



**Avista Corp.**

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August 12, 2021

Filing Center  
Public Utility Commission of Oregon  
201 High Street, SE Suite 100  
Salem, OR 97301-3398

Attention Filing Center:

RE: RG 78 (22)  
Docket No. UG-288  
Natural Gas Decoupling Mechanism  
Quarterly Report

Attached for filing with the Commission is an electronic copy of Avista's Natural Gas Decoupling Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for April, May, and June 2021, including use-per-customer data for existing and new customers. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 2<sup>nd</sup> quarter of 2021.

Questions regarding this filing should be directed to Joel Anderson at (509) 495-2811.

Sincerely,

/s/ Joe Miller

Joe Miller  
Senior Manager of Rates and Tariffs  
Enc.

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Avista Utilities**  
**Natural Gas Decoupling Mechanism (Oregon)**  
**Development of OR Natural Gas Deferrals (Calendar Year 2021)**  
**Docket No. UG-366 Baseline for Rates Effective January 15, 2020**  
**Docket No. UG-389 Baseline for Rates Effective January 16, 2021**

Line No.	Source	Apr-21	May-21	Jun-21	Q1 Total	Q2 Total	YTD Total	
(a)	(b)	(c)	(i)	(j)	(k)	(o)	(p)	(s)
<b>Residential Group</b>								
1	Rate Year Allowed Customers	Baseline, Page 3	93,970	93,808	93,521	281,478	281,299	281,478
2	Total Actual Billed Customers	Revenue Reports	93,007	92,780	93,058	278,910	278,845	557,755
3	Total Actual Usage (Therms)	Revenue Reports	3,460,791	2,147,076	1,292,318	22,139,370	6,900,185	29,039,555
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,351,315	\$ 2,468,704	\$ 1,796,187	\$ 17,516,882	\$ 7,616,207	\$ 25,133,089
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 981,185	\$ 978,310	\$ 982,843	\$ 2,892,302	\$ 2,942,338	\$ 5,834,639
6	New Hook-up Customers Billed	Revenue Reports	393	478	599	1,218	1,470	2,688
7	New Hook-up Usage (Therms)	Revenue Reports	12,778	8,105	6,053	74,771	26,936	101,707
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 12,116	\$ 9,944	\$ 9,598	60,099	31,658	\$ 91,757
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 3,473	\$ 4,461	\$ 5,503	11,076	13,437	\$ 24,513
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>93,007</b>	<b>92,780</b>	<b>93,058</b>	<b>278,722</b>	<b>278,845</b>	<b>557,567</b>
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$31.98	\$18.24	\$12.14	\$52.74	\$20.79	\$36.76
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 2,974,390</b>	<b>\$ 1,692,623</b>	<b>\$ 1,130,102</b>	<b>\$ 14,698,080</b>	<b>\$ 5,797,115</b>	<b>\$ 20,495,195</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,351,315	\$ 2,468,704	\$ 1,796,187	\$ 17,506,780	\$ 7,616,207	\$ 25,122,987
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 981,185	\$ 978,310	\$ 982,843	\$ 2,890,488	\$ 2,942,338	\$ 5,832,826
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 2,370,131</b>	<b>\$ 1,490,395</b>	<b>\$ 813,344</b>	<b>\$ 14,616,292</b>	<b>\$ 4,673,869</b>	<b>\$ 19,290,161</b>
16	Residential Revenue Per Customer Received		\$25.48	\$16.06	\$8.74	\$52.44	\$16.76	\$34.60
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 604,259	\$ 202,228	\$ 316,759	\$ 81,788	\$ 1,123,246	\$ 1,205,034
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (19,177)	\$ (6,418)	\$ (10,053)	\$ (2,577)	\$ (35,648)	\$ (38,225)
19		MBTR	1.24%	1.24%	1.24%			
20	Interest on Deferral	Avg Balance Calc	\$ 385	\$ 789	\$ 1,049	\$ 752	\$ 2,223	\$ 2,975
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ 585,467</b>	<b>\$ 196,599</b>	<b>\$ 307,755</b>	<b>\$ 79,963</b>	<b>\$ 1,089,821</b>	<b>\$ 1,169,783</b>
22	Cumulative Deferral Balance	Σ((17) + (20))	\$ 665,430	\$ 862,028	\$ 1,169,783	\$ 79,963	\$ 1,169,783	\$ 1,169,783
23	Weather Related Deferred Revenue		\$ 360,826	\$ 179,895	\$ 44,707	\$ (30,127)	\$ 585,428	\$ 555,301
24	Revenue Related Expenses		\$ (11,452)	\$ (5,709)	\$ (1,419)	\$ 956	\$ (18,580)	\$ (17,624)
25	Interest		\$ 151	\$ 422	\$ 535	\$ 670	\$ 1,107	\$ 1,777
26	<b>Total Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ 349,526</b>	<b>\$ 174,607</b>	<b>\$ 43,823</b>	<b>\$ (28,501)</b>	<b>\$ 567,956</b>	<b>\$ 539,454</b>
27	Cumulative Weather Related Deferral Balance		\$ 321,024	\$ 495,631	\$ 539,454	\$ (28,501)	\$ 539,454	\$ 539,454
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 243,433	\$ 22,334	\$ 272,051	\$ 111,915	\$ 537,818	\$ 649,733
29	Revenue Related Expenses		\$ (7,726)	\$ (709)	\$ (8,634)	\$ (3,533)	\$ (17,069)	\$ (20,602)
30	Interest		\$ 234	\$ 367	\$ 515	\$ 82	\$ 1,116	\$ 1,197
31	<b>Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ 235,941</b>	<b>\$ 21,992</b>	<b>\$ 263,932</b>	<b>\$ 108,464</b>	<b>\$ 521,865</b>	<b>\$ 630,329</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 344,405	\$ 366,397	\$ 630,329	\$ 108,464	\$ 630,329	\$ 630,329
33	<b>Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ 665,430</b>	<b>\$ 862,028</b>	<b>\$ 1,169,783</b>	<b>\$ 79,963</b>	<b>\$ 1,169,783</b>	<b>\$ 1,169,783</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 2nd Quarter 2021

