



**Avista Corp.**

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

February 25, 2022

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

Attention Filing Center:

RE: RG 78 (24)  
Docket No. UG-288  
Natural Gas Decoupling Mechanism  
Quarterly Report

On February 14, 2022, Avista provided its Natural Gas Decoupling Mechanism Quarterly Report for 4<sup>th</sup> quarter 2021 confidentially as the Company had not at that time released its earnings for 2021. The Company's 2021 earnings have since been released and the 4<sup>th</sup> quarter Natural Gas Decoupling Mechanism Quarterly Report is no longer confidential. Please supplement the February 14 filing with this unrestricted version.

Attached for filing with the Commission is an electronic copy of Avista's Natural Gas Decoupling Mechanism Quarterly Report.

The report consists of spreadsheets showing the monthly revenue deferral calculations for October, November, and December 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 4<sup>th</sup> 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 4th 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

Line No.	Source	Revised								
		Oct-21	Nov-21	Dec-21	Q1 Total	Q2 Total	Q3 Total	Q4 Total	2021 Total	
(a)	(b)	(c)	(o)	(p)	(q)	(o)	(p)	(q)	(s)	
<b>Residential Group</b>										
1	Rate Year Allowed Customers	Baseline, Page 3	93,534	94,222	94,817	281,478	281,299	279,230	282,573	1,124,580
2	Total Actual Billed Customers	Revenue Reports	93,041	93,406	93,625	278,910	278,845	278,406	280,072	1,116,233
3	Total Actual Usage (Therms)	Revenue Reports	3,493,979	5,858,630	8,833,559	22,139,370	6,900,185	3,339,759	18,186,167	50,565,481
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,299,376	\$ 4,494,644	\$ 6,719,362	\$ 17,516,882	\$ 7,616,207	\$ 5,352,781	\$ 14,513,382	\$ 44,999,252
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 980,555	\$ 967,074	\$ 1,006,070	\$ 2,892,302	\$ 2,942,338	\$ 2,940,577	\$ 2,953,699	\$ 11,728,916
6	New Hook-up Customers Billed	Revenue Reports	921	1,071	1,178	1,218	1,470	2,234	3,170	8,092
7	New Hook-up Usage (Therms)	Revenue Reports	12,791	31,361	64,451	74,771	26,936	14,327	108,603	224,637
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 17,586	\$ 31,515	\$ 55,200	60,099	31,658	31,036	104,301	\$ 227,094
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 8,933	\$ 10,302	\$ 11,603	11,076	13,437	21,343	30,838	\$ 76,693
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>93,041</b>	<b>93,406</b>	<b>93,625</b>	<b>278,722</b>	<b>278,845</b>	<b>278,406</b>	<b>280,072</b>	<b>1,116,045</b>
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$21.67	\$44.13	\$63.85	\$52.74	\$20.79	\$9.94	\$43.22	\$31.70
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 2,016,419</b>	<b>\$ 4,122,437</b>	<b>\$ 5,977,641</b>	<b>\$ 14,698,080</b>	<b>\$ 5,797,115</b>	<b>\$ 2,766,952</b>	<b>\$ 12,116,497</b>	<b>\$ 35,378,645</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,299,376	\$ 4,494,644	\$ 6,719,362	\$ 17,506,780	\$ 7,616,207	\$ 5,352,781	\$ 14,513,382	\$ 44,989,150
