



Avista Corp.

1411 East Mission P.O. Box 3727
Spokane, Washington 99220-0500
Telephone 509-489-0500
Toll Free 800-727-9170

January 11, 2021

Public Utility Commission of Oregon
Attn: Filing Center
201 High St. SE, Suite 100
Salem, OR 97301

RE: UG 389 – Compliance Filing and Officer Attestations

Attached for electronic filing, in lieu of physical copies as permitted in Order No. 20-088, is the Compliance Filing pursuant to Order No. 20-468 in Docket UG-389.

As a part of the 2nd Settlement Stipulation approved by the Commission, Avista agreed to the following provision:¹

In addition, Avista agrees to provide an Officer Attestation, prior to the rate effective date, to the fact that Enterprise Technology and natural gas distribution projects above \$250,000 are in-service for Oregon customers as of December 31, 2020 and describe the actual costs for those projects for review by the Parties. If these projects are not complete and in service by December 31, 2020, the revenue requirement associated with the projects will be removed from the test year rate base and the January 15, 2021 base rate change.

The Company has completed an analysis in compliance with the provision shown above. There are a total of 19 projects that met the \$250,000 threshold. As shown in Table No. 1 below, all of the projects have transferred to service and are used and useful serving Oregon natural gas customers. However, 11 of the 19 projects transferred at a level below the amount included in the case.

¹ Second Settlement Stipulation, pp. 7 ln. 19 – p. 8, ln. 3.

<u>ER Number</u> <u>ER Description</u>	<u>Per Agreed</u>		<u>Final Based on</u>	
	<u>Upon Second</u> <u>Settlement</u> <u>Gross Plant</u> <u>(\$000s)</u>	<u>12/31/2020</u> <u>Actual TTP</u> <u>Gross Plant</u> <u>(\$000s)</u>	<u>Capital</u> <u>Removed</u> <u>Gross Plant</u> <u>(\$000s)</u>	<u>12/31/2020</u> <u>Actuals</u> <u>Gross Plant</u> <u>(\$000s)</u>
ER_1001 - Gas Revenue Blanket	\$ 6,068	\$ 9,826	\$ -	\$ 6,068
ER_1056 - Gas Meter and Metering Equipment *	829	2,736	-	829
ER_3000 - Gas Reinforce-Minor Blanket	340	458	-	340
ER_3001 - Replace Deteriorating Gas System	1,000	1,113	-	1,000
ER_3002 - Regulator Reliable - Blanket	511	445	(67)	445
ER_3003 - Gas Replace-St&Hwy	2,032	1,943	(89)	1,943
ER_3004 - Cathodic Protection-Minor Blanket	263	62	(201)	62
ER_3005 - Gas Distribution Non-Revenue Blanket	4,164	3,106	(1,058)	3,106
ER_3006 - Overbuilt Pipe Replacement Blanket	379	128	(251)	128
ER_3007 - Isolated Steel Replacement	779	353	(426)	353
ER_3008 - Aldyl -A Pipe Replacement	7,702	6,289	(1,414)	6,289
ER_3055 - Gas Meter Replacement Non Revenue	540	831	-	540
ER_5016 - Endpoint Compute and Productivity Systems	430	470	-	430
ER_5018 - Energy Delivery Op Efficiency & Shared Services	276	307	-	276
ER_5020 - Enterprise & Control Network Infrastructure	615	263	(352)	263
ER_5030 - Land Mobile Radio & Real Time Comm Systems	252	223	(29)	223
ER_5032 - Enterprise Security	296	262	(34)	262
ER_5151 - Customer Facing Technology	874	1,402	-	874
ER_7060 - Strategic Initiatives	512	461	(51)	461
Total 2020 Gross Transfers-To-Plant	27,863	30,678	(3,971)	23,892

*Post-filing of this case UG 389, ER 1050-Gas Meters Minor Blanket & ER 1053-Gas ERT Minor Blanket were combined and have been replaced by ER 1056-Gas Meter and Metering Equipment Purchases. Proforma 2020 capital on an Oregon basis associated with ERs 1050 and 1053 total \$828,868 (\$291,610 and \$537,258, respectively). Transfers-to-plant for year end 2020 include ERs 1050, 1053, and 1056.

As for the reasons why some of the projects transferred to service at a level below that which Avista included in our direct case, there are several key reasons. First, during 2020 one of Avista's key natural gas contractors, NPL, went on strike. While Avista redeployed labor resources as best as possible, not all of the work contemplated was able to be completed. Second, natural gas distribution work was impacted by the effects of the Alameda Fire that decimated the communities of Phoenix and Talent in September. Quite simply work priorities shifted due to that fire. Finally, one project related to road moves was impacted due to less road construction work required during the COVID-19 pandemic. For these reasons 11 of the 19 projects transferred to plant at lower levels reflecting what was in service at December 31, 2020.

It is important to note that, while Avista has reduced its overall revenue requirement in this Compliance filing due to those certain projects completing at a level lower than that included in the case, in aggregate the total level of plant additions above the \$250,000 threshold that transferred to service, as compared to that included in the Company's direct filing, is higher.²

After taking into account the actual transfers to plant through December 31, 2020, the Company's overall revenue requirement approved by the Commission should be reduced from \$4.367 million to \$3.906 million, as shown in Table No. 2 below:

² The total level of plant additions above the \$250,000 threshold that transferred to service as of December 31, 2020 is \$30.7 million, as compared to the total amount of \$27.9 million included in the Company's direct filing.

	Revenue Requirement
Third Partial Settlement Stipulation	\$4,367
2020 Plant in Service This adjustment reflects natural gas distribution and enterprise technology projects greater than \$250,000 that have transferred at a level below the amount included in the case	(461)
Total Adjustments:	(\$461)
Final Revenue Requirement	\$3,906

In support of the final Revenue Requirement, Avista is providing the following documents:

1. Attachment 1 – Revised Tariffs providing the final Rates that will go into service on January 16, 2021.
2. Attachment 2 – Capital Support Workpapers – these workpapers provide revenue requirement and cost detail support for the plant additions discussed in this filing.
3. Attachment 3 – Rate Spread/Rate Design Support Documentation
4. Attachment 4 – Natural Gas Decoupling Mechanism Baseline Information
5. Attachment 5 – Attestation of James M. Kensok related to Enterprise Technology Projects above \$250,000 Threshold
6. Attachment 6 – Attestation of Heather L. Rosentrater related to Natural Gas Distribution Projects above \$250,000 Threshold

Please direct any questions regarding Rate Spread/Rate Design/Tariffs to Joe Miller at (509) 495-4546 or Capital/Revenue Requirement to Kaylene Schultz at (509) 495-2482.

Sincerely,

/s/ David J. Meyer

David J. Meyer
Vice President and Chief Counsel for Regulatory
and Governmental Affairs

Enclosure



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 410

GENERAL RESIDENTIAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to residential natural gas service for all purposes.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

Per Meter
Per Month

Customer Charge:

\$10.50

(I)

Commodity Charge Per Therm:

Base Rate

\$0.67642

(I)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 461 – Purchased Gas Cost Adjustment, Schedule 462 – Gas Cost Rate Adjustment, Schedule 469 – Public Purpose Funding, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, Schedule 478 – DSM Cost Recovery, Schedule 493 – Low Income Rate Assistance Program, and any other charges approved by the Commission.

(N)
(N)

MINIMUM CHARGE:

The Customer Charge constitutes the Minimum Charge.