**Avista Utilities**  
**Natural Gas Decoupling Mechanism (Oregon)**  
**Development of OR Natural Gas Deferrals (Calendar Year 2021)**  
**Docket No. UG-366 Baseline for Rates Effective January 15, 2020**  
**Docket No. UG-389 Baseline for Rates Effective January 16, 2021**

Line No.	Source	Apr-21	May-21	Jun-21	Q1 Total	Q2 Total	YTD Total	
(a)	(b)	(c)	(i)	(j)	(k)	(o)	(p)	(s)
<b>Non-Residential Group</b>								
1	Rate Year Allowed Customers	Baseline, Page 3	12,161	12,147	12,127	36,500	36,436	36,500
2	Total Actual Billed Customers	Revenue Reports	12,081	11,942	12,049	36,102	36,072	72,174
3	Total Actual Usage (Therms)	Revenue Reports	3,702,402	2,888,378	2,475,894	16,928,342	9,066,674	25,995,016
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,717,422	\$ 1,230,441	\$ 926,446	\$ 8,486,564	\$ 3,874,308	\$ 12,360,873
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 212,455	\$ 209,794	\$ 211,860	\$ 629,982	\$ 634,109	\$ 1,264,091
6	New Hook-up Customers Billed	Revenue Reports	72	79	90	173	241	414
7	New Hook-up Usage (Therms)	Revenue Reports	9,288	5,764	6,214	113,495	21,266	134,761
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 6,998	\$ 4,896	\$ 5,415	\$ 39,606	\$ 17,309	\$ 56,915
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 1,136	\$ 1,258	\$ 1,492	\$ 2,628	\$ 3,887	\$ 6,514
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>12,081</b>	<b>11,942</b>	<b>12,049</b>	<b>36,102</b>	<b>36,072</b>	<b>72,174</b>
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$132.16	\$89.09	\$77.33	\$194.69	\$99.53	\$147.16
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 1,596,606</b>	<b>\$ 1,063,928</b>	<b>\$ 931,748</b>	<b>\$ 7,028,596</b>	<b>\$ 3,592,283</b>	<b>\$ 10,620,879</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 1,717,422	\$ 1,230,441	\$ 926,446	\$ 8,486,564	\$ 3,874,308	\$ 12,360,873
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 212,455	\$ 209,794	\$ 211,860	\$ 629,982	\$ 634,109	\$ 1,264,091
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 1,504,967</b>	<b>\$ 1,020,647</b>	<b>\$ 714,586</b>	<b>\$ 7,856,582</b>	<b>\$ 3,240,199</b>	<b>\$ 11,096,782</b>
16	Non-Residential Revenue Per Customer Received		\$124.57	\$85.47	\$59.31	\$217.62	\$89.78	\$153.75
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 91,640	\$ 43,281	\$ 217,163	\$ (827,986)	\$ 352,084	\$ (475,902)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (2,908)	\$ (1,374)	\$ (6,892)	\$ 26,269	\$ (11,174)	\$ 15,094
19		MBTR	1.24%	1.24%	1.24%			
20	Interest on Deferral	Avg Balance Calc	\$ (784)	\$ (717)	\$ (588)	\$ (1,324)	\$ (2,089)	\$ (3,413)
