



**Avista Corp.**

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February 14, 2019

Filing Center  
Public Utility Commission of Oregon  
201 High Street, SE Suite 100  
Salem, OR 97301-3612

Attention Filing Center:

RE: 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 October, November and December 2018, 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 4<sup>th</sup> quarter of 2018.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", is written over the word "Sincerely,". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Patrick Ehrbar  
Director of Regulatory Affairs  
Enc.

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2018

**Avista Utilities**  
**Natural Gas Decoupling Mechanism (Oregon)**  
**Development of OR Natural Gas Deferrals (Calendar Year 2018)**  
**Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017**

Line No.	Source	Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
<b>Residential Group</b>										
1	Rate Year Allowed Customers	Page 3	88,757	89,449	90,099	271,381	270,493	268,272	268,305	1,078,451
2	Total Actual Billed Customers	Revenue Reports	90,312	90,598	91,079	270,591	270,128	268,720	271,989	1,081,428
3	Total Actual Usage (Therms)	Revenue Reports	3,005,114	5,324,906	8,893,698	20,400,109	7,098,372	3,372,494	17,223,718	48,094,692
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,830,206	\$ 4,388,720	\$ 6,211,830	\$ 14,751,998	\$ 6,940,548	\$ 4,633,745	\$ 13,430,757	\$ 39,757,048
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 907,168	\$ 909,654	\$ 914,451	\$ 2,720,025	\$ 2,719,280	\$ 2,704,680	\$ 2,731,273	\$ 10,875,259
6	New Hook-up Customers Billed	Revenue Reports	2,487	2,655	2,792	5,242	6,151	6,795	7,934	26,122
7	New Hook-up Usage (Therms)	Revenue Reports	36,613	92,495	169,281	323,216	152,902	61,629	298,389	836,135
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 45,775	\$ 80,530	\$ 127,437	241,887	149,975	102,521	253,743	\$ 748,126
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 24,072	\$ 25,702	\$ 27,095	50,299	59,340	65,986	76,869	\$ 252,494
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>88,757</b>	<b>89,449</b>	<b>90,099</b>	<b>270,591</b>	<b>270,128</b>	<b>268,272</b>	<b>268,305</b>	<b>1,077,296</b>
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$18.70	\$38.79	\$56.44	\$45.95	\$18.50	\$8.90	\$37.98	\$27.88
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 1,659,383</b>	<b>\$ 3,470,124</b>	<b>\$ 5,085,631</b>	<b>\$ 12,432,528</b>	<b>\$ 5,001,300</b>	<b>\$ 2,389,036</b>	<b>\$ 10,215,138</b>	<b>\$ 30,038,001</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 2,801,585	\$ 4,353,870	\$ 6,167,099	\$ 14,751,998	\$ 6,940,548	\$ 4,627,057	\$ 13,322,554	\$ 39,642,157
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 892,116	\$ 898,531	\$ 904,941	\$ 2,720,025	\$ 2,719,280	\$ 2,700,335	\$ 2,695,589	\$ 10,835,229
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 1,909,469</b>	<b>\$ 3,455,339</b>	<b>\$ 5,262,158</b>	<b>\$ 12,031,973</b>	<b>\$ 4,221,267</b>	<b>\$ 1,926,723</b>	<b>\$ 10,626,965</b>	<b>\$ 28,806,928</b>
16	Residential Revenue Per Customer Received		\$21.51	\$38.63	\$58.40	\$44.47	\$15.62	\$7.18	\$9.52	\$26.74
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (250,086)	\$ 14,785	\$ (176,527)	\$ 400,555	\$ 780,033	\$ 462,313	\$ (411,828)	\$ 1,231,073
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 7,937	\$ (469)	\$ 5,602	\$ (12,712)	\$ (24,756)	\$ (14,672)	\$ 13,070	\$ (39,071)
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ 9,314	\$ 8,674	\$ 8,247	\$ 10,884	\$ 13,512	\$ 26,609	\$ 26,235	\$ 77,239
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ (232,834)</b>	<b>\$ 22,989</b>	<b>\$ (162,678)</b>	<b>\$ 398,727</b>	<b>\$ 768,789</b>	<b>\$ 474,249</b>	<b>\$ (372,523)</b>	<b>\$ 1,269,242</b>
22	Cumulative Deferral Balance	Σ((17) + (20))	\$ 1,408,930	\$ 1,431,920	\$ 1,269,242	\$ 398,727	\$ 1,167,515	\$ 1,641,765	\$ 1,269,242	\$ 1,269,242
23	Weather Related Deferred Revenue		\$ (15,328)	\$ 43,722	\$ 125,169	\$ 21,603	\$ 498,040	\$ (14,919)	\$ 153,563	\$ 658,286
24	Revenue Related Expenses		\$ 486	\$ (1,388)	\$ (3,972)	\$ (668)	\$ (15,392)	\$ 461	\$ (4,874)	\$ (20,473)
25	Interest		\$ 3,092	\$ 3,195	\$ 3,715	\$ 4,823	\$ 8,704	\$ 9,524	\$ 10,002	\$ 33,053
26	<b>Total Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ (11,750)</b>	<b>\$ 45,529</b>	<b>\$ 124,912</b>	<b>\$ 25,758</b>	<b>\$ 491,351</b>	<b>\$ (4,934)</b>	<b>\$ 158,691</b>	<b>\$ 670,866</b>
27	Cumulative Weather Related Deferral Balance		\$ 500,425	\$ 545,954	\$ 670,866	\$ 25,758	\$ 517,109	\$ 512,176	\$ 670,866	\$ 670,866
28	Conservation (Non-Weather) Related Deferred Revenue		\$ (234,757)	\$ (28,937)	\$ (301,696)	\$ 378,952	\$ 281,993	\$ 477,232	\$ (565,390)	\$ 572,787
29	Revenue Related Expenses		\$ 7,450	\$ 918	\$ 9,575	\$ (12,045)	\$ (9,363)	\$ (15,134)	\$ 17,944	\$ (18,598)
30	Interest		\$ 6,223	\$ 5,479	\$ 4,532	\$ 6,061	\$ 4,808	\$ 17,084	\$ 16,233	\$ 44,187
31	<b>Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ (221,084)</b>	<b>\$ (22,540)</b>	<b>\$ (287,590)</b>	<b>\$ 372,968</b>	<b>\$ 277,438</b>	<b>\$ 479,183</b>	<b>\$ (531,213)</b>	<b>\$ 598,376</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 908,505	\$ 885,965	\$ 598,376	\$ 372,968	\$ 650,406	\$ 1,129,589	\$ 598,376	\$ 598,376
33	<b>Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ 1,408,930</b>	<b>\$ 1,431,920</b>	<b>\$ 1,269,242</b>	<b>\$ 398,727</b>	<b>\$ 1,167,515</b>	<b>\$ 1,641,765</b>	<b>\$ 1,269,242</b>	<b>\$ 1,269,242</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2018