(continued)

Advice No. 20-14-G
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Issued by Avista Utilities
By

Patrick Ehrbar, Director of Regulatory Affairs



AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 420
GENERAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to commercial and small industrial natural gas service for all purposes.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

Per Meter
Per Month

Customer Charge:

\$17.00

Commodity Charge Per Therm:

Base Rate

\$0.63115

(I)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 461 – Purchased Gas Cost Adjustment, Schedule 462 – Gas Cost Rate Adjustment, Schedule 469 – Public Purpose Funding, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, Schedule 478 – DSM Cost Recovery, and any other charges approved by the Commission.

(N)
(N)

Minimum Charge:

The Customer Charge constitutes the Minimum Charge.

(continued)

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AVISTA CORPORATION
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SCHEDULE 424

LARGE GENERAL AND INDUSTRIAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable to large commercial and industrial use customers where at least 75% of the natural gas requirements are for uses other than space heating and where adequate capacity exists in the Company's system. Customers served under this schedule must use a minimum of 29,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

Per Meter
Per Month

Customer Charge:

\$55.00

(I)

Commodity Charge Per Therm:

Base Rate

\$0.13832

(R)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 461 – Purchased Gas Cost Adjustment, Schedule 462 – Gas Cost Rate Adjustment, Schedule 469 – Public Purpose Funding, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, Schedule 478 – DSM Cost Recovery, and any other charges approved by the Commission.

(N)

(N)

MINIMUM CHARGE:

The minimum monthly charge shall consist of the Monthly Customer Charge.

(continued)

Advice No. 20-14-G
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AVISTA CORPORATION
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SCHEDULE 425

**TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS
FOR LARGE COMMERCIAL AND INDUSTRIAL SERVICE – OREGON**

APPLICABILITY:

Applicable for the transportation of customer-owned natural gas to large commercial and industrial use customers where at least 75% of the natural gas requirements are for uses other than space heating and where adequate capacity exists in the Company's system. Customers served under this schedule must use a minimum of 29,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

	<u>Per Meter</u> <u>Per Month</u>
Customer Charge:	\$55.00
Commodity Charge Per Therm:	
Base Rate	\$0.13832

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 469 – Public Purpose Funding, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, Schedule 478 – DSM Cost Recovery, and any other charges approved by the Commission.

MINIMUM CHARGE:

The minimum monthly charge shall consist of the Monthly Customer Charge.

(continued)

Advice No. 20-14-G
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(N)

(N)

AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 425 (continued)

TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS FOR LARGE
COMMERCIAL AND INDUSTRIAL SERVICE - OREGON

TERMS AND CONDITIONS:

1. The above Commodity Charge Per Therm is subject to the provisions of "Other Charges" listed above.
2. Service hereunder shall be provided subject to execution of a contract between the Customer and the Company for a term of not less than one year. The contract shall also specify the maximum daily volume of natural gas to be transported.
3. Service under this schedule is not available to any Customer who has requested protection from curtailment. A Customer receiving service under this schedule may only obtain protection from curtailment by requesting transfer to the appropriate firm rate schedule of the Company, for the minimum term specified therein.
4. Service under this schedule shall be subject to the terms and conditions described in the Company's Rule 14, Plan for Natural Gas Service Curtailment, and Rule 21, Natural Gas Transportation Terms and Conditions.

(N)

(N)

Advice No. 20-14-G
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AVISTA CORPORATION
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SCHEDULE 439

INTERRUPTIBLE TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS
FOR LARGE COMMERCIAL AND INDUSTRIAL SERVICE – OREGON

APPLICABILITY:

Applicable for the transportation of customer-owned natural gas, subject to interruptions in capacity and supply, for large commercial and industrial use where capacity in excess of the existing requirements of firm sales and transportation customers exists in the Company's system. Customers served under this schedule must use a minimum of 50,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

	<u>Per Meter</u> <u>Per Month</u>
Customer Charge:	\$75.00
Commodity Charge Per Therm:	
Base Rate	\$0.11468

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, and any other charges approved by the Commission.

ANNUAL MINIMUM CHARGE:

Each Customer shall be subject to an Annual Minimum Charge if their gas usage during the prior year does not equal or exceed 50,000 therms. Such Annual Minimum Charge shall be determined by subtracting their actual usage for a twelve-month period from 50,000 therms multiplied by 11.468 cents per therm.

Advice No. 20-14-G
Issued January 11, 2021

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(N)

(N)

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SCHEDULE 439 (continued)

INTERRUPTIBLE TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS
FOR LARGE COMMERCIAL AND INDUSTRIAL SERVICE - OREGON

TERMS AND CONDITIONS:

1. The above Commodity Charge Per Therm is subject to the provisions of "Other Charges" listed above.
2. Service hereunder shall be provided subject to execution of a contract between the Customer and the Company for a term of not less than one year. The contract shall also specify the maximum daily volume of gas to be transported.
3. Service under this schedule is not available to any Customer who has requested protection from curtailment. A Customer receiving service under this schedule may only obtain protection from curtailment by requesting transfer to the appropriate firm rate schedule of the Company, for the minimum term specified therein.
4. Service under this schedule shall be subject to the terms and conditions described in the Company's Rule 21, Natural Gas Transportation Terms and Conditions.
5. Service under this schedule shall be subject to interruption at such times and in such amounts as, in the Company's judgment, interruption is necessary. Avista will not be liable for damages occasioned by interruption of service supplied under this schedule. In addition, service under this schedule shall be subject to Curtailment conditions in accordance with the Company's Rule 14, "Plan for Natural Gas Service Curtailment."
6. Avista recommends that the Customer, at their expense, provide and maintain standby facilities to continue operations with a substitute fuel in the event of partial Curtailment or total interruption of the natural gas supply. In the event that the Customer does not have adequate standby facilities, Avista will not be liable for damages occasioned by the curtailment or interruption of service supplied under this schedule.

(N)

(N)

Advice No. 20-14-G
Issued January 11, 2021

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SCHEDULE 439 (continued)

7. Upon the request of Avista, Customer shall read the Company's meter at the beginning of each day and report said reading to Avista daily; further, Customer shall from time to time submit estimates of its daily, monthly and annual volumes of natural gas required hereunder, including peak day requirements, together with such other operating data as Avista may require in order to schedule its operations and to meet its system requirements.

8. Customers served under this schedule who desire to change rate schedules must provide written notice to the Company at least ninety (90) days prior to the effective date of the desired schedule change. At the Company's sole discretion, it may grant a Customer's request to transfer to a firm sales service schedule with less than ninety (90) days' notice. The availability for a Customer to change to a firm sales service schedule will be based on Avista's sole judgement that the existing distribution system has capacity adequate for the service requested by Customer. In the event that there is no availability for the Customer to change to a firm sales service schedule on their desired date due to capacity or natural gas supply constraints, Avista will provide an estimated date for when the Customer is able to change schedules.

(N)

(N)

Advice No. 20-14-G
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AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 440

INTERRUPTIBLE NATURAL GAS SERVICE
FOR LARGE COMMERCIAL AND INDUSTRIAL - OREGON

APPLICABILITY:

Applicable, subject to interruptions in capacity and supply, for large commercial and industrial use where capacity in excess of the existing requirements of firm sales and transportation customers exists in the Company's system. Customers served under this schedule must use a minimum of 50,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

	<u>Per Meter</u> <u>Per Month</u>	
Customer Charge:	\$75.00	(N)
Commodity Charge Per Therm:		
Base Rate	\$0.11468	(R)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 461 – Purchased Gas Cost Adjustment, Schedule 462 – Gas Cost Rate Adjustment, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, and any other charges approved by the Commission.

