



Avista Corp.

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February 27, 2020

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

Attention Filing Center:

RE: RG 78 (16)
Docket No. UG-288
Natural Gas Decoupling Mechanism
Quarterly Report

On February 14, 2020, Avista provided its Natural Gas Decoupling Mechanism Quarterly Report for 4th quarter 2019 confidentially as the Company had not at that time released its earnings for 2019. The Company's 2019 earnings have since been released and the 4th 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 2019, including use-per-customer data for existing and new customers. Also included in the report are the monthly general ledger balances resulting from the deferral and amortization activity during the 4th quarter of 2019.

Questions regarding this filing should be directed to Tara Knox at (509) 495-4325.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick Ehrbar", is written over the word "Sincerely,". The signature is fluid and cursive, with a long horizontal line extending to the right.

Patrick Ehrbar
Director of Regulatory Affairs
Enc.

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

Line No.	Source	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
Residential Group										
1	Rate Year Allowed Customers	Page 3	88,757	89,449	90,099	271,381	270,493	268,272	268,305	1,078,451
2	Total Actual Billed Customers	Revenue Reports	93,126	91,730	92,229	272,537	275,477	270,946	277,085	1,096,045
3	Total Actual Usage (Therms)	Revenue Reports	4,677,817	6,311,071	8,281,715	22,757,849	7,361,249	4,047,983	19,270,603	53,437,684
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,760,898	\$ 4,206,633	\$ 5,742,723	\$ 15,859,032	\$ 6,603,463	\$ 5,612,209	\$ 13,710,254	\$ 41,784,958
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 934,769	\$ 920,359	\$ 927,042	\$ 2,737,885	\$ 2,772,027	\$ 2,726,957	\$ 2,782,170	\$ 11,019,039
6	New Hook-up Customers Billed	Revenue Reports	3,721	3,971	4,038	9,012	9,912	10,558	11,730	41,212
7	New Hook-up Usage (Therms)	Revenue Reports	84,752	159,661	263,890	626,967	248,421	100,813	508,302	1,484,504
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 86,386	\$ 133,200	\$ 195,955	459,455	243,723	162,574	415,541	\$ 1,281,293
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 36,146	\$ 38,561	\$ 39,532	87,819	96,465	102,807	114,238	\$ 401,329
10	Actual Customers	Rate Year Adjusted	88,757	89,449	90,099	270,543	269,426	267,997	268,305	1,076,271
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$18.70	\$38.79	\$56.44	\$45.95	\$18.50	\$8.90	\$37.98	\$27.89
12	Decoupled Revenue	(10) x (11)	\$ 1,659,383	\$ 3,470,124	\$ 5,085,631	\$ 12,438,409	\$ 4,980,224	\$ 2,386,632	\$ 10,215,138	\$ 30,020,403
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,659,468	\$ 4,130,120	\$ 5,639,359	\$ 15,755,915	\$ 6,470,504	\$ 5,567,193	\$ 13,428,948	\$ 41,222,559
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 892,329	\$ 898,209	\$ 906,189	\$ 2,718,448	\$ 2,713,045	\$ 2,698,270	\$ 2,696,727	\$ 10,826,490
15	Customer Decoupled Payments	(13) - (14)	\$ 2,767,139	\$ 3,231,912	\$ 4,733,170	\$ 13,037,467	\$ 3,757,458	\$ 2,868,923	\$ 10,732,220	\$ 30,396,069
16	Residential Revenue Per Customer Received		\$31.18	\$36.13	\$52.53	\$48.17	\$13.97	\$10.70	\$39.95	\$28.24
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (1,107,756)	\$ 238,212	\$ 352,461	\$ (599,058)	\$ 1,222,765	\$ (482,291)	\$ (517,083)	\$ (375,666)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 35,157	\$ (7,560)	\$ (11,186)	\$ 19,012	\$ (38,807)	\$ 15,306	\$ 16,411	\$ 11,923
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ (2,412)	\$ (5,006)	\$ (3,285)	\$ 2,560	\$ (879)	\$ 3,822	\$ (10,703)	\$ (5,200)
21	Monthly Residential Deferral Totals		\$ (1,075,012)	\$ 225,646	\$ 337,991	\$ (577,485)	\$ 1,183,079	\$ (463,163)	\$ (511,375)	\$ (368,943)
22	Cumulative Deferral Balance	Σ((17) + (20))	\$ (932,580)	\$ (706,934)	\$ (368,943)	\$ (577,485)	\$ 605,594	\$ 142,432	\$ (368,943)	\$ (368,943)
23	Weather Related Deferred Revenue		\$ (495,691)	\$ 68,864	\$ 484,322	\$ (820,597)	\$ 521,311	\$ (100,948)	\$ 57,495	\$ (342,739)
24	Revenue Related Expenses		\$ 15,732	\$ (2,186)	\$ (15,371)	\$ 26,043	\$ (16,545)	\$ 3,204	\$ (1,825)	\$ 10,878
25	Interest		\$ (3,954)	\$ (5,244)	\$ (3,636)	\$ (3,879)	\$ (8,306)	\$ (5,881)	\$ (12,834)	\$ (30,901)
26	Total Residential Weather Related Deferral Surcharge (Rebate)		\$ (483,913)	\$ 61,434	\$ 465,315	\$ (798,433)	\$ 496,460	\$ (103,625)	\$ 42,836	\$ (362,763)
27	Cumulative Weather Related Deferral Balance		\$ (889,512)	\$ (828,078)	\$ (362,763)	\$ (798,433)	\$ (301,973)	\$ (405,598)	\$ (362,763)	\$ (362,763)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ (612,065)	\$ 169,348	\$ (131,861)	\$ 221,540	\$ 701,454	\$ (381,343)	\$ (574,577)	\$ (32,927)
29	Revenue Related Expenses		\$ 19,425	\$ (5,375)	\$ 4,185	\$ (7,031)	\$ (22,262)	\$ 12,103	\$ 18,235	\$ 1,045
30	Interest		\$ 1,542	\$ 238	\$ 351	\$ 6,440	\$ 7,427	\$ 9,703	\$ 2,131	\$ 25,701
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ (591,098)	\$ 164,212	\$ (127,325)	\$ 220,948	\$ 686,620	\$ (359,538)	\$ (554,211)	\$ (6,181)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (43,068)	\$ 121,144	\$ (6,181)	\$ 220,948	\$ 907,568	\$ 548,030	\$ (6,181)	\$ (6,181)
33	Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ (932,580)	\$ (706,934)	\$ (368,943)	\$ (577,485)	\$ 605,594	\$ 142,432	\$ (368,943)	\$ (368,943)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