21	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 87,947</b>	<b>\$ 41,190</b>	<b>\$ 209,683</b>	<b>\$ (803,041)</b>	<b>\$ 338,821</b>	<b>\$ (464,221)</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))	\$ (715,094)	\$ (673,904)	\$ (464,221)	\$ (803,041)	\$ (464,221)	\$ (464,221)
23	Weather Related Deferred Revenue		\$ 160,741	\$ 74,111	\$ 16,517	\$ (14,156)	\$ 251,370	\$ 237,213
24	Revenue Related Expenses		\$ (5,101)	\$ (2,352)	\$ (524)	\$ 449	\$ (7,978)	\$ (7,528)
25	Interest		\$ 67	\$ 184	\$ 230	\$ 312	\$ 480	\$ 792
26	<b>Total Non-Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ 155,706</b>	<b>\$ 71,943</b>	<b>\$ 16,223</b>	<b>\$ (13,395)</b>	<b>\$ 243,872</b>	<b>\$ 230,477</b>
27	Cumulative Weather Related Deferral Balance		\$ 142,311	\$ 214,254	\$ 230,477	\$ (13,395)	\$ 230,477	\$ 230,477
28	Conservation (Non-Weather) Related Deferred Revenue		\$ (69,101)	\$ (30,830)	\$ 200,646	\$ (813,830)	\$ 100,714	\$ (713,116)
29	Revenue Related Expenses		\$ 2,193	\$ 978	\$ (6,368)	\$ 25,819	\$ (3,196)	\$ 22,623
30	Interest		\$ (851)	\$ (901)	\$ (817)	\$ (1,635)	\$ (2,569)	\$ (4,205)
31	<b>Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ (67,759)</b>	<b>\$ (30,753)</b>	<b>\$ 193,460</b>	<b>\$ (789,646)</b>	<b>\$ 94,948</b>	<b>\$ (694,697)</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (857,405)	\$ (888,158)	\$ (694,697)	\$ (789,646)	\$ (694,697)	\$ (694,697)
33	<b>Non-Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ (715,094)</b>	<b>\$ (673,904)</b>	<b>\$ (464,221)</b>	<b>\$ (803,041)</b>	<b>\$ (464,221)</b>	<b>\$ (464,221)</b>
34	<b>Total Oregon Cumulative Deferral Balance</b>	<b>Residential (33) + Non-Residential (33)</b>	<b>\$ (49,664)</b>	<b>\$ 188,125</b>	<b>\$ 705,563</b>	<b>\$ (723,079)</b>	<b>\$ 705,563</b>	<b>\$ 705,563</b>

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Jurisdiction:OR

Note: April monthly activity per the GL below will not agree to deferral calculations due to a Q1 correcting entry booked in April 2021. See note below for explanation of Q1 Revision Entry.

**Deferred Revenue - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Quarterly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	GD	202104	52,487.42	612,942.13	665,429.55
	REG ASSET-DECOUPLING DEFERRED		202105	665,429.55	196,598.90	862,028.45
	REG ASSET-DECOUPLING DEFERRED		202106	862,028.45	307,754.86	1,169,783.31
	<b>FERC Acct 186328</b>			<b>Sum:</b>	<b>1,117,295.89</b>	
186338	REG ASSET NON-RES DECOUPLING D	GD	202104	-779,494.40	64,400.45	-715,093.95
	REG ASSET NON-RES DECOUPLING D		202105	-715,093.95	41,190.26	-673,903.69
	REG ASSET NON-RES DECOUPLING D		202106	-673,903.69	209,683.11	-464,220.58
	<b>FERC Acct 186338</b>			<b>Sum:</b>	<b>315,273.82</b>	
				<b>Sum:</b>	<b>1,432,569.71</b>	