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 980,555	\$ 967,074	\$ 1,006,070	\$ 2,890,488	\$ 2,942,338	\$ 2,940,577	\$ 2,953,699	\$ 11,727,102
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 2,318,821</b>	<b>\$ 3,527,570</b>	<b>\$ 5,713,292</b>	<b>\$ 14,616,292</b>	<b>\$ 4,673,869</b>	<b>\$ 2,412,204</b>	<b>\$ 11,559,683</b>	<b>\$ 33,262,048</b>
16	Residential Revenue Per Customer Received		\$24.92	\$37.77	\$61.02	\$52.44	\$16.76	\$8.67	\$41.24	\$29.80
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (302,402)	\$ 594,868	\$ 264,349	\$ 81,788	\$ 1,123,246	\$ 354,748	\$ 556,814	\$ 2,116,597
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 9,597	\$ (18,879)	\$ (8,390)	\$ (2,577)	\$ (35,648)	\$ (11,259)	\$ (17,672)	\$ (67,156)
19		MBTR	1.24%	1.24%	1.24%					
20	Interest on Deferral	Avg Balance Calc	\$ 1,417	\$ 1,565	\$ 1,996	\$ 752	\$ 2,223	\$ 4,596	\$ 4,979	\$ 12,549
21	<b>Monthly Residential Deferral Totals</b>		<b>\$ (291,388)</b>	<b>\$ 577,553</b>	<b>\$ 257,956</b>	<b>\$ 79,963</b>	<b>\$ 1,089,821</b>	<b>\$ 348,085</b>	<b>\$ 544,121</b>	<b>\$ 2,061,990</b>
22	Cumulative Deferral Balance	Σ((17) + (20))	\$ 1,226,481	\$ 1,804,034	\$ 2,061,990	\$ 79,963	\$ 1,169,783	\$ 1,517,869	\$ 2,061,990	\$ 2,061,990
23	Weather Related Deferred Revenue		\$ (143,624)	\$ 290,575	\$ (22,508)	\$ (30,127)	\$ 585,428	\$ (10,144)	\$ 124,443	\$ 669,601
24	Revenue Related Expenses		\$ 4,558	\$ (9,222)	\$ 714	\$ 956	\$ (18,580)	\$ 322	\$ (3,949)	\$ (21,251)
25	Interest		\$ 477	\$ 551	\$ 686	\$ 670	\$ 1,107	\$ 1,659	\$ 1,714	\$ 5,150
26	<b>Total Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ (138,588)</b>	<b>\$ 281,904</b>	<b>\$ (21,108)</b>	<b>\$ (28,501)</b>	<b>\$ 567,956</b>	<b>\$ (8,163)</b>	<b>\$ 122,208</b>	<b>\$ 653,500</b>
27	Cumulative Weather Related Deferral Balance		\$ 392,703	\$ 674,608	\$ 653,500	\$ (28,501)	\$ 539,454	\$ 531,292	\$ 653,500	\$ 653,500
28	Conservation (Non-Weather) Related Deferred Revenue		\$ (158,779)	\$ 304,293	\$ 286,857	\$ 111,915	\$ 537,818	\$ 364,892	\$ 432,371	\$ 1,446,996
29	Revenue Related Expenses		\$ 5,039	\$ (9,657)	\$ (9,104)	\$ (3,533)	\$ (17,069)	\$ (11,581)	\$ (13,722)	\$ (45,905)
30	Interest		\$ 940	\$ 1,014	\$ 1,311	\$ 82	\$ 1,116	\$ 2,937	\$ 3,264	\$ 7,398
31	<b>Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ (152,800)</b>	<b>\$ 295,649</b>	<b>\$ 279,063</b>	<b>\$ 108,464</b>	<b>\$ 521,865</b>	<b>\$ 356,248</b>	<b>\$ 421,913</b>	<b>\$ 1,408,490</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 833,777	\$ 1,129,426	\$ 1,408,490	\$ 108,464	\$ 630,329	\$ 986,577	\$ 1,408,490	\$ 1,408,490
33	<b>Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ 1,226,481</b>	<b>\$ 1,804,034</b>	<b>\$ 2,061,990</b>	<b>\$ 79,963</b>	<b>\$ 1,169,783</b>	<b>\$ 1,517,869</b>	<b>\$ 2,061,990</b>	<b>\$ 2,061,990</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th 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