Line No.	Source	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
Non-Residential Group										
1	Rate Year Allowed Customers	Page 3	11,663	11,736	11,804	\$ 35,664	\$ 35,552	\$ 35,321	\$ 35,203	141,739
2	Total Actual Billed Customers	Revenue Reports	12,126	11,934	12,037	\$ 35,733	\$ 36,010	\$ 35,475	\$ 36,097	143,315
3	Total Actual Usage (Therms)	Revenue Reports	3,571,653	4,567,593	5,332,515	\$ 15,884,802	\$ 7,282,560	\$ 6,158,628	\$ 13,471,761	42,797,751
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,689,580	\$ 1,972,571	\$ 2,679,428	\$ 7,625,412	\$ 3,270,990	\$ 2,804,678	\$ 6,341,579	\$ 20,042,659
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 208,763	\$ 205,638	\$ 207,243	\$ 615,873	\$ 621,389	\$ 611,473	\$ 621,644	\$ 2,470,379
6	New Hook-up Customers Billed	Revenue Reports	434	459	488	\$ 1,060	\$ 1,198	\$ 1,218	\$ 1,381	4,857
7	New Hook-up Usage (Therms)	Revenue Reports	251,373	394,058	455,211	\$ 1,027,545	\$ 808,025	\$ 559,610	\$ 1,100,642	3,495,823
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 76,400	\$ 113,447	\$ 140,999	\$ 318,991	\$ 202,133	\$ 127,115	\$ 330,846	\$ 979,085
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 7,339	\$ 7,641	\$ 8,113	\$ 18,204	\$ 20,151	\$ 20,484	\$ 23,093	\$ 81,931
10	Actual Customers	Rate Year Adjusted	11,663	11,736	11,804	\$ 35,451	\$ 35,552	\$ 35,225	\$ 35,203	141,431
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$103.00	\$155.01	\$200.86	\$163.25	\$72.49	\$59.34	\$152.96	\$112.06
12	Decoupled Revenue	(10) x (11)	\$ 1,201,271	\$ 1,819,244	\$ 2,370,927	\$ 5,790,837	\$ 2,578,037	\$ 2,089,140	\$ 5,391,442	\$ 15,849,457
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 1,608,098	\$ 1,923,661	\$ 2,612,039	\$ 7,550,400	\$ 3,193,721	\$ 2,778,261	\$ 6,143,798	\$ 19,666,181
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 200,935	\$ 202,344	\$ 203,366	\$ 611,020	\$ 613,619	\$ 607,253	\$ 606,645	\$ 2,438,537
15	Customer Decoupled Payments	(13) - (14)	\$ 1,407,163	\$ 1,721,317	\$ 2,408,673	\$ 6,939,380	\$ 2,580,102	\$ 2,171,008	\$ 5,537,153	\$ 17,227,643
16	Non-Residential Revenue Per Customer Received		\$120.65	\$146.67	\$204.06	\$195.59	\$72.54	\$61.62	\$157.13	\$121.81
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (205,892)	\$ 97,927	\$ (37,746)	\$ (1,148,543)	\$ (2,065)	\$ (81,869)	\$ (145,711)	\$ (1,378,187)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 6,534	\$ (3,108)	\$ 1,198	\$ 36,451	\$ 66	\$ 2,598	\$ 4,624	\$ 43,740
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ (8,238)	\$ (8,609)	\$ (8,483)	\$ (6,488)	\$ (21,633)	\$ (23,890)	\$ (25,331)	\$ (77,341)
21	Monthly Non-Residential Deferral Totals		\$ (207,596)	\$ 86,210	\$ (45,031)	\$ (1,118,579)	\$ (23,632)	\$ (103,160)	\$ (166,417)	\$ (1,411,788)
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))	\$ (1,452,967)	\$ (1,366,757)	\$ (1,411,788)	\$ (1,118,579)	\$ (1,142,211)	\$ (1,245,371)	\$ (1,411,788)	\$ (1,411,788)
23	Weather Related Deferred Revenue		\$ (272,335)	\$ 27,012	\$ 220,336	\$ (396,158)	\$ 239,805	\$ (79,264)	\$ (24,987)	\$ (260,604)
24	Revenue Related Expenses		\$ 8,643	\$ (857)	\$ (6,993)	\$ 12,573	\$ (7,611)	\$ 2,516	\$ 793	\$ 8,271
25	Interest		\$ (2,262)	\$ (3,003)	\$ (2,288)	\$ (2,005)	\$ (4,182)	\$ (3,143)	\$ (7,554)	\$ (16,883)
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)		\$ (265,954)	\$ 23,152	\$ 211,055	\$ (385,590)	\$ 228,012	\$ (79,891)	\$ (31,747)	\$ (269,216)
27	Cumulative Weather Related Deferral Balance		\$ (503,423)	\$ (480,271)	\$ (269,216)	\$ (385,590)	\$ (157,578)	\$ (237,468)	\$ (269,216)	\$ (269,216)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 66,443	\$ 70,915	\$ (258,082)	\$ (752,384)	\$ (241,870)	\$ (2,605)	\$ (120,724)	\$ (1,117,583)
29	Revenue Related Expenses		\$ (2,109)	\$ (2,251)	\$ 8,191	\$ 23,878	\$ 7,676	\$ 83	\$ 3,831	\$ 35,469
30	Interest		\$ (5,976)	\$ (5,606)	\$ (6,195)	\$ (4,483)	\$ (17,451)	\$ (20,747)	\$ (17,777)	\$ (60,458)
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ 58,358	\$ 63,058	\$ (256,086)	\$ (732,989)	\$ (251,644)	\$ (23,270)	\$ (134,670)	\$ (1,142,573)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (949,545)	\$ (886,486)	\$ (1,142,573)	\$ (732,989)	\$ (984,633)	\$ (1,007,903)	\$ (1,142,573)	\$ (1,142,573)
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ (1,452,967)	\$ (1,366,757)	\$ (1,411,788)	\$ (1,118,579)	\$ (1,142,211)	\$ (1,245,371)	\$ (1,411,788)	\$ (1,411,788)
34	Total Oregon Cumulative Deferral Balance Surcharge (Rebate)	Residential (33) + Non-Residential (33)	\$ (2,385,547)	\$ (2,073,691)	\$ (1,780,731)	\$ (1,696,064)	\$ (536,616)	\$ (1,102,940)	\$ (1,780,731)	\$ (1,780,731)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
OR Natural Gas Journal Entries (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

