



Avista Corp.

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November 14, 2023

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

Attention Filing Center:

RE: RG 78 (31)
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 July, August, and September 2023, including use-per-customer data for existing and new customers. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 3rd quarter of 2023.

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

Sincerely,

/s/ Joe Miller

Joe Miller
Senior Manager of Rates and Tariffs
Enc.

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

| Line No. | Source | Jul-23 | Aug-23 | Sep-23 | Q3 Total | 2022 Total | |
|------------------------------|---|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| (a) | (b) | (c) | (l) | (m) | (n) | (q) | (s) |
| Residential Group | | | | | | | |
| 1 | Rate Year Allowed Customers | Baseline, Page 3 | 94,527 | 94,325 | 93,319 | 282,171 | 1,135,956 |
| 2 | Total Actual Billed Customers | Revenue Reports | 94,018 | 93,890 | 94,121 | 282,029 | 849,508 |
| 3 | Total Actual Usage (Therms) | Revenue Reports | 1,051,878 | 1,074,385 | 1,363,418 | 3,489,681 | 36,545,805 |
| 4 | Total Actual Base Rate Revenue | Revenue Reports | \$ 1,644,160 | \$ 1,819,230 | \$ 2,037,245 | \$ 5,500,635 | \$ 35,194,371 |
| 5 | Total Actual Fixed Charge Revenue | Revenue Reports | \$ 992,268 | \$ 991,699 | \$ 991,236 | \$ 2,975,203 | \$ 8,961,477 |
| 6 | New Hook-up Customers Billed | Revenue Reports | 838 | 883 | 944 | 2,665 | 6,496 |
| 7 | New Hook-up Usage (Therms) | Revenue Reports | 6,093 | 6,106 | 7,376 | 19,575 | 180,057 |
| 8 | New Hook-up Base Rate Revenue | Revenue Reports | \$ 12,409 | \$ 13,029 | \$ 14,539 | \$ 39,977 | \$ 188,636 |
| 9 | New Hook-up Fixed Charge Revenue | Revenue Reports | \$ 8,170 | \$ 8,780 | \$ 9,408 | \$ 26,358 | \$ 63,400 |
| 10 | Actual Customers | Rate Year Adjusted | 94,018 | 93,890 | 93,319 | 281,227 | 848,706 |
| 11 | Monthly Decoupled Revenue per Customer | Baseline, Page 3 | \$9.08 | \$9.63 | \$9.95 | \$9.55 | \$28.69 |
| 12 | Decoupled Revenue | (10) x (11) | \$ 853,443 | \$ 903,746 | \$ 928,276 | \$ 2,685,466 | \$ 24,350,807 |
| 13 | Actual Base Rate Revenue (Excludes Gas Costs) | Rate Year Adjusted | \$ 1,644,160 | \$ 1,819,230 | \$ 2,024,893 | \$ 5,488,283 | \$ 35,182,019 |
| 14 | Actual Fixed Charge Revenue | Rate Year Adjusted | \$ 992,268 | \$ 991,699 | \$ 983,243 | \$ 2,967,210 | \$ 8,953,484 |
| 15 | Customer Decoupled Payments | (13) - (14) | \$ 651,892 | \$ 827,531 | \$ 1,041,650 | \$ 2,521,073 | \$ 26,228,535 |
