



Avista Corp.

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February 14, 2024

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

Attention Filing Center:

RE: RG 78 (32)
Docket No. UG-288
Natural Gas Decoupling Mechanism
Quarterly Report

Attached for filing with the Commission is a CONFIDENTIAL 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 2023, 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 4th quarter of 2023.

The Company has not released its earnings for 2023, therefore, we are asking that the financial information contained in these reports be treated as CONFIDENTIAL.

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 Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2023)
Docket No. UG-433 Baseline for Rates Effective August 22, 2022

Line No.	Source	Oct-23	Nov-23	Dec-23	Q4 Total	2022 Total
(a)	(b)	(c)	(o)	(p)	(q)	(s)
Residential Group						
1	Rate Year Allowed Customers	Baseline, Page 3	93,806	94,369	94,923	283,098
2	Total Actual Billed Customers	Revenue Reports				-
3	Total Actual Usage (Therms)	Revenue Reports				-
4	Total Actual Base Rate Revenue	Revenue Reports				-
5	Total Actual Fixed Charge Revenue	Revenue Reports				-
6	New Hook-up Customers Billed	Revenue Reports				-
7	New Hook-up Usage (Therms)	Revenue Reports				-
8	New Hook-up Base Rate Revenue	Revenue Reports				-
9	New Hook-up Fixed Charge Revenue	Revenue Reports				-
10	Actual Customers	Rate Year Adjusted				-
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$24.33	\$48.66	\$67.84	\$46.94
12	Decoupled Revenue	(10) x (11)				\$ -
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted				\$ -
14	Actual Fixed Charge Revenue	Rate Year Adjusted				\$ -
15	Customer Decoupled Payments	(13) - (14)				\$ -
16	Residential Revenue Per Customer Received					#DIV/0!
17	Deferral - Surcharge (Rebate)	(12) - (15)				\$ -
18	Deferral - Revenue Related Expenses	Rev Conv Factor				\$ -
19		MBTR	5.13%	5.13%	5.13%	
20	Interest on Deferral	Avg Balance Calc				\$ -
21	Monthly Residential Deferral Totals					\$ -
22	Cumulative Deferral Balance	Σ((17) + (20))				\$ -
23	Weather Related Deferred Revenue					\$ -
24	Revenue Related Expenses					\$ -
25	Interest					\$ -
26	Total Residential Weather Related Deferral Surcharge (Rebate)					\$ -
27	Cumulative Weather Related Deferral Balance					\$ -
28	Conservation (Non-Weather) Related Deferred Revenue					\$ -
29	Revenue Related Expenses					\$ -
30	Interest					\$ -
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)					\$ -
32	Cumulative Conservation (Non-Weather) Related Deferral Balance					\$ -
33	Residential Cumulative Deferral Surcharge (Rebate) Balance					\$ -
Non-Residential Group						
1	Rate Year Allowed Customers	Baseline, Page 3	12,044	12,093	12,173	36,310
2	Total Actual Billed Customers	Revenue Reports				-
3	Total Actual Usage (Therms)	Revenue Reports				-
4	Total Actual Base Rate Revenue	Revenue Reports				\$ -
5	Total Actual Fixed Charge Revenue	Revenue Reports				\$ -

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2023)
Docket No. UG-433 Baseline for Rates Effective August 22, 2022

Line No.	Source	Oct-23	Nov-23	Dec-23	Q4 Total	2022 Total
(a)	(b)	(c)	(o)	(p)	(q)	(s)
6	New Hook-up Customers Billed	Revenue Reports				-
7	New Hook-up Usage (Therms)	Revenue Reports				-
8	New Hook-up Base Rate Revenue	Revenue Reports				\$ -
9	New Hook-up Fixed Charge Revenue	Revenue Reports				\$ -
10	Actual Customers	Rate Year Adjusted				-
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$146.13	\$207.53	\$245.34	\$ 199.66
12	Decoupled Revenue	(10) x (11)				\$ -
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted				\$ -
14	Actual Fixed Charge Revenue	Rate Year Adjusted				\$ -
15	Customer Decoupled Payments	(13) - (14)				\$ -
16	Non-Residential Revenue Per Customer Received					#DIV/0!
17	Deferral - Surcharge (Rebate)	(12) - (15)				\$ -
18	Deferral - Revenue Related Expenses	Rev Conv Factor				\$ -
19		MBTR	5.13%	5.13%	5.13%	
20	Interest on Deferral	Avg Balance Calc				\$ -
21	Monthly Non-Residential Deferral Totals					\$ -
22	Cumulative Deferral (Rebate) Balance	$\Sigma((17) + (20))$				\$ -
23	Weather Related Deferred Revenue					\$ -
24	Revenue Related Expenses					\$ -
25	Interest					\$ -
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)					\$ -
27	Cumulative Weather Related Deferral Balance					\$ -
28	Conservation (Non-Weather) Related Deferred Revenue					\$ -
29	Revenue Related Expenses					\$ -
30	Interest					\$ -
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)					\$ -
32	Cumulative Conservation (Non-Weather) Related Deferral Balance					\$ -
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance					\$ -
34	Total Oregon Cumulative Deferral Balance	Residential (33) + Non-Residential (33)				\$ -

