

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

| Line No. | DESCRIPTION | Misc. Restating Non-Util / Non- Recurring Expense |
|----------|---|---|
| | Adjstment Number | 2.12 |
| | Workpaper Reference | G-MR |
| | REVENUES | |
| 1 | Total General Business | \$ - |
| 2 | Total Transportation | - |
| 3 | Other Revenues | (444) |
| 4 | Total Gas Revenues | <u>(444)</u> |
| | EXPENSES | |
| | Production Expenses | |
| 5 | City Gate Purchases | - |
| 6 | Purchased Gas Expense | - |
| 7 | Net Nat Gas Storage Trans | - |
| 8 | Total Production | <u>-</u> |
| | Underground Storage | |
| 9 | Operating Expenses | - |
| 10 | Depreciation/Amortization | - |
| 11 | Taxes | - |
| 12 | Total Underground Storage | <u>-</u> |
| | Distribution | |
| 13 | Operating Expenses | (2) |
| 14 | Depreciation/Amortization | - |
| 15 | Taxes | - |
| 16 | Total Distribution | <u>(2)</u> |
| 17 | Customer Accounting | - |
| 18 | Customer Service & Information | 1 |
| 19 | Sales Expenses | - |
| | Administrative & General | |
| 20 | Operating Expenses | (399) |
| 21 | Depreciation/Amortization | - |
| 22 | Regulatory Amortizations | - |
| 23 | Taxes | - |
| 24 | Total Admin. & General | <u>(399)</u> |
| 25 | Total Gas Expense | <u>(400)</u> |
| 26 | OPERATING INCOME BEFORE FIT | (44) |
| | FEDERAL INCOME TAX | |
| 27 | Current Accrual | (9) |
| 28 | Debt Interest | - |
| 29 | Deferred FIT | - |
| 30 | Amort ITC | - |
| 31 | NET OPERATING INCOME | <u>\$ (35)</u> |
| | RATE BASE | |
| | PLANT IN SERVICE | |
| 32 | Underground Storage | \$ - |
| 33 | Distribution Plant | - |
| 34 | General Plant | - |
| 35 | Total Plant in Service | <u>-</u> |
| | ACCUMULATED DEPRECIATION/AMORT | |
| 36 | Underground Storage | - |
| 37 | Distribution Plant | - |
| 38 | General Plant | - |
| 39 | Total Accumulated Depreciation/Amortization | <u>-</u> |
| 40 | NET PLANT | <u>-</u> |
| 41 | DEFREED TAXES | <u>-</u> |
| 42 | Net Plant After DFIT | - |
| 43 | GAS INVENTORY | - |
| 44 | GAIN ON SALE OF BUILDING | - |
| 45 | OTHER | - |
| 46 | WORKING CAPITAL | <u>-</u> |
| 47 | TOTAL RATE BASE | <u>\$ -</u> |

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> |
|--|------------------------------|---|
| <u>Misc. Restating Adjustments:</u> | | |
| 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) |
| Total Misc. Restating Adjustments | <u>(1,223,957)</u> | <u>(399,869)</u> |
| <u>Revenues:</u> | | |
| Eliminate true-up to the 2019 provision for rate refund. | - | (444,000) Other Revenue (eliminate debit increases other revenue) |
| Total Misc. Restating Adjustments -Revenues | <u>-</u> | <u>(444,000)</u> |
| Net Operating Income Before FIT | <u>1,223,957</u> | <u>(44,131)</u> |

Prep by: _____

| WA - ELECTRIC | | | | | | | | | | | |
|----------------------|------------------------|---------------------------------|----------------------|-------------------|----------------|------------------------|----------------|-------------|---------|-------------|----------------|
| 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) | |
| | | MR-BOD-1 | MR-NU-1 | MR-RC-1 | MR-LTIP | MR-PR-1 | MR-DO-1 | | | | |

Prep by: _____

| 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) | |
| | | MR-BOD-1 | MR-NU-1 | MR-RC-1 | MR-LTIP | MR-PR-1 | MR-DO-1 | | | | |

Prep by: _____

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

Allocated to Washington Electric

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

Allocated to Washington Gas

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

Allocated to Idaho Electric

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

Allocated to Idaho Gas

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

Allocated to Oregon

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

- 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)

Prep by: _____ 1st Review: _____

| Sum of Transaction Amount | | | | | | | |
|---------------------------|--------------|---------|--------------|-----------------------------|----------------------------|---|---------|
| 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 |

Prep by: _____ 1st Review: _____

| | | | | | | | | |
|----------------------------|------------------|--|--|---|--|---|---|----------|
| 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 | | | | | |
| | | SALES TAX | 8.77 | | | | | |
| | | Board of Directors Lodging 3 percent | 12.24 | | | | | |
| | | Room and transportation 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 | | | | | |