**Avista Utilities**  
**Natural Gas Decoupling Mechanism (Oregon)**  
**Development of OR Natural Gas Deferrals (Calendar Year 2018)**  
**Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017**

Line No.	Source	Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
<b>Non-Residential Group</b>										
1	Rate Year Allowed Customers	Page 3	11,663	11,736	11,804	\$ 35,664	\$ 35,552	\$ 35,321	\$ 35,203	141,739
2	Total Actual Billed Customers	Revenue Reports	11,914	11,876	11,945	\$ 35,727	\$ 35,607	\$ 35,239	\$ 35,735	142,308
3	Total Actual Usage (Therms)	Revenue Reports	2,436,525	3,257,314	5,634,308	\$ 13,480,852	\$ 6,295,605	\$ 4,732,030	\$ 11,328,147	35,836,635
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,269,467	\$ 1,908,084	\$ 2,902,123	\$ 6,931,760	\$ 3,232,183	\$ 2,291,633	\$ 6,079,674	\$ 18,535,250
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 205,159	\$ 204,759	\$ 205,318	\$ 634,897	\$ 614,061	\$ 607,509	\$ 615,235	\$ 2,471,702
6	New Hook-up Customers Billed	Revenue Reports	281	292	330	\$ 630	\$ 713	\$ 772	\$ 903	3,018
7	New Hook-up Usage (Therms)	Revenue Reports	45,526	109,645	196,690	\$ 221,698	\$ 108,375	\$ 157,318	\$ 351,862	839,253
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 24,095	\$ 49,334	\$ 79,873	\$ 122,476	\$ 68,170	\$ 67,547	\$ 153,302	\$ 411,495
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 4,658	\$ 5,195	\$ 5,545	\$ 10,551	\$ 12,142	\$ 13,085	\$ 15,398	\$ 51,176
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>11,663</b>	<b>11,736</b>	<b>11,804</b>	<b>\$ 35,641</b>	<b>\$ 35,552</b>	<b>\$ 35,213</b>	<b>\$ 35,203</b>	<b>141,609</b>
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$103.00	\$155.01	\$200.86	\$163.25	\$72.49	\$59.34	\$152.96	\$112.10
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 1,201,271</b>	<b>\$ 1,819,244</b>	<b>\$ 2,370,927</b>	<b>\$ 5,817,214</b>	<b>\$ 2,578,037</b>	<b>\$ 2,088,323</b>	<b>\$ 5,391,442</b>	<b>\$ 15,875,017</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 1,247,955	\$ 1,884,450	\$ 2,867,938	\$ 6,911,972	\$ 3,226,198	\$ 2,289,609	\$ 6,000,344	\$ 18,428,123
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 201,001	\$ 202,270	\$ 202,944	\$ 633,491	\$ 613,123	\$ 607,075	\$ 606,215	\$ 2,459,903
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 1,046,955</b>	<b>\$ 1,682,180</b>	<b>\$ 2,664,994</b>	<b>\$ 6,278,481</b>	<b>\$ 2,613,075</b>	<b>\$ 1,682,535</b>	<b>\$ 5,394,129</b>	<b>\$ 15,968,220</b>
16	Non-Residential Revenue Per Customer Received		\$89.77	\$143.33	\$225.77	\$ 176.18	\$ 73.47	\$47.79	\$152.96	\$112.76
