



Avista Corp.

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May 14, 2021

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

Attention Filing Center:

RE: RG 78 (21)
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 January, February, and March 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 1st 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 1st 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

Pro-Rated See note on the GL account balance tab.

Revised Revised Revised

Line No.	Source	UG-389	UG-366	Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	
Residential Group									
1	Rate Year Allowed Customers	Page 3	94,058	92,581	93,343	94,061	94,074	281,478	281,478
2	Total Actual Billed Customers	Revenue Reports	92,970	92,970	92,970	92,970	92,970	278,910	278,910
3	Total Actual Usage (Therms)	Revenue Reports	8,032,483	8,032,483	8,032,483	7,418,916	6,687,972	22,139,370	22,139,370
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 6,161,354	\$ 6,161,354	\$ 6,161,354	\$ 5,957,668	\$ 5,397,860	\$ 17,516,882	\$ 17,516,882
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 847,825	\$ 847,825	\$ 847,825	\$ 969,028	\$ 1,075,449	\$ 2,892,302	\$ 2,892,302
6	New Hook-up Customers Billed	Revenue Reports	1,387	1,387	1,387	1,439	1,583	4,409	4,409
7	New Hook-up Usage (Therms)	Revenue Reports	94,725	94,725	94,725	89,955	83,302	267,982	267,982
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 74,436	\$ 74,436	\$ 74,436	\$ 74,623	\$ 72,154	221,213	221,213
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 13,364	\$ 13,364	\$ 13,364	\$ 14,193	\$ 15,806	43,363	43,363
10	Actual Customers	Rate Year Adjusted	92,970	92,581	92,782	92,970	92,970	278,722	278,722
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$62.59	\$62.87	\$62.72	\$50.22	\$45.28	\$52.74	\$52.73
12	Decoupled Revenue	(10) x (11)	\$ 5,818,615	\$ 5,820,846	\$ 5,819,694	\$ 4,669,133	\$ 4,209,253	\$ 14,698,080	\$ 14,698,080
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 6,161,354	\$ 6,140,477	\$ 6,151,252	\$ 5,957,668	\$ 5,397,860	\$ 17,506,780	\$ 17,506,780
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 847,825	\$ 844,077	\$ 846,011	\$ 969,028	\$ 1,075,449	\$ 2,890,488	\$ 2,890,488
15	Customer Decoupled Payments	(13) - (14)	\$ 5,313,529	\$ 5,296,400	\$ 5,305,241	\$ 4,988,640	\$ 4,322,412	\$ 14,616,292	\$ 14,616,292
16	Residential Revenue Per Customer Received		\$57.15	\$57.21	\$57.18	\$53.66	\$46.49	\$52.44	\$52.44
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 505,087	\$ 524,445	\$ 514,454	\$(319,507)	\$(113,159)	\$ 81,788	\$ 81,788
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (16,030)	\$ (16,606)	\$ (16,308)	\$ 10,140	\$ 3,591	\$ (2,577)	\$ (2,577)
19		Authorized ROR/MBTR	1.24%	1.24%	1.24%	1.24%	1.24%		
20	Interest on Deferral	Avg Balance Calc	\$ 253	\$ 262	\$ 257	\$ 355	\$ 139	\$ 752	\$ 752
21	Monthly Residential Deferral Totals		\$ 489,309	\$ 508,102	\$ 498,403	\$ (309,011)	\$ (109,429)	\$ 79,963	\$ 79,963
22	Cumulative Deferral Balance	Σ((17) + (20))			\$ 498,403	\$ 189,391	\$ 79,963	\$ 79,963	\$ 79,963
23	Weather Related Deferred Revenue				\$ 420,035	\$ (156,343)	\$ (293,819)	\$ (30,127)	\$ (30,127)
24	Revenue Related Expenses				\$ (13,331)	\$ 4,962	\$ 9,325	\$ 956	\$ 956
25	Interest				\$ 210	\$ 342	\$ 117	\$ 670	\$ 670
26	Total Residential Weather Related Deferral Surcharge (Rebate)				\$ 406,914	\$ (151,039)	\$ (284,376)	\$ (28,501)	\$ (28,501)
27	Cumulative Weather Related Deferral Balance				\$ 406,914	\$ 255,875	\$ (28,501)	\$ (28,501)	\$ (28,501)
28	Conservation (Non-Weather) Related Deferred Revenue				\$ 94,419	\$ (163,163)	\$ 180,660	\$ 111,915	\$ 111,915
29	Revenue Related Expenses				\$ (2,978)	\$ 5,178	\$ (5,734)	\$ (3,533)	\$ (3,533)
30	Interest				\$ 47	\$ 13	\$ 22	\$ 82	\$ 82
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)				\$ 91,488	\$ (157,972)	\$ 174,948	\$ 108,464	\$ 108,464
32	Cumulative Conservation (Non-Weather) Related Deferral Balance				\$ 91,488	\$ (66,484)	\$ 108,464	\$ 108,464	\$ 133,468
33	Residential Cumulative Deferral Surcharge (Rebate) Balance				\$ 498,403	\$ 189,391	\$ 79,963	\$ 79,963	\$ 79,963

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st 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

Pro-Rated See note on the GL account balance tab.