Prep by: _____ 1st Review: _____

| | | | | | | | |
|---------------------|--------|----|----|----------------------------|---------------------------|---|---------------------------------------|
| 2019 | 417100 | ZZ | ZZ | 235 Employee Misc Expenses | CORP CREDIT CARD | LINDA WILLIAMS-RESTAURANTS UNLIMITED | 47.23 |
| | | | | | | SUE FLEMING-AMBASSADOR/BLACK STAR | 27.18 |
| | | | | | Fleming, Susan Yvonne | Parking, EWI General Meeting | 5.44 |
| | | | | 830 Dues | 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 |
| | | | | | | EXECUTIVE WOMEN INTERNATIONAL | Membership Dues for EWI - Sue Fleming |
| | | | | 885 Miscellaneous | 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 |
| 417100 Total | | | | | | | 15337.54 |
| 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 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> |

Prep by: _____ 1st Review: _____

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 | \$ 1,617,451.36 | \$ 78,180.21 | \$ | 1,695,631.57 |
| | 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 |
| | \$ 833,753.29 | \$ 861,878.29 | \$ | 1,695,631.57 |

As Recorded

| | | | | |
|---------------------------------|-----------------|---------------|----|---|
| Miscellaneous Adjustment Needed | \$ (783,698.08) | \$ 783,698.08 | \$ | - |
|---------------------------------|-----------------|---------------|----|---|

MR-BOD-3

| 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 |
| DONALD C BURKE Total | | | 3,628.93 | - | 117,335.18 | 120,964.11 |
| 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 |
| ERIK J ANDERSON Total | | | 1,479.19 | - | 47,827.08 | 49,306.27 |
| 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 |
| HEIDI B STANLEY Total | | | 3,133.93 | - | 101,330.18 | 104,464.11 |
| 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 |
| JANET WIDMANN Total | | | 2,444.10 | - | 79,025.94 | 81,470.04 |
| 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 |
| KRISTIANNE BLAKE Total | | | 4,289.80 | - | 138,703.75 | 142,993.55 |
| 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 |
| MARC F RACICOT Total | | | 2,953.93 | - | 95,510.18 | 98,464.11 |
| 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 |
| R JOHN TAYLOR Total | | | 3,666.99 | - | 118,565.92 | 122,232.91 |
| 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 |
| REBECCA A KLEIN Total | | | 2,417.58 | - | 78,168.38 | 80,585.96 |
| 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 |
| SCOTT H MAW Total | | | 673.88 | - | 21,788.74 | 22,462.62 |
| (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 |
| (blank) Total | | | 24,830.85 | - | 801,864.28 | 826,695.13 |
| JEFFRY L PHILIPPS | 201912 | 4th Qtr Director Payment | 536.03 | | 17,331.73 | 17,867.76 |
| JEFFRY L PHILIPPS Total | | | 536.03 | - | 17,331.73 | 17,867.76 |
| Grand Total | | | 50,055.21 | - | 1,617,451.36 | 1,667,506.57 |
| | | | | | increase in retainer fees | 28,125.00 |
| | | | | | | 1,695,631.57 |

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 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |

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 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| 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) |
| TOTAL | \$ 25,097.10 | \$ 36,240.71 | \$ 30,730.58 | \$ 20,147.03 | \$ 8,327.92 | - | \$ 25,581.83 | \$ 27,067.10 | \$ 32,241.07 | \$ 19,330.65 | \$ 224,763.99 |

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 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| 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) |
| TOTAL | \$ 26,266.67 | \$ 36,258.36 | \$ 30,763.06 | \$ 18,661.61 | \$ 6,835.61 | - | \$ 25,597.31 | \$ 27,084.75 | \$ 29,305.63 | \$ 20,169.03 | \$ 220,942.03 |

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 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| 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) |
| TOTAL | \$ - | \$ 39,052.83 | \$ 31,922.37 | \$ 20,951.86 | \$ 3,811.08 | - | \$ 23,804.63 | \$ 26,740.53 | \$ 31,064.51 | \$ 21,801.30 | \$ 199,149.11 |

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 |
| TOTAL QUARTERLY PAYMENTS | \$ 51,363.77 | \$ 146,118.55 | \$ 120,919.43 | \$ 80,634.97 | \$ 22,817.92 | \$ 17,363.75 | \$ 98,806.81 | \$ 104,715.42 | \$ 122,225.75 | \$ 81,641.39 | \$ 846,607.76 |
| TOTAL 2019 COMPENSATION | \$ 71,166.67 | \$ 228,529.44 | \$ 206,500.00 | \$ 199,875.00 | \$ 183,000.00 | \$ 32,833.33 | \$ 184,000.00 | \$ 190,000.00 | \$ 207,768.80 | \$ 191,958.33 | \$ 1,695,631.57 |
| TOTAL | \$ - | \$ 34,566.65 | \$ 27,503.42 | \$ 20,874.47 | \$ 3,843.31 | \$ 17,363.75 | \$ 23,823.04 | \$ 23,823.04 | \$ 29,614.54 | \$ 20,340.41 | \$ 201,752.63 |

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 |
| Grand Total | | 2,000.00 | 2,000.00 | - | - | 13,070.52 | - | - | - | - | - | - | - | 17,070.52 |

| 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% | 100% | 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 |
| | 976.64 | 794.44 | - | - | 9,043.36 | - | - | - | - | - | - | - | 10,814.45 |

| 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | 297.82 | 521.79 | - | - | - | - | - | - | - | - | - | - | 819.61 |