Avista Utilities
 Natural Gas Decoupling Mechanism (Oregon)
 OR Natural Gas Journal Entries (Calendar Year 2023)
 Docket No. UG-433 Baseline for Rates Effective August 22, 2022

Jurisdiction:OR

Deferred Revenue - Balance Sheet

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	GD	202310			
	REG ASSET-DECOUPLING DEFERRED		202311			
	REG ASSET-DECOUPLING DEFERRED		202312			
	FERC Acct 186328			Sum:	0.00	
186338	REG ASSET NON-RES DECOUPLING D	GD	202310			
	REG ASSET NON-RES DECOUPLING D		202311			
	REG ASSET NON-RES DECOUPLING D		202312			
	FERC Acct 186338			Sum:	0.00	
				Sum:	0.00	

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	202310	653,191.01	2,792.39	655,983.40
	REG ASSET- DECOUPLING PRIOR YE		202311	655,983.40	-655,983.40	0.00
	REG ASSET- DECOUPLING PRIOR YE		202312	0.00	0.00	0.00
	FERC Acct 182329			Sum:	-653,191.01	
182339	REG ASSET - NON RES DECOUPLING	GD	202310	-225,629.31	-964.57	-226,593.88
	REG ASSET - NON RES DECOUPLING		202311	-226,593.88	226,593.88	0.00
	REG ASSET - NON RES DECOUPLING		202312	0.00	0.00	0.00
	FERC Acct 182339			Sum:	225,629.31	
				Sum:	-427,561.70	

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	202310	81,054.85	-114,562.19	-33,507.34
	REG ASSET- DECOUPLING SURCHARG		202311	-33,507.34	565,151.37	531,644.03
	REG ASSET- DECOUPLING SURCHARG		202312	531,644.03	-82,102.53	449,541.50
	FERC Acct 182328			Sum:	368,486.65	
182338	REG ASSET - NON RES DECOUPLING	GD	202310	19,502.44	-99,601.85	-80,099.41
	REG ASSET - NON RES DECOUPLING		202311	-80,099.41	80,099.41	0.00
	REG ASSET - NON RES DECOUPLING		202312	0.00	0.00	0.00
	FERC Acct 182338			Sum:	-19,502.44	
				Sum:	348,984.21	

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	202310	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202311	0.00	0.00	0.00
	REG LIABILITY DECOUPLING REBAT		202312	0.00	0.00	0.00
	FERC Acct 254328			Sum:	0.00	
254338	REG LIABILITY NON RES DECOUPLI	GD	202310	0.00	0.00	0.00
	REG LIABILITY NON RES DECOUPLI		202311	0.00	-275,009.06	-275,009.06
	REG LIABILITY NON RES DECOUPLI		202312	-275,009.06	51,850.99	-223,158.07
	FERC Acct 254338			Sum:	-223,158.07	
				Sum:	-223,158.07	

Contra Decoupling Defered Rev - Balance Sheet

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253311	CONTRA DECOUPLING DEFERRED REV	GD	202310			
	CONTRA DECOUPLING DEFERRED REV		202311			
	CONTRA DECOUPLING DEFERRED REV		202312			
FERC Acct 253311				Sum:	0.00	

Contra Decoupling Defered Rev - Balance Sheet

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
253312	CONTRA DECOUPLED DEFERRED REVE	GD	202310			
	CONTRA DECOUPLED DEFERRED REVE		202311			
	CONTRA DECOUPLED DEFERRED REVE		202312			
FERC Acct 253311				Sum:	0.00	

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	202310			
	ADFIT DECOUPLING DEFERRED REV		202311			
	ADFIT DECOUPLING DEFERRED REV		202312			
FERC Acct 283328				Sum:	0.00	

Deferred Revenue - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202310			
	RESIDENTIAL DECOUPLING DEFERRE		202311			
	RESIDENTIAL DECOUPLING DEFERRE		202312			
FERC Acct 495328				Sum:	0.00	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202310			
	NON-RES DECOUPLING DEFERRED RE		202311			
	NON-RES DECOUPLING DEFERRED RE		202312			
FERC Acct 495338				Sum:	0.00	
				Sum:	0.00	