Revised Revised Revised

Line No.	Source	UG-389	UG-366	Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	
Non-Residential Group									
1	Rate Year Allowed Customers	Page 3	12,173	12,057	12,117	12,194	12,189	36,500	36,500
2	Total Actual Billed Customers	Revenue Reports	12,034	12,034	12,034	12,034	12,034	36,102	36,102
3	Total Actual Usage (Therms)	Revenue Reports	6,203,244	6,203,244	6,203,244	5,613,884	5,111,214	16,928,342	16,928,342
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,148,734	\$ 3,148,734	\$ 3,148,734	\$ 2,818,570	\$ 2,519,261	\$ 8,486,564	\$ 8,486,564
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 192,570	\$ 192,570	\$ 192,570	\$ 209,236	\$ 228,176	\$ 629,982	\$ 629,982
6	New Hook-up Customers Billed	Revenue Reports	148	148	148	155	198	501	501
7	New Hook-up Usage (Therms)	Revenue Reports	191,528	191,528	191,528	204,261	224,995	620,784	620,784
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 52,011	\$ 52,011	\$ 52,011	\$ 50,488	\$ 56,547	\$ 159,046	\$ 159,046
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 2,508	\$ 2,508	\$ 2,508	\$ 2,504	\$ 3,251	\$ 8,263	\$ 8,263
10	Actual Customers	Rate Year Adjusted	12,034	12,034	12,034	12,034	12,034	36,102	36,102
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$219.27	\$224.10	\$221.61	\$189.45	\$173.00	\$194.69	\$194.69
12	Decoupled Revenue	(10) x (11)	\$ 2,638,755	\$ 2,696,855	\$ 2,666,868	\$ 2,279,862	\$ 2,081,867	\$ 7,028,596	\$ 7,028,596
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,148,734	\$ 3,148,734	\$ 3,148,734	\$ 2,818,570	\$ 2,519,261	\$ 8,486,564	\$ 8,486,564
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 192,570	\$ 192,570	\$ 192,570	\$ 209,236	\$ 228,176	\$ 629,982	\$ 629,982
15	Customer Decoupled Payments	(13) - (14)	\$ 2,956,164	\$ 2,956,164	\$ 2,956,164	\$ 2,609,334	\$ 2,291,085	\$ 7,856,582	\$ 7,856,582
16	Non-Residential Revenue Per Customer Received		\$245.65	\$245.65	\$245.65	\$216.83	\$190.38	\$217.62	\$217.62
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (317,409)	\$ (259,309)	\$ (289,296)	\$ (329,472)	\$ (209,218)	\$ (827,986)	\$ (827,986)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,074	\$ 8,210	\$ 9,172	\$ 10,456	\$ 6,640	\$ 26,269	\$ 26,269
19		Authorized ROR/MBTR	1.24%	1.24%	1.24%	1.24%	1.24%		
20	Interest on Deferral	Avg Balance Calc	\$ (159)	\$ (130)	\$ (145)	\$ (454)	\$ (724)	\$ (1,324)	\$ (1,324)
21	Monthly Non-Residential Deferral Totals		\$ (307,494)	\$ (251,228)	\$ (280,269)	\$ (319,470)	\$ (203,303)	\$ (803,041)	\$ (803,041)
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))			\$ (280,269)	\$ (599,738)	\$ (803,041)	\$ (803,041)	\$ (803,041)
23	Weather Related Deferred Revenue				\$ 197,283	\$ (76,391)	\$ (135,048)	\$ (14,156)	\$ (14,156)
24	Revenue Related Expenses				\$ (6,261)	\$ 2,424	\$ 4,286	\$ 449	\$ 449
25	Interest				\$ 99	\$ 159	\$ 54	\$ 312	\$ 312
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)				\$ 191,120	\$ (73,808)	\$ (130,708)	\$ (13,395)	\$ (13,395)
27	Cumulative Weather Related Deferral Balance				\$ 191,120	\$ 117,313	\$ (13,395)	\$ (13,395)	\$ (13,395)
28	Conservation (Non-Weather) Related Deferred Revenue				\$ (486,579)	\$ (253,081)	\$ (74,170)	\$ (813,830)	\$ (813,830)
29	Revenue Related Expenses				\$ 15,433	\$ 8,032	\$ 2,354	\$ 25,819	\$ 25,819
30	Interest				\$ (243)	\$ (614)	\$ (778)	\$ (1,635)	\$ (1,635)
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)				\$ (471,389)	\$ (245,662)	\$ (72,594)	\$ (789,646)	\$ (789,646)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance				\$ (471,389)	\$ (717,051)	\$ (789,646)	\$ (789,646)	\$ (789,646)
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance				\$ (280,269)	\$ (599,738)	\$ (803,041)	\$ (803,041)	\$ (803,041)
34	Total Oregon Cumulative Deferral Balance Residential (33) + Non-Residential (33)				\$ 218,134	\$ (410,347)	\$ (723,079)	\$ (723,079)	\$ (723,079)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st Quarter 2021

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
OR Natural Gas Journal Entries (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

Jurisdiction:OR

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a 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	202101	-30,959.46	519,494.35	488,534.89
	REG ASSET-DECOUPLING DEFERRED		202102	488,534.89	-318,265.54	170,269.35
	REG ASSET-DECOUPLING DEFERRED		202103	170,269.35	-117,781.93	52,487.42
	FERC Acct 186328			Sum:	83,446.88	
186338	REG ASSET NON-RES DECOUPLING D	GD	202101	99,236.06	-370,030.01	-270,793.95
	REG ASSET NON-RES DECOUPLING D		202102	-270,793.95	311,237.05	40,443.10
	REG ASSET NON-RES DECOUPLING D		202103	40,443.10	-819,937.50	-779,494.40
	FERC Acct 186338			Sum:	-878,730.46	
				Sum:	-795,283.58	

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	202101	0.00	-30,991.45	-30,991.45
	REG ASSET- DECOUPLING PRIOR YE		202102	-30,991.45	-32.02	-31,023.47
	REG ASSET- DECOUPLING PRIOR YE		202103	-31,023.47	-32.06	-31,055.53
	FERC Acct 182329			Sum:	-31,055.53	
182339	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	99,338.60	99,338.60
	REG ASSET - NON RES DECOUPLING		202102	99,338.60	102.65	99,441.25
	REG ASSET - NON RES DECOUPLING		202103	99,441.25	102.76	99,544.01
	FERC Acct 182339			Sum:	99,544.01	
				Sum:	68,488.48	

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	202101	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202102	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202103	0.00	0.00	0.00
	FERC Acct 182328			Sum:	0.00	
182338	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202102	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202103	0.00	0.00	0.00
	FERC Acct 182338			Sum:	0.00	
				Sum:	0.00	

