electric

0.70578	Note 7		
0.69189	Note 4	\$	(28,489)

Allocated to Washington Gas

0.20513	Note 7		
0.72593	Note 4	\$	(8,687)

<i>Electric</i>			
FERC 925	\$	(19,942.30)	70%
FERC 924	\$	(8,546.70)	30%
	\$	(28,489.00)	

**2019 D & O Premiums (Estimated)**

Carrier	2018 Premiums	2019 Premium	2019 Utility Allocated %	Utility Allocated Amount	Amount Allocated to AELP
AEGIS (\$35M)	\$665,000	\$623,225	94.0%	\$585,832	\$39,900
AEGIS (\$35M) taxes	\$6,973	\$7,822	94.0%	\$7,353	\$526
AEGIS -Continuity Credit (1)	-\$332,958	-\$253,979	96.4%	-\$244,836	-\$11,879
AEGIS Loyalty Credit (1)		-\$47,119	96.4%	-\$45,423	
AEGIS Loyalty Credit (2)		-\$15,456	96.4%	-\$14,900	
EIM (\$30M xs \$35M)	\$263,550	\$262,759	100.0%	\$262,759	
EIM (\$30M xs \$35M) taxes	\$5,535	\$5,518	100.0%	\$5,518	
EIM Supplemental Credit		-\$52,793	100.0%	-\$52,793	
XL Specialty(\$15M xs \$65M)	\$80,000	\$79,760	100.0%	\$79,760	
Twin City(\$15M xs \$80M)	\$60,000	\$59,820	100.0%	\$59,820	
Zurich(\$15M xs \$95M)	\$52,065	\$51,893	100.0%	\$51,893	
XL Speciality (\$15M xs \$100) Side A/DIC	\$75,000	\$74,775	100.0%	\$74,775	
HCC (\$15M xs \$125M) Side A/DIC	\$52,000	\$51,844	100.0%	\$51,844	
		<b>\$848,069</b>		\$821,602	
<b>2019 Estimated D &amp; O Premium Total Allocated to Avista</b>					<u>\$821,602</u>

Summary:

2019 Total D&O Premiums	848,069
Less: 10%	(84,807)
90% of D&O Premiums	763,262
Utility Expense	821,602
Difference - Adjustment	<b>(58,340)</b>



**Provision for Rate Refund Prior Period Adjustmen**

Per Results (E-OPS-12A, G-OPS-12A)  
 2019 Earning Sharing Estimate  
 Prior Period Adjustment to Other Revenue

	Electric \$000s	Natural Gas \$000s
Per Results (E-OPS-12A, G-OPS-12A)	-	444
2019 Earning Sharing Estimate	-	-
Prior Period Adjustment to Other Revenue	-	(444)

**GL Account Balance** Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance				
229000	ACCUMULATED PROVISION - RATE R	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
		ED - Summary						0			
		GD	WA		WA	201901	-693,000	0	-693,000		
						201902	-693,000	0	-693,000		
						201903	-693,000	441,731	-251,269		
						201904	-251,269	0	-251,269		
						201905	-251,269	0	-251,269		
						201906	-251,269	0	-251,269		
						201907	-251,269	0	-251,269		
201908	-251,269					251,269	0				
201909	0					0	0				
201910	0					0	0				
201911	0					0	0				
201912	0					0	0				
WA - Summary								693,000			
GD - Summary						693,000					
229000 - Summary						693,000					
449100	PROVISION FOR RATE REFUND	ED	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	0	0				
				201904	0	0	0				
				201905	0	0	0				
				201906	0	0	0				
				201907	0	0	0				
				201908	0	0	0				
				201909	0	0	0				
				201910	0	0	0				
				201911	0	0	0				
				201912	0	0	0				
				WA - Summary						0	
				ED - Summary						0	
449100 - Summary						0					
496100	PROVISION FOR RATE REFUND	GD	WA	201901	0	0	0				
				201902	0	0	0				
				201903	0	-441,731	-441,731				
				201904	-441,731	0	-441,731				
				201905	-441,731	0	-441,731				
				201906	-441,731	0	-441,731				
				201907	-441,731	0	-441,731				
				201908	-441,731	-2,215	-443,946				
				201909	-443,946	0	-443,946				
				201910	-443,946	0	-443,946				
				201911	-443,946	0	-443,946				
				201912	-443,946	0	-443,946				
				WA - Summary						-443,946	
				GD - Summary						-443,946	
496100 - Summary						-443,946					
Overall - Summary						249,054					

## Transaction Detail

Data Source: Financial Reporting

Data Updated Daily

Jurisdiction: WA

FERC Account	FERC Account Description	Service	Jurisdiction	Accounting Period	Journal Name	Transaction Description	Transaction Amount			
229000	ACCUMULATED PROVISION - RATE REFUND	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	2,215			
				201908	440-DECOUPLING 201908 DJ USD	Transfer 2018 Earnings Test	249,054			
				<b>WA - Summary</b>						<b>693,000</b>
<b>GD - Summary</b>						<b>693,000</b>				
<b>229000 - Summary</b>							<b>693,000</b>			
496100	PROVISION FOR RATE REFUND	GD	WA	201903	403-EARNINGS TEST ACCRUAL 201903 DJ USD	2018 Earnings test true-up adjustment	-441,731			
				201908	440-DECOUPLING 201908 DJ USD	Rate Adj Filing True-Up 2018 Earnings	-2,215			
				<b>WA - Summary</b>						<b>-443,946</b>
				<b>GD - Summary</b>						<b>-443,946</b>
<b>496100 - Summary</b>							<b>-443,946</b>			
<b>Overall - Summary</b>							<b>249,054</b>			

**For Internal Use**