Line No.	Source	Revised								
		Oct-21	Nov-21	Dec-21	Q1 Total	Q2 Total	Q3 Total	Q4 Total	2021 Total	
(a)	(b)	(c)	(o)	(p)	(q)	(o)	(p)	(q)	(s)	
<b>Non-Residential Group</b>										
1	Rate Year Allowed Customers	Baseline, Page 3	12,082	12,143	12,221	36,500	36,436	36,215	36,446	145,597
2	Total Actual Billed Customers	Revenue Reports	11,934	12,122	11,982	36,102	36,072	35,812	36,038	144,024
3	Total Actual Usage (Therms)	Revenue Reports	3,651,389	4,660,958	6,351,521	16,928,342	9,066,674	6,614,094	14,663,868	47,272,979
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,581,087	\$ 1,805,608	\$ 3,234,490	\$ 8,486,564	\$ 3,874,308	\$ 2,722,737	\$ 6,621,186	\$ 21,704,796
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 209,334	\$ 207,425	\$ 215,609	\$ 629,982	\$ 634,109	\$ 629,363	\$ 632,369	\$ 2,525,823
6	New Hook-up Customers Billed	Revenue Reports	111	132	150	173	241	272	393	1,079
7	New Hook-up Usage (Therms)	Revenue Reports	12,798	23,787	54,050	113,495	21,266	17,356	90,635	242,752
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 7,520	\$ 14,528	\$ 32,562	\$ 39,606	\$ 17,309	\$ 14,708	\$ 54,609	\$ 126,232
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 1,799	\$ 2,245	\$ 2,553	\$ 2,628	\$ 3,887	\$ 4,623	\$ 6,597	\$ 17,735
10	<b>Actual Customers</b>	<b>Rate Year Adjusted</b>	<b>11,934</b>	<b>12,122</b>	<b>11,982</b>	<b>36,102</b>	<b>36,072</b>	<b>35,812</b>	<b>36,038</b>	<b>144,024</b>
11	Monthly Decoupled Revenue per Customer	Baseline, Page 3	\$132.46	\$188.05	\$225.94	\$194.69	\$99.53	\$84.29	\$182.15	\$140.30
12	<b>Decoupled Revenue</b>	<b>(10) x (11)</b>	<b>\$ 1,580,819</b>	<b>\$ 2,279,535</b>	<b>\$ 2,707,201</b>	<b>\$ 7,028,596</b>	<b>\$ 3,592,283</b>	<b>\$ 3,018,412</b>	<b>\$ 6,567,554</b>	<b>\$ 20,206,845</b>
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 1,581,087	\$ 1,805,608	\$ 3,234,490	\$ 8,486,564	\$ 3,874,308	\$ 2,722,737	\$ 6,621,186	\$ 21,704,796
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 209,334	\$ 207,425	\$ 215,609	\$ 629,982	\$ 634,109	\$ 629,363	\$ 632,369	\$ 2,525,823
15	<b>Customer Decoupled Payments</b>	<b>(13) - (14)</b>	<b>\$ 1,371,753</b>	<b>\$ 1,598,183</b>	<b>\$ 3,018,881</b>	<b>\$ 7,856,582</b>	<b>\$ 3,240,199</b>	<b>\$ 2,093,374</b>	<b>\$ 5,988,817</b>	<b>\$ 19,178,973</b>
16	Non-Residential Revenue Per Customer Received		\$114.94	\$131.84	\$251.95	\$217.62	\$89.78	\$58.46	\$166.25	\$133.17
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 209,066	\$ 681,352	\$ (311,680)	\$ (827,986)	\$ 352,084	\$ 925,037	\$ 578,737	\$ 1,027,872
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (6,635)	\$ (21,624)	\$ 9,892	\$ 26,269	\$ (11,174)	\$ (29,358)	\$ (18,367)	\$ (32,631)
19		MBTR	1.24%	1.24%	1.24%					
20	Interest on Deferral	Avg Balance Calc	\$ 550	\$ 996	\$ 1,182	\$ (1,324)	\$ (2,089)	\$ (49)	\$ 2,729	\$ (732)
21	<b>Monthly Non-Residential Deferral Totals</b>		<b>\$ 202,981</b>	<b>\$ 660,724</b>	<b>\$ (300,606)</b>	<b>\$ (803,041)</b>	<b>\$ 338,821</b>	<b>\$ 895,631</b>	<b>\$ 563,099</b>	<b>\$ 994,509</b>
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))	\$ 634,391	\$ 1,295,115	\$ <b>994,509</b>	\$ (803,041)	\$ (464,221)	\$ 431,410	\$ 994,509	\$ 994,509
23	Weather Related Deferred Revenue		\$ (80,319)	\$ 134,162	\$ (9,643)	\$ (14,156)	\$ 251,370	\$ (10,766)	\$ 44,199	\$ 270,647
24	Revenue Related Expenses		\$ 2,549	\$ (4,258)	\$ 306	\$ 449	\$ (7,978)	\$ 342	\$ (1,403)	\$ (8,590)
25	Interest		\$ 188	\$ 215	\$ 278	\$ 312	\$ 480	\$ 698	\$ 681	\$ 2,170
26	<b>Total Non-Residential Weather Related Deferral Surcharge (Rebate)</b>		<b>\$ (77,582)</b>	<b>\$ 130,119</b>	<b>\$ (9,060)</b>	<b>\$ (13,395)</b>	<b>\$ 243,872</b>	<b>\$ (9,726)</b>	<b>\$ 43,477</b>	<b>\$ 264,227</b>
27	Cumulative Weather Related Deferral Balance		\$ 143,168	\$ 273,287	\$ 264,227	\$ (13,395)	\$ 230,477	\$ 220,751	\$ 264,227	\$ 264,227
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 289,385	\$ 547,190	\$ (302,036)	\$ (813,830)	\$ 100,714	\$ 935,803	\$ 534,538	\$ 757,226
29	Revenue Related Expenses		\$ (9,184)	\$ (17,366)	\$ 9,586	\$ 25,819	\$ (3,196)	\$ (29,700)	\$ (16,965)	\$ (24,041)
30	Interest		\$ 362	\$ 781	\$ 905	\$ (1,635)	\$ (2,569)	\$ (747)	\$ 2,049	\$ (2,903)
31	<b>Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)</b>		<b>\$ 280,563</b>	<b>\$ 530,605</b>	<b>\$ (291,546)</b>	<b>\$ (789,646)</b>	<b>\$ 94,948</b>	<b>\$ 905,357</b>	<b>\$ 519,622</b>	<b>\$ 730,282</b>
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 491,223	\$ 1,021,828	\$ 730,282	\$ (789,646)	\$ (694,697)	\$ 210,660	\$ 730,282	\$ 730,282
33	<b>Non-Residential Cumulative Deferral Surcharge (Rebate) Balance</b>		<b>\$ 634,391</b>	<b>\$ 1,295,115</b>	<b>\$ 994,509</b>	<b>\$ (803,041)</b>	<b>\$ (464,221)</b>	<b>\$ 431,410</b>	<b>\$ 994,509</b>	<b>\$ 994,509</b>
34	<b>Total Oregon Cumulative Deferral Balance Surcharge (Rebate)</b>	<b>Residential (33) + Non-Residential (33)</b>	<b>\$ 1,860,872</b>	<b>\$ 3,099,149</b>	<b>\$ 3,056,499</b>	<b>\$ (723,079)</b>	<b>\$ 705,563</b>	<b>\$ 1,949,279</b>	<b>\$ 3,056,499</b>	<b>\$ 3,056,499</b>