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	202101	-200,003.44	44,149.72	-155,853.72
	REG LIABILITY DECOUPLING REBAT		202102	-155,853.72	40,834.66	-115,019.06
	REG LIABILITY DECOUPLING REBAT		202103	-115,019.06	36,880.49	-78,138.57
	FERC Acct 254328			Sum:	121,864.87	
254338	REG LIABILITY NON RES DECOUPLI	GD	202101	-1,130,683.45	205,844.80	-924,838.65
	REG LIABILITY NON RES DECOUPLI		202102	-924,838.65	186,644.60	-738,194.05
	REG LIABILITY NON RES DECOUPLI		202103	-738,194.05	170,272.48	-567,921.57
	FERC Acct 254338			Sum:	562,761.88	
				Sum:	684,626.75	

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	202101	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202102	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202103	0.00	0.00	0.00
	FERC Acct 253311			Sum:	0.00	

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st Quarter 2021

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	202101	265,106.16	-98,239.25	166,866.91
	ADFIT DECOUPLING DEFERRED REV		202102	166,866.91	-46,309.49	120,557.42
	ADFIT DECOUPLING DEFERRED REV		202103	120,557.42	153,404.11	273,961.53
FERC Acct 283328				Sum:	8,855.37	

Deferred Revenue - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202101	0.00	-488,282.61	-488,282.61
	RESIDENTIAL DECOUPLING DEFERRE		202102	-488,282.61	318,605.75	-169,676.86
	RESIDENTIAL DECOUPLING DEFERRE		202103	-169,676.86	117,896.96	-51,779.90
FERC Acct 495328				Sum:	-51,779.90	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202101	0.00	270,654.11	270,654.11
	NON-RES DECOUPLING DEFERRED RE		202102	270,654.11	-311,677.90	-41,023.79
	NON-RES DECOUPLING DEFERRED RE		202103	-41,023.79	819,233.95	778,210.16
FERC Acct 495338				Sum:	778,210.16	
				Sum:	726,430.26	

Decoupling Amortization - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	202101	0.00	-44,539.25	-44,539.25
	AMORTIZATION RES DECOUPLING DE		202102	-44,539.25	-41,131.17	-85,670.42
	AMORTIZATION RES DECOUPLING DE		202103	-85,670.42	-37,091.93	-122,762.35
FERC Acct 495328				Sum:	-122,762.35	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202101	0.00	-208,094.84	-208,094.84
	AMORTIZATION NON-RES DECOUPLIN		202102	-208,094.84	-188,465.01	-396,559.85
	AMORTIZATION NON-RES DECOUPLIN		202103	-396,559.85	-171,702.20	-568,262.05
FERC Acct 495338				Sum:	-568,262.05	
				Sum:	-691,024.40	

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	202101	0.00	-354.82	-354.82
	INTEREST INCOME - DECOUPLING		202102	-354.82	-442.86	-797.68
	INTEREST INCOME - DECOUPLING		202103	-797.68	-217.79	-1,015.47
FERC Acct 419605				Sum:	-1,015.47	
431328	INTEREST EXPENSE - DECOUPLING	GD	202101	0.00	2,811.40	2,811.40
	INTEREST EXPENSE - DECOUPLING		202102	2,811.40	2,589.79	5,401.19
	INTEREST EXPENSE - DECOUPLING		202103	5,401.19	2,376.77	7,777.96
FERC Acct 419605				Sum:	7,777.96	
				Sum:	6,762.49	

Reconciliation of Accounts 419328 and 431328 for Q4 2020

Balance Sheet Account	January	February	March
186328 Decoupling Deferred Revenue (residential)	\$ 257.38	\$ 355.18	\$ 139.09
186338 Decoupling Deferred Revenue (non-res)	\$ (144.73)	\$ (454.44)	\$ (724.40)
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ (32.45)	\$ (32.02)	\$ (32.06)
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ 102.60	\$ 102.65	\$ 102.76
182328/254328 Res Decoupling Surcharge/Rebate	\$ (389.53)	\$ (296.51)	\$ (211.44)
182338/254328 Non-Res Decoupling Surcharge/Rebate	\$ (2,250.04)	\$ (1,820.41)	\$ (1,429.72)
Total 419328 and 431328	Total Decoupling \$ (2,456.78)	\$ (2,145.55)	\$ (2,155.76)
Monthly activity total	2,456.58	2,146.93	2,158.98
Difference	\$ (0.20)	\$ 1.38	\$ 3.22

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 increase by \$23,547

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

AVISTA UTILITIES
OREGON JURISDICTION

Quarterly Report for 1st Quarter 2021

MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2021

		Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total
Medford	Actual DDH	720	638	563	1,921	1,921
Roseburg	Actual DDH	618	580	573	1,771	1,771
Klamath Falls	Actual DDH	981	872	881	2,734	2,734
La Grande	Actual DDH	948	954	819	2,721	2,721
Medford	Normal DDH	781	610	533	1,924	1,924
Roseburg	Normal DDH	682	565	505	1,752	1,752
Klamath Falls	Normal DDH	1,066	888	809	2,763	2,763
La Grande	Normal DDH	1,022	837	721	2,580	2,580
Medford	DDH from Norm	61	(28)	(30)	3	3
Roseburg	DDH from Norm	64	(15)	(68)	(19)	(19)
Klamath Falls	DDH from Norm	85	16	(72)	29	29
La Grande	DDH from Norm	74	(117)	(98)	(141)	(141)

		Jan-21	Feb-21	Mar-21	Q1 Average	YTD Average
Medford	410 Cust	56,402	56,417	61,713	58,177	58,177
Roseburg	410 Cust	14,178	14,092	18,041	15,437	15,437
Klamath Falls	410 Cust	15,358	15,452	15,439	15,416	15,416
La Grande	410 Cust	6,842	6,864	6,870	6,859	6,859
Medford	420 Cust	6,980	6,922	7,657	7,186	7,186
Roseburg	420 Cust	2,187	2,173	2,456	2,272	2,272
Klamath Falls	420 Cust	1,830	1,794	1,796	1,807	1,807
La Grande	420 Cust	944	947	947	946	946
Medford	424 Cust	49	53	54	52	52
Roseburg	424 Cust	27	26	28	27	27
Klamath Falls	424 Cust	18	17	18	18	18
La Grande	424 Cust	2	2	2	2	2