| 16 | Residential Revenue Per Customer Received | | \$6.93 | \$8.81 | \$11.16 | \$8.97 | \$30.90 |
| 17 | Deferral - Surcharge (Rebate) | (12) - (15) | \$ 201,551 | \$ 76,215 | \$ (113,374) | \$ 164,393 | \$ (1,877,728) |
| 18 | Deferral - Revenue Related Expenses | Rev Conv Factor | \$ (5,661) | \$ (2,141) | \$ 3,184 | \$ (4,618) | \$ 52,735 |
| 19 | | MBTR | 5.13% | 5.13% | 5.13% | | |
| 20 | Interest on Deferral | Avg Balance Calc | \$ (8,267) | \$ (7,725) | \$ (7,835) | \$ (23,827) | \$ (70,720) |
| 21 | Monthly Residential Deferral Totals | | \$ 187,624 | \$ 66,349 | \$ (118,025) | \$ 135,948 | \$ (1,895,713) |
| 22 | Cumulative Deferral Balance | Σ((17) + (20)) | \$ (1,844,037) | \$ (1,777,688) | \$ (1,895,713) | \$ (1,895,713) | \$ (1,895,713) |
| 23 | Weather Related Deferred Revenue | | \$ (289) | \$ (8,600) | \$ (147,646) | \$ (156,535) | \$ (2,067,391) |
| 24 | Revenue Related Expenses | | \$ 8 | \$ 242 | \$ 4,147 | \$ 4,397 | \$ 58,063 |
| 25 | Interest | | \$ (8,055) | \$ (8,108) | \$ (8,467) | \$ (24,629) | \$ (51,435) |
| 26 | Total Residential Weather Related Deferral Surcharge (Rebate) | | \$ (8,336) | \$ (16,466) | \$ (151,966) | \$ (176,767) | \$ (2,060,763) |
| 27 | Cumulative Weather Related Deferral Balance | | \$ (1,892,331) | \$ (1,908,797) | \$ (2,060,763) | \$ (2,060,763) | \$ (2,060,763) |
| 28 | Conservation (Non-Weather) Related Deferred Revenue | | \$ 201,840 | \$ 84,815 | \$ 34,272 | \$ 320,928 | \$ 189,663 |
| 29 | Revenue Related Expenses | | \$ (5,669) | \$ (2,383) | \$ (963) | \$ (9,015) | \$ (5,328) |
| 30 | Interest | | \$ (212) | \$ 383 | \$ 632 | \$ 802 | \$ (19,285) |
| 31 | Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate) | | \$ 195,959 | \$ 82,815 | \$ 33,941 | \$ 312,715 | \$ 165,050 |
| 32 | Cumulative Conservation (Non-Weather) Related Deferral Balance | | \$ 48,294 | \$ 131,109 | \$ 165,050 | \$ 165,050 | \$ 165,050 |
| 33 | Residential Cumulative Deferral Surcharge (Rebate) Balance | | \$ (1,844,037) | \$ (1,777,688) | \$ (1,895,713) | \$ (1,895,713) | \$ (1,895,713) |
| Non-Residential Group | | | | | | | |
| 1 | Rate Year Allowed Customers | Baseline, Page 3 | 12,136 | 12,120 | 12,019 | 36,275 | 145,844 |
| 2 | Total Actual Billed Customers | Revenue Reports | 12,184 | 12,060 | 12,119 | 36,363 | 109,354 |
| 3 | Total Actual Usage (Therms) | Revenue Reports | 2,183,103 | 3,478,587 | 3,846,852 | 9,508,542 | 39,889,824 |
| 4 | Total Actual Base Rate Revenue | Revenue Reports | \$ 857,458 | \$ 930,604 | \$ 1,064,199 | \$ 2,852,261 | \$ 18,523,093 |
| 5 | Total Actual Fixed Charge Revenue | Revenue Reports | \$ 211,473 | \$ 212,424 | \$ 210,743 | \$ 634,640 | \$ 1,915,836 |