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	201910	142,431.78	-1,075,011.66	-932,579.88
	REG ASSET-DECOUPLING DEFERRED		201911	-932,579.88	225,646.13	-706,933.75
	REG ASSET-DECOUPLING DEFERRED		201912	-706,933.75	337,990.58	-368,943.17
	FERC Acct 186328			Sum:	-511,374.95	
186338	REG ASSET NON-RES DECOUPLING D	GD	201910	-1,245,371.32	-207,595.93	-1,452,967.25
	REG ASSET NON-RES DECOUPLING D		201911	-1,452,967.25	86,209.97	-1,366,757.28
	REG ASSET NON-RES DECOUPLING D		201912	-1,366,757.28	-45,030.98	-1,411,788.26
	FERC Acct 186338			Sum:	-166,416.94	
				Sum:	-677,791.89	

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	201910	1,340,948.04	8,213.31	1,349,161.35
	REG ASSET- DECOUPLING PRIOR YE		201911	1,349,161.35	-1,349,161.35	0.00
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00
	FERC Acct 182329			Sum:	-1,340,948.04	
182339	REG ASSET - NON RES DECOUPLING	GD	201910	-113,136.93	-692.96	-113,829.89
	REG ASSET - NON RES DECOUPLING		201911	-113,829.89	113,829.89	0.00
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00
	FERC Acct 182339			Sum:	113,136.93	
				Sum:	-1,227,811.11	

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	201910	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201911	0.00	1,250,804.75	1,250,804.75
	REG ASSET- DECOUPLING SURCHARG		201912	1,250,804.75	-213,957.62	1,036,847.13
	FERC Acct 182328			Sum:	1,036,847.13	
182338	REG ASSET - NON RES DECOUPLING	GD	201910	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201911	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00
	FERC Acct 182338			Sum:	0.00	
				Sum:	1,036,847.13	

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	201910	-123,449.00	185,532.22	62,083.22
	REG LIABILITY DECOUPLING REBAT		201911	62,083.22	-62,083.22	0.00
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00
	FERC Acct 254328			Sum:	123,449.00	
254338	REG ASSET - NON RES DECOUPLING	GD	201910	33,221.49	76,963.60	110,185.09
	REG ASSET - NON RES DECOUPLING		201911	110,185.09	-109,758.69	426.40
	REG ASSET - NON RES DECOUPLING		201912	426.40	4,432.13	4,858.53
	FERC Acct 254338			Sum:	-28,362.96	
				Sum:	95,086.04	

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	201910	-7,275.26	212,644.20	205,368.94
	ADFIT DECOUPLING DEFERRED REV		201911	205,368.94	-32,652.37	172,716.57
	ADFIT DECOUPLING DEFERRED REV		201912	172,716.57	-17,521.16	155,195.41
	FERC Acct 283328			Sum:	162,470.67	

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Deferred Revenue - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201910	-136,928.55	1,072,599.22	935,670.67
	RESIDENTIAL DECOUPLING DEFERRE		201911	935,670.67	-230,651.81	705,018.86
	RESIDENTIAL DECOUPLING DEFERRE		201912	705,018.86	-341,275.39	363,743.47
	FERC Acct 495328			Sum:	500,672.02	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201910	1,193,360.87	199,357.50	1,392,718.37
	NON-RES DECOUPLING DEFERRED RE		201911	1,392,718.37	-94,819.01	1,297,899.36
	NON-RES DECOUPLING DEFERRED RE		201912	1,297,899.36	36,547.66	1,334,447.02
	FERC Acct 495338			Sum:	141,086.15	
				Sum:	641,758.17	