(N)
(N)

ANNUAL MINIMUM CHARGE:

Each Customer shall be subject to an Annual Minimum Charge if their gas usage during the prior year does not equal or exceed 50,000 therms. Such Annual Minimum Charge shall be determined by subtracting their actual usage for a twelve-month period from 50,000 therms multiplied by 11.468 cents per therm.

(R)

Advice No. 20-14-G
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AVISTA CORPORATION
Db a Avista Utilities

SCHEDULE 444

SEASONAL NATURAL GAS SERVICE - OREGON

APPLICABILITY:

Applicable for natural gas service to customers whose entire natural gas requirements for any calendar year are supplied during the period from and after March 1, and continuing through November 30, of each year.

Service under this schedule is not available to any "essential agricultural user" or "high priority user" (as defined in section 281.203(a), Title 18, Code of Federal Regulations), who has requested protection from curtailment, as contemplated by Section 401 of the NGPA (Public Law 95-261). An "essential agricultural" or "high-priority" user receiving service under this schedule can obtain protection from curtailment by requesting transfer to the appropriate firm rate schedule of the Company.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

Per Meter
Per Month

Commodity Charge Per Therm:
Base Rate

\$0.17241

(I)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 461 – Purchased Gas Cost Adjustment, Schedule 462 – Gas Cost Rate Adjustment, Schedule 469 – Public Purpose Funding, Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 475 – Decoupling Mechanism, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, Schedule 478 – DSM Cost Recovery, and any other charges approved by the Commission.

(N)
(N)

MINIMUM CHARGE:

\$5,840.04 of base revenue per season.

(I)

(continued)

Advice No. 20-14-G
Issued January 11, 2021

Effective For Service On & After
January 16, 2021

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AVISTA CORPORATION
dba Avista Utilities

SCHEDULE 456

INTERRUPTIBLE TRANSPORTATION OF CUSTOMER-OWNED NATURAL GAS
FOR LARGE COMMERCIAL AND INDUSTRIAL SERVICE – OREGON

APPLICABILITY:

Applicable, subject to interruptions in capacity and supply, for the transportation of customer-owned natural gas for large commercial and industrial use where capacity in excess of the existing requirements of firm sales and transportation customers exists in the Company's system. Customers served under this schedule must transport over the Company's system a minimum of 225,000 therms annually.

TERRITORY:

This schedule is applicable to the entire territory in the State of Oregon served by the Company.

THERM:

The word "therm" means one hundred thousand British Thermal Units (100,000 B.T.U.).

RATES:

Per Meter
Per Month

Customer Charge:

\$300.00

(I)

Volumetric Charge Per Therm:

First 10,000

\$0.15890

(I)

Next 20,000

\$0.09563

(I)

Next 20,000

\$0.07860

(I)

Next 200,000

\$0.06152

(I)

All Additional

\$0.03121

(I)

OTHER CHARGES:

The above Monthly Rates are subject to increases or decreases as set forth in Schedule 474 – Temporary Federal Income Tax Rate Credit, Schedule 476 – Intervenor Funding, Schedule 477 – Residual Deferral Account, and any other charges approved by the Commission.

(N)

(N)

MINIMUM CHARGE:

The minimum monthly charge shall be \$2,725.78 per month, accumulative annually. The minimum is based on 18,750 therms per month (225,000 therms annually), plus the monthly customer charge. The minimum charge is based on base revenues only.

(I)

(continued)

Advice No. 20-14-G
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AVISTA CORPORATION
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**SCHEDULE 475
DECOUPLING MECHANISM – NATURAL GAS**

PURPOSE:

This Schedule establishes balancing accounts and implements an annual rate adjustment mechanism that decouples or separates the recovery of the Company's Commission authorized revenues from the therm sales to customers served under the applicable natural gas service schedules.

APPLICABLE:

To Customers in the State of Oregon where the Company has natural gas service available. This schedule shall be applicable to all retail customers taking service under Schedules 410, 420, 424, 425, 439, 440, and 444. This Schedule does not apply to Schedule 447 (Special Contract Natural Gas Service) or Schedule 456 (Interruptible Transportation Service For Customer-Owned Gas). Applicable Customers will be segregated into two (2) distinct Rate Groups:

Group 1 – Schedule 410

Group 2 – Schedules 420, 424, 425, 439, 440 and 444

(N)

(N)

MONTHLY RATE:

Group 1 – (\$0.00573) per therm

Group 2 – (\$0.03468) per therm

DESCRIPTION OF THE NATURAL GAS DECOUPLING MECHANISM:

Calculation of Monthly Allowed Delivery Revenue Per Customer:

Step 1 – Determine the Total Delivery Revenue - The Total Normalized Revenue is equal to the final approved base rate revenue approved in the Company's last general rate case, individually for each Rate Schedule.

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Avista Utilities
2020 Capital Additions (Oregon-basis)
Summary of Revenue Requirement
In thousands ('000s)

Line No.		Per Agreed Upon Second Settlement Stipulation Revenue Requirement	Capital Removed Revenue Requirement	Final Based on 12/31/2020 Actuals Revenue Requirement
1	Depreciation Expense	\$ 1,518	\$ (115)	\$ 1,403
2	O&M Expense	(81)	-	(81)
3	Total Expenses	1,437	(115)	1,322
4	Net Operating Income (Loss) Before FIT	(1,437)	115	(1,322)
5	Federal Income Taxes	283	(23)	260
6	Debt Interest	100	(25)	75
7	State Income Taxes	89	(7)	82
8	Net Operating Income Requirement	\$ (965)	\$ 61	\$ (904)
Settlement Removal of Depreciation Expense				
9	Net Transfers-To-Plant*	\$ 25,525	\$ (3,971)	\$ 21,554
10	Accumulated Depreciation	(9,495)	127	(9,368)
11	Accumulated DFIT	(824)	104	(720)
12	Net Rate Base [1]	15,206	(3,740)	11,466
13	Settlement Rate of Return	7.240%	7.240%	7.240%
14	Return on Rate Base	\$ 1,101	\$ (271)	\$ 830
15	Net Operating Income Requirement including Return	\$ 2,066	\$ (331)	\$ 1,734
16	Net-to-Gross Factor (conversion factor)	0.71855	0.71855	0.71855
17	Revenue Requirement**	\$ 2,874	\$ (461)	\$ 2,414

*Includes the benefit of 2020 retirements

**Adjusted for rounding

[1] The Company has excluded the Second Settlement Stipulation removal of rate base (\$1,092) for ease of audit specific to this 2020 capital pro forma adjustment.