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th 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

**Deferred Revenue - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Quarterly Activity	Ending Balance
186328	REG ASSET-DECOUPLING DEFERRED	GD	202110	1,517,868.72	-291,387.92	1,226,480.80
	REG ASSET-DECOUPLING DEFERRED		202111	1,226,480.80	504,397.78	1,730,878.58
	REG ASSET-DECOUPLING DEFERRED		202112	1,730,878.58	331,111.17	2,061,989.75
	<b>FERC Acct 186328</b>			<b>Sum:</b>	<b>544,121.03</b>	
186338	REG ASSET NON-RES DECOUPLING D	GD	202110	431,410.23	202,980.89	634,391.12
	REG ASSET NON-RES DECOUPLING D		202111	634,391.12	606,800.18	1,241,191.30
	REG ASSET NON-RES DECOUPLING D		202112	1,241,191.30	-246,681.93	994,509.37
	<b>FERC Acct 186338</b>			<b>Sum:</b>	<b>563,099.14</b>	
				<b>Sum:</b>	<b>1,107,220.17</b>	

**Prior Period Deferred Revenue Pending Approval - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182329	REG ASSET- DECOUPLING PRIOR YE	GD	202110	-31,248.57	-32.29	-31,280.86
	REG ASSET- DECOUPLING PRIOR YE		202111	-31,280.86	31,280.86	0.00
	REG ASSET- DECOUPLING PRIOR YE		202112	0.00	0.00	0.00
	<b>FERC Acct 182329</b>			<b>Sum:</b>	<b>31,248.57</b>	
182339	REG ASSET - NON RES DECOUPLING	GD	202110	100,162.77	103.50	100,266.27
	REG ASSET - NON RES DECOUPLING		202111	100,266.27	-100,266.27	0.00
	REG ASSET - NON RES DECOUPLING		202112	0.00	0.00	0.00
	<b>FERC Acct 182339</b>			<b>Sum:</b>	<b>-100,162.77</b>	
				<b>Sum:</b>	<b>-68,914.20</b>	