Decoupling Amortization - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	201910	-1,355,700.24	-185,606.79	-1,541,307.03
	AMORTIZATION RES DECOUPLING DE		201911	-1,541,307.03	164,581.73	-1,376,725.30
	AMORTIZATION RES DECOUPLING DE		201912	-1,376,725.30	217,517.00	-1,159,208.30
	FERC Acct 495328			Sum:	196,491.94	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201910	-631,053.48	-76,789.33	-707,842.81
	AMORTIZATION NON-RES DECOUPLIN		201911	-707,842.81	-3,899.10	-711,741.91
	AMORTIZATION NON-RES DECOUPLIN		201912	-711,741.91	-4,423.91	-716,165.82
	FERC Acct 495338			Sum:	-85,112.34	
				Sum:	111,379.60	

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	201910	-84,126.87	-8,387.58	-92,514.45
	INTEREST INCOME - DECOUPLING		201911	-92,514.45	-4,314.01	-96,828.46
	INTEREST INCOME - DECOUPLING		201912	-96,828.46	-3,567.60	-100,396.06
	FERC Acct 419605			Sum:	-16,269.19	
431328	INTEREST EXPENSE - DECOUPLING	GD	201910	81,283.96	11,418.40	92,702.36
	INTEREST EXPENSE - DECOUPLING		201911	92,702.36	13,614.72	106,317.08
	INTEREST EXPENSE - DECOUPLING		201912	106,317.08	11,768.13	118,085.21
	FERC Acct 419605			Sum:	36,801.25	
				Sum:	20,532.06	

Reconciliation of Accounts 419328 and 431328 for Q4 2019

Balance Sheet Account	October	November	December
186328 Decoupling Deferred Revenue (residential)	\$ (2,412.44)	\$ (5,005.68)	\$ (3,284.81)
186338 Decoupling Deferred Revenue (non-res)	\$ (8,238.43)	\$ (8,609.04)	\$ (8,483.32)
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ 8,213.31	\$ -	\$ -
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ (692.96)	\$ -	\$ -
182328 Res Decoupling Surcharge/Rebate	\$ (74.57)	\$ 4,141.91	\$ 3,559.38
182338 Non-Res Decoupling Surcharge/Rebate	\$ 174.27	\$ 172.10	\$ 8.22
Total 419328 and 431328	Total Decoupling \$ (3,030.82)	\$ (9,300.71)	\$ (8,200.53)
Monthly activity total	3,030.82	9,300.71	8,200.53
Difference	\$ (0)	\$ (0)	\$ 0

November 254338 Non-Res Rebate Interest overstated \$177.38 (\$172.10 should have been -\$5.28) correction for November plus compounding effect on December interest (overstatement of \$0.55) to be recorded January 2020.

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2019

AVISTA UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2019

		Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total
Medford	Actual DDH	422	568	735	2,066	494	114	1,725	4,399
Roseburg	Actual DDH	414	568	637	1,972	490	104	1,619	4,185
Klammath Falls	Actual DDH	704	828	960	2,855	1,158	396	2,492	6,901
La Grande	Actual DDH	745	858	938	2,966	1,024	321	2,541	6,852
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	(127)	33	77	(142)	141	(62)	(17)	(81)
Roseburg	DDH from Norm	(135)	(36)	66	(220)	191	(43)	(105)	(177)
Klammath Falls	DDH from Norm	(147)	34	136	(92)	172	(68)	23	35
La Grande	DDH from Norm	(233)	(83)	112	(386)	37	(74)	(204)	(628)
					Q1 Average	Q2 Average	Q3 Average	Q4 Average	YTD Average
Medford	410 Cust	56,032	56,068	56,354	55,800	55,807	55,703	56,151	55,865
Roseburg	410 Cust	15,396	13,797	13,889	13,226	14,281	13,116	14,361	13,746
Klammath Falls	410 Cust	14,978	15,093	15,192	15,034	14,981	14,806	15,088	14,977
La Grande	410 Cust	6,720	6,772	6,794	6,785	6,757	6,690	6,762	6,749
Medford	420 Cust	6,992	6,947	7,010	6,994	6,975	6,945	6,983	6,974
Roseburg	420 Cust	2,310	2,144	2,168	2,087	2,201	2,069	2,207	2,141
Klammath Falls	420 Cust	1,765	1,769	1,778	1,779	1,769	1,761	1,771	1,770
La Grande	420 Cust	922	938	944	926	925	922	935	927
Medford	424 Cust	46	47	47	44	45	45	47	45
Roseburg	424 Cust	28	25	25	23	25	23	26	24
Klammath Falls	424 Cust	17	17	17	17	16	16	17	17
La Grande	424 Cust	2	2	2	2	2	2	2	2

Weather-Sensitive Coefficients		Oct-19	Nov-19	Dec-19
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

Adjustment to Normal		Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Medford	Schedule 410	(503,131)	175,499	470,715	(799,799)	579,428	(123,024)	143,083	(200,312)
Roseburg	Schedule 410	(164,477)	(52,253)	113,141	(291,602)	155,088	(20,852)	(103,589)	(260,954)
Klammath Falls	Schedule 410	(109,956)	38,789	165,539	(97,286)	131,002	(28,320)	94,371	99,767
La Grande	Schedule 410	(58,691)	(45,858)	67,681	(195,703)	13,960	1,892	(36,869)	(216,720)
Total Schedule 410		(836,256)	116,177	817,076	(1,384,390)	879,479	(170,304)	96,997	(578,219)
Medford	Schedule 420	(303,244)	85,131	220,073	(369,972)	265,718	(101,101)	1,960	(203,394)
Roseburg	Schedule 420	(107,432)	(30,007)	69,192	(198,715)	116,434	(19,641)	(68,247)	(170,170)
Klammath Falls	Schedule 420	(52,195)	16,335	71,920	(40,355)	51,283	(22,121)	36,059	24,866
La Grande	Schedule 420	(27,509)	(22,584)	40,140	(111,797)	1,961	1,509	(9,953)	(118,281)
Total Schedule 420		(490,379)	48,875	401,324	(720,840)	435,396	(141,354)	(40,181)	(466,979)
Medford	Schedule 424	(13,786)	1,906	1,813	(2,798)	3,976	(5,627)	(10,067)	(14,515)
Roseburg	Schedule 424	(6,107)	(1,022)	1,041	(7,652)	4,957	(972)	(6,088)	(9,755)
Klammath Falls	Schedule 424	(3,577)	1,068	2,274	(1,638)	2,117	(1,845)	(235)	(1,602)
La Grande	Schedule 424	(5,155)	(41)	-	-	-	(5,294)	(5,196)	(10,490)
Total Schedule 424		(28,624)	1,912	5,127	(12,088)	11,050	(13,738)	(21,585)	(36,361)
Total Oregon Usage Adjustment		(1,355,260)	166,963	1,223,527	(2,117,318)	1,325,925	(325,396)	35,230	(1,081,559)