	Per Settlement Agreement
Rate of Return	
Debt %	50.000%
Debt Cost	5.070%
Equity %	50.000%
Equity Cost	9.400%
ROR	7.240%
Weighted Average Cost of Debt	2.540%
State Income Tax	6.19%
Federal Income Tax	21%

	Per Agreed Upon Second Settlement Stipulation	Capital Removed	Final Based on 12/31/2020 Actuals
TAX CALCULATION:			
Net Operating Income	(1,437)	115	(1,322)
Other Deductions			\$ -
Interest	(386)	95	(291)
Net Schedule M Adjustments			-
Income Before Tax	(1,823)	210	(1,613)
State Income Taxes (Including Tax on Interest)	113	(13)	100
Taxable Income	(1,710)	197	(1,513)
Federal Tax (Including Tax on Interest)	\$ 359	\$ (41)	\$ 318
Net Operating Income	\$ (1,351)	\$ 156	\$ (1,196)
FOR INFORMATION ONLY:			
SIT Debt Interest	(24)	6	(18)
FIT Debt Interest	(76)	19	(57)
Total Debt Interest	(100)	25	(75)

Avista Utilities
2020 Capital Additions (Oregon-Basis)
Summary by ER
In thousands ('000s)

<u>ER Number</u> <u>ER Description</u>	Per Agreed Upon Second Settlement		Capital Removed	Final Based on 12/31/2020 Actuals	
	Gross Plant	12/31/2020 Actual TTP Gross Plant		Gross Plant	Gross Plant
ER_1001 - Gas Revenue Blanket	\$ 6,068	\$ 9,826	\$ -	\$ 6,068	
ER_1056 - Gas Meter and Metering Equipment Purchases*	829	2,736	-	829	
ER_3000 - Gas Reinforce-Minor Blanket	340	458	-	340	
ER_3001 - Replace Deteriorating Gas System	1,000	1,113	-	1,000	
ER_3002 - Regulator Reliable - Blanket	511	445	(67)	445	
ER_3003 - Gas Replace-St&Hwy	2,032	1,943	(89)	1,943	
ER_3004 - Cathodic Protection-Minor Blanket	263	62	(201)	62	
ER_3005 - Gas Distribution Non-Revenue Blanket	4,164	3,106	(1,058)	3,106	
ER_3006 - Overbuilt Pipe Replacement Blanket	379	128	(251)	128	
ER_3007 - Isolated Steel Replacement	779	353	(426)	353	
ER_3008 - Aldyl -A Pipe Replacement	7,702	6,289	(1,414)	6,289	
ER_3055 - Gas Meter Replacement Non Revenue	540	831	-	540	
ER_5016 - Endpoint Compute and Productivity Systems	430	470	-	430	
ER_5018 - Energy Delivery Op Efficiency & Shared Services	276	307	-	276	
ER_5020 - Enterprise & Control Network Infrastructure	615	263	(352)	263	
ER_5030 - Land Mobile Radio & Real Time Comm Systems	252	223	(29)	223	
ER_5032 - Enterprise Security	296	262	(34)	262	
ER_5151 - Customer Facing Technology	874	1,402	-	874	
ER_7060 - Strategic Initiatives	512	461	(51)	461	
Total 2020 Gross Transfers-To-Plant	27,863	30,678	(3,971)	23,892	
ER's less than or equal to \$250,000 or all General Plant	3,450	3,450	-	3,450	
Less Total 2020 Retirements	(5,787)	(5,787)	-	(5,787)	
Total 2020 Net Transfers-To-Plant	25,526	28,340	(3,971)	21,555	

*Post-filing of this case UG 389, ER 1050-Gas Meters Minor Blanket & ER 1053-Gas ERT Minor Blanket were combined and have been replaced by ER 1056-Gas Meter and Metering Equipment Purchases. Proforma 2020 capital on an Oregon basis associated with ERs 1050 and 1053 total \$828,868 (\$291,610 and \$537,258, respectively). Transfers-to-plant for year end 2020 include ERs 1050, 1053, and 1056.

Avista Utilities
Plant Additions
Natural Gas Adjustment - OR
In thousands ('000s)

	2020 Plant Additions	2.07 'C CAP20 12.31.20 EOP Adjustment
Depreciation/Amortization Expense	CAP 20	
Intangible	(15)	(15)
U/G Storage/Prod	-	-
Distribution	(75)	(75)
General	(25)	(25)
Total Expenses	(115)	(115)
Net Operating Income Before FIT	115	115
Plant Cost	CAP 20	
Intangible	(77)	(77)
U/G Storage	-	-
Distribution	(3,505)	(3,505)
General	(389)	(389)
Total Plant Cost	(3,971)	(3,971)
Accumulated Depreciation	CAP 20	
Intangible	81	81
U/G Storage	-	-
Distribution	31	31
General	16	16
Total Accumulated Depreciation	127	127
Accumulated DFIT ^[1]	CAP 20	
Intangible	-	-
U/G Storage	-	-
Distribution	106	106
General	(2)	(2)
Total Accumulated DFIT	104	104
Net Rate Base	(3,740)	(3,740)

^[2] FIT Rate 21%

Pro Forma Adjustment Calculation - OR
Base Year 12 Months Ended December 31, 2019
Rate base Adjustment to 12/31/20 EOP
In thousands ('000s)

Tax Rate	1st Year Rate
P/T/D	3.750%
GP	14.28%
Transport. & Hardware	20.00%
Software	33.33%

Description	EOP Cost	AMA Cost	Book Rate [1]	Estimated Annual Depreciation Expense	A/D	Tax Depreciation 2020			ADFIT	
					12.31.20	Repairs Deduction Rate [2]	Repairs Deduction	Tax Depreciation	2020 Total	12.31.20
Gas U/G Storage	-	-	1.73%	-	-	0%	-	-	-	-
Distribution										
Direct	(3,505)	(1,419)	2.15%	(75)	(31)	12%	(421)	(116)	(537)	106
AA	-	-	2.15%	-	-	12%	-	-	-	-
AN	-	-	2.33%	-	-	12%	-	-	-	-
Subtotal	(3,505)	(1,419)		(75)	(31)		(421)	(116)	(537)	106
General Plant	(324)	(156)	3.79%	(12)	(6)	0%	-	(46)	(46)	8
Transportation	-	-	5.42%	-	-	0%	-	-	-	-
Hardware	(65)	(49)	20.00%	(13)	(10)	0%	-	(13)	(13)	1
Subtotal	(389)	(205)		(25)	(16)		-	(59)	(59)	9
Software	(77)	(403)	20.00%	(15)	(81)	0%	-	(26)	(26)	(11)
Subtotal	(77)	(403)		(15)	(81)		-	(26)	(26)	(11)
Gas Total	(3,971)	(2,026)		(115)	(127)		(421)	(201)	(622)	104

[1] Book Rates from the Depreciation Study approved in Order 18-451, Exhibit 101, Attachment A, beginning on page 25 of 33.

[2] Repairs have historically been distribution related; this year's percentage is based off a 3-year average (2016 -2018) of Oregon's share of natural gas distribution as a percentage of additions.