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 154,316	\$ 137,064	\$ (294,067)	\$ (461,268)	\$ (35,038)	\$ 405,788	\$ (2,686)	\$ (93,203)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (4,898)	\$ (4,350)	\$ 9,333	\$ 14,639	\$ 1,112	\$ (12,879)	\$ 85	\$ 2,958
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ (187)	\$ 676	\$ 215	\$ (2,013)	\$ (9,506)	\$ (6,027)	\$ 704	\$ (16,842)
21	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 149,232</b>	<b>\$ 133,390</b>	<b>\$ (284,519)</b>	<b>\$ (448,641)</b>	<b>\$ (43,432)</b>	<b>\$ 386,883</b>	<b>\$ (1,897)</b>	<b>\$ (107,087)</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))	\$ 44,042	\$ 177,432	\$ (107,087)	\$ (448,641)	\$ (492,074)	\$ (105,190)	\$ (107,087)	\$ (107,087)
23	Weather Related Deferred Revenue		\$ 28,429	\$ 55,806	\$ (1,001)	\$ 25,936	\$ 233,242	\$ (12,665)	\$ 83,235	\$ 329,748
24	Revenue Related Expenses		\$ (902)	\$ (1,771)	\$ 32	\$ (802)	\$ (7,209)	\$ 391	\$ (2,642)	\$ (10,260)
25	Interest		\$ 1,608	\$ 1,868	\$ 2,042	\$ 2,429	\$ 2,778	\$ 4,719	\$ 5,518	\$ 15,444
26	<b>Total Non-Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ 29,136</b>	<b>\$ 55,903</b>	<b>\$ 1,073</b>	<b>\$ 27,563</b>	<b>\$ 228,812</b>	<b>\$ (7,555)</b>	<b>\$ 86,111</b>	<b>\$ 334,932</b>
27	Cumulative Weather Related Deferral Balance		\$ 277,956	\$ 333,859	\$ 334,932	\$ 27,563	\$ 256,375	\$ 248,820	\$ 334,932	\$ 334,932
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 125,887	\$ 81,258	\$ (293,066)	\$ (487,203)	\$ (268,280)	\$ 418,453	\$ (85,921)	\$ (422,951)
29	Revenue Related Expenses		\$ (3,995)	\$ (2,579)	\$ 9,301	\$ 15,441	\$ 8,321	\$ (13,270)	\$ 2,727	\$ 13,218
30	Interest		\$ (1,795)	\$ (1,192)	\$ (1,827)	\$ (4,442)	\$ (12,285)	\$ (10,746)	\$ (4,814)	\$ (32,286)
31	<b>Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ 120,096</b>	<b>\$ 77,487</b>	<b>\$ (285,592)</b>	<b>\$ (476,204)</b>	<b>\$ (272,244)</b>	<b>\$ 394,438</b>	<b>\$ (88,008)</b>	<b>\$ (442,019)</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (233,914)	\$ (156,427)	\$ (442,019)	\$ (476,204)	\$ (748,449)	\$ (354,011)	\$ (442,019)	\$ (442,019)
33	<b>Non-Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ 44,042</b>	<b>\$ 177,432</b>	<b>\$ (107,087)</b>	<b>\$ (448,641)</b>	<b>\$ (492,074)</b>	<b>\$ (105,190)</b>	<b>\$ (107,087)</b>	<b>\$ (107,087)</b>
34	<b>Total Oregon Cumulative Deferral Balance Surcharge (Rebate)</b>	<b>Residential (33) + Non-Residential (33)</b>	<b>\$ 1,452,972</b>	<b>\$ 1,609,352</b>	<b>\$ 1,162,155</b>	<b>\$ (49,915)</b>	<b>\$ 675,442</b>	<b>\$ 1,536,575</b>	<b>\$ 1,162,155</b>	<b>\$ 1,162,155</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2018