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2019

AVISTA UTILITIES
OREGON JURISDICTION
MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2019

	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Schedule 410 Usage Adjustment	(836,256)	116,177	817,076	(1,384,390)	879,479	(170,304)	96,997	(578,219)
Schedule 420 Usage Adjustment	(490,379)	48,875	401,324	(720,840)	435,396	(141,354)	(40,181)	(466,979)
Schedule 424 Usage Adjustment	(28,624)	1,912	5,127	(12,088)	11,050	(13,738)	(21,585)	(36,361)
	(1,355,260)	166,963	1,223,527	(2,117,318)	1,325,925	(325,396)	35,230	(1,081,559)
Schedule 410 Base Rate	0.59275	0.59275	0.59275					
Schedule 420 Base Rate	0.54725	0.54725	0.54725					
Schedule 424 Base Rate	0.13887	0.13887	0.13887					
Schedule 410 Revenue Adjustment	\$ (495,691)	\$ 68,864	\$ 484,322	\$ (820,597)	\$ 521,311	\$ (100,948)	\$ 57,495	\$ (342,739)
Schedule 420 Revenue Adjustment	\$ (268,360)	\$ 26,747	\$ 219,624	\$ (394,480)	\$ 238,271	\$ (77,356)	\$ (21,989)	\$ (255,554)
Schedule 424 Revenue Adjustment	\$ (3,975)	\$ 265	\$ 712	\$ (1,679)	\$ 1,535	\$ (1,908)	\$ (2,998)	\$ (5,049)
Total Revenue Adjustment	\$ (768,026)	\$ 95,876	\$ 704,658	\$ (1,216,755)	\$ 761,116	\$ (180,212)	\$ 32,508	\$ (603,343)

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Actual per Books								
Residential Customers	93,126	91,730	92,229	90,846	91,826	90,315	92,362	91,337
Residential Usage	4,677,817	6,311,071	8,281,715	22,757,849	7,361,249	4,047,983	19,270,603	53,437,684
Residential Use/Customer	50.2	68.8	89.8	251	80	45	209	585
2018/19 New Hookup Billed								
Residential Customers	3,721	3,971	4,038	3,004	3,304	3,519	3,910	3,434
Residential Usage	84,752	159,661	263,890	626,967	248,421	100,813	508,302	1,484,504
Residential Use/Customer	22.8	40.2	65.4	209	75	29	130	432
Rate Year Adjusted Actual								
Residential Customers	88,757	89,449	90,099	90,181	89,809	89,332	89,435	89,689
Residential Usage	4,578,306	6,219,360	8,142,517	22,616,676	7,236,452	4,020,439	18,940,182	52,813,749
Residential Use/Customer	51.6	69.5	90.4	251	81	45	212	589
Rate Year Adjusted Weather Normalized								
Residential Customers	88,757	89,449	90,099	90,181	89,809	89,332	89,435	89,689
Residential Usage	3,742,049	6,335,536	8,959,593	21,232,286	8,115,931	3,850,135	19,037,178	52,235,531
Residential Use/Customer	42.2	70.8	99.4	235	90	43	213	582
UG-325 Rate Year								
Residential Customers	88,757	89,449	90,099	90,460	90,164	89,424	89,435	89,871
Residential Usage	2,834,629	5,881,954	8,558,093	20,901,710	8,416,756	4,050,464	17,274,676	50,643,606
Residential Use/Customer	31.9	65.8	95.0	231	93	45	193	564
Actual per Books								
Non-Residential Customers	12,126	11,934	12,037	11,911	12,003	11,825	12,032	11,943
Non-Residential Usage	3,571,653	4,567,593	5,332,515	15,884,802	7,282,560	6,158,628	13,471,761	42,797,751
Non-Residential Use/Customer	294.5	382.7	443.0	1,334	607	521	1,120	3,584
2018/19 New Hookup Billed								
Non-Residential Customers	434	459	488	353	399	406	460	405
Non-Residential Usage	251,373	394,058	455,211	1,027,545	808,025	559,610	1,100,642	3,495,823
Non-Residential Use/Customer	579.2	858.5	932.8	2,908	2,023	1,378	2,391	8,637
Rate Year Adjusted Actual								
Non-Residential Customers	11,663	11,736	11,804	11,817	11,851	11,742	11,734	11,786
Non-Residential Usage	3,303,560	4,397,704	5,114,952	15,711,471	6,946,467	6,039,959	12,816,215	41,514,113
Non-Residential Use/Customer	283.2	374.7	433.3	1,330	586	514	1,092	3,522
Rate Year Adjusted Weather Normalized								
Non-Residential Customers	11,663	11,736	11,804	11,817	11,851	11,742	11,734	11,786
Non-Residential Usage	3,031,225	4,424,716	5,335,288	15,315,313	7,186,272	5,960,695	12,791,229	41,253,509
Non-Residential Use/Customer	259.9	377.0	452.0	1,296	606	508	1,090	3,500
UG-325 Rate Year								
Non-Residential Customers	11,663	11,736	11,804	11,888	11,851	11,774	11,734	11,812
Non-Residential Usage	2,740,397	4,124,341	5,344,234	13,030,576	5,786,013	4,736,240	12,208,972	35,761,801
Non-Residential Use/Customer	235.0	351.4	452.8	1,096	488	402	1,040	3,028