Weather-Sensitive Coefficients		Jan-21	Feb-21	Mar-21
Medford	Schedule 410	0.11013	0.10491	0.09985
Roseburg	Schedule 410	0.11630	0.09587	0.09809
Klamath Falls	Schedule 410	0.08258	0.07906	0.07254
La Grande	Schedule 410	0.09009	0.08055	0.07211
Medford	Schedule 420	0.41792	0.39392	0.36600
Roseburg	Schedule 420	0.50141	0.41226	0.41740
Klamath Falls	Schedule 420	0.30364	0.29036	0.25170
La Grande	Schedule 420	0.40793	0.35518	0.29200
Medford	Schedule 424	0.16071	0.37925	0.31213
Roseburg	Schedule 424	0.33368	1.90335	0.54369
Klamath Falls	Schedule 424	0.73756	0.94094	0.71758
La Grande	Schedule 424	0.00000	0.00000	0.00000

		Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total
Adjustment to Normal						
Medford	Schedule 410	378,898	(165,729)	(184,862)	28,307	28,307
Roseburg	Schedule 410	105,528	(20,265)	(120,330)	(35,067)	(35,067)
Klamath Falls	Schedule 410	107,805	19,546	(80,636)	46,716	46,716
La Grande	Schedule 410	45,613	(64,685)	(48,546)	(67,617)	(67,617)
Total Schedule 410		637,845	(231,133)	(434,373)	(27,662)	(27,662)
Medford	Schedule 420	177,940	(76,349)	(84,074)	17,518	17,518
Roseburg	Schedule 420	70,181	(13,437)	(69,709)	(12,966)	(12,966)
Klamath Falls	Schedule 420	47,231	8,334	(32,548)	23,017	23,017
La Grande	Schedule 420	28,496	(39,353)	(27,099)	(37,956)	(37,956)
Total Schedule 420		323,848	(120,805)	(213,430)	(10,387)	(10,387)
Medford	Schedule 424	480	(563)	(506)	(588)	(588)
Roseburg	Schedule 424	577	(742)	(1,035)	(1,201)	(1,201)
Klamath Falls	Schedule 424	1,128	256	(930)	454	454
La Grande	Schedule 424	-	-	-	-	-
Total Schedule 424		2,185	(1,049)	(2,471)	(1,335)	(1,335)
Total Oregon Usage Adjustment		963,879	(352,988)	(650,274)	(39,383)	(39,383)

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

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

Quarterly Report for 1st Quarter 2021

	Jan-21	Feb-21	Mar-21	Q1 Total	Annual Total
Schedule 410 Usage Adjustment	637,845	(231,133)	(434,373)	(27,662)	(27,662)
Schedule 420 Usage Adjustment	323,848	(120,805)	(213,430)	(10,387)	(10,387)
Schedule 424 Usage Adjustment	2,185	(1,049)	(2,471)	(1,335)	(1,335)
	963,879	(352,988)	(650,274)	(39,383)	(39,383)
Schedule 410 Base Rate	0.65852	0.67642	0.67642		
Schedule 420 Base Rate	0.60825	0.63115	0.63115		
Schedule 424 Base Rate	0.13859	0.13832	0.13832		
Schedule 410 Revenue Adjustment	\$ 420,035	\$ (156,343)	\$ (293,819)	\$ (30,127)	\$ (30,127)
Schedule 420 Revenue Adjustment	\$ 196,980	\$ (76,246)	\$ (134,706)	\$ (13,972)	\$ (13,972)
Schedule 424 Revenue Adjustment	\$ 303	\$ (145)	\$ (342)	\$ (184)	\$ (184)
Total Revenue Adjustment	\$ 617,318	\$ (232,735)	\$ (428,867)	\$ (44,284)	\$ (44,284)

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Jan-21	Feb-21	Mar-21	Q1 Average	YTD Average
Actual per Books					
Residential Customers	92,970	92,970	92,970	92,970	92,970
Residential Usage	8,032,483	7,418,916	6,687,972	7,379,790	7,379,790
Residential Use/Customer	86.4	79.8	71.9	79	79
2021 New Hookup Billed					
Residential Customers	1,387	1,439	1,583	1,470	1,470
Residential Usage	94,725	89,955	83,302	89,327	89,327
Residential Use/Customer	68.3	62.5	52.6	61	61
Rate Year Adjusted Actual					
Residential Customers	92,581	92,970	92,970	92,840	92,840
Residential Usage	8,005,916	7,418,916	6,687,972	7,370,934	7,370,934
Residential Use/Customer	86.5	79.8	71.9	79	79
Rate Year Adjusted Weather Normalized					
Residential Customers	92,581	92,970	92,970	92,840	92,840
Residential Usage	8,643,761	7,187,782	6,253,598	7,361,714	7,361,714
Residential Use/Customer	93.4	77.3	67.3	79	79
UG-389 Rate Year					
Residential Customers	92,581	94,061	94,074	93,572	93,572
Residential Usage	9,084,686	6,751,459	5,766,214	7,200,786	7,200,786
Residential Use/Customer	98.1	71.8	61.3	77	77
Actual per Books					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,203,244	5,613,884	5,111,214	5,642,781	5,642,781
Non-Residential Use/Customer	515.5	466.5	424.7	469	469
2021 New Hookup Billed					
Non-Residential Customers	148	155	198	167	167
Non-Residential Usage	191,528	204,261	224,995	206,928	206,928
Non-Residential Use/Customer	1,294.1	1,317.8	1,136.3	1,239	1,249
Rate Year Adjusted Actual					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,203,244	5,613,884	5,111,214	5,642,781	5,642,781
Non-Residential Use/Customer	515.5	466.5	424.7	469	469
Rate Year Adjusted Weather Normalized					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,400,527	5,537,493	4,976,166	5,638,062	5,638,062
Non-Residential Use/Customer	531.9	460.2	413.5	469	469
UG-389 Rate Year					
Non-Residential Customers	12,057	12,194	12,189	12,147	12,147
Non-Residential Usage	6,144,891	4,717,509	4,083,341	4,981,914	4,981,914
Non-Residential Use/Customer	509.7	386.9	335.0	410	411

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st 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

Pro-Rated See note on the GL account balance tab.