Avista Utilities  
Natural Gas Decoupling Mechanism (Oregon)  
OR Natural Gas Journal Entries (Calendar Year 2018)  
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

Jurisdiction:OR

**Deferred Revenue - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Quarterly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	GD	201810	1,641,764.80	-232,834.36	1,408,930.44
	REG ASSET-DECOUPLING DEFERRED		201811	1,408,930.44	22,989.36	1,431,919.80
	REG ASSET-DECOUPLING DEFERRED		201812	1,431,919.80	-162,677.64	1,269,242.16
	<b>FERC Acct 186328</b>			<b>Sum:</b>	<b>-372,522.64</b>	
186338	REG ASSET NON-RES DECOUPLING D	GD	201810	-105,190.27	149,232.00	44,041.73
	REG ASSET NON-RES DECOUPLING D		201811	44,041.73	133,390.27	177,432.00
	REG ASSET NON-RES DECOUPLING D		201812	177,432.00	-284,519.04	-107,087.04
	<b>FERC Acct 186338</b>			<b>Sum:</b>	<b>-1,896.77</b>	
				<b>Sum:</b>	<b>-374,419.41</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	201810	-2,028,942.84	2,028,942.84	0.00
	REG ASSET- DECOUPLING PRIOR YE		201811	0.00	0.00	0.00
	REG ASSET- DECOUPLING PRIOR YE		201812	0.00	0.00	0.00
	<b>FERC Acct 182329</b>			<b>Sum:</b>	<b>2,028,942.84</b>	
182339	REG ASSET - NON RES DECOUPLING	GD	201810	-899,368.23	899,368.23	0.00
	REG ASSET - NON RES DECOUPLING		201811	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201812	0.00	0.00	0.00
	<b>FERC Acct 182339</b>			<b>Sum:</b>	<b>899,368.23</b>	
				<b>Sum:</b>	<b>2,928,311.07</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	201810	119,477.90	-119,477.90	0.00
	REG ASSET- DECOUPLING SURCHARG		201811	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201812	0.00	0.00	0.00
	<b>FERC Acct 182328</b>			<b>Sum:</b>	<b>-119,477.90</b>	
182338	REG ASSET - NON RES DECOUPLING	GD	201810	184,350.67	-184,350.67	0.00
	REG ASSET - NON RES DECOUPLING		201811	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201812	0.00	0.00	0.00
	<b>FERC Acct 182338</b>			<b>Sum:</b>	<b>-184,350.67</b>	
				<b>Sum:</b>	<b>-303,828.57</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	201810	0.00	-1,982,779.83	-1,982,779.83
	REG LIABILITY DECOUPLING REBAT		201811	-1,982,779.83	168,738.29	-1,814,041.54
	REG LIABILITY DECOUPLING REBAT		201812	-1,814,041.54	346,644.41	-1,467,397.13
	<b>FERC Acct 254328</b>			<b>Sum:</b>	<b>-1,467,397.13</b>	
254338	REG ASSET - NON RES DECOUPLING	GD	201810	0.00	-773,141.71	-773,141.71
	REG ASSET - NON RES DECOUPLING		201811	-773,141.71	63,060.77	-710,080.94
	REG ASSET - NON RES DECOUPLING		201812	-710,080.94	116,802.70	-593,278.24
	<b>FERC Acct 254338</b>			<b>Sum:</b>	<b>-593,278.24</b>	
				<b>Sum:</b>	<b>-2,060,675.37</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	201810	228,460.69	45,158.69	273,619.38
	ADFIT DECOUPLING DEFERRED REV		201811	273,619.38	-81,517.53	192,101.85
	ADFIT DECOUPLING DEFERRED REV		201812	192,101.85	-3,412.59	188,689.26
	<b>FERC Acct 283328</b>			<b>Sum:</b>	<b>-39,771.43</b>	