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

| 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 Category | 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 |
| Grand Total | | 26,086.15 | - | 2,967.18 | 17.40 | 588.00 | - | 3,518.04 | 210.52 | - | 13,045.05 | 46,432.34 |

| 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 |
| Grand Total | | 14,369.64 | 17.40 | 386.09 | 6,770.35 | 312.50 | - | - | - | - | 24,576.36 | 46,432.34 |

| 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 | - |
| Grand Total | | (11,716.51) | 17.40 | (2,581.09) | 6,752.95 | (275.50) | - | (3,518.04) | (210.52) | - | 11,531.31 | - |

| 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) |
| | | (5,734.31) | 13.55 | (1,394.62) | 6,752.95 | (190.01) | - | - | - | - | - | - | (552.44) |

| 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) |
| | | (1,719.12) | 3.85 | (408.00) | - | - | - | (1,753.82) | (210.52) | - | - | - | (4,087.61) |

| | | | | | | | | | | | | | |
|-------------------|--|-------------------|--------------|-------------------|-----------------|-----------------|---|-------------------|-----------------|---|---|---|-------------------|
| 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) |
| | | (7,453.43) | 17.40 | (1,802.62) | 6,752.95 | (190.01) | - | (1,753.82) | (210.52) | - | - | - | (4,640.05) |

| 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 |
| Grand Total | 386.09 | 312.5 | 14369.64 | 17.4 | 24576.36 | 6770.35 | 46432.34 |

Prep by: _____ 1st Review: _____

| Sum of Transaction Amount | Column Labels | | | | | | | |
|----------------------------------|----------------------|----------------|----------------|--------------|-----------------|--------------|---------------|--------------------|
| Row Labels | AA.CD | AA.GD | AN.CD | AN.ED | OR.GD | WA.ED | WA.GD | Grand Total |
| 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 |
| Grand Total | 26086.15 | 3518.04 | 2967.18 | 588 | 13045.05 | 17.4 | 210.52 | 46432.34 |

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 |
| Total | \$ 1,580,503 |

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> |

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 |
| | | | | | | | | | | | | | | | | | | | 1,580,503.39 | | | | | |

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

| Recorded Service | Corrected Service | Recorded Jurisdiction | Corrected Jurisdiction | Transaction | Electric | Gas North | Gas South | Not Assigned | 0.65 | | 0.35 | | OR |
|--------------------|-------------------|-----------------------|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | | | | | | | | | 0.69189 | 0.30811 | 0.72593 | 0.27407 | |
| | | | | | | | | | WA E | ID E | WA G | ID G | |
| 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%

| Recorded Service | Corrected Service | Recorded Jurisdiction | Corrected Jurisdiction | Transaction | Electric | Gas North | Gas South | Not Assigned | 0.65 | | 0.35 | | OR |
|--------------------|-------------------|-----------------------|------------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | | | | | | | | | 0.69189 | 0.30811 | 0.72593 | 0.27407 | |
| | | | | | | | | | WA E | ID E | WA G | ID G | |
| 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 |
| CD | ED | WA | WA | 42,203 | 32,865 | 9,338 | | |
| | GD | AA | OR | 44,699 | 31,548 | 9,169 | 3,982 | |
| | (blank) | 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 | | |
| ED | (blank) | AN | (blank) | 402,101 | 402,101 | | | |
| | | ID | (blank) | 35,000 | 35,000 | | | |
| | | WA | (blank) | 9,130 | 9,130 | | | |
| GD | ED | OR | WA | 12,040 | | | 12,040 | |
| | GD | AA | OR | 15,664 | | 10,930 | 4,734 | |
| | | ID | AN | 17,160 | | 17,160 | | |
| | | WA | OR | 13,860 | | 13,860 | | |
| | (blank) | AA | (blank) | 69,256 | | 48,324 | 20,932 | |
| | | OR | (blank) | 153,721 | | | 153,721 | |
| ZZ | (blank) | ZZ | (blank) | 112,904 | | | | 112,904 |
| Grand Total | | | | 1,417,333 | 852,936 | 207,428 | 222,385 | 134,585 |

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 | ID | 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

| | | |
|--------------------------------------|-----------|-----------------|
| Test Period Expense: | | Amount |
| Test Period Insurance Expense | \$ | (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% |
| | <u>\$</u> | <u>(28,489.00)</u> | |

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 | |
| | | \$848,069 | | \$821,602 | |
| 2019 Estimated D & O Premium Total Allocated to Avista | | | | | <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 | (58,340) |

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 R | 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 | | | |
| | | | | WA - Summary | | | | | | 693,000 |
| GD - Summary | | | | | | 693,000 | | | | |
| 229000 - Summary | | | | | | | 693,000 | | | |
| 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 | | | |
| | | | | WA - Summary | | | | | | -443,946 |
| | | | | GD - Summary | | | | | | -443,946 |
| 496100 - Summary | | | | | | | -443,946 | | | |
| Overall - Summary | | | | | | | 249,054 | | | |

For Internal Use