Revised Revised Revised

Line No.	Source	UG-389	UG-366	Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	
Residential Group									
1	Rate Year Allowed Customers	Page 3	94,058	92,581	93,343	94,061	94,074	281,478	281,478
2	Total Actual Billed Customers	Revenue Reports	92,970	92,970	92,970	92,970	92,970	278,910	278,910
3	Total Actual Usage (Therms)	Revenue Reports	8,032,483	8,032,483	8,032,483	7,418,916	6,687,972	22,139,370	22,139,370
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 6,161,354	\$ 6,161,354	\$ 6,161,354	\$ 5,957,668	\$ 5,397,860	\$ 17,516,882	\$ 17,516,882
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 847,825	\$ 847,825	\$ 847,825	\$ 969,028	\$ 1,075,449	\$ 2,892,302	\$ 2,892,302
6	New Hook-up Customers Billed	Revenue Reports	1,387	1,387	1,387	1,439	1,583	4,409	4,409
7	New Hook-up Usage (Therms)	Revenue Reports	94,725	94,725	94,725	89,955	83,302	267,982	267,982
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 74,436	\$ 74,436	\$ 74,436	\$ 74,623	\$ 72,154	221,213	221,213
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 13,364	\$ 13,364	\$ 13,364	\$ 14,193	\$ 15,806	43,363	43,363
10	Actual Customers	Rate Year Adjusted	92,970	92,581	92,782	92,970	92,970	278,722	278,722
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$62.59	\$62.87	\$62.72	\$50.22	\$45.28	\$52.74	\$52.73
12	Decoupled Revenue	(10) x (11)	\$ 5,818,615	\$ 5,820,846	\$ 5,819,694	\$ 4,669,133	\$ 4,209,253	\$ 14,698,080	\$ 14,698,080
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 6,161,354	\$ 6,140,477	\$ 6,151,252	\$ 5,957,668	\$ 5,397,860	\$ 17,506,780	\$ 17,506,780
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 847,825	\$ 844,077	\$ 846,011	\$ 969,028	\$ 1,075,449	\$ 2,890,488	\$ 2,890,488
15	Customer Decoupled Payments	(13) - (14)	\$ 5,313,529	\$ 5,296,400	\$ 5,305,241	\$ 4,988,640	\$ 4,322,412	\$ 14,616,292	\$ 14,616,292
16	Residential Revenue Per Customer Received		\$57.15	\$57.21	\$57.18	\$53.66	\$46.49	\$52.44	\$52.44
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 505,087	\$ 524,445	\$ 514,454	\$(319,507)	\$(113,159)	\$ 81,788	\$ 81,788
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (16,030)	\$ (16,606)	\$ (16,308)	\$ 10,140	\$ 3,591	\$ (2,577)	\$ (2,577)
19		Authorized ROR/MBTR	1.24%	1.24%	1.24%	1.24%	1.24%		
20	Interest on Deferral	Avg Balance Calc	\$ 253	\$ 262	\$ 257	\$ 355	\$ 139	\$ 752	\$ 752
21	Monthly Residential Deferral Totals		\$ 489,309	\$ 508,102	\$ 498,403	\$ (309,011)	\$ (109,429)	\$ 79,963	\$ 79,963
22	Cumulative Deferral Balance	Σ((17) + (20))			\$ 498,403	\$ 189,391	\$ 79,963	\$ 79,963	\$ 79,963
23	Weather Related Deferred Revenue				\$ 420,035	\$ (156,343)	\$ (293,819)	\$ (30,127)	\$ (30,127)
24	Revenue Related Expenses				\$ (13,331)	\$ 4,962	\$ 9,325	\$ 956	\$ 956
25	Interest				\$ 210	\$ 342	\$ 117	\$ 670	\$ 670
26	Total Residential Weather Related Deferral Surcharge (Rebate)				\$ 406,914	\$ (151,039)	\$ (284,376)	\$ (28,501)	\$ (28,501)
27	Cumulative Weather Related Deferral Balance				\$ 406,914	\$ 255,875	\$ (28,501)	\$ (28,501)	\$ (28,501)
28	Conservation (Non-Weather) Related Deferred Revenue				\$ 94,419	\$ (163,163)	\$ 180,660	\$ 111,915	\$ 111,915
29	Revenue Related Expenses				\$ (2,978)	\$ 5,178	\$ (5,734)	\$ (3,533)	\$ (3,533)
30	Interest				\$ 47	\$ 13	\$ 22	\$ 82	\$ 82
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)				\$ 91,488	\$ (157,972)	\$ 174,948	\$ 108,464	\$ 108,464
32	Cumulative Conservation (Non-Weather) Related Deferral Balance				\$ 91,488	\$ (66,484)	\$ 108,464	\$ 108,464	\$ 133,468
33	Residential Cumulative Deferral Surcharge (Rebate) Balance				\$ 498,403	\$ 189,391	\$ 79,963	\$ 79,963	\$ 79,963

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st 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

Pro-Rated See note on the GL account balance tab.