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2018

**Deferred Revenue - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201810	-1,590,760.30	242,148.59	-1,348,611.71
	RESIDENTIAL DECOUPLING DEFERRE		201811	-1,348,611.71	-14,315.82	-1,362,927.53
	RESIDENTIAL DECOUPLING DEFERRE		201812	-1,362,927.53	170,924.69	-1,192,002.84
	<b>FERC Acct 495328</b>			<b>Sum:</b>	<b>398,757.46</b>	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201810	87,644.45	-149,418.70	-61,774.25
	NON-RES DECOUPLING DEFERRED RE		201811	-61,774.25	-132,714.08	-194,488.33
	NON-RES DECOUPLING DEFERRED RE		201812	-194,488.33	284,733.81	90,245.48
	<b>FERC Acct 495338</b>			<b>Sum:</b>	<b>2,601.03</b>	
<b>Sum:</b>					<b>401,358.49</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	201810	734,124.36	71,468.95	805,593.31
	AMORTIZATION RES DECOUPLING DE		201811	805,593.31	-183,780.04	621,813.27
	AMORTIZATION RES DECOUPLING DE		201812	621,813.27	-350,631.98	271,181.29
	<b>FERC Acct 495328</b>			<b>Sum:</b>	<b>-462,943.07</b>	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201810	578,729.08	57,540.84	636,269.92
	AMORTIZATION NON-RES DECOUPLIN		201811	636,269.92	-69,485.52	566,784.40
	AMORTIZATION NON-RES DECOUPLIN		201812	566,784.40	-118,386.53	448,397.87
	<b>FERC Acct 495338</b>			<b>Sum:</b>	<b>-130,331.21</b>	
<b>Sum:</b>					<b>-593,274.28</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	201810	-28,997.81	-9,314.23	-38,312.04
	INTEREST INCOME - DECOUPLING☐		201811	-38,312.04	-9,824.39	-48,136.43
	INTEREST INCOME - DECOUPLING☐		201812	-48,136.43	-8,461.82	-56,598.25
	<b>FERC Acct 419605</b>			<b>Sum:</b>	<b>-27,600.44</b>	
431328	INTEREST EXPENSE - DECOUPLING☐	GD	201810	59,181.83	2,615.95	61,797.78
	INTEREST EXPENSE - DECOUPLING☐		201811	61,797.78	21,941.16	83,738.94
	INTEREST EXPENSE - DECOUPLING☐		201812	83,738.94	5,571.40	89,310.34
	<b>FERC Acct 419605</b>			<b>Sum:</b>	<b>30,128.51</b>	

Reconciliation of Accounts 419328 and 431328 for Q4 2018

Beginning June 2018 the Decoupling-related interest income and expense is recorded in a separate dedicated sub-account and no longer comingled with the interest recorded in Accounts 419605 and 431605.