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

| Line No. | Source | Jul-23 | Aug-23 | Sep-23 | Q3 Total | 2022 Total | |
|----------|---|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| (a) | (b) | (c) | (l) | (m) | (n) | (q) | (s) |
| 6 | New Hook-up Customers Billed | Revenue Reports | 130 | 136 | 146 | 412 | 979 |
| 7 | New Hook-up Usage (Therms) | Revenue Reports | 94,291 | 72,047 | 870,705 | 1,037,043 | 1,859,024 |
| 8 | New Hook-up Base Rate Revenue | Revenue Reports | \$ 18,255 | \$ 15,363 | \$ 116,332 | \$ 149,950 | \$ 352,136 |
| 9 | New Hook-up Fixed Charge Revenue | Revenue Reports | \$ 2,135 | \$ 2,331 | \$ 3,044 | \$ 7,510 | \$ 17,110 |
| 10 | Actual Customers | Rate Year Adjusted | 12,136 | 12,060 | 12,019 | 36,215 | 109,181 |
| 11 | Monthly Decoupled Revenue per Customer | Baseline, Page 3 | \$73.37 | \$85.59 | \$88.85 | \$82.60 | \$128.21 |
| 12 | Decoupled Revenue | (10) x (11) | \$ 890,398 | \$ 1,032,187 | \$ 1,067,966 | \$ 2,990,551 | \$ 13,998,241 |
| 13 | Actual Base Rate Revenue (Excludes Gas Costs) | Rate Year Adjusted | \$ 850,731 | \$ 930,604 | \$ 984,839 | \$ 2,766,174 | \$ 18,426,044 |
| 14 | Actual Fixed Charge Revenue | Rate Year Adjusted | \$ 210,686 | \$ 212,424 | \$ 208,666 | \$ 631,777 | \$ 1,912,537 |
| 15 | Customer Decoupled Payments | (13) - (14) | \$ 640,045 | \$ 718,180 | \$ 776,173 | \$ 2,134,397 | \$ 16,513,507 |
| 16 | Non-Residential Revenue Per Customer Received | | \$52.74 | \$59.55 | \$64.58 | \$58.96 | \$151.25 |
| 17 | Deferral - Surcharge (Rebate) | (12) - (15) | \$ 250,353 | \$ 314,007 | \$ 291,794 | \$ 856,154 | \$ (2,515,266) |
| 18 | Deferral - Revenue Related Expenses | Rev Conv Factor | \$ (7,031) | \$ (8,819) | \$ (8,195) | \$ (24,045) | \$ 70,641 |
| 19 | | MBTR | 5.13% | 5.13% | 5.13% | | |
| 20 | Interest on Deferral | Avg Balance Calc | \$ (13,765) | \$ (12,651) | \$ (11,447) | \$ (37,862) | \$ (102,580) |
| 21 | Monthly Non-Residential Deferral Totals | | \$ 229,558 | \$ 292,537 | \$ 272,152 | \$ 794,246 | \$ (2,547,205) |
| 22 | Cumulative Deferral (Rebate) Balance | Σ((17) + (20)) | \$ (3,111,894) | \$ (2,819,357) | \$ (2,547,205) | \$ (2,547,205) | \$ (2,547,205) |
| 23 | Weather Related Deferred Revenue | | \$ (104) | \$ (9,220) | \$ (124,389) | \$ (133,713) | \$ (1,063,102) |
| 24 | Revenue Related Expenses | | \$ 3 | \$ 259 | \$ 3,493 | \$ 3,755 | \$ 29,857 |
| 25 | Interest | | \$ (3,917) | \$ (3,954) | \$ (4,248) | \$ (12,119) | \$ (25,150) |
| 26 | Total Non-Residential Weather Related Deferral Surcharge (Rebate) | | \$ (4,018) | \$ (12,915) | \$ (125,144) | \$ (142,077) | \$ (1,058,396) |
| 27 | Cumulative Weather Related Deferral Balance | | \$ (920,337) | \$ (933,251) | \$ (1,058,396) | \$ (1,058,396) | \$ (1,058,396) |
| 28 | Conservation (Non-Weather) Related Deferred Revenue | | \$ 250,457 | \$ 323,227 | \$ 416,183 | \$ 989,867 | \$ (1,452,164) |
| 29 | Revenue Related Expenses | | \$ (7,034) | \$ (9,078) | \$ (11,688) | \$ (27,800) | \$ 40,784 |
| 30 | Interest | | \$ (9,847) | \$ (8,697) | \$ (7,198) | \$ (25,743) | \$ (77,429) |
| 31 | Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate) | | \$ 233,576 | \$ 305,451 | \$ 397,296 | \$ 936,324 | \$ (1,488,809) |
| 32 | Cumulative Conservation (Non-Weather) Related Deferral Balance | | \$ (2,191,557) | \$ (1,886,106) | \$ (1,488,809) | \$ (1,488,809) | \$ (1,488,809) |
| 33 | Non-Residential Cumulative Deferral Surcharge (Rebate) Balance | | \$ (3,111,894) | \$ (2,819,357) | \$ (2,547,205) | \$ (2,547,205) | \$ (2,547,205) |
| 34 | Total Oregon Cumulative Deferral Balance | Residential (33) + Non-Residential (33) | \$ (4,955,931) | \$ (4,597,045) | \$ (4,442,918) | \$ (4,442,918) | \$ (4,442,918) |

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

Jurisdiction:OR

Deferred Revenue - Balance Sheet

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|-------------------|----------------|
| 186328 | REG ASSET-DECOUPLING DEFERRED | GD | 202307 | -2,031,661.03 | 187,624.01 | -1,844,037.02 |
| | REG ASSET-DECOUPLING DEFERRED | | 202308 | -1,844,037.02 | 66,350.10 | -1,777,686.92 |
| | REG ASSET-DECOUPLING DEFERRED | | 202309 | -1,777,686.92 | -118,024.25 | -1,895,711.17 |
| | FERC Acct 186328 | | | Sum: | 135,949.86 | |
| 186338 | REG ASSET NON-RES DECOUPLING D | GD | 202307 | -3,341,451.28 | 229,557.36 | -3,111,893.92 |
| | REG ASSET NON-RES DECOUPLING D | | 202308 | -3,111,893.92 | 292,536.66 | -2,819,357.26 |
| | REG ASSET NON-RES DECOUPLING D | | 202309 | -2,819,357.26 | 272,152.88 | -2,547,204.38 |
| | FERC Acct 186338 | | | Sum: | 794,246.90 | |
| | | | | Sum: | 930,196.76 | |