**Prior Period Deferred Revenue Pending Approval - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182329	REG ASSET- DECOUPLING PRIOR YE	GD	202104	-31,055.53	-32.09	-31,087.62
	REG ASSET- DECOUPLING PRIOR YE		202105	-31,087.62	-32.12	-31,119.74
	REG ASSET- DECOUPLING PRIOR YE		202106	-31,119.74	-32.16	-31,151.90
	<b>FERC Acct 182329</b>			<b>Sum:</b>	<b>-96.37</b>	
182339	REG ASSET - NON RES DECOUPLING	GD	202104	99,544.01	102.86	99,646.87
	REG ASSET - NON RES DECOUPLING		202105	99,646.87	102.97	99,749.84
	REG ASSET - NON RES DECOUPLING		202106	99,749.84	103.07	99,852.91
	<b>FERC Acct 182339</b>			<b>Sum:</b>	<b>308.90</b>	
				<b>Sum:</b>	<b>212.53</b>	

**Decoupling Surcharge Approved for Recovery - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	GD	202104	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202105	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202106	0.00	0.00	0.00
	<b>FERC Acct 182328</b>			<b>Sum:</b>	<b>0.00</b>	
182338	REG ASSET - NON RES DECOUPLING	GD	202104	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202105	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202106	0.00	0.00	0.00
	<b>FERC Acct 182338</b>			<b>Sum:</b>	<b>0.00</b>	
				<b>Sum:</b>	<b>0.00</b>	

**Decoupling Rebate Approved for Recovery - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	GD	202104	-78,138.57	19,039.72	-59,098.85
	REG LIABILITY DECOUPLING REBAT		202105	-59,098.85	11,811.32	-47,287.53
	REG LIABILITY DECOUPLING REBAT		202106	-47,287.53	7,085.31	-40,202.22
	<b>FERC Acct 254328</b>			<b>Sum:</b>	<b>37,936.35</b>	
254338	REG LIABILITY NON RES DECOUPLI	GD	202104	-567,921.57	123,166.67	-444,754.90
	REG LIABILITY NON RES DECOUPLI		202105	-444,754.90	96,078.73	-348,676.17
	REG LIABILITY NON RES DECOUPLI		202106	-348,676.17	82,427.34	-266,248.83
	<b>FERC Acct 254338</b>			<b>Sum:</b>	<b>301,672.74</b>	
				<b>Sum:</b>	<b>339,609.09</b>	

**Contra Decoupling Deferred Rev - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	GD	202104	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202105	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202106	0.00	0.00	0.00
	<b>FERC Acct 253311</b>			<b>Sum:</b>	<b>0.00</b>	

**Accumulated Deferred Taxes - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
283328	ADFIT DECOUPLING DEFERRED REV	GD	202104	273,961.53	-172,120.15	101,841.38
	ADFIT DECOUPLING DEFERRED REV		202105	101,841.38	-72,607.51	29,233.87
	ADFIT DECOUPLING DEFERRED REV		202106	29,233.87	-127,474.52	-98,240.65
	<b>FERC Acct 283328</b>			<b>Sum:</b>	<b>-372,202.18</b>	

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
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**Deferred Revenue - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202104	-51,779.90	-612,513.08	-664,292.98
	RESIDENTIAL DECOUPLING DEFERRE		202105	-664,292.98	-195,810.12	-860,103.10
	RESIDENTIAL DECOUPLING DEFERRE		202106	-860,103.10	-306,705.63	-1,166,808.73
	<b>FERC Acct 495328</b>			<b>Sum:</b>	<b>-1,115,028.83</b>	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202104	778,210.16	-65,223.74	712,986.42
	NON-RES DECOUPLING DEFERRED RE		202105	712,986.42	-41,907.54	671,078.88
	NON-RES DECOUPLING DEFERRED RE		202106	671,078.88	-210,270.84	460,808.04
	<b>FERC Acct 495338</b>			<b>Sum:</b>	<b>-317,402.12</b>	
				<b>Sum:</b>	<b>-1,432,430.95</b>	