Revised Revised Revised

Line No.	Source	UG-389	UG-366	Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(o)	
Non-Residential Group									
1	Rate Year Allowed Customers	Page 3	12,173	12,057	12,117	12,194	12,189	36,500	36,500
2	Total Actual Billed Customers	Revenue Reports	12,034	12,034	12,034	12,034	12,034	36,102	36,102
3	Total Actual Usage (Therms)	Revenue Reports	6,203,244	6,203,244	6,203,244	5,613,884	5,111,214	16,928,342	16,928,342
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,148,734	\$ 3,148,734	\$ 3,148,734	\$ 2,818,570	\$ 2,519,261	\$ 8,486,564	\$ 8,486,564
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 192,570	\$ 192,570	\$ 192,570	\$ 209,236	\$ 228,176	\$ 629,982	\$ 629,982
6	New Hook-up Customers Billed	Revenue Reports	148	148	148	155	198	501	501
7	New Hook-up Usage (Therms)	Revenue Reports	191,528	191,528	191,528	204,261	224,995	620,784	620,784
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 52,011	\$ 52,011	\$ 52,011	\$ 50,488	\$ 56,547	\$ 159,046	\$ 159,046
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 2,508	\$ 2,508	\$ 2,508	\$ 2,504	\$ 3,251	\$ 8,263	\$ 8,263
10	Actual Customers	Rate Year Adjusted	12,034	12,034	12,034	12,034	12,034	36,102	36,102
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$219.27	\$224.10	\$221.61	\$189.45	\$173.00	\$194.69	\$194.69
12	Decoupled Revenue	(10) x (11)	\$ 2,638,755	\$ 2,696,855	\$ 2,666,868	\$ 2,279,862	\$ 2,081,867	\$ 7,028,596	\$ 7,028,596
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,148,734	\$ 3,148,734	\$ 3,148,734	\$ 2,818,570	\$ 2,519,261	\$ 8,486,564	\$ 8,486,564
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 192,570	\$ 192,570	\$ 192,570	\$ 209,236	\$ 228,176	\$ 629,982	\$ 629,982
15	Customer Decoupled Payments	(13) - (14)	\$ 2,956,164	\$ 2,956,164	\$ 2,956,164	\$ 2,609,334	\$ 2,291,085	\$ 7,856,582	\$ 7,856,582
16	Non-Residential Revenue Per Customer Received		\$245.65	\$245.65	\$245.65	\$216.83	\$190.38	\$217.62	\$217.62
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (317,409)	\$ (259,309)	\$ (289,296)	\$ (329,472)	\$ (209,218)	\$ (827,986)	\$ (827,986)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 10,074	\$ 8,210	\$ 9,172	\$ 10,456	\$ 6,640	\$ 26,269	\$ 26,269
19		Authorized ROR/MBTR	1.24%	1.24%	1.24%	1.24%	1.24%		
20	Interest on Deferral	Avg Balance Calc	\$ (159)	\$ (130)	\$ (145)	\$ (454)	\$ (724)	\$ (1,324)	\$ (1,324)
21	Monthly Non-Residential Deferral Totals		\$ (307,494)	\$ (251,228)	\$ (280,269)	\$ (319,470)	\$ (203,303)	\$ (803,041)	\$ (803,041)
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))			\$ (280,269)	\$ (599,738)	\$ (803,041)	\$ (803,041)	\$ (803,041)
23	Weather Related Deferred Revenue				\$ 197,283	\$ (76,391)	\$ (135,048)	\$ (14,156)	\$ (14,156)
24	Revenue Related Expenses				\$ (6,261)	\$ 2,424	\$ 4,286	\$ 449	\$ 449
25	Interest				\$ 99	\$ 159	\$ 54	\$ 312	\$ 312
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)				\$ 191,120	\$ (73,808)	\$ (130,708)	\$ (13,395)	\$ (13,395)
27	Cumulative Weather Related Deferral Balance				\$ 191,120	\$ 117,313	\$ (13,395)	\$ (13,395)	\$ (13,395)
28	Conservation (Non-Weather) Related Deferred Revenue				\$ (486,579)	\$ (253,081)	\$ (74,170)	\$ (813,830)	\$ (813,830)
29	Revenue Related Expenses				\$ 15,433	\$ 8,032	\$ 2,354	\$ 25,819	\$ 25,819
30	Interest				\$ (243)	\$ (614)	\$ (778)	\$ (1,635)	\$ (1,635)
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)				\$ (471,389)	\$ (245,662)	\$ (72,594)	\$ (789,646)	\$ (789,646)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance				\$ (471,389)	\$ (717,051)	\$ (789,646)	\$ (789,646)	\$ (789,646)
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance				\$ (280,269)	\$ (599,738)	\$ (803,041)	\$ (803,041)	\$ (803,041)
34	Total Oregon Cumulative Deferral Balance Residential (33) + Non-Residential (33)				\$ 218,134	\$ (410,347)	\$ (723,079)	\$ (723,079)	\$ (723,079)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st Quarter 2021

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
OR Natural Gas Journal Entries (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

Jurisdiction:OR

Note: Ending balances and monthly activity per the GL below will not agree to deferral calculations due to a 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	202101	-30,959.46	519,494.35	488,534.89
	REG ASSET-DECOUPLING DEFERRED		202102	488,534.89	-318,265.54	170,269.35
	REG ASSET-DECOUPLING DEFERRED		202103	170,269.35	-117,781.93	52,487.42
	FERC Acct 186328			Sum:	83,446.88	
186338	REG ASSET NON-RES DECOUPLING D	GD	202101	99,236.06	-370,030.01	-270,793.95
	REG ASSET NON-RES DECOUPLING D		202102	-270,793.95	311,237.05	40,443.10
	REG ASSET NON-RES DECOUPLING D		202103	40,443.10	-819,937.50	-779,494.40
	FERC Acct 186338			Sum:	-878,730.46	
				Sum:	-795,283.58	

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	202101	0.00	-30,991.45	-30,991.45
	REG ASSET- DECOUPLING PRIOR YE		202102	-30,991.45	-32.02	-31,023.47
	REG ASSET- DECOUPLING PRIOR YE		202103	-31,023.47	-32.06	-31,055.53
	FERC Acct 182329			Sum:	-31,055.53	
182339	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	99,338.60	99,338.60
	REG ASSET - NON RES DECOUPLING		202102	99,338.60	102.65	99,441.25
	REG ASSET - NON RES DECOUPLING		202103	99,441.25	102.76	99,544.01
	FERC Acct 182339			Sum:	99,544.01	
				Sum:	68,488.48	

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	202101	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202102	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202103	0.00	0.00	0.00
	FERC Acct 182328			Sum:	0.00	
182338	REG ASSET - NON RES DECOUPLING	GD	202101	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202102	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202103	0.00	0.00	0.00
	FERC Acct 182338			Sum:	0.00	
				Sum:	0.00	

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	202101	-200,003.44	44,149.72	-155,853.72
	REG LIABILITY DECOUPLING REBAT		202102	-155,853.72	40,834.66	-115,019.06
	REG LIABILITY DECOUPLING REBAT		202103	-115,019.06	36,880.49	-78,138.57
	FERC Acct 254328			Sum:	121,864.87	
254338	REG LIABILITY NON RES DECOUPLI	GD	202101	-1,130,683.45	205,844.80	-924,838.65
	REG LIABILITY NON RES DECOUPLI		202102	-924,838.65	186,644.60	-738,194.05
	REG LIABILITY NON RES DECOUPLI		202103	-738,194.05	170,272.48	-567,921.57
	FERC Acct 254338			Sum:	562,761.88	
				Sum:	684,626.75	