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 | 202307 | 644,884.96 | 2,756.88 | 647,641.84 |
| | REG ASSET- DECOUPLING PRIOR YE | | 202308 | 647,641.84 | 2,768.67 | 650,410.51 |
| | REG ASSET- DECOUPLING PRIOR YE | | 202309 | 650,410.51 | 2,780.50 | 653,191.01 |
| | FERC Acct 182329 | | | Sum: | 8,306.05 | |
| 182339 | REG ASSET - NON RES DECOUPLING | GD | 202307 | -222,760.18 | -952.30 | -223,712.48 |
| | REG ASSET - NON RES DECOUPLING | | 202308 | -223,712.48 | -956.37 | -224,668.85 |
| | REG ASSET - NON RES DECOUPLING | | 202309 | -224,668.85 | -960.46 | -225,629.31 |
| | FERC Acct 182339 | | | Sum: | -2,869.13 | |
| | | | | Sum: | 5,436.92 | |

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 | 202307 | 215,760.41 | -40,516.78 | 175,243.63 |
| | REG ASSET- DECOUPLING SURCHARG | | 202308 | 175,243.63 | -41,454.99 | 133,788.64 |
| | REG ASSET- DECOUPLING SURCHARG | | 202309 | 133,788.64 | -52,733.79 | 81,054.85 |
| | FERC Acct 182328 | | | Sum: | -134,705.56 | |
| 182338 | REG ASSET - NON RES DECOUPLING | GD | 202307 | 196,181.83 | -53,404.30 | 142,777.53 |
| | REG ASSET - NON RES DECOUPLING | | 202308 | 142,777.53 | -57,381.70 | 85,395.83 |
| | REG ASSET - NON RES DECOUPLING | | 202309 | 85,395.83 | -65,893.39 | 19,502.44 |
| | FERC Acct 182338 | | | Sum: | -176,679.39 | |
| | | | | Sum: | -311,384.95 | |

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 | 202307 | 0.00 | 0.00 | 0.00 |
| | REG LIABILITY DECOUPLING REBAT | | 202308 | 0.00 | 0.00 | 0.00 |
| | REG LIABILITY DECOUPLING REBAT | | 202309 | 0.00 | 0.00 | 0.00 |
| | FERC Acct 254328 | | | Sum: | 0.00 | |
| 254338 | REG LIABILITY NON RES DECOUPLI | GD | 202307 | 0.00 | 0.00 | 0.00 |
| | REG LIABILITY NON RES DECOUPLI | | 202308 | 0.00 | 0.00 | 0.00 |
| | REG LIABILITY NON RES DECOUPLI | | 202309 | 0.00 | 0.00 | 0.00 |
| | FERC Acct 254338 | | | Sum: | 0.00 | |
| | | | | Sum: | 0.00 | |

Contra Decoupling Deferred Rev - Balance Sheet

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|
| 253311 | CONTRA DECOUPLING DEFERRED REV | GD | 202307 | 0.00 | 0.00 | 0.00 |

| | | | | | | |
|--|--------------------------------|--|--------|-------------|-------------|------|
| | CONTRA DECOUPLING DEFERRED REV | | 202308 | 0.00 | 0.00 | 0.00 |
| | CONTRA DECOUPLING DEFERRED REV | | 202309 | 0.00 | 0.00 | 0.00 |
| | FERC Acct 253311 | | | Sum: | 0.00 | |

Contra Decoupling Deferred Rev - Balance Sheet

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|------------------|----------------|
| 253312 | CONTRA DECOUPLED DEFERRED REVE | GD | 202307 | 0.00 | 0.00 | 0.00 |
| | CONTRA DECOUPLED DEFERRED REVE | | 202308 | 0.00 | 0.00 | 0.00 |
| | CONTRA DECOUPLED DEFERRED REVE | | 202309 | 0.00 | 0.00 | 0.00 |
| | FERC Acct 253311 | | | Sum: | 0.00 | |