**Decoupling Amortization - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	202104	-122,762.35	-19,189.94	-141,952.29
	AMORTIZATION RES DECOUPLING DE		202105	-141,952.29	-11,927.77	-153,880.06
	AMORTIZATION RES DECOUPLING DE		202106	-153,880.06	-7,181.08	-161,061.14
	<b>FERC Acct 495328</b>			<b>Sum:</b>	<b>-38,298.79</b>	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202104	-568,262.05	-124,275.18	-692,537.23
	AMORTIZATION NON-RES DECOUPLIN		202105	-692,537.23	-96,947.25	-789,484.48
	AMORTIZATION NON-RES DECOUPLIN		202106	-789,484.48	-83,100.46	-872,584.94
	<b>FERC Acct 495338</b>			<b>Sum:</b>	<b>-304,322.89</b>	
				<b>Sum:</b>	<b>-342,621.68</b>	

**Interest Income or Expense - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING	GD	202104	-1,015.47	-531.91	-1,547.38
	INTEREST INCOME - DECOUPLING		202105	-1,547.38	-891.75	-2,439.13
	INTEREST INCOME - DECOUPLING		202106	-2,439.13	-1,152.30	-3,591.43
	<b>FERC Acct 419605</b>			<b>Sum:</b>	<b>-2,575.96</b>	
431328	INTEREST EXPENSE - DECOUPLING	GD	202104	7,777.96	2,114.11	9,892.07
	INTEREST EXPENSE - DECOUPLING		202105	9,892.07	1,734.37	11,626.44
	INTEREST EXPENSE - DECOUPLING		202106	11,626.44	1,388.78	13,015.22
	<b>FERC Acct 419605</b>			<b>Sum:</b>	<b>5,237.26</b>	
				<b>Sum:</b>	<b>2,661.30</b>	

Reconciliation of Accounts 419328 and 431328 for Q2 2021

Balance Sheet Account	April	May	June
186328 Decoupling Deferred Revenue (residential)	\$ 384.92	\$ 788.78	\$ 1,049.23
186338 Decoupling Deferred Revenue (non-res)	\$ (783.96)	\$ (717.28)	\$ (587.73)
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ (32.09)	\$ (32.12)	\$ (32.16)
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ 102.86	\$ 102.97	\$ 103.07
182328/254328 Res Decoupling Surcharge/Rebate	\$ (150.22)	\$ (116.45)	\$ (95.77)
182338/254328 Non-Res Decoupling Surcharge/Rebate	\$ (1,108.51)	\$ (868.52)	\$ (673.12)
<b>Total 419328 and 431328</b>	<b>Total Decoupling \$ (1,587.00)</b>	<b>\$ (842.62)</b>	<b>\$ (236.48)</b>
Monthly activity total	1,582.20	842.62	236.48
Difference	\$ (4.80)	\$ 0.00	\$ 0.00

Note: Due to an added Company holiday in January 2021, not all meters scheduled to be read in January and February were completed resulting in an under statement of actual customers in those months. In March, meter reading had caught up with scheduled reads resulting in an overstatement of actual customers for the month. This issue was identified by the Company during the January close and after internal discussions, the Company used actual customers for December 2020 to calculate the January - March deferral entries due to historically low changes in customer counts during Q1. The difference between actual customers used in the Q1 deferral calculations recorded was compared to the actual at the end of March. The difference was spread evenly to the three months in the quarter and the deferral calculations were re-performed with the revised customer counts. The difference between the deferral amounts recorded and the deferral amounts with the revised actual customers for the quarter was booked with the April 2021 close. The net impact of the correcting entry, including interest, is summarized below:

Natural Gas Residential: Surcharge increased by \$27,475  
Natural Gas Non-Residential: Rebate increased by \$23,547

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 2nd Quarter 2021

AVISTA UTILITIES  
OREGON JURISDICTION  
MONTHLY WEATHER CORRECTION  
Twelve Months Ended December 2021

		Apr-21	May-21	Jun-21	Q1 Total	Q2 Total	Q2 YTD Total
Medford	Actual DDH	291	141	51	1,921	483	2,404
Roseburg	Actual DDH	330	191	73	1,771	594	2,365
Klammath Falls	Actual DDH	619	386	124	2,734	1,129	3,863
La Grande	Actual DDH	553	349	77	2,721	979	3,700
Medford	Normal DDH	385	196	54	1,924	635	2,559
Roseburg	Normal DDH	383	218	80	1,752	681	2,433
Klammath Falls	Normal DDH	669	442	219	2,763	1,330	4,093
La Grande	Normal DDH	558	351	152	2,580	1,061	3,641
Medford	DDH from Norm	94	55	3	3	152	155
Roseburg	DDH from Norm	53	27	7	(19)	87	68
Klammath Falls	DDH from Norm	50	56	95	29	201	230
La Grande	DDH from Norm	5	2	75	(141)	82	(59)