**Decoupling Surcharge Approved for Recovery - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
182328	REG ASSET- DECOUPLING SURCHARG	GD	202110	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202111	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		202112	0.00	0.00	0.00
	<b>FERC Acct 182328</b>			<b>Sum:</b>	<b>0.00</b>	
182338	REG ASSET - NON RES DECOUPLING	GD	202110	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		202111	0.00	177,765.87	177,765.87
	REG ASSET - NON RES DECOUPLING		202112	177,765.87	17,266.58	195,032.45
	<b>FERC Acct 182338</b>			<b>Sum:</b>	<b>195,032.45</b>	
				<b>Sum:</b>	<b>195,032.45</b>	

**Decoupling Rebate Approved for Recovery - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
254328	REG LIABILITY DECOUPLING REBAT	GD	202110	-21,822.57	19,358.31	-2,464.26
	REG LIABILITY DECOUPLING REBAT		202111	-2,464.26	-25,460.18	-27,924.44
	REG LIABILITY DECOUPLING REBAT		202112	-27,924.44	5,474.60	-22,449.84
	<b>FERC Acct 254328</b>			<b>Sum:</b>	<b>-627.27</b>	
254338	REG LIABILITY NON RES DECOUPLI	GD	202110	-45,276.84	122,592.94	77,316.10
	REG LIABILITY NON RES DECOUPLI		202111	77,316.10	-65,281.89	12,034.21
	REG LIABILITY NON RES DECOUPLI		202112	12,034.21	-12,034.21	0.00
	<b>FERC Acct 254338</b>			<b>Sum:</b>	<b>45,276.84</b>	
				<b>Sum:</b>	<b>44,649.57</b>	

**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	202110	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202111	0.00	0.00	0.00
	CONTRA DECOUPLING DEFERRED REV		202112	0.00	-77,531.85	-77,531.85
	<b>FERC Acct 253311</b>			<b>Sum:</b>	<b>-77,531.85</b>	

**Accumulated Deferred Taxes - Balance Sheet**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
283328	ADFIT DECOUPLING DEFERRED REV	GD	202110	-409,729.68	-11,259.24	-420,988.92
	ADFIT DECOUPLING DEFERRED REV		202111	-420,988.92	-237,139.63	-658,128.55
	ADFIT DECOUPLING DEFERRED REV		202112	-658,128.55	-3,696.91	-661,825.46
	<b>FERC Acct 283328</b>			<b>Sum:</b>	<b>-252,095.78</b>	

Avista Corporation Decoupling Mechanism  
Oregon Jurisdiction  
Quarterly Report for 4th Quarter 2021

**Deferred Revenue - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	202110	-1,510,298.41	292,805.10	-1,217,493.31
	RESIDENTIAL DECOUPLING DEFERRE		202111	-1,217,493.31	-502,870.60	-1,720,363.91
	RESIDENTIAL DECOUPLING DEFERRE		202112	-1,720,363.91	-329,076.98	-2,049,440.89
<b>FERC Acct 495328</b>				<b>Sum:</b>	<b>-539,142.48</b>	
495338	NON-RES DECOUPLING DEFERRED RE	GD	202110	-434,871.50	-202,430.51	-637,302.01
	NON-RES DECOUPLING DEFERRED RE		202111	-637,302.01	-605,831.63	-1,243,133.64
	NON-RES DECOUPLING DEFERRED RE		202112	-1,243,133.64	247,892.14	-995,241.50
<b>FERC Acct 495338</b>				<b>Sum:</b>	<b>-560,370.00</b>	
				<b>Sum:</b>	<b>-1,099,512.48</b>	

**Decoupling Amortization - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	202110	-179,649.10	-19,384.90	-199,034.00
	AMORTIZATION RES DECOUPLING DE		202111	-199,034.00	-5,852.53	-204,886.53
	AMORTIZATION RES DECOUPLING DE		202112	-204,886.53	-5,500.61	-210,387.14
<b>FERC Acct 495328</b>				<b>Sum:</b>	<b>-30,738.04</b>	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	202110	-1,094,584.50	-122,557.87	-1,217,142.37
	AMORTIZATION NON-RES DECOUPLIN		202111	-1,217,142.37	-12,028.00	-1,229,170.37
	AMORTIZATION NON-RES DECOUPLIN		202112	-1,229,170.37	-5,033.65	-1,234,204.02
<b>FERC Acct 495338</b>				<b>Sum:</b>	<b>-139,619.52</b>	
				<b>Sum:</b>	<b>-170,357.56</b>	