Decoupling Amortization - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	202310	1,418,095.57	114,598.22	1,532,693.79
	AMORTIZATION RES DECOUPLING DE		202311	1,532,693.79	93,293.70	1,625,987.49
	AMORTIZATION RES DECOUPLING DE		202312	1,625,987.49	84,195.34	1,710,182.83
FERC Acct 495328				Sum:	292,087.26	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202310	924,081.19	99,555.93	1,023,637.12
	AMORTIZATION NON-RES DECOUPLIN		202311	1,023,637.12	-32,924.97	990,712.15
	AMORTIZATION NON-RES DECOUPLIN		202312	990,712.15	-52,913.55	937,798.60
FERC Acct 495338				Sum:	13,717.41	
				Sum:	305,804.67	

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	202310			
	INTEREST INCOME - DECOUPLING□		202311			
	INTEREST INCOME - DECOUPLING□		202312			
FERC Acct 419605				Sum:	0.00	
431328	INTEREST EXPENSE - DECOUPLING□	GD	202310			
	INTEREST EXPENSE - DECOUPLING□		202311			
	INTEREST EXPENSE - DECOUPLING□		202312			
FERC Acct 419605				Sum:	0.00	
				Sum:	0.00	

Reconciliation of Accounts 419328 and 431328 for Q4 2023

Balance Sheet Account	October	November	December
186328 Decoupling Deferred Revenue (residential)	\$ -	\$ -	\$ -
186338 Decoupling Deferred Revenue (non-res)	\$ -	\$ -	\$ -
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ 2,792.39	\$ (655,983.40)	\$ -
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ (964.57)	\$ 226,593.88	\$ -
182328/254328 Res Decoupling Surcharge/Rebate	\$ 36.03	\$ 658,445.07	\$ 2,092.81
182338/254338 Non-Res Decoupling Surcharge/Rebate	\$ (45.92)	\$ (227,834.62)	\$ (1,062.56)
Total 419328 and 431328			
	Total Decoupling		
Monthly activity total			
Difference			

AVISTA UTILITIES
OREGON JURISDICTION
MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2023

		Oct-23	Nov-23	Dec-23	Q4 Total	YTD Total
Medford	Actual DDH	269	583	650	1,502	4,328
Roseburg	Actual DDH	260	511	533	1,304	4,049
Klammath Falls	Actual DDH	537	823	903	2,263	6,781
La Grande	Actual DDH	477	777	859	2,113	6,143
Medford	Normal DDH	283	598	793	1,674	4,089
Roseburg	Normal DDH	275	531	696	1,502	3,828
Klammath Falls	Normal DDH	564	861	1,073	2,498	6,709
La Grande	Normal DDH	513	788	1,032	2,333	6,061
Medford	DDH from Norm	14	15	143	172	(239)
Roseburg	DDH from Norm	15	20	163	198	(221)
Klammath Falls	DDH from Norm	27	38	170	235	(72)
La Grande	DDH from Norm	36	11	173	220	(82)

					Q4 Average	YTD Average
Medford	410 Cust	57,720	57,742	55,871	57,111	57,544
Roseburg	410 Cust	14,223	14,218	12,610	13,684	14,110
Klammath Falls	410 Cust	15,535	15,605	15,698	15,613	15,580
La Grande	410 Cust	6,872	6,849	6,865	6,862	6,858
Medford	420 Cust	6,992	6,973	6,522	6,829	6,969
Roseburg	420 Cust	2,208	2,176	1,994	2,126	2,176
Klammath Falls	420 Cust	1,799	1,815	1,823	1,812	1,813
La Grande	420 Cust	941	941	947	943	943
Medford	424 Cust	51	49	49	50	49
Roseburg	424 Cust	26	26	24	25	26
Klammath Falls	424 Cust	19	19	19	19	19
La Grande	424 Cust	2	2	2	2	2

Weather-Sensitive Coefficients		Oct-23	Nov-23	Dec-23
Medford	Schedule 410	0.07311	0.09582	0.10439
Roseburg	Schedule 410	0.08847	0.10957	0.11989
Klammath Falls	Schedule 410	0.05540	0.07408	0.08571
La Grande	Schedule 410	0.04864	0.07728	0.08849
Medford	Schedule 420	0.33347	0.39269	0.41024
Roseburg	Schedule 420	0.33820	0.42781	0.49083
Klammath Falls	Schedule 420	0.21748	0.27153	0.31994
La Grande	Schedule 420	0.19996	0.30626	0.38067
Medford	Schedule 424	1.71043	1.02115	0.45663
Roseburg	Schedule 424	1.43281	1.10984	0.73515
Klammath Falls	Schedule 424	2.23751	2.49885	1.49191
La Grande	Schedule 424	18.12518	1.00882	0.00000