Pro Forma Adjustment Calculation - OR
Base Year Ended December 31, 2019
Ratebase Adjustment to 12/31/20 EOP
In thousands ('000s)

Description	Depreciation Category	EOP Cost	AMA Cost
Gas U/G Storage	Gas Underground Storage 350-357	-	-
Distribution			
Direct	Gas Distribution 374-387	(3,505)	(1,419)
AA		-	-
AN		-	-
Subtotal		<u>(3,505)</u>	<u>(1,419)</u>
General Plant	Facilities 390-391	-	-
	Specifically Allocated [1]	(324)	(156)
Hardware	Specifically Allocated [1]	(65)	(49)
Subtotal		<u>(389)</u>	<u>(205)</u>
Transport.	Transportation and Tools 392 / 396	-	-
Subtotal		<u>-</u>	<u>-</u>
Software	Specifically Allocated [1]	(77)	(403)
Subtotal		<u>(77)</u>	<u>(403)</u>
Gas Total		<u>(3,971)</u>	<u>(2,026)</u>

CAP20.2

CAP 20

[1] Specifically allocated based on 3 years (2017-2019) of historicals by BI

ERval	BIval	Hardware	Software	General	Grand Total	EOP Total Cost	EOP Hardware	EOP Software	EOP General	AMA TotalCost	AMA Hardware	AMA Software	AMA General
5005	05P92	29.31%	37.10%	33.59%	100.00%	-	-	-	-	-	-	-	-
5010	10W09	36.61%	41.30%	22.08%	100.00%	-	-	-	-	-	-	-	-
5014	05P95	19.94%	77.28%	2.78%	100.00%	-	-	-	-	-	-	-	-
5014	06P98	43.64%	1.31%	55.04%	100.00%	-	-	-	-	-	-	-	-
5016	01N09	92.74%	7.26%	0.00%	100.00%	-	-	-	-	-	-	-	-
5017	17W01	43.39%	56.44%	0.17%	100.00%	-	-	-	-	-	-	-	-
5018	18W01	3.81%	96.19%	0.00%	100.00%	-	-	-	-	-	-	-	-
5019	19W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5020	20P01	15.75%	0.90%	83.34%	100.00%	(352,025)	(55,461)	(3,177)	(293,387)	(159,386)	(25,111)	(1,438)	(132,837)
5022	22P01	23.83%	50.45%	25.71%	100.00%	-	-	-	-	-	-	-	-
5025	25P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5026	26W01	1.55%	98.45%	0.00%	100.00%	-	-	-	-	-	-	-	-
5028	28W01	0.15%	99.85%	0.00%	100.00%	-	-	-	-	-	-	-	-
5029	29W01	3.17%	96.83%	0.00%	100.00%	-	-	-	-	-	-	-	-
5030	30P01	0.00%	0.59%	99.41%	100.00%	(29,274)	-	(172)	(29,103)	(19,147)	-	(112)	(19,034)
5031	31W01	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5032	32P01	27.39%	68.25%	4.36%	100.00%	(33,810)	(9,260)	(23,077)	(1,473)	(88,116)	(24,134)	(60,143)	(3,838)
5033	33C09	12.49%	1.89%	85.62%	100.00%	-	-	-	-	-	-	-	-
5037	35N09	60.08%	0.00%	39.92%	100.00%	-	-	-	-	-	-	-	-
5038	38X09	0.78%	99.22%	0.00%	100.00%	-	-	-	-	-	-	-	-
5039	39E29	73.03%	7.69%	19.28%	100.00%	-	-	-	-	-	-	-	-
5147	47C08	0.00%	100.00%	0.00%	100.00%	-	-	-	-	-	-	-	-
5151	51N09	0.26%	99.74%	0.00%	100.00%	-	-	-	-	-	-	-	-
5152	52N09	86.67%	13.33%	0.00%	100.00%	-	-	-	-	-	-	-	-
5155	55N09	61.76%	38.24%	0.00%	100.00%	-	-	-	-	-	-	-	-
7200	XD101	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
5027	27P01	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7060	19W09	0.00%	100.00%	0.00%	100.00%	(50,923)	-	(50,923)	-	(340,929)	-	(340,929)	-
7005	85J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
7006	86J51	0.00%	0.00%	100.00%	100.00%	-	-	-	-	-	-	-	-
						(466,033)	(64,722)	(77,349)	(323,962)	(607,578)	(49,246)	(402,622)	(155,710)

				2020 Allocation Factors		
				CD.AA	9.296%	
				GD.AA	30.968%	
				GD.OR	100.000%	
				Gas Underground Storage 350-357		9.650%
Plant Group for Testimony Purposes	Business Case	ER	ER_Description	Ser.Jur	Allocation Factor	Oregon EOP TTP Allocated Total
Natural Gas Distribution	New Revenue - Growth	1001	ER_1001 - Gas Revenue Blanket	GD.OR	100.000%	-
Natural Gas Distribution	New Revenue - Growth	1056	ER_1056 - Gas Meter and Metering Equipment Purchases*	GD.OR	100.000%	-
Natural Gas Distribution	Gas Reinforcement Program	3000	ER_3000 - Gas Reinforce-Minor Blanket	GD.OR	100.000%	-
Natural Gas Distribution	Gas Deteriorated Steel Pipe Replacement Program	3001	ER_3001 - Replace Deteriorating Gas System	GD.OR	100.000%	-
Natural Gas Distribution	Gas Regulator Station Replacement Program	3002	ER_3002 - Regulator Reliable - Blanket	GD.OR	100.000%	(66,585)
Natural Gas Distribution	Gas Replacement Street and Highway Program	3003	ER_3003 - Gas Replace-St&Hwy	GD.OR	100.000%	(89,147)
Natural Gas Distribution	Gas Cathodic Protection Program	3004	ER_3004 - Cathodic Protection-Minor Blanket	GD.OR	100.000%	(200,516)
Natural Gas Distribution	Gas Non-Revenue Program	3005	ER_3005 - Gas Distribution Non-Revenue Blanket	GD.OR	100.000%	(1,057,978)
Natural Gas Distribution	Gas Overbuilt Pipe Replacement Program	3006	ER_3006 - Overbuilt Pipe Replacement Blanket	GD.OR	100.000%	(250,996)
Natural Gas Distribution	Gas Isolated Steel Replacement Program	3007	ER_3007 - Isolated Steel Replacement	GD.OR	100.000%	(425,797)
Natural Gas Distribution	Gas Facility Replacement Program (GFRP) Aldyl A Pipe Replacement	3008	ER_3008 - Aldyl -A Pipe Replacement	GD.OR	100.000%	(1,413,647)
Natural Gas Distribution	Gas PMC Program	3055	ER_3055 - Gas Meter Replacement Non Revenue	GD.OR	100.000%	-
Enterprise Technology	Endpoint Compute and Productivity Systems	5016	ER_5016 - Endpoint Compute and Productivity Systems	CD.AA	9.296%	-
Enterprise Technology	Energy Delivery Operational Efficiency & Shared Services	5018	ER_5018 - Energy Delivery Op Efficiency & Shared Services	CD.AA	9.296%	-
Enterprise Technology	Enterprise & Control Network Infrastructure	5020	ER_5020 - Enterprise & Control Network Infrastructure	CD.AA	9.296%	(352,025)
Enterprise Technology	Land Mobile Radio & Real Time Communication Systems	5030	ER_5030 - Land Mobile Radio & Real Time Comm Systems	CD.AA	9.296%	(29,274)
Enterprise Technology	Enterprise Security	5032	ER_5032 - Enterprise Security	CD.AA	9.296%	(33,810)
Enterprise Technology	Customer Facing Technology Program	5151	ER_5151 - Customer Facing Technology	CD.AA	9.296%	-
Enterprise Technology	Strategic Initiatives	7060	ER_7060 - Strategic Initiatives	CD.AA	9.296%	(50,923)
*Post-filing of this case UG 389, ER 1050-Gas Meters Minor Blanket & ER 1053-Gas ERT Minor Blanket were combined and have been replaced by ER 1056-Gas Meter and Metering Equipment Purchases. Proforma 2020 capital on an Oregon basis associated with ERs 1050 and 1053 total \$828,868 (\$291,610 and \$537,258, respectively). Transfers-to-plant for year end 2020 include ERs 1050, 1053, and 1056.						
			Gas Underground Storage 350-357			
			Gas Distribution 374-387			
			General 5yr 389 / 393-395 / 397-398			
			General 12yr 389 / 393-395 / 397-398			
			Transportation and Tools 392 / 396			
			Software 303			
			Facilities 390-391			
			Total To Be Removed			