<u>Balance Sheet Account</u>	October	November	December
186328 Decoupling Deferred Revenue (residential)	\$ 9,314.23	\$ 8,673.54	\$ 8,247.05
186338 Decoupling Deferred Revenue (non-res)	\$ (186.70)	\$ 676.19	\$ 214.77
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ 46,163.01	\$ -	\$ -
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ 126,226.52	\$ -	\$ -
182328 Res Decoupling Surcharge/Rebate	\$ (48,008.95)	\$ (15,041.75)	\$ (3,987.57)
182338 Non-Res Decoupling Surcharge/Rebate	\$ (126,809.83)	\$ (6,424.75)	\$ (1,583.83)
<b>Total 419328 and 431328</b>	<b>Total Decoupling \$ 6,698.28</b>	<b>\$ (12,116.77)</b>	<b>\$ 2,890.43</b>

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2018

AVISTA UTILITIES  
OREGON JURISDICTION  
MONTHLY WEATHER CORRECTION  
Twelve Months Ended December 2018

		Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total
Medford	Actual DDH	274	563	808	1,939	499	56	1,645	4,139
Roseburg	Actual DDH	245	525	697	1,713	516	63	1,467	3,759
Klammath Falls	Actual DDH	585	849	1071	2,666	1,111	339	2,505	6,621
La Grande	Actual DDH	580	854	1033	2,512	897	325	2,467	6,201
Medford	Normal DDH	296	606	807	1,914	647	54	1,709	2,561
Roseburg	Normal DDH	283	532	693	1,736	668	61	1,508	2,404
Klammath Falls	Normal DDH	552	865	1,086	2,716	1,328	322	2,503	4,044
La Grande	Normal DDH	512	784	1,027	2,560	1,071	256	2,323	3,631
Medford	DDH from Norm	22	43	(1)	(25)	148	(2)	64	123
Roseburg	DDH from Norm	38	7	(4)	23	152	(2)	41	175
Klammath Falls	DDH from Norm	(33)	16	15	50	217	(17)	(2)	267
La Grande	DDH from Norm	(68)	(70)	(6)	48	174	(69)	(144)	222
					<b>Q1 Average</b>	<b>Q2 Average</b>	<b>Q3 Average</b>	<b>Q4 Average</b>	<b>YTD Average</b>
Medford	410 Cust	55,188	55,329	55,690	55,018	55,003	54,802	55,402	55,056
Roseburg	410 Cust	13,692	13,696	13,703	13,644	13,594	13,491	13,697	13,607
Klammath Falls	410 Cust	14,744	14,835	14,920	14,798	14,737	14,626	14,833	14,749
La Grande	410 Cust	6,688	6,738	6,766	6,737	6,709	6,654	6,731	6,708
Medford	420 Cust	6,972	6,950	6,971	6,941	6,923	6,851	6,964	6,920
Roseburg	420 Cust	2,147	2,120	2,141	2,161	2,140	2,111	2,136	2,137
Klammath Falls	420 Cust	1,755	1,765	1,785	1,762	1,763	1,744	1,768	1,759
La Grande	420 Cust	914	917	921	925	919	915	917	919
Medford	424 Cust	43	44	44	40	42	42	44	42
Roseburg	424 Cust	23	23	23	24	24	23	23	23
Klammath Falls	424 Cust	17	17	17	17	17	17	17	17
La Grande	424 Cust	2	2	2	2	2	2	2	2
<b>Weather-Sensitive Coefficients</b>		<b>Oct-18</b>	<b>Nov-18</b>	<b>Dec-18</b>					
Medford	Schedule 410	0.07392	0.09451	0.10665					
Roseburg	Schedule 410	0.06260	0.07701	0.10748					
Klammath Falls	Schedule 410	0.04770	0.06925	0.07151					
La Grande	Schedule 410	0.05574	0.07952	0.08383					
Medford	Schedule 420	0.30094	0.36756	0.43289					
Roseburg	Schedule 420	0.32359	0.29999	0.45113					
Klammath Falls	Schedule 420	0.17109	0.25669	0.26212					
La Grande	Schedule 420	0.19711	0.31028	0.35610					
Medford	Schedule 424	0.85234	0.56711	0.79292					
Roseburg	Schedule 424	7.65100	1.54081	1.02736					
Klammath Falls	Schedule 424	0.43722	0.29335	0.53690					
La Grande	Schedule 424	8.39843	0.25550	0.07093					