Accumulated Deferred Taxes - Balance Sheet

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|-------------------------------|---------|-------------------|-------------------|--------------------|----------------|
| 283328 | ADFIT DECOUPLING DEFERRED REV | GD | 202307 | 953,199.52 | -68,263.62 | 884,935.90 |
| | ADFIT DECOUPLING DEFERRED REV | | 202308 | 884,935.90 | -54,991.10 | 829,944.80 |
| | ADFIT DECOUPLING DEFERRED REV | | 202309 | 829,944.80 | -7,837.51 | 822,107.29 |
| | FERC Acct 283328 | | | Sum: | -131,092.23 | |

Deferred Revenue - Income Statement

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|--------------------|----------------|
| 495328 | RESIDENTIAL DECOUPLING DEFERRE | GD | 202307 | 1,986,364.94 | -195,890.64 | 1,790,474.30 |
| | RESIDENTIAL DECOUPLING DEFERRE | | 202308 | 1,790,474.30 | -74,075.02 | 1,716,399.28 |
| | RESIDENTIAL DECOUPLING DEFERRE | | 202309 | 1,716,399.28 | 110,189.11 | 1,826,588.39 |
| | FERC Acct 495328 | | | Sum: | -159,776.55 | |
| 495338 | NON-RES DECOUPLING DEFERRED RE | GD | 202307 | 3,285,569.99 | -243,321.96 | 3,042,248.03 |
| | NON-RES DECOUPLING DEFERRED RE | | 202308 | 3,042,248.03 | -305,187.67 | 2,737,060.36 |
| | NON-RES DECOUPLING DEFERRED RE | | 202309 | 2,737,060.36 | -283,599.44 | 2,453,460.92 |
| | FERC Acct 495338 | | | Sum: | -832,109.07 | |
| | | | | Sum: | -991,885.62 | |

Decoupling Amortization - Income Statement

| Ferc Acct | Ferc Acct Desc | Service | Accounting Period | Beginning Balance | Monthly Activity | Ending Balance |
|-----------|--------------------------------|---------|-------------------|-------------------|-------------------|----------------|
| 495329 | AMORTIZATION RES DECOUPLING DE | GD | 202307 | 1,282,696.75 | 40,813.07 | 1,323,509.82 |
| | AMORTIZATION RES DECOUPLING DE | | 202308 | 1,323,509.82 | 41,689.16 | 1,365,198.98 |
| | AMORTIZATION RES DECOUPLING DE | | 202309 | 1,365,198.98 | 52,896.59 | 1,418,095.57 |
| | FERC Acct 495328 | | | Sum: | 135,398.82 | |
| 495339 | AMORTIZATION NON-RES DECOUPLIN | GD | 202307 | 746,892.56 | 53,661.15 | 800,553.71 |
| | AMORTIZATION NON-RES DECOUPLIN | | 202308 | 800,553.71 | 57,554.60 | 858,108.31 |
| | AMORTIZATION NON-RES DECOUPLIN | | 202309 | 858,108.31 | 65,972.88 | 924,081.19 |
| | FERC Acct 495338 | | | Sum: | 177,188.63 | |
| | | | | Sum: | 312,587.45 | |

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 | 202307 | -26,834.86 | -3,310.02 | -30,144.88 |
| | INTEREST INCOME - DECOUPLING□ | | 202308 | -30,144.88 | -3,175.74 | -33,320.62 |
| | INTEREST INCOME - DECOUPLING□ | | 202309 | -33,320.62 | -3,022.79 | -36,343.41 |
| | FERC Acct 419605 | | | Sum: | -9,508.55 | |
| 431328 | INTEREST EXPENSE - DECOUPLING□ | GD | 202307 | 117,249.72 | 22,983.53 | 140,233.25 |
| | INTEREST EXPENSE - DECOUPLING□ | | 202308 | 140,233.25 | 21,332.30 | 161,565.55 |
| | INTEREST EXPENSE - DECOUPLING□ | | 202309 | 161,565.55 | 20,242.16 | 181,807.71 |
| | FERC Acct 419605 | | | Sum: | 64,557.99 | |
| | | | | Sum: | 55,049.44 | |