Gas Underground St					
ER	ER_Description	Total 2020 Actual EOP TTP	System Total 2020 Actual AMA TTP	Oregon Allocated Total 2020 Actual EOP TTP	Oregon Allocated System Total 2020 Actual AMA TTP
1001	ER_1001 - Gas Revenue Blanket	-	-	-	-
1056	ER_1056 - Gas Meter and Metering Equipment Purchases*	-	-	-	-
3000	ER_3000 - Gas Reinforce-Minor Blanket	-	-	-	-
3001	ER_3001 - Replace Deteriorating Gas System	-	-	-	-
3002	ER_3002 - Regulator Reliable - Blanket	(66,585)	(177,090)	(66,585)	(177,090)
3003	ER_3003 - Gas Replace-St&Hwy	(89,147)	(29,051)	(89,147)	(29,051)
3004	ER_3004 - Cathodic Protection-Minor Blanket	(200,516)	(85,532)	(200,516)	(85,532)
3005	ER_3005 - Gas Distribution Non-Revenue Blanket	(1,057,978)	(429,795)	(1,057,978)	(429,795)
3006	ER_3006 - Overbuilt Pipe Replacement Blanket	(250,996)	(168,950)	(250,996)	(168,950)
3007	ER_3007 - Isolated Steel Replacement	(425,797)	(192,773)	(425,797)	(192,773)
3008	ER_3008 - Aldyl -A Pipe Replacement	(1,413,647)	(335,539)	(1,413,647)	(335,539)
3055	ER_3055 - Gas Meter Replacement Non Revenue	-	-	-	-
5016	ER_5016 - Endpoint Compute and Productivity Systems	-	-	-	-
5018	ER_5018 - Energy Delivery Op Efficiency & Shared Services	-	-	-	-
5020	ER_5020 - Enterprise & Control Network Infrastructure	(3,786,845)	(1,714,569)	(352,025)	(159,386)
5030	ER_5030 - Land Mobile Radio & Real Time Comm Systems	(314,915)	(205,969)	(29,274)	(19,147)
5032	ER_5032 - Enterprise Security	-363706.88	(947,888)	(33,810)	(88,116)
5151	ER_5151 - Customer Facing Technology	-	-	-	-
7060	ER_7060 - Strategic Initiatives	(547,793)	(3,667,477)	(50,923)	(340,929)
bined and have been replaced by ER 1056-Gas Meter and Metering Equip s-to-plant for year end 2020 include ERs 1050, 1053, and 1056.					
Gas Underground Storage 350-357					
		\$ -	\$ -	\$ -	\$ -
Gas Distribution 374-387					
		(3,504,667)	(1,418,730)	(3,504,667)	(1,418,730)
General 5yr 389 / 393-395 / 397-398					
		(363,707)	(947,888)	(33,810)	(88,116)
General 12yr 389 / 393-395 / 397-398					
		(4,101,759)	(1,920,538)	(381,300)	(178,533)
Transportation and Tools 392 / 396					
		-	-	-	-
Software 303					
		(547,793)	(3,667,477)	(50,923)	(340,929)
Facilities 390-391					
		-	-	-	-
Total To Be Removed					
		\$ (8,517,927)	\$ (7,954,633)	\$ (3,970,700)	\$ (2,026,307)
				CAP 20.1	CAP 20.1

Sum of Current Activity cost		Sum of Current Activity cost		SUM		GL Post YYYYMM												Grand Total	
ERval	Asset Service	Jurisdiction	ER Desc	Asset Serv	Jurisdiction	Depreciation Category	202001	202002	202003	202004	202005	202006	202007	202008	202009	202010	202011	202012	Grand Total
1001_Gas Distribution 374	1001	GD	Gas Revenue Blanket	GD	OR	Gas Distribution 374-387	472,557	587,959	608,553	723,453	662,022	799,291	477,382	909,551	823,906	1,904,124	773,772	1,083,710	9,826,280
1050_Gas Distribution 374	1050	GD	Gas Meters Minor Blanket	GD	OR	Gas Distribution 374-387	51,250	43,720	80,545	3,735	255,038	165,969		18,449	111,598	313,728	928		1,044,959
1053_Gas Distribution 374	1053	GD	Gas ERT Minor Blanket	GD	OR	Gas Distribution 374-387	8,104	2,913	4,361	18,992	8,571	21,088	720			1,805		630,071	696,626
1056_Gas Distribution 374	1056	GD	Gas Meter and Metering Equipment Purchases	GD	OR	Gas Distribution 374-387								785	972	24,933	15,261	952,224	994,176
3000_Gas Distribution 374	3000	GD	Gas Reinforce-Minor Blanket	GD	OR	Gas Distribution 374-387	37,044	36,807	7,967	78,281	61,946	40,858	10,470	1,664	1,393	10,282	97,130	74,346	458,186
3001_Gas Distribution 374	3001	GD	Replace Deteriorating Gas System	GD	OR	Gas Distribution 374-387	6,324	10,291	7,178	13,252	32,457	89,498	201,459	138,023	118,524	124,295	63,550	307,677	1,112,528
3002_Gas Distribution 374	3002	GD	Regulator Reliable - Blanket	GD	OR	Gas Distribution 374-387	317	(0)	67	6,379						437,953	186	-	444,903
3003_Gas Distribution 374	3003	GD	Gas Replace-St&Hwy	GD	OR	Gas Distribution 374-387	48,043	34,829	198,848	138,175	249,167	192,442	66,908	69,192	49,775	542,628	53,015	299,920	1,942,942
3004_Gas Distribution 374	3004	GD	Cathodic Protection-Minor Blanket	GD	OR	Gas Distribution 374-387												62,166	62,166
3005_Gas Distribution 374	3005	GD	Gas Distribution Non-Revenue Blanket	GD	OR	Gas Distribution 374-387	150,001	202,089	211,374	206,938	438,032	334,580	216,045	321,301	233,410	242,699	254,792	294,879	3,106,140
3006_Gas Distribution 374	3006	GD	Overbuilt Pipe Replacement Blanket	GD	OR	Gas Distribution 374-387	13,985	8,584	2,589	6,875	4,016	4,488	4,281	22,908	18,135	25,379	5,872	11,174	128,285
3007_Gas Distribution 374	3007	GD	Isolated Steel Replacement	GD	OR	Gas Distribution 374-387	9,602	12,014	94,183	10,019	71,189	65,752	2,468	8,133	28,765	2,065	8,236	40,562	352,988
3008_Gas Distribution 374	3008	GD	Aldyl -A Pipe Replacement	GD	OR	Gas Distribution 374-387	175,797	289,082	840,375	481,177	964,968	791,045	360,297	101,505	783,578	51,570	664,641	784,525	6,288,559
3055_Gas Distribution 374	3055	GD	Gas Meter Replacement Non Revenue	GD	OR	Gas Distribution 374-387	80,028	65,589	96,726	47,839	112,618	113,376	74,305	77,639	63,342	25,653	26,968	46,931	831,014
5016_General 5yr 389 / 397	5016	CD	Endpoint Compute and Productivity Systems	CD	AA	General 5yr 389 / 393-395 / 397-398	25,849	215,716	288,715	207,343	3,167,879	369,312	37,689	106,509	322,894	53,555	(212,082)	472,690	5,056,069
5018_General 5yr 389 / 397	5018	CD	Energy Delivery Op Efficiency & Shared Services	CD	AA	General 5yr 389 / 393-395 / 397-398	1,680	3,660	922,345	6,047	288,513	1,632	511,933	18,485	317,641	322,277	526,756	379,350	3,300,317
5020_General 12yr 389 / 397	5020	CD	Enterprise & Control Network Infrastructure	CD	AA	General 12yr 389 / 393-395 / 397-398	58,809	34,060	27,139	10,141	264,553	16,769	8,640	7,894	551,980	535,641	397,346	921,144	2,834,116
5030_General 12yr 389 / 397	5030	CD	Land Mobile Radio & Real Time Comm Systems	CD	AA	General 12yr 389 / 393-395 / 397-398	1,327,887	39,109	39,800	3,267	19,773	37,801	125,994	19,644	24,168	73,217	44,630	640,888	2,396,177
5032_General 5yr 389 / 397	5032	CD	Enterprise Security	CD	AA	General 5yr 389 / 393-395 / 397-398	(1,517)	495,494	253,858	4,561	10,633	2,181	1,057,454	47,291	5,694	2,072	23	940,915	2,818,659
5151_Software 303	5151	CD	Customer Facing Technology	CD	AA	Software 303	1,683,817	35,017	9,251	8,998	3,510,705	711,601	6,139,941	255,876	184,255	164,276	142,248	2,232,323	15,078,308
7060_Software 303	7060	CD	Strategic Initiatives	CD	AA	Software 303												4,960,264	4,960,264
Grand Total							4,149,579	2,116,932	3,693,872	1,975,472	10,122,077	3,757,683	9,295,986	2,124,848	3,640,030	4,858,152	2,863,271	15,135,760	63,733,661