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	202101	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202102	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202103	0.00	0.00	0.00
	FERC Acct 253311			Sum:	0.00	

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 1st Quarter 2021

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	202101	265,106.16	-98,239.25	166,866.91
	ADFIT DECOUPLING DEFERRED REV		202102	166,866.91	-46,309.49	120,557.42
	ADFIT DECOUPLING DEFERRED REV		202103	120,557.42	153,404.11	273,961.53
FERC Acct 283328				Sum:	8,855.37	

Deferred Revenue - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202101	0.00	-488,282.61	-488,282.61
	RESIDENTIAL DECOUPLING DEFERRE		202102	-488,282.61	318,605.75	-169,676.86
	RESIDENTIAL DECOUPLING DEFERRE		202103	-169,676.86	117,896.96	-51,779.90
FERC Acct 495328				Sum:	-51,779.90	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202101	0.00	270,654.11	270,654.11
	NON-RES DECOUPLING DEFERRED RE		202102	270,654.11	-311,677.90	-41,023.79
	NON-RES DECOUPLING DEFERRED RE		202103	-41,023.79	819,233.95	778,210.16
FERC Acct 495338				Sum:	778,210.16	
				Sum:	726,430.26	

Decoupling Amortization - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	202101	0.00	-44,539.25	-44,539.25
	AMORTIZATION RES DECOUPLING DE		202102	-44,539.25	-41,131.17	-85,670.42
	AMORTIZATION RES DECOUPLING DE		202103	-85,670.42	-37,091.93	-122,762.35
FERC Acct 495328				Sum:	-122,762.35	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202101	0.00	-208,094.84	-208,094.84
	AMORTIZATION NON-RES DECOUPLIN		202102	-208,094.84	-188,465.01	-396,559.85
	AMORTIZATION NON-RES DECOUPLIN		202103	-396,559.85	-171,702.20	-568,262.05
FERC Acct 495338				Sum:	-568,262.05	
				Sum:	-691,024.40	

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	202101	0.00	-354.82	-354.82
	INTEREST INCOME - DECOUPLING		202102	-354.82	-442.86	-797.68
	INTEREST INCOME - DECOUPLING		202103	-797.68	-217.79	-1,015.47
FERC Acct 419605				Sum:	-1,015.47	
431328	INTEREST EXPENSE - DECOUPLING	GD	202101	0.00	2,811.40	2,811.40
	INTEREST EXPENSE - DECOUPLING		202102	2,811.40	2,589.79	5,401.19
	INTEREST EXPENSE - DECOUPLING		202103	5,401.19	2,376.77	7,777.96
FERC Acct 419605				Sum:	7,777.96	
				Sum:	6,762.49	

Reconciliation of Accounts 419328 and 431328 for Q4 2020

Balance Sheet Account	January	February	March
186328 Decoupling Deferred Revenue (residential)	\$ 257.38	\$ 355.18	\$ 139.09
186338 Decoupling Deferred Revenue (non-res)	\$ (144.73)	\$ (454.44)	\$ (724.40)
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ (32.45)	\$ (32.02)	\$ (32.06)
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ 102.60	\$ 102.65	\$ 102.76
182328/254328 Res Decoupling Surcharge/Rebate	\$ (389.53)	\$ (296.51)	\$ (211.44)
182338/254328 Non-Res Decoupling Surcharge/Rebate	\$ (2,250.04)	\$ (1,820.41)	\$ (1,429.72)
Total 419328 and 431328	Total Decoupling \$ (2,456.78)	\$ (2,145.55)	\$ (2,155.76)
Monthly activity total	2,456.58	2,146.93	2,158.98
Difference	\$ (0.20)	\$ 1.38	\$ 3.22

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 increase by \$23,547

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

AVISTA UTILITIES
OREGON JURISDICTION

Quarterly Report for 1st Quarter 2021

MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2021

		Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total
Medford	Actual DDH	720	638	563	1,921	1,921
Roseburg	Actual DDH	618	580	573	1,771	1,771
Klamath Falls	Actual DDH	981	872	881	2,734	2,734
La Grande	Actual DDH	948	954	819	2,721	2,721
Medford	Normal DDH	781	610	533	1,924	1,924
Roseburg	Normal DDH	682	565	505	1,752	1,752
Klamath Falls	Normal DDH	1,066	888	809	2,763	2,763
La Grande	Normal DDH	1,022	837	721	2,580	2,580
Medford	DDH from Norm	61	(28)	(30)	3	3
Roseburg	DDH from Norm	64	(15)	(68)	(19)	(19)
Klamath Falls	DDH from Norm	85	16	(72)	29	29
La Grande	DDH from Norm	74	(117)	(98)	(141)	(141)

		Jan-21	Feb-21	Mar-21	Q1 Average	YTD Average
Medford	410 Cust	56,402	56,417	61,713	58,177	58,177
Roseburg	410 Cust	14,178	14,092	18,041	15,437	15,437
Klamath Falls	410 Cust	15,358	15,452	15,439	15,416	15,416
La Grande	410 Cust	6,842	6,864	6,870	6,859	6,859
Medford	420 Cust	6,980	6,922	7,657	7,186	7,186
Roseburg	420 Cust	2,187	2,173	2,456	2,272	2,272
Klamath Falls	420 Cust	1,830	1,794	1,796	1,807	1,807
La Grande	420 Cust	944	947	947	946	946
Medford	424 Cust	49	53	54	52	52
Roseburg	424 Cust	27	26	28	27	27
Klamath Falls	424 Cust	18	17	18	18	18
La Grande	424 Cust	2	2	2	2	2