Avista Corporation Decoupling Mechanism  
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		Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Adjustment to Normal									
Medford	Schedule 410	89,749	224,853	(5,939)	(109,567)	516,556	(11,049)	308,663	704,603
Roseburg	Schedule 410	32,571	7,383	(5,891)	40,118	119,042	(1,452)	34,062	191,771
Klamath Falls	Schedule 410	(23,209)	16,437	16,004	69,681	130,452	(9,020)	9,233	200,346
La Grande	Schedule 410	(25,350)	(37,506)	(3,403)	36,212	74,168	(3,648)	(66,259)	40,473
<b>Total Schedule 410</b>		<b>73,761</b>	<b>211,167</b>	<b>770</b>	<b>36,445</b>	<b>840,219</b>	<b>(25,169)</b>	<b>285,699</b>	<b>1,137,193</b>
Medford	Schedule 420	46,159	109,845	(3,018)	(38,773)	261,584	(8,501)	152,987	367,298
Roseburg	Schedule 420	26,400	4,452	(3,863)	29,180	72,237	(1,222)	26,989	127,183
Klamath Falls	Schedule 420	(9,909)	7,249	7,018	35,154	55,418	(5,887)	4,359	89,043
La Grande	Schedule 420	(12,251)	(19,917)	(1,968)	21,592	32,713	(4,901)	(34,135)	15,269
<b>Total Schedule 420</b>		<b>50,400</b>	<b>101,629</b>	<b>(1,831)</b>	<b>47,153</b>	<b>421,952</b>	<b>(20,511)</b>	<b>150,199</b>	<b>598,793</b>
Medford	Schedule 424	806	1,073	(35)	493	4,474	(803)	1,844	6,009
Roseburg	Schedule 424	6,687	248	(95)	223	9,572	(1,368)	6,841	15,267
Klamath Falls	Schedule 424	(245)	80	137	241	1,399	(756)	(29)	856
La Grande	Schedule 424	(1,142)	(36)	(1)	(11)	1,324	(7,445)	(1,179)	(7,310)
<b>Total Schedule 424</b>		<b>6,106</b>	<b>1,365</b>	<b>7</b>	<b>946</b>	<b>16,770</b>	<b>(10,372)</b>	<b>7,478</b>	<b>14,821</b>
<b>Total Oregon Usage Adjustment</b>		<b>130,267</b>	<b>314,161</b>	<b>(1,054)</b>	<b>84,543</b>	<b>1,278,941</b>	<b>(56,052)</b>	<b>443,375</b>	<b>1,750,808</b>

AVISTA UTILITIES  
OREGON JURISDICTION  
MONTHLY WEATHER CORRECTION  
Twelve Months Ended December 2018

	Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Schedule 410 Usage Adjustment	73,761	211,167	770	36,445	840,219	(25,169)	285,699	1,137,193
Schedule 420 Usage Adjustment	50,400	101,629	(1,831)	47,153	421,952	(20,511)	150,199	598,793
Schedule 424 Usage Adjustment	6,106	1,365	7	946	16,770	(10,372)	7,478	14,821
	130,267	314,161	(1,054)	84,543	1,278,941	(56,052)	443,375	1,750,808
Schedule 410 Base Rate	0.59275	0.59275	0.59275					
Schedule 420 Base Rate	0.54725	0.54725	0.54725					
Schedule 424 Base Rate	0.13887	0.13887	0.13887					
Schedule 410 Revenue Adjustment	\$ 43,722	\$ 125,169	\$ 457	\$ 21,603	\$ 498,040	\$ (14,919)	\$ 169,348	\$ 674,071
Schedule 420 Revenue Adjustment	\$ 27,582	\$ 55,617	\$ (1,002)	\$ 25,804	\$ 230,913	\$ (11,224)	\$ 82,196	\$ 327,689
Schedule 424 Revenue Adjustment	\$ 848	\$ 190	\$ 1	\$ 131	\$ 2,329	\$ (1,440)	\$ 1,038	\$ 2,058
<b>Total Revenue Adjustment</b>	<b>\$ 72,151</b>	<b>\$ 180,975</b>	<b>\$ (544)</b>	<b>\$ 47,538</b>	<b>\$ 731,282</b>	<b>\$ (27,584)</b>	<b>\$ 252,583</b>	<b>\$ 1,003,819</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2018