Avista Utilities
Proposed Revenue Increase by Schedule
Oregon - Natural Gas
Pro Forma 12 Months Ended December 31, 2021
(000s of Dollars)

Line No.	Type of Service	Schedule Number	Distribution Revenue Under Present Rates	Proposed GRC Increase	Distribution Revenue Under Proposed Rates	Therms (000s)	Distribution Revenue Percentage Increase	Billed Revenue Under Present Rates	Proposed GRC Increase	Billed Revenue Under Proposed Rates	Billed Revenue Percentage Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Residential	410	\$44,931	\$2,511	\$47,442	52,670	5.6%	\$63,041	\$2,511	\$65,552	4.0%
2	General Service	420	\$19,385	\$1,373	\$20,758	29,002	7.1%	\$28,452	\$1,373	\$29,825	4.8%
3	Large General Service	424/425	\$496	\$2	\$498	3,264	0.5%	\$1,547	\$2	\$1,550	0.2%
4	Interruptible Service	439/440	\$1,623	\$8	\$1,631	13,929	0.5%	\$3,666	\$8	\$3,675	0.2%
5	Seasonal Service	444	\$34	\$0	\$34	199	0.5%	\$98	\$0	\$98	0.2%
6	Transportation Service	456	\$2,299	\$12	\$2,311	27,049	0.5%	\$2,207	\$12	\$2,219	0.5%
7	Special Contract	447	\$175	\$0	\$175	5,856	0.0%	\$175	\$0	\$175	0.0%
8	Total		\$68,943	\$3,906	\$72,849	131,968	5.7%	\$99,186	\$3,906	\$103,093	3.9%

	Present Bill	Proposed Bill	Bill Change	Bill Change
Schedule 410	\$ 56.21	\$ 58.45	\$ 2.24	4.0%
Schedule 420	\$ 197.18	\$ 206.70	\$ 9.52	4.8%
Schedule 424	\$1,805.11	\$ 1,808.02	\$ 2.91	0.2%

Avista Utilities
Comparison of Present & Proposed Natural Gas Rates
Oregon - Natural Gas

<u>Present Base Rates</u>	<u>Base Tariff Change</u>	<u>Proposed Base Rates</u>
Residential Service Schedule 410		
\$10.00 Customer Charge	\$0.50/month	\$10.50 Customer Charge
All Therms - \$0.63943/Therm	\$0.03699/therm	All Therms - \$0.67642/Therm
General Service Schedule 420		
\$17.00 Customer Charge	\$0.00/month	\$17.00 Customer Charge
All Therms - \$0.58382/Therm	\$0.04733/therm	All Therms - \$0.63115/Therm
Large General Service Schedule 424 and 425		
\$50.00 Customer Charge	\$5.00/month	\$55.00 Customer Charge
All Therms - \$0.13887/Therm	-\$0.00055/therm	All Therms - \$0.13832/Therm
Interruptible Service Schedule 439 and 440		
\$0.00 Customer Charge	\$75.00/month	\$75.00 Customer Charge
All Therms - \$0.11652/Therm	-\$0.00184/therm	All Therms - \$0.11468/Therm
Seasonal Service Schedule 444		
All Therms - \$0.17155/Therm	\$0.00086/therm	All Therms - \$0.17241/Therm
Seasonal Minimum Charge:		Seasonal Minimum Charge:
\$ 5,810.92		\$ 5,840.04
Transportation Service Schedule 456		
\$275.00 Customer Charge	\$25.00/month	\$300.00 Customer Charge
1st 10,000 Therms - \$0.15876/Therm	\$0.00014/therm	1st 10,000 Therms - \$0.15890/Therm
Next 20,000 Therms - \$0.09555/Therm	\$0.00008/therm	Next 20,000 Therms - \$0.09563/Therm
Next 20,000 Therms - \$0.07853/Therm	\$0.00007/therm	Next 20,000 Therms - \$0.07860/Therm
Next 200,000 Therms - \$0.06147/Therm	\$0.00005/therm	Next 200,000 Therms - \$0.06152/Therm
Over 250,000 Therms - \$0.03118/Therm	\$0.00003/therm	Over 250,000 Therms - \$0.03121/Therm
<u>Schedule 456 Monthly Minimum Charge</u>		<u>Schedule 456 Monthly Minimum Charge</u>
\$ 2,698.69		\$ 2,725.78

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of Decoupled Revenue by Rate Schedule - Natural Gas
Docket No. UG-389 Rates Effective January 16, 2021

	TOTAL	RESIDENTIAL SCHEDULE 410	SM COMMERCIAL & INDUSTRIAL SCH. 420	LG COMMERCIAL & INDUSTRIAL SCH. 424/425	INTERRUPTIBLE SCH 439/440	SEASONAL SCH 444	TRANSPORTATION SCH 456/447
1 Total Normalized 2021 Margin Revenue	\$ 68,943,000	\$ 44,931,000	\$ 19,385,000	\$ 496,000	\$ 1,623,000	\$ 34,000	\$ 2,474,000
2 Settlement Margin Revenue Increase	\$ 3,906,000	\$ 2,511,000	\$ 1,373,000	\$ 2,000	\$ 8,000	\$ -	\$ 12,000
3 Total Delivery Revenue (2021 Test Year) (Ln 1 + Ln 2)	\$ 72,849,000	\$ 47,442,000	\$ 20,758,000	\$ 498,000	\$ 1,631,000	\$ 34,000	\$ 2,486,000
4 Customer Bills (2021 Test Year)	1,271,356	1,125,295	144,309	857	450	37	408
5 Proposed Basic Charges		\$10.50	\$17.00	\$55.00	\$75.00	\$0.00	\$300.00
6 Basic Charge Revenue (Ln 4 * Ln 5)	\$ 14,464,960	\$ 11,815,598	\$ 2,453,253	\$ 47,129	\$ 33,780	\$ -	\$ 115,200
7 Decoupled Revenue (Ln 6 - Ln 3)	\$ 58,384,040	\$ 35,626,403	\$ 18,304,747	\$ 450,871	\$ 1,597,220	\$ 34,000	\$ 2,370,800
8 Normalized Therms (2021 Test Year)	131,968,306	52,669,603	29,002,292	3,264,235	13,929,025	198,830	32,904,321
9 Average Number of Customers (Line 8 / 12 mos.)		Residential 93,775	Non-Residential Group 12,138				Exempt from Decoupling Mechanism
10 Annual Therms		52,669,603	46,394,382				
11 Basic Charge Revenues		\$ 11,815,598	\$ 2,534,162				
12 Customer Bills		1,125,295	145,653				
13 Average Basic Charge		\$10.50	\$17.40				