**Interest Income or Expense - Income Statement**

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
419328	INTEREST INCOME - DECOUPLING	GD	202110	-8,778.27	-2,106.13	-10,884.40
	INTEREST INCOME - DECOUPLING		202111	-10,884.40	-2,685.44	-13,569.84
	INTEREST INCOME - DECOUPLING		202112	-13,569.84	-3,443.12	-17,012.96
<b>FERC Acct 419605</b>				<b>Sum:</b>	<b>-8,234.69</b>	
431328	INTEREST EXPENSE - DECOUPLING	GD	202110	14,677.75	58.88	14,736.63
	INTEREST EXPENSE - DECOUPLING		202111	14,736.63	31.85	14,768.48
	INTEREST EXPENSE - DECOUPLING		202112	14,768.48	26.01	14,794.49
<b>FERC Acct 419605</b>				<b>Sum:</b>	<b>116.74</b>	
				<b>Sum:</b>	<b>-8,117.95</b>	

Reconciliation of Accounts 419328 and 431328 for Q3 2021

Balance Sheet Account	October	November	December
186328 Decoupling Deferred Revenue (residential)	\$ 1,417.18	\$ 1,564.96	\$ 1,996.41
186338 Decoupling Deferred Revenue (non-res)	\$ 550.38	\$ 996.40	\$ 1,182.36
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ (32.29)	\$ 31,280.86	\$ -
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ 103.50	\$ (100,266.27)	\$ -
182328/254328 Res Decoupling Surcharge/Rebate	\$ (26.59)	\$ (31,312.71)	\$ (26.01)
182338/254338 Non-Res Decoupling Surcharge/Rebate	\$ 35.07	\$ 100,455.98	\$ 198.72
<b>Total 419328 and 431328</b>	<b>Total Decoupling \$ 2,047.25</b>	<b>\$ 2,719.21</b>	<b>\$ 3,351.49</b>
Monthly activity total	-2,047.25	-2,653.59	-3,417.11
Difference	\$ 0.00	\$ 65.62	\$ (65.62)

November Activity and Balances reflect the original accounting entries that did not include unbilled customers. The oversight was corrected in December. December cumulative balances agree to revised deferral calculation.

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2021

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

		Oct-21	Nov-21	Dec-21	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total
Medford	Actual DDH	326	559	821	1,921	483	46	1,706	4,156
Roseburg	Actual DDH	330	465	702	1,771	594	49	1,497	3,911
Klammath Falls	Actual DDH	601	794	1082	2,734	1,129	322	2,477	6,662
La Grande	Actual DDH	501	712	1045	2,721	979	270	2,258	6,228
Medford	Normal DDH	295	601	812	1,924	635	52	1,708	4,318
Roseburg	Normal DDH	279	532	703	1,752	681	61	1,514	4,008
Klammath Falls	Normal DDH	557	862	1,096	2,763	1,330	328	2,515	6,936
La Grande	Normal DDH	512	775	1,050	2,580	1,061	247	2,337	6,224
Medford	DDH from Norm	(31)	42	(9)	3	152	6	2	162
Roseburg	DDH from Norm	(51)	67	1	(19)	87	12	17	97
Klammath Falls	DDH from Norm	(44)	68	14	29	201	6	38	274
La Grande	DDH from Norm	11	63	5	(141)	82	(23)	79	(4)

		Oct-21	Nov-21	Dec-21	Q1 Average	Q2 Average	Q3 Average	Q4 Average	YTD Average
Medford	410 Cust	56,661	56,824	57,046	58,177	56,503	56,502	56,844	57,007
Roseburg	410 Cust	14,129	12,558	15,910	15,437	14,150	14,093	14,199	14,470
Klammath Falls	410 Cust	15,439	15,475	15,514	15,416	15,434	15,384	15,476	15,428
La Grande	410 Cust	6,812	6,838	6,866	6,859	6,861	6,824	6,839	6,846
Medford	420 Cust	6,914	6,919	7,016	7,186	6,968	6,918	6,950	7,006
Roseburg	420 Cust	2,171	2,019	2,367	2,272	2,178	2,165	2,186	2,200
Klammath Falls	420 Cust	1,777	1,797	1,806	1,807	1,793	1,779	1,793	1,793
La Grande	420 Cust	929	952	944	946	943	934	942	941
Medford	424 Cust	51	51	50	52	51	50	51	51
Roseburg	424 Cust	27	24	29	27	27	27	27	27
Klammath Falls	424 Cust	18	18	18	18	18	18	18	18
La Grande	424 Cust	2	2	2	2	2	2	2	2