Reconciliation of Accounts 419328 and 431328 for Q3 2023

| Balance Sheet Account | July | August | September |
|---|----------------|----------------|----------------|
| 186328 Decoupling Deferred Revenue (residential) | \$ (8,266.64) | \$ (7,724.93) | \$ (7,835.15) |
| 186338 Decoupling Deferred Revenue (non-res) | \$ (13,764.60) | \$ (12,651.01) | \$ (11,446.56) |
| 182329 Prior Year Decoupling Res Def Rev Pending Approval | \$ 2,756.88 | \$ 2,768.67 | \$ 2,780.50 |

| | | | | | | |
|---|-------------------------|-----------------------|-----------|--------------------|-----------|--------------------|
| 182339 Prior Year Decoupling Non-Res Def Rev Pending Approval | \$ | (952.30) | \$ | (956.37) | \$ | (960.46) |
| 182328/254328 Res Decoupling Surcharge/Rebate | \$ | 296.29 | \$ | 234.17 | \$ | 162.80 |
| 182338/254338 Non-Res Decoupling Surcharge/Rebate | \$ | 256.85 | \$ | 172.90 | \$ | 79.49 |
| Total 419328 and 431328 | Total Decoupling | \$ (19,673.52) | \$ | (18,156.56) | \$ | (17,219.38) |
| Monthly activity total | | 19,673.51 | | 18,156.56 | | 17,219.37 |
| Difference | \$ | (0.01) | \$ | (0.00) | \$ | (0.01) |

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

| | | Jul-23 | Aug-23 | Sep-23 | Q3 Total | Q3 YTD Total | YTD Total |
|----------------|---------------|--------|--------|--------|----------|--------------|-----------|
| Medford | Actual DDH | 0 | 0 | 79 | 79 | 2,826 | 2,826 |
| Roseburg | Actual DDH | 0 | 5 | 70 | 75 | 2,745 | 2,745 |
| Klammath Falls | Actual DDH | 3 | 44 | 305 | 352 | 4,518 | 4,518 |
| La Grande | Actual DDH | 0 | 23 | 193 | 216 | 4,030 | 4,030 |
| Medford | Normal DDH | - | - | 5 | 5 | 2,415 | 4,089 |
| Roseburg | Normal DDH | - | - | 18 | 18 | 2,326 | 3,828 |
| Klammath Falls | Normal DDH | 1 | 16 | 220 | 237 | 4,211 | 6,709 |
| La Grande | Normal DDH | - | 2 | 167 | 169 | 3,728 | 6,061 |
| Medford | DDH from Norm | - | - | (74) | (74) | (411) | 1,263 |
| Roseburg | DDH from Norm | - | (5) | (52) | (57) | (419) | 1,083 |
| Klammath Falls | DDH from Norm | (2) | (28) | (85) | (115) | (307) | 2,191 |
| La Grande | DDH from Norm | - | (21) | (26) | (47) | (302) | 2,031 |

| | | | | | Q3 Average | Q3 YTD Average | YTD Average |
|----------------|----------|--------|--------|--------|------------|----------------|-------------|
| Medford | 410 Cust | 57,513 | 57,544 | 57,572 | 57,543 | 57,689 | 57,689 |
| Roseburg | 410 Cust | 14,173 | 14,161 | 14,178 | 14,171 | 14,251 | 14,251 |
| Klammath Falls | 410 Cust | 15,471 | 15,425 | 15,438 | 15,445 | 15,569 | 15,569 |
| La Grande | 410 Cust | 6,804 | 6,791 | 6,823 | 6,806 | 6,856 | 6,856 |
| Medford | 420 Cust | 6,966 | 7,000 | 6,952 | 6,973 | 7,016 | 7,016 |
| Roseburg | 420 Cust | 2,167 | 2,193 | 2,163 | 2,174 | 2,193 | 2,193 |
| Klammath Falls | 420 Cust | 1,801 | 1,805 | 1,804 | 1,803 | 1,813 | 1,813 |
| La Grande | 420 Cust | 944 | 937 | 940 | 940 | 942 | 942 |
| Medford | 424 Cust | 49 | 49 | 49 | 49 | 49 | 49 |
| Roseburg | 424 Cust | 26 | 26 | 26 | 26 | 26 | 26 |
| Klammath Falls | 424 Cust | 19 | 18 | 19 | 19 | 19 | 19 |
| La Grande | 424 Cust | 2 | 2 | 2 | 2 | 2 | 2 |

| Weather-Sensitive Coefficients | | Jul-23 | Aug-23 | Sep-23 |
|--------------------------------|--------------|----------|----------|----------|
| Medford | Schedule 410 | 0.00000 | 0.00000 | 0.03414 |
| Roseburg | Schedule 410 | 0.02130 | 0.07033 | 0.04377 |
| Klammath Falls | Schedule 410 | 0.01342 | 0.00180 | 0.02579 |
| La Grande | Schedule 410 | 0.00105 | 0.04633 | 0.00405 |
| Medford | Schedule 420 | 0.00000 | 0.00000 | 0.25067 |
| Roseburg | Schedule 420 | 0.14584 | 0.57240 | 0.25390 |
| Klammath Falls | Schedule 420 | 0.04353 | 0.03762 | 0.18697 |
| La Grande | Schedule 420 | 0.00243 | 0.28535 | 0.04161 |
| Medford | Schedule 424 | 0.00000 | 0.00000 | 2.61701 |
| Roseburg | Schedule 424 | 2.35004 | 3.87348 | 1.78307 |
| Klammath Falls | Schedule 424 | 0.30497 | 1.51866 | 3.54761 |
| La Grande | Schedule 424 | 78.76864 | 12.27047 | 25.24977 |