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of Decoupled Revenue Per Customer - Natural Gas
Docket No. UG-389 Rates Effective January 16, 2021

Line No.	Source	Residential	Non-Residential Schedules*
(a)	(b)	(c)	(d)
1	Decoupled Revenue	Page 1	
		\$ 35,626,403	\$ 20,386,838
2	Test Year Number of Customers 2021	Revenue Data	
		93,775	12,138
3	Decoupled Revenue Per Customer	(1) / (2)	
		\$ 379.92	\$ 1,679.62

*Schedules 420, 424, 425, 439, 440, and 444

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of Monthly Decoupled Revenue Per Customer - Natural Gas
Docket No. UG-389 Rates Effective January 16, 2021

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1															
2	<u>Natural Gas Delivery Volume</u>														
3	<i>Residential</i>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	8,676,502	6,962,438	6,276,681	4,433,535	2,529,145	1,683,573	1,404,461	1,359,425	1,369,522	3,004,514	6,118,531	8,851,276	52,669,603
5	- % of Annual Total	% of Total	16.47%	13.22%	11.92%	8.42%	4.80%	3.20%	2.67%	2.58%	2.60%	5.70%	11.62%	16.81%	100.00%
6															
7	<i>Non-Residential Sales*</i>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	6,056,803	5,233,025	4,778,562	3,650,474	2,460,876	2,136,004	2,232,358	2,293,829	2,458,385	3,658,899	5,194,291	6,240,876	46,394,382
9	- % of Annual Total	% of Total	13.06%	11.28%	10.30%	7.87%	5.30%	4.60%	4.81%	4.94%	5.30%	7.89%	11.20%	13.45%	100.00%
10															
11	<u>Monthly Decoupled Revenue Per Customer ("RPC")</u>														
12	<i>Residential</i>														
13	- Decoupled Revenue per Customer	Page 2 - Decoupled RPC													\$ 379.92
14	- Monthly Decoupled Revenue per Customer	(5) x (13)	\$ 62.59	\$ 50.22	\$ 45.28	\$ 31.98	\$ 18.24	\$ 12.14	\$ 10.13	\$ 9.81	\$ 9.88	\$ 21.67	\$ 44.13	\$ 63.85	\$ 379.92
15	- Monthly Allowed Customers		94,058	94,061	94,074	93,970	93,808	93,521	93,213	93,012	93,005	93,534	94,222	94,817	
16	<i>Non-Residential Sales*</i>														
17	- Decoupled Revenue per Customer	Page 2 - Decoupled RPC													\$ 1,679.62
18	- Monthly Decoupled Revenue per Customer	(9) x (17)	\$ 219.27	\$ 189.45	\$ 173.00	\$ 132.16	\$ 89.09	\$ 77.33	\$ 80.82	\$ 83.04	\$ 89.00	\$ 132.46	\$ 188.05	\$ 225.94	\$ 1,679.62
19	- Monthly Allowed Customers		12,173	12,194	12,189	12,161	12,147	12,127	12,087	12,069	12,059	12,082	12,143	12,221	
20	*Schedules 420, 424, 425, 439, 440, and 444.														

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of Avista)	
Corporation d/b/a Avista Utilities,)	ATTESTATION OF
)	JAMES M. KENSOK
Request for a General Rate Revision)	

I, James M. Kensok, being first duly sworn on oath, depose and say:

1. My name is James M. Kensok. I am Vice-President, Chief Information Officer, and Chief Information Security Officer for Avista Corporation, d/b/a Avista Utilities.
2. I hereby attest to the fact that the projects listed below have transferred to plant in service, are used and useful, and providing service to Oregon customers as of December 31, 2020 at the levels provided below.

<u>ER Number - ER Description</u>	<u>12/31/2020 Actual TTP Gross Plant (\$000s)</u>
ER_5016 - Endpoint Compute and Productivity Systems	\$ 470
ER_5018 - Energy Delivery Op Efficiency & Shared Services	307
ER_5020 - Enterprise & Control Network Infrastructure	263
ER_5030 - Land Mobile Radio & Real Time Comm Systems	223
ER_5032 - Enterprise Security	262
ER_5151 - Customer Facing Technology	1,402
ER_7060 - Strategic Initiatives	461
Total 2020 Gross Transfers-To-Plant	3,388


SIGNED this 8th day of January, 2021.



JAMES M. KENSOK

SUBSCRIBED AND SWORN to before me on this 8 day of January, 2021.





Notary Public for Washington
My Commission Expires: 11/23/21

**BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON**

UG 389

In the Matter of Avista)	
Corporation d/b/a Avista Utilities,)	ATTESTATION OF
)	HEATHER L. ROSENTRATER
Request for a General Rate Revision)	

I, Heather L. Rosentrater, being first duly sworn on oath, depose and say:

1. My name is Heather L. Rosentrater. I am Senior Vice President of Energy Delivery and Shared Services for Avista Corporation, d/b/a Avista Utilities.
2. I hereby attest to the fact that the projects listed below have transferred to plant in service, are used and useful, and providing service to Oregon customers as of December 31, 2020 at the levels provided below.

<u>ER Number - ER Description</u>	<u>12/31/2020 Actual TTP Gross Plant (\$000s)</u>
ER_1001 - Gas Revenue Blanket	\$ 9,826
ER_1056 - Gas Meter and Metering Equipment Purchases	2,736
ER_3000 - Gas Reinforce-Minor Blanket	458
ER_3001 - Replace Deteriorating Gas System	1,113
ER_3002 - Regulator Reliable - Blanket	445
ER_3003 - Gas Replace-St&Hwy	1,943
ER_3004 - Cathodic Protection-Minor Blanket	62
ER_3005 - Gas Distribution Non-Revenue Blanket	3,106
ER_3006 - Overbuilt Pipe Replacement Blanket	128
ER_3007 - Isolated Steel Replacement	353
ER_3008 - Aldyl-A Pipe Replacement	6,289
ER_3055 - Gas Meter Replacement Non Revenue	831
Total 2020 Gross Transfers-To-Plant	27,290

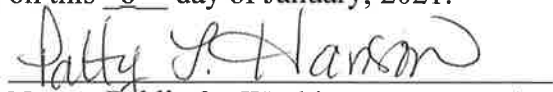
SIGNED this 8 day of January, 2021.



HEATHER L. ROSENTRATER



SUBSCRIBED AND SWORN to before me on this 8 day of January, 2021.


 Notary Public for Washington
 My Commission Expires: 11/23/21