					Q1 Average	Q2 Average	Q2 YTD Average
Medford	410 Cust	56,496	56,451	56,563	58,177	56,503	57,340
Roseburg	410 Cust	14,193	14,047	14,211	15,437	14,150	14,794
Klammath Falls	410 Cust	15,456	15,429	15,416	15,416	15,434	15,425
La Grande	410 Cust	6,862	6,853	6,868	6,859	6,861	6,860
Medford	420 Cust	6,994	6,928	6,983	7,186	6,968	7,077
Roseburg	420 Cust	2,201	2,139	2,194	2,272	2,178	2,225
Klammath Falls	420 Cust	1,797	1,791	1,792	1,807	1,793	1,800
La Grande	420 Cust	946	944	939	946	943	945
Medford	424 Cust	52	50	50	52	51	51
Roseburg	424 Cust	28	27	27	27	27	27
Klammath Falls	424 Cust	18	18	18	18	18	18
La Grande	424 Cust	2	2	2	2	2	2

Weather-Sensitive Coefficients		Apr-21	May-21	Jun-21
Medford	Schedule 410	0.08122	0.06630	0.04540
Roseburg	Schedule 410	0.07535	0.05220	0.03216
Klammath Falls	Schedule 410	0.05830	0.04592	0.02998
La Grande	Schedule 410	0.05277	0.04571	0.02192
Medford	Schedule 420	0.29937	0.23166	0.21386
Roseburg	Schedule 420	0.32942	0.25395	0.19063
Klammath Falls	Schedule 420	0.19900	0.13838	0.09614
La Grande	Schedule 420	0.18954	0.04460	0.02962
Medford	Schedule 424	0.68237	0.49327	0.91332
Roseburg	Schedule 424	1.08225	0.74334	1.52983
Klammath Falls	Schedule 424	0.84971	0.48154	0.63523
La Grande	Schedule 424	0.00000	0.00000	0.00000

Adjustment to Normal		Apr-21	May-21	Jun-21	Q1 Total	Q2 Total	Q2 YTD Total
Medford	Schedule 410	429,468	205,851	7,960	28,307	643,280	671,586
Roseburg	Schedule 410	57,002	19,796	3,062	(35,067)	79,859	44,793
Klammath Falls	Schedule 410	45,281	39,677	43,788	46,716	128,747	175,463
La Grande	Schedule 410	1,684	627	11,284	(67,617)	13,594	(54,023)
<b>Total Schedule 410</b>		<b>533,435</b>	<b>265,951</b>	<b>66,094</b>	<b>(27,662)</b>	<b>865,480</b>	<b>837,818</b>
Medford	Schedule 420	195,981	88,271	4,630	17,518	288,881	306,399
Roseburg	Schedule 420	38,645	14,667	2,802	(12,966)	56,114	43,148
Klammath Falls	Schedule 420	17,970	13,878	16,324	23,017	48,173	71,190
La Grande	Schedule 420	834	84	2,085	(37,956)	3,003	(34,953)
<b>Total Schedule 420</b>		<b>253,430</b>	<b>116,900</b>	<b>25,841</b>	<b>(10,387)</b>	<b>396,171</b>	<b>385,784</b>
Medford	Schedule 424	3,321	1,356	142	(588)	4,819	4,231
Roseburg	Schedule 424	1,615	542	277	(1,201)	2,434	1,233
Klammath Falls	Schedule 424	769	485	1,083	454	2,337	2,792
La Grande	Schedule 424	-	-	-	-	-	-
<b>Total Schedule 424</b>		<b>5,705</b>	<b>2,384</b>	<b>1,502</b>	<b>(1,335)</b>	<b>9,590</b>	<b>8,256</b>
<b>Total Oregon Usage Adjustment</b>		<b>792,570</b>	<b>385,235</b>	<b>93,437</b>	<b>(39,383)</b>	<b>1,271,241</b>	<b>1,231,858</b>

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 2nd Quarter 2021

AVISTA UTILITIES  
OREGON JURISDICTION  
MONTHLY WEATHER CORRECTION  
Twelve Months Ended December 2021