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Oct-18	Nov-18	Dec-18	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Average
<b>Actual per Books</b>								
Residential Customers	90,312	90,598	91,079	90,197	90,043	89,573	90,663	90,119
Residential Usage	3,005,114	5,324,906	8,893,698	6,800,036	2,366,124	1,124,165	5,741,239	4,007,891
Residential Use/Customer	33.3	58.8	97.6	75	26	13	63	44
<b>2017/18 New Hookup Billed</b>								
Residential Customers	2,487	2,655	2,792	1,747	2,050	2,265	2,645	2,177
Residential Usage	36,613	92,495	169,281	107,739	50,967	20,543	99,463	69,678
Residential Use/Customer	14.7	34.8	60.6	62	25	9	37	33
<b>Rate Year Adjusted Actual</b>								
Residential Customers	88,757	89,449	90,099	90,197	90,043	89,424	89,435	89,775
Residential Usage	2,982,221	5,284,877	8,834,280	6,800,036	2,366,124	1,122,848	5,700,459	3,997,367
Residential Use/Customer	33.6	59.1	98.1	75	26	13	64	44
<b>Rate Year Adjusted Weather Normalized</b>								
Residential Customers	88,757	89,449	90,099	90,197	90,043	89,424	89,435	89,775
Residential Usage	3,055,983	5,496,044	8,835,050	6,812,185	2,646,197	1,114,458	5,795,692	4,092,133
Residential Use/Customer	34.4	61.4	98.1	76	29	12	65	46
<b>UG-325 Rate Year</b>								
Residential Customers	88,757	89,449	90,099	90,460	90,164	89,424	89,435	89,871
Residential Usage	2,834,629	5,881,954	8,558,093	6,967,237	2,805,585	1,350,155	5,758,225	4,220,300
Residential Use/Customer	31.9	65.8	95.0	77	31	15	64	47
<b>Actual per Books</b>								
Non-Residential Customers	11,914	11,876	11,945	11,909	11,869	11,746	11,912	11,859
Non-Residential Usage	2,436,525	3,257,314	5,634,308	4,493,617	2,098,535	1,577,343	3,776,049	2,986,386
Non-Residential Use/Customer	204.5	274.3	471.7	377	177	134	317	251
<b>2017/18 New Hookup Billed</b>								
Non-Residential Customers	281	292	330	210	238	257	301	252
Non-Residential Usage	45,526	109,645	196,690	73,899	36,125	52,439	117,287	69,938
Non-Residential Use/Customer	162.0	375.5	596.0	354	155	204	378	273
<b>Rate Year Adjusted Actual</b>								
Non-Residential Customers	11,663	11,736	11,804	11,880	11,851	11,738	11,734	11,801
Non-Residential Usage	2,395,881	3,204,787	5,550,128	4,481,583	2,095,226	1,575,657	3,716,932	2,967,349
Non-Residential Use/Customer	205.4	273.1	470.2	377	177	134	316	251
<b>Rate Year Adjusted Weather Normalized</b>								
Non-Residential Customers	11,663	11,736	11,804	11,880	11,851	11,738	11,734	11,801
Non-Residential Usage	2,424,310	3,260,593	5,549,127	4,490,228	2,172,973	1,571,435	3,744,677	2,994,828
Non-Residential Use/Customer	207.9	277.8	470.1	378	183	134	319	253
<b>UG-325 Rate Year</b>								
Non-Residential Customers	11,663	11,736	11,804	11,888	11,851	11,774	11,734	11,812
Non-Residential Usage	2,740,397	4,124,341	5,344,234	4,343,525	1,928,671	1,578,747	4,069,657	2,980,150
Non-Residential Use/Customer	235.0	351.4	452.8	365	163	134	346	252