| | | Jul-23 | Aug-23 | Sep-23 | Q3 Total | Q3 YTD Total | YTD Total |
|--------------------------------------|--------------|--------------|-----------------|------------------|------------------|------------------|--------------------|
| Adjustment to Normal | | | | | | | |
| Medford | Schedule 410 | - | - | (145,452) | (145,452) | (1,937,804) | (1,937,804) |
| Roseburg | Schedule 410 | - | (4,980) | (32,271) | (37,250) | (565,725) | (565,725) |
| Klammath Falls | Schedule 410 | (415) | (779) | (33,849) | (35,042) | (308,285) | (308,285) |
| La Grande | Schedule 410 | - | (6,608) | (719) | (7,327) | (160,753) | (160,753) |
| Total Schedule 410 | | (415) | (12,366) | (212,290) | (225,071) | (224,656) | (2,972,567) |
| Medford | Schedule 420 | - | - | (128,958) | (128,958) | (962,489) | (962,489) |
| Roseburg | Schedule 420 | - | (6,276) | (28,558) | (34,834) | (394,457) | (394,457) |
| Klammath Falls | Schedule 420 | (157) | (1,901) | (28,669) | (30,727) | (153,462) | (153,462) |
| La Grande | Schedule 420 | - | (5,615) | (1,017) | (6,632) | (117,569) | (117,569) |
| Total Schedule 420 | | (157) | (13,792) | (187,201) | (201,151) | (200,994) | (1,627,977) |
| Medford | Schedule 424 | - | - | (9,489) | (9,489) | (16,768) | (16,768) |
| Roseburg | Schedule 424 | - | (504) | (2,411) | (2,914) | (8,334) | (8,334) |
| Klammath Falls | Schedule 424 | (12) | (765) | (5,729) | (6,506) | (9,996) | (9,996) |
| La Grande | Schedule 424 | - | (515) | (1,313) | (1,828) | 1,983 | 1,983 |
| Total Schedule 424 | | (12) | (1,784) | (18,942) | (20,738) | (20,727) | (33,114) |
| Total Oregon Usage Adjustment | | (583) | (27,943) | (418,434) | (446,960) | (446,377) | (4,633,658) |

AVISTA UTILITIES
OREGON JURISDICTION

MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2023

| | Jul-23 | Aug-23 | Sep-23 | Q3 Total | Q3 YTD Total | Annual Total |
|---------------------------------|----------|-------------|--------------|--------------|----------------|----------------|
| Schedule 410 Usage Adjustment | (415) | (12,366) | (212,290) | (225,071) | (2,972,567) | (2,972,567) |
| Schedule 420 Usage Adjustment | (157) | (13,792) | (187,201) | (201,151) | (1,627,977) | (1,627,977) |
| Schedule 424 Usage Adjustment | (12) | (1,784) | (18,942) | (20,738) | (33,114) | (33,114) |
| | (583) | (27,943) | (418,434) | (446,960) | (4,633,658) | (4,633,658) |
| Schedule 410 Base Rate | 0.69549 | 0.69549 | 0.69549 | | | |
| Schedule 420 Base Rate | 0.65014 | 0.65014 | 0.65014 | | | |
| Schedule 424 Base Rate | 0.14158 | 0.14158 | 0.14158 | | | |
| Schedule 410 Revenue Adjustment | \$ (289) | \$ (8,600) | \$ (147,646) | \$ (156,535) | \$ (2,067,391) | \$ (2,067,391) |
| Schedule 420 Revenue Adjustment | \$ (102) | \$ (8,967) | \$ (121,707) | \$ (130,776) | \$ (1,058,413) | \$ (1,058,413) |
| Schedule 424 Revenue Adjustment | \$ (2) | \$ (253) | \$ (2,682) | \$ (2,936) | \$ (4,688) | \$ (4,688) |
| Total Revenue Adjustment | \$ (392) | \$ (17,820) | \$ (272,035) | \$ (290,247) | \$ (3,130,492) | \$ (3,130,492) |