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

Line No.	Source	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
Residential Group										
1	Rate Year Allowed Customers	Page 3	88,757	89,449	90,099	271,381	270,493	268,272	268,305	1,078,451
2	Total Actual Billed Customers	Revenue Reports	93,126	91,730	92,229	272,537	275,477	270,946	277,085	1,096,045
3	Total Actual Usage (Therms)	Revenue Reports	4,677,817	6,311,071	8,281,715	22,757,849	7,361,249	4,047,983	19,270,603	53,437,684
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 3,760,898	\$ 4,206,633	\$ 5,742,723	\$ 15,859,032	\$ 6,603,463	\$ 5,612,209	13,710,254	\$ 41,784,958
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 934,769	\$ 920,359	\$ 927,042	\$ 2,737,885	\$ 2,772,027	\$ 2,726,957	2,782,170	\$ 11,019,039
6	New Hook-up Customers Billed	Revenue Reports	3,721	3,971	4,038	9,012	9,912	10,558	11,730	41,212
7	New Hook-up Usage (Therms)	Revenue Reports	84,752	159,661	263,890	626,967	248,421	100,813	508,302	1,484,504
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 86,386	\$ 133,200	\$ 195,955	459,455	243,723	162,574	415,541	\$ 1,281,293
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 36,146	\$ 38,561	\$ 39,532	87,819	96,465	102,807	114,238	\$ 401,329
10	Actual Customers	Rate Year Adjusted	88,757	89,449	90,099	270,543	269,426	267,997	268,305	1,076,271
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$18.70	\$38.79	\$56.44	\$45.95	\$18.50	\$8.90	\$37.98	\$27.89
12	Decoupled Revenue	(10) x (11)	\$ 1,659,383	\$ 3,470,124	\$ 5,085,631	\$ 12,438,409	\$ 4,980,224	\$ 2,386,632	\$ 10,215,138	\$ 30,020,403
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 3,659,468	\$ 4,130,120	\$ 5,639,359	\$ 15,755,915	\$ 6,470,504	\$ 5,567,193	\$ 13,428,948	\$ 41,222,559
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 892,329	\$ 898,209	\$ 906,189	\$ 2,718,448	\$ 2,713,045	\$ 2,698,270	\$ 2,696,727	\$ 10,826,490
15	Customer Decoupled Payments	(13) - (14)	\$ 2,767,139	\$ 3,231,912	\$ 4,733,170	\$ 13,037,467	\$ 3,757,458	\$ 2,868,923	\$ 10,732,220	\$ 30,396,069
16	Residential Revenue Per Customer Received		\$31.18	\$36.13	\$52.53	\$48.17	\$13.97	\$10.70	\$ 39.95	\$28.24
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (1,107,756)	\$ 238,212	\$ 352,461	\$ (599,058)	\$ 1,222,765	\$ (482,291)	\$ (517,083)	\$ (375,666)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 35,157	\$ (7,560)	\$ (11,186)	\$ 19,012	\$ (38,807)	\$ 15,306	\$ 16,411	\$ 11,923
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ (2,412)	\$ (5,006)	\$ (3,285)	\$ 2,560	\$ (879)	\$ 3,822	\$ (10,703)	\$ (5,200)
21	Monthly Residential Deferral Totals		\$ (1,075,012)	\$ 225,646	\$ 337,991	\$ (577,485)	\$ 1,183,079	\$ (463,163)	\$ (511,375)	\$ (368,943)
22	Cumulative Deferral Balance	Σ((17) + (20))	\$ (932,580)	\$ (706,934)	\$ (368,943)	\$ (577,485)	\$ 605,594	\$ 142,432	\$ (368,943)	\$ (368,943)
23	Weather Related Deferred Revenue		\$ (495,691)	\$ 68,864	\$ 484,322	\$ (820,597)	\$ 521,311	\$ (100,948)	\$ 57,495	\$ (342,739)
24	Revenue Related Expenses		\$ 15,732	\$ (2,186)	\$ (15,371)	\$ 26,043	\$ (16,545)	\$ 3,204	\$ (1,825)	\$ 10,878
25	Interest		\$ (3,954)	\$ (5,244)	\$ (3,636)	\$ (3,879)	\$ (8,306)	\$ (5,881)	\$ (12,834)	\$ (30,901)
26	Total Residential Weather Related Deferral Surcharge (Rebate)		\$ (483,913)	\$ 61,434	\$ 465,315	\$ (798,433)	\$ 496,460	\$ (103,625)	\$ 42,836	\$ (362,763)
27	Cumulative Weather Related Deferral Balance		\$ (889,512)	\$ (828,078)	\$ (362,763)	\$ (798,433)	\$ (301,973)	\$ (405,598)	\$ (362,763)	\$ (362,763)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ (612,065)	\$ 169,348	\$ (131,861)	\$ 221,540	\$ 701,454	\$ (381,343)	\$ (574,577)	\$ (32,927)
29	Revenue Related Expenses		\$ 19,425	\$ (5,375)	\$ 4,185	\$ (7,031)	\$ (22,262)	\$ 12,103	\$ 18,235	\$ 1,045
30	Interest		\$ 1,542	\$ 238	\$ 351	\$ 6,440	\$ 7,427	\$ 9,703	\$ 2,131	\$ 25,701
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ (591,098)	\$ 164,212	\$ (127,325)	\$ 220,948	\$ 686,620	\$ (359,538)	\$ (554,211)	\$ (6,181)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (43,068)	\$ 121,144	\$ (6,181)	\$ 220,948	\$ 907,568	\$ 548,030	\$ (6,181)	\$ (6,181)
33	Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ (932,580)	\$ (706,934)	\$ (368,943)	\$ (577,485)	\$ 605,594	\$ 142,432	\$ (368,943)	\$ (368,943)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of OR Natural Gas Deferrals (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