		Oct-23	Nov-23	Dec-23	Q4 Total	YTD Total
Adjustment to Normal						
Medford	Schedule 410	59,077	82,993	834,044	976,114	(961,690)
Roseburg	Schedule 410	18,874	31,157	246,417	296,448	(269,277)
Klammath Falls	Schedule 410	23,237	43,929	228,739	295,905	(12,380)
La Grande	Schedule 410	12,032	5,822	105,099	122,954	(37,799)
Total Schedule 410		113,221	163,902	1,414,299	1,691,422	(1,281,146)
Medford	Schedule 420	32,642	41,073	382,608	456,324	(506,166)
Roseburg	Schedule 420	11,201	18,618	159,530	189,350	(205,107)
Klammath Falls	Schedule 420	10,564	18,728	99,154	128,445	(25,016)
La Grande	Schedule 420	6,774	3,170	62,365	72,309	(45,260)
Total Schedule 420		61,181	81,590	703,657	846,427	(781,550)
Medford	Schedule 424	1,221	751	3,200	5,171	(11,596)
Roseburg	Schedule 424	559	577	2,876	4,012	(4,322)
Klammath Falls	Schedule 424	1,148	1,804	4,819	7,771	(2,225)
La Grande	Schedule 424	1,305	22	-	1,327	3,310
Total Schedule 424		4,233	3,154	10,894	18,281	(14,833)
Total Oregon Usage Adjustment		178,635	248,645	2,128,850	2,556,130	(2,077,528)

AVISTA UTILITIES
OREGON JURISDICTION

MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2023

	Oct-23	Nov-23	Dec-23	Q4 Total	Annual Total
Schedule 410 Usage Adjustment					(2,972,567)
Schedule 420 Usage Adjustment					(1,627,977)
Schedule 424 Usage Adjustment					(33,114)
	-	-	-	-	(4,633,658)
Schedule 410 Base Rate	0.69549	0.69549	0.69549		
Schedule 420 Base Rate	0.65014	0.65014	0.65014		
Schedule 424 Base Rate	0.14158	0.14158	0.14158		
Schedule 410 Revenue Adjustment					\$ (2,067,391)
Schedule 420 Revenue Adjustment					\$ (1,058,413)
Schedule 424 Revenue Adjustment					\$ (4,688)
Total Revenue Adjustment	\$ -	\$ -	\$ -	\$ -	\$ (3,130,492)

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Oct-23	Nov-23	Dec-23	Q4 Average	YTD Average
Actual per Books					
Residential Customers					70,792
Residential Usage					3,045,484
Residential Use/Customer					#DIV/0!
2021 New Hookup Billed					
Residential Customers					541
Residential Usage					15,005
Residential Use/Customer					#DIV/0!
Rate Year Adjusted Actual					
Residential Customers					70,726
Residential Usage					3,044,962
Residential Use/Customer					#DIV/0!
Rate Year Adjusted Weather Normalized					
Residential Customers					70,726
Residential Usage					2,797,248
Residential Use/Customer					#DIV/0!
UG-389 Rate Year					
Residential Customers	93,806	94,369	94,923	94,366	94,663
Residential Usage	3,004,858	6,137,625	8,986,466	6,042,983	4,298,536
Residential Use/Customer	32.0	65.0	94.7	64	45
Actual per Books					
Non-Residential Customers					9,113
Non-Residential Usage					3,324,152
Non-Residential Use/Customer					#DIV/0!
2021 New Hookup Billed					
Non-Residential Customers					82
Non-Residential Usage					154,919
Non-Residential Use/Customer					#DIV/0!
Rate Year Adjusted Actual					
Non-Residential Customers					9,098
Non-Residential Usage					3,267,806
Non-Residential Use/Customer					#DIV/0!
Rate Year Adjusted Weather Normalized					
Non-Residential Customers					9,098
Non-Residential Usage					3,179,214
Non-Residential Use/Customer					#DIV/0!
UG-389 Rate Year					
Non-Residential Customers	12,044	12,093	12,173	12,103	12,154
Non-Residential Usage	3,189,425	4,718,095	6,089,992	4,665,837	3,441,135
Non-Residential Use/Customer	264.8	390.1	500.3	386	283