DECOUPLING USAGE PER CUSTOMER STATISTICS

| | Jul-23 | Aug-23 | Sep-23 | Q3 Average | Q3 YTD Average | YTD Average |
|--|-----------|-----------|-----------|------------|----------------|-------------|
| Actual per Books | | | | | | |
| Residential Customers | 94,018 | 93,890 | 94,121 | 94,010 | 94,390 | 70,792 |
| Residential Usage | 1,051,878 | 1,074,385 | 1,363,418 | 1,163,227 | 4,060,645 | 3,045,484 |
| Residential Use/Customer | 11.2 | 11.4 | 14.5 | 12 | 43 | #DIV/0! |
| 2021 New Hookup Billed | | | | | | |
| Residential Customers | 838 | 883 | 944 | 888 | 722 | 541 |
| Residential Usage | 6,093 | 6,106 | 7,376 | 6,525 | 20,006 | 15,005 |
| Residential Use/Customer | 7.3 | 6.9 | 7.8 | 7 | 28 | #DIV/0! |
| Rate Year Adjusted Actual | | | | | | |
| Residential Customers | 94,018 | 93,890 | 93,319 | 93,742 | 94,301 | 70,726 |
| Residential Usage | 1,051,878 | 1,074,385 | 1,357,152 | 1,161,138 | 4,059,949 | 3,044,962 |
| Residential Use/Customer | 11.2 | 11.4 | 14.5 | 12 | 43 | #DIV/0! |
| Rate Year Adjusted Weather Normalized | | | | | | |
| Residential Customers | 94,018 | 93,890 | 93,319 | 93,742 | 94,301 | 70,726 |
| Residential Usage | 1,051,463 | 1,062,019 | 1,144,861 | 1,086,114 | 3,729,663 | 2,797,248 |
| Residential Use/Customer | 11.2 | 11.3 | 12.3 | 12 | 40 | #DIV/0! |
| UG-389 Rate Year | | | | | | |
| Residential Customers | 94,527 | 94,325 | 93,319 | 94,057 | 94,762 | 94,663 |
| Residential Usage | 1,337,218 | 1,281,878 | 1,387,741 | 1,335,613 | 3,717,053 | 4,298,536 |
| Residential Use/Customer | 14.1 | 13.6 | 14.9 | 14 | 39 | 45 |
| Actual per Books | | | | | | |
| Non-Residential Customers | 12,184 | 12,060 | 12,119 | 12,121 | 12,150 | 9,113 |
| Non-Residential Usage | 2,183,103 | 3,478,587 | 3,846,852 | 3,169,514 | 4,432,203 | 3,324,152 |
| Non-Residential Use/Customer | 179.2 | 288.4 | 317.4 | 261 | 365 | #DIV/0! |
| 2021 New Hookup Billed | | | | | | |
| Non-Residential Customers | 130 | 136 | 146 | 137 | 109 | 82 |
| Non-Residential Usage | 94,291 | 72,047 | 870,705 | 345,681 | 206,558 | 154,919 |
| Non-Residential Use/Customer | 725.3 | 529.8 | 5,963.7 | 2,517 | 1,899 | #DIV/0! |
| Rate Year Adjusted Actual | | | | | | |
| Non-Residential Customers | 12,136 | 12,060 | 12,019 | 12,072 | 12,131 | 9,098 |
| Non-Residential Usage | 2,148,355 | 3,478,587 | 3,252,870 | 2,959,937 | 4,357,075 | 3,267,806 |
| Non-Residential Use/Customer | 177.0 | 288.4 | 270.6 | 245 | 359 | #DIV/0! |
| Rate Year Adjusted Weather Normalized | | | | | | |
| Non-Residential Customers | 12,136 | 12,060 | 12,019 | 12,072 | 12,131 | 9,098 |
| Non-Residential Usage | 2,148,252 | 3,469,367 | 3,128,481 | 2,915,367 | 4,238,953 | 3,179,214 |
| Non-Residential Use/Customer | 177.0 | 287.7 | 260.3 | 242 | 349 | #DIV/0! |
| UG-389 Rate Year | | | | | | |
| Non-Residential Customers | 12,136 | 12,120 | 12,019 | 12,092 | 12,170 | 12,154 |
| Non-Residential Usage | 1,789,534 | 1,863,502 | 2,079,984 | 1,911,007 | 3,032,901 | 3,441,135 |
| Non-Residential Use/Customer | 147.5 | 153.8 | 173.1 | 158 | 249 | 283 |