Line No.	Source	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total	
(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)		(s)	
Non-Residential Group										
1	Rate Year Allowed Customers	Page 3	11,663	11,736	11,804	\$ 35,664	\$ 35,552	\$ 35,321	\$ 35,203	141,739
2	Total Actual Billed Customers	Revenue Reports	12,126	11,934	12,037	\$ 35,733	\$ 36,010	\$ 35,475	\$ 36,097	143,315
3	Total Actual Usage (Therms)	Revenue Reports	3,571,653	4,567,593	5,332,515	\$ 15,884,802	\$ 7,282,560	\$ 6,158,628	\$ 13,471,761	42,797,751
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 1,689,580	\$ 1,972,571	\$ 2,679,428	\$ 7,625,412	\$ 3,270,990	\$ 2,804,678	\$ 6,341,579	\$ 20,042,659
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 208,763	\$ 205,638	\$ 207,243	\$ 615,873	\$ 621,389	\$ 611,473	\$ 621,644	\$ 2,470,379
6	New Hook-up Customers Billed	Revenue Reports	434	459	488	\$ 1,060	\$ 1,198	\$ 1,218	\$ 1,381	4,857
7	New Hook-up Usage (Therms)	Revenue Reports	251,373	394,058	455,211	\$ 1,027,545	\$ 808,025	\$ 559,610	\$ 1,100,642	3,495,823
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 76,400	\$ 113,447	\$ 140,999	\$ 318,991	\$ 202,133	\$ 127,115	\$ 330,846	\$ 979,085
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 7,339	\$ 7,641	\$ 8,113	\$ 18,204	\$ 20,151	\$ 20,484	\$ 23,093	\$ 81,931
10	Actual Customers	Rate Year Adjusted	11,663	11,736	11,804	\$ 35,451	\$ 35,552	\$ 35,225	\$ 35,203	141,431
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$103.00	\$155.01	\$200.86	\$163.25	\$72.49	\$59.34	\$152.96	\$112.06
12	Decoupled Revenue	(10) x (11)	\$ 1,201,271	\$ 1,819,244	\$ 2,370,927	\$ 5,790,837	\$ 2,578,037	\$ 2,089,140	\$ 5,391,442	\$ 15,849,457
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 1,608,098	\$ 1,923,661	\$ 2,612,039	\$ 7,550,400	\$ 3,193,721	\$ 2,778,261	\$ 6,143,798	\$ 19,666,181
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 200,935	\$ 202,344	\$ 203,366	\$ 611,020	\$ 613,619	\$ 607,253	\$ 606,645	\$ 2,438,537
15	Customer Decoupled Payments	(13) - (14)	\$ 1,407,163	\$ 1,721,317	\$ 2,408,673	\$ 6,939,380	\$ 2,580,102	\$ 2,171,008	\$ 5,537,153	\$ 17,227,643
16	Non-Residential Revenue Per Customer Received		\$120.65	\$146.67	\$204.06	\$195.59	\$72.54	\$61.62	\$157.13	\$121.81
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ (205,892)	\$ 97,927	\$ (37,746)	\$ (1,148,543)	\$ (2,065)	\$ (81,869)	\$ (145,711)	\$ (1,378,187)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ 6,534	\$ (3,108)	\$ 1,198	\$ 36,451	\$ 66	\$ 2,598	\$ 4,624	\$ 43,740
19		Authorized ROR	7.35%	7.35%	7.35%					
20	Interest on Deferral	Avg Balance Calc	\$ (8,238)	\$ (8,609)	\$ (8,483)	\$ (6,488)	\$ (21,633)	\$ (23,890)	\$ (25,331)	\$ (77,341)
21	Monthly Non-Residential Deferral Totals		\$ (207,596)	\$ 86,210	\$ (45,031)	\$ (1,118,579)	\$ (23,632)	\$ (103,160)	\$ (166,417)	\$ (1,411,788)
22	Cumulative Deferral (Rebate) Balance	Σ((17) + (20))	\$ (1,452,967)	\$ (1,366,757)	\$ (1,411,788)	\$ (1,118,579)	\$ (1,142,211)	\$ (1,245,371)	\$ (1,411,788)	\$ (1,411,788)
23	Weather Related Deferred Revenue		\$ (272,335)	\$ 27,012	\$ 220,336	\$ (396,158)	\$ 239,805	\$ (79,264)	\$ (24,987)	\$ (260,604)
24	Revenue Related Expenses		\$ 8,643	\$ (857)	\$ (6,993)	\$ 12,573	\$ (7,611)	\$ 2,516	\$ 793	\$ 8,271
25	Interest		\$ (2,262)	\$ (3,003)	\$ (2,288)	\$ (2,005)	\$ (4,182)	\$ (3,143)	\$ (7,554)	\$ (16,883)
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)		\$ (265,954)	\$ 23,152	\$ 211,055	\$ (385,590)	\$ 228,012	\$ (79,891)	\$ (31,747)	\$ (269,216)
27	Cumulative Weather Related Deferral Balance		\$ (503,423)	\$ (480,271)	\$ (269,216)	\$ (385,590)	\$ (157,578)	\$ (237,468)	\$ (269,216)	\$ (269,216)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 66,443	\$ 70,915	\$ (258,082)	\$ (752,384)	\$ (241,870)	\$ (2,605)	\$ (120,724)	\$ (1,117,583)
29	Revenue Related Expenses		\$ (2,109)	\$ (2,251)	\$ 8,191	\$ 23,878	\$ 7,676	\$ 83	\$ 3,831	\$ 35,469
30	Interest		\$ (5,976)	\$ (5,606)	\$ (6,195)	\$ (4,483)	\$ (17,451)	\$ (20,747)	\$ (17,777)	\$ (60,458)
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ 58,358	\$ 63,058	\$ (256,086)	\$ (732,989)	\$ (251,644)	\$ (23,270)	\$ (134,670)	\$ (1,142,573)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ (949,545)	\$ (886,486)	\$ (1,142,573)	\$ (732,989)	\$ (984,633)	\$ (1,007,903)	\$ (1,142,573)	\$ (1,142,573)
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ (1,452,967)	\$ (1,366,757)	\$ (1,411,788)	\$ (1,118,579)	\$ (1,142,211)	\$ (1,245,371)	\$ (1,411,788)	\$ (1,411,788)
34	Total Oregon Cumulative Deferral Balance Surcharge (Rebate)	Residential (33) + Non-Residential (33)	\$ (2,385,547)	\$ (2,073,691)	\$ (1,780,731)	\$ (1,696,064)	\$ (536,616)	\$ (1,102,940)	\$ (1,780,731)	\$ (1,780,731)