	Apr-21	May-21	Jun-21	Q1 Total	Q2 Total	Q2 YTD Total
Schedule 410 Usage Adjustment	533,435	265,951	66,094	(27,662)	865,480	837,818
Schedule 420 Usage Adjustment	253,430	116,900	25,841	(10,387)	396,171	385,784
Schedule 424 Usage Adjustment	5,705	2,384	1,502	(1,335)	9,590	8,256
	792,570	385,235	93,437	(39,383)	1,271,241	1,231,858
Schedule 410 Base Rate	0.67642	0.67642	0.67642			
Schedule 420 Base Rate	0.63115	0.63115	0.63115			
Schedule 424 Base Rate	0.13832	0.13832	0.13832			
Schedule 410 Revenue Adjustment	\$ 360,826	\$ 179,895	\$ 44,707	\$ (30,127)	\$ 585,428	\$ 555,301
Schedule 420 Revenue Adjustment	\$ 159,952	\$ 73,782	\$ 16,310	\$ (13,972)	\$ 250,043	\$ 236,071
Schedule 424 Revenue Adjustment	\$ 789	\$ 330	\$ 208	\$ (184)	\$ 1,327	\$ 1,143
Total Revenue Adjustment	\$ 521,567	\$ 254,006	\$ 61,225	\$ (44,284)	\$ 836,798	\$ 792,514

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Apr-21	May-21	Jun-21	Q1 Average	Q2 Average	Q2 YTD Average
<b>Actual per Books</b>						
Residential Customers	93,007	92,780	93,058	92,970	92,948	92,959
Residential Usage	3,460,791	2,147,076	1,292,318	7,379,790	2,300,062	4,839,926
Residential Use/Customer	37.2	23.1	13.9	79	25	52
<b>2021 New Hookup Billed</b>						
Residential Customers	393	478	599	197	490	344
Residential Usage	12,778	8,105	6,053	10,388	8,979	9,684
Residential Use/Customer	32.5	17.0	10.1	53	18	28
<b>Rate Year Adjusted Actual</b>						
Residential Customers	93,007	92,780	93,058	92,840	92,948	92,894
Residential Usage	3,460,791	2,147,076	1,292,318	7,373,438	2,300,062	4,836,750
Residential Use/Customer	37.2	23.1	13.9	79	25	52
<b>Rate Year Adjusted Weather Normalized</b>						
Residential Customers	93,007	92,780	93,058	92,840	92,948	92,894
Residential Usage	3,994,226	2,413,027	1,358,412	7,364,217	2,588,555	4,976,386
Residential Use/Customer	42.9	26.0	14.6	79	28	54
<b>UG-389 Rate Year</b>						
Residential Customers	93,970	93,808	93,521	93,572	93,766	93,669
Residential Usage	3,970,883	2,304,127	1,569,272	7,200,786	2,614,761	4,907,773
Residential Use/Customer	42.3	24.6	16.8	77	28	52
<b>Actual per Books</b>						
Non-Residential Customers	12,081	11,942	12,049	12,034	12,024	12,029
Non-Residential Usage	3,702,402	2,888,378	2,475,894	5,642,781	3,022,225	4,332,503
Non-Residential Use/Customer	306.5	241.9	205.5	469	251	360
<b>2021 New Hookup Billed</b>						
Non-Residential Customers	72	79	90	36	80	58
Non-Residential Usage	9,288	5,764	6,214	7,488	7,089	7,288
Non-Residential Use/Customer	129.0	73.0	69.0	208	88	125
<b>Rate Year Adjusted Actual</b>						
Non-Residential Customers	12,081	11,942	12,049	12,034	12,024	12,029
Non-Residential Usage	3,702,402	2,888,378	2,475,894	5,642,781	3,022,225	4,332,503
Non-Residential Use/Customer	306.5	241.9	205.5	469	251	360
<b>Rate Year Adjusted Weather Normalized</b>						
Non-Residential Customers	12,081	11,942	12,049	12,034	12,024	12,029
Non-Residential Usage	3,863,143	2,962,489	2,492,411	5,638,062	3,106,014	4,372,038
Non-Residential Use/Customer	319.8	248.1	206.9	469	258	363
<b>UG-389 Rate Year</b>						
Non-Residential Customers	12,161	12,147	12,127	12,147	12,145	12,146
Non-Residential Usage	2,960,057	1,950,619	1,706,669	4,981,914	2,205,782	3,593,848
Non-Residential Use/Customer	243.4	160.6	140.7	410	182	296