Weather-Sensitive Coefficients		Oct-21	Nov-21	Dec-21
Medford	Schedule 410	0.07070	0.09485	0.10848
Roseburg	Schedule 410	0.07913	0.10520	0.12343
Klammath Falls	Schedule 410	0.04994	0.07559	0.08012
La Grande	Schedule 410	0.03748	0.08159	0.08895
Medford	Schedule 420	0.34150	0.37135	0.40772
Roseburg	Schedule 420	0.34450	0.38878	0.48356
Klammath Falls	Schedule 420	0.20117	0.27158	0.29743
La Grande	Schedule 420	0.12805	0.29008	0.37965
Medford	Schedule 424	2.35975	1.22903	0.50094
Roseburg	Schedule 424	1.61549	1.13511	0.63067
Klammath Falls	Schedule 424	1.43145	1.84839	0.98340
La Grande	Schedule 424	11.06136	0.24894	0.00000

		Oct-21	Nov-21	Dec-21	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total
Adjustment to Normal									
Medford	Schedule 410	(124,190)	226,374	(55,694)	28,307	643,280	5,284	46,490	723,360
Roseburg	Schedule 410	(57,022)	88,515	1,964	(35,067)	79,859	5,346	33,457	83,595
Klammath Falls	Schedule 410	(33,925)	79,541	17,402	46,716	128,747	5,775	63,018	244,256
La Grande	Schedule 410	2,809	35,147	3,053	(67,617)	13,594	(31,401)	41,010	(44,415)
<b>Total Schedule 410</b>		<b>(212,329)</b>	<b>429,578</b>	<b>(33,275)</b>	<b>(27,662)</b>	<b>865,480</b>	<b>(14,996)</b>	<b>183,974</b>	<b>1,006,796</b>
Medford	Schedule 420	(73,194)	107,912	(25,745)	17,518	288,881	4,098	8,973	319,470
Roseburg	Schedule 420	(38,143)	52,591	1,145	(12,966)	56,114	4,785	15,592	63,526
Klammath Falls	Schedule 420	(15,729)	33,186	7,520	23,017	48,173	(179)	24,977	95,988
La Grande	Schedule 420	1,309	17,398	1,792	(37,956)	3,003	(25,925)	20,498	(40,380)
<b>Total Schedule 420</b>		<b>(125,758)</b>	<b>211,088</b>	<b>(15,288)</b>	<b>(10,387)</b>	<b>396,171</b>	<b>(17,221)</b>	<b>70,041</b>	<b>438,604</b>
Medford	Schedule 424	(3,731)	2,633	(225)	(588)	4,819	254	(1,324)	3,161
Roseburg	Schedule 424	(2,225)	1,825	18	(1,201)	2,434	316	(381)	1,167
Klammath Falls	Schedule 424	(1,134)	2,262	248	454	2,337	(798)	1,377	3,370
La Grande	Schedule 424	243	31	-	-	-	975	275	1,250
<b>Total Schedule 424</b>		<b>(6,846)</b>	<b>6,752</b>	<b>41</b>	<b>(1,335)</b>	<b>9,590</b>	<b>747</b>	<b>(53)</b>	<b>8,949</b>
<b>Total Oregon Usage Adjustment</b>		<b>(344,933)</b>	<b>647,417</b>	<b>(48,523)</b>	<b>(39,383)</b>	<b>1,271,241</b>	<b>(31,471)</b>	<b>253,962</b>	<b>1,454,349</b>

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2021

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

	Oct-21	Nov-21	Dec-21	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Schedule 410 Usage Adjustment	(212,329)	429,578	(33,275)	(27,662)	865,480	(14,996)	183,974	1,006,796
Schedule 420 Usage Adjustment	(125,758)	211,088	(15,288)	(10,387)	396,171	(17,221)	70,041	438,604
Schedule 424 Usage Adjustment	(6,846)	6,752	41	(1,335)	9,590	747	(53)	8,949
	(344,933)	647,417	(48,523)	(39,383)	1,271,241	(31,471)	253,962	1,454,349
Schedule 410 Base Rate	0.67642	0.67642	0.67642					
Schedule 420 Base Rate	0.63115	0.63115	0.63115					
Schedule 424 Base Rate	0.13832	0.13832	0.13832					
Schedule 410 Revenue Adjustment	\$ (143,624)	\$ 290,575	\$ (22,508)	\$ (30,127)	\$ 585,428	\$ (10,144)	\$ 124,443	\$ 669,601
Schedule 420 Revenue Adjustment	\$ (79,372)	\$ 133,228	\$ (9,649)	\$ (13,972)	\$ 250,043	\$ (10,869)	\$ 44,207	\$ 269,408
Schedule 424 Revenue Adjustment	\$ (947)	\$ 934	\$ 6	\$ (184)	\$ 1,327	\$ 103	\$ (7)	\$ 1,238
Total Revenue Adjustment	\$ (223,943)	\$ 424,737	\$ (32,151)	\$ (44,284)	\$ 836,798	\$ (20,910)	\$ 168,643	\$ 940,247