Weather-Sensitive Coefficients		Jan-21	Feb-21	Mar-21
Medford	Schedule 410	0.11013	0.10491	0.09985
Roseburg	Schedule 410	0.11630	0.09587	0.09809
Klamath Falls	Schedule 410	0.08258	0.07906	0.07254
La Grande	Schedule 410	0.09009	0.08055	0.07211
Medford	Schedule 420	0.41792	0.39392	0.36600
Roseburg	Schedule 420	0.50141	0.41226	0.41740
Klamath Falls	Schedule 420	0.30364	0.29036	0.25170
La Grande	Schedule 420	0.40793	0.35518	0.29200
Medford	Schedule 424	0.16071	0.37925	0.31213
Roseburg	Schedule 424	0.33368	1.90335	0.54369
Klamath Falls	Schedule 424	0.73756	0.94094	0.71758
La Grande	Schedule 424	0.00000	0.00000	0.00000

		Jan-21	Feb-21	Mar-21	Q1 Total	YTD Total
Adjustment to Normal						
Medford	Schedule 410	378,898	(165,729)	(184,862)	28,307	28,307
Roseburg	Schedule 410	105,528	(20,265)	(120,330)	(35,067)	(35,067)
Klamath Falls	Schedule 410	107,805	19,546	(80,636)	46,716	46,716
La Grande	Schedule 410	45,613	(64,685)	(48,546)	(67,617)	(67,617)
Total Schedule 410		637,845	(231,133)	(434,373)	(27,662)	(27,662)
Medford	Schedule 420	177,940	(76,349)	(84,074)	17,518	17,518
Roseburg	Schedule 420	70,181	(13,437)	(69,709)	(12,966)	(12,966)
Klamath Falls	Schedule 420	47,231	8,334	(32,548)	23,017	23,017
La Grande	Schedule 420	28,496	(39,353)	(27,099)	(37,956)	(37,956)
Total Schedule 420		323,848	(120,805)	(213,430)	(10,387)	(10,387)
Medford	Schedule 424	480	(563)	(506)	(588)	(588)
Roseburg	Schedule 424	577	(742)	(1,035)	(1,201)	(1,201)
Klamath Falls	Schedule 424	1,128	256	(930)	454	454
La Grande	Schedule 424	-	-	-	-	-
Total Schedule 424		2,185	(1,049)	(2,471)	(1,335)	(1,335)
Total Oregon Usage Adjustment		963,879	(352,988)	(650,274)	(39,383)	(39,383)

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

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

Quarterly Report for 1st Quarter 2021

	Jan-21	Feb-21	Mar-21	Q1 Total	Annual Total
Schedule 410 Usage Adjustment	637,845	(231,133)	(434,373)	(27,662)	(27,662)
Schedule 420 Usage Adjustment	323,848	(120,805)	(213,430)	(10,387)	(10,387)
Schedule 424 Usage Adjustment	2,185	(1,049)	(2,471)	(1,335)	(1,335)
	963,879	(352,988)	(650,274)	(39,383)	(39,383)
Schedule 410 Base Rate	0.65852	0.67642	0.67642		
Schedule 420 Base Rate	0.60825	0.63115	0.63115		
Schedule 424 Base Rate	0.13859	0.13832	0.13832		
Schedule 410 Revenue Adjustment	\$ 420,035	\$ (156,343)	\$ (293,819)	\$ (30,127)	\$ (30,127)
Schedule 420 Revenue Adjustment	\$ 196,980	\$ (76,246)	\$ (134,706)	\$ (13,972)	\$ (13,972)
Schedule 424 Revenue Adjustment	\$ 303	\$ (145)	\$ (342)	\$ (184)	\$ (184)
Total Revenue Adjustment	\$ 617,318	\$ (232,735)	\$ (428,867)	\$ (44,284)	\$ (44,284)

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Jan-21	Feb-21	Mar-21	Q1 Average	YTD Average
Actual per Books					
Residential Customers	92,970	92,970	92,970	92,970	92,970
Residential Usage	8,032,483	7,418,916	6,687,972	7,379,790	7,379,790
Residential Use/Customer	86.4	79.8	71.9	79	79
2021 New Hookup Billed					
Residential Customers	1,387	1,439	1,583	1,470	1,470
Residential Usage	94,725	89,955	83,302	89,327	89,327
Residential Use/Customer	68.3	62.5	52.6	61	61
Rate Year Adjusted Actual					
Residential Customers	92,581	92,970	92,970	92,840	92,840
Residential Usage	8,005,916	7,418,916	6,687,972	7,370,934	7,370,934
Residential Use/Customer	86.5	79.8	71.9	79	79
Rate Year Adjusted Weather Normalized					
Residential Customers	92,581	92,970	92,970	92,840	92,840
Residential Usage	8,643,761	7,187,782	6,253,598	7,361,714	7,361,714
Residential Use/Customer	93.4	77.3	67.3	79	79
UG-389 Rate Year					
Residential Customers	92,581	94,061	94,074	93,572	93,572
Residential Usage	9,084,686	6,751,459	5,766,214	7,200,786	7,200,786
Residential Use/Customer	98.1	71.8	61.3	77	77
Actual per Books					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,203,244	5,613,884	5,111,214	5,642,781	5,642,781
Non-Residential Use/Customer	515.5	466.5	424.7	469	469
2021 New Hookup Billed					
Non-Residential Customers	148	155	198	167	167
Non-Residential Usage	191,528	204,261	224,995	206,928	206,928
Non-Residential Use/Customer	1,294.1	1,317.8	1,136.3	1,239	1,249
Rate Year Adjusted Actual					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,203,244	5,613,884	5,111,214	5,642,781	5,642,781
Non-Residential Use/Customer	515.5	466.5	424.7	469	469
Rate Year Adjusted Weather Normalized					
Non-Residential Customers	12,034	12,034	12,034	12,034	12,034
Non-Residential Usage	6,400,527	5,537,493	4,976,166	5,638,062	5,638,062
Non-Residential Use/Customer	531.9	460.2	413.5	469	469
UG-389 Rate Year					
Non-Residential Customers	12,057	12,194	12,189	12,147	12,147
Non-Residential Usage	6,144,891	4,717,509	4,083,341	4,981,914	4,981,914
Non-Residential Use/Customer	509.7	386.9	335.0	410	411