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Oct-21	Nov-21	Dec-21	Q1 Average	Q2 Average	Q3 Average	Q4 Average	YTD Average
<b>Actual per Books</b>								
Residential Customers	93,041	93,406	93,625	92,970	92,948	92,802	93,357	93,019
Residential Usage	3,493,979	5,858,630	8,833,559	7,379,790	2,300,062	1,113,253	6,062,056	4,213,790
Residential Use/Customer	37.6	62.7	94.4	79	25	12	65	45
<b>2021 New Hookup Billed</b>								
Residential Customers	921	1,071	1,178	197	490	745	1,057	622
Residential Usage	12,791	31,361	64,451	10,388	8,979	4,776	36,201	15,086
Residential Use/Customer	13.9	29.3	54.7	53	18	6	34	28
<b>Rate Year Adjusted Actual</b>								
Residential Customers	93,041	93,406	93,625	92,840	92,948	92,802	93,357	92,987
Residential Usage	3,493,979	5,858,630	8,833,559	7,373,438	2,300,062	1,113,253	6,062,056	4,212,202
Residential Use/Customer	37.6	62.7	94.4	79	25	12	65	45
<b>Rate Year Adjusted Weather Normalized</b>								
Residential Customers	93,041	93,406	93,625	92,840	92,948	92,802	93,357	92,987
Residential Usage	3,281,650	6,288,207	8,800,284	7,364,217	2,588,555	1,108,254	6,123,380	4,296,102
Residential Use/Customer	35.3	67.3	94.0	79	28	12	66	46
<b>UG-389 Rate Year</b>								
Residential Customers	93,534	94,222	94,817	93,572	93,766	93,077	94,191	93,652
Residential Usage	3,004,858	6,137,625	8,986,466	7,200,786	2,614,761	1,335,613	6,042,983	4,298,536
Residential Use/Customer	32.1	65.1	94.8	77	28	14	64	46
<b>Actual per Books</b>								
Non-Residential Customers	11,934	12,122	11,982	12,034	12,024	11,937	12,013	12,002
Non-Residential Usage	3,651,389	4,660,958	6,351,521	5,642,781	3,022,225	2,204,698	4,887,956	3,939,415
Non-Residential Use/Customer	306.0	384.5	530.1	469	251	185	407	328
<b>2021 New Hookup Billed</b>								
Non-Residential Customers	111	132	150	36	80	91	131	85
Non-Residential Usage	12,798	23,787	54,050	7,488	7,089	5,785	30,212	12,643
Non-Residential Use/Customer	115.3	180.2	360.3	208	88	64	231	146
<b>Rate Year Adjusted Actual</b>								
Non-Residential Customers	11,934	12,122	11,982	12,034	12,024	11,937	12,013	12,002
Non-Residential Usage	3,651,389	4,660,958	6,351,521	5,642,781	3,022,225	2,204,698	4,887,956	3,939,415
Non-Residential Use/Customer	306.0	384.5	530.1	469	251	185	407	328
<b>Rate Year Adjusted Weather Normalized</b>								
Non-Residential Customers	11,934	12,122	11,982	12,034	12,024	11,937	12,013	12,002
Non-Residential Usage	3,571,070	4,795,120	6,341,878	5,638,062	3,106,014	2,201,109	4,902,689	3,961,969
Non-Residential Use/Customer	299.2	395.6	529.3	469	258	184	408	330
<b>UG-389 Rate Year</b>								
Non-Residential Customers	12,082	12,143	12,221	12,147	12,145	12,072	12,149	12,128
Non-Residential Usage	3,189,425	4,718,095	6,089,992	4,981,914	2,205,782	1,911,007	4,665,837	3,441,135
Non-Residential Use/Customer	264.0	388.5	498.3	410	182	158	384	284