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
OR Natural Gas Journal Entries (Calendar Year 2019)
Docket No. UG-325 Rates Eff. October 1, 2017 and November 1, 2017

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	201910	142,431.78	-1,075,011.66	-932,579.88
	REG ASSET-DECOUPLING DEFERRED		201911	-932,579.88	225,646.13	-706,933.75
	REG ASSET-DECOUPLING DEFERRED		201912	-706,933.75	337,990.58	-368,943.17
	FERC Acct 186328			Sum:	-511,374.95	
186338	REG ASSET NON-RES DECOUPLING D	GD	201910	-1,245,371.32	-207,595.93	-1,452,967.25
	REG ASSET NON-RES DECOUPLING D		201911	-1,452,967.25	86,209.97	-1,366,757.28
	REG ASSET NON-RES DECOUPLING D		201912	-1,366,757.28	-45,030.98	-1,411,788.26
	FERC Acct 186338			Sum:	-166,416.94	
				Sum:	-677,791.89	

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	201910	1,340,948.04	8,213.31	1,349,161.35
	REG ASSET- DECOUPLING PRIOR YE		201911	1,349,161.35	-1,349,161.35	0.00
	REG ASSET- DECOUPLING PRIOR YE		201912	0.00	0.00	0.00
	FERC Acct 182329			Sum:	-1,340,948.04	
182339	REG ASSET - NON RES DECOUPLING	GD	201910	-113,136.93	-692.96	-113,829.89
	REG ASSET - NON RES DECOUPLING		201911	-113,829.89	113,829.89	0.00
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00
	FERC Acct 182339			Sum:	113,136.93	
				Sum:	-1,227,811.11	

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	201910	0.00	0.00	0.00
	REG ASSET- DECOUPLING SURCHARG		201911	0.00	1,250,804.75	1,250,804.75
	REG ASSET- DECOUPLING SURCHARG		201912	1,250,804.75	-213,957.62	1,036,847.13
	FERC Acct 182328			Sum:	1,036,847.13	
182338	REG ASSET - NON RES DECOUPLING	GD	201910	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201911	0.00	0.00	0.00
	REG ASSET - NON RES DECOUPLING		201912	0.00	0.00	0.00
	FERC Acct 182338			Sum:	0.00	
				Sum:	1,036,847.13	

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	201910	-123,449.00	185,532.22	62,083.22
	REG LIABILITY DECOUPLING REBAT		201911	62,083.22	-62,083.22	0.00
	REG LIABILITY DECOUPLING REBAT		201912	0.00	0.00	0.00
	FERC Acct 254328			Sum:	123,449.00	
254338	REG ASSET - NON RES DECOUPLING	GD	201910	33,221.49	76,963.60	110,185.09
	REG ASSET - NON RES DECOUPLING		201911	110,185.09	-109,758.69	426.40
	REG ASSET - NON RES DECOUPLING		201912	426.40	4,432.13	4,858.53
	FERC Acct 254338			Sum:	-28,362.96	
				Sum:	95,086.04	

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	201910	-7,275.26	212,644.20	205,368.94
	ADFIT DECOUPLING DEFERRED REV		201911	205,368.94	-32,652.37	172,716.57
	ADFIT DECOUPLING DEFERRED REV		201912	172,716.57	-17,521.16	155,195.41
	FERC Acct 283328			Sum:	162,470.67	

Avista Corporation Decoupling Mechanism
Oregon Jurisdiction
Quarterly Report for 4th Quarter 2019

Deferred Revenue - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495328	RESIDENTIAL DECOUPLING DEFERRE	GD	201910	-136,928.55	1,072,599.22	935,670.67
	RESIDENTIAL DECOUPLING DEFERRE		201911	935,670.67	-230,651.81	705,018.86
	RESIDENTIAL DECOUPLING DEFERRE		201912	705,018.86	-341,275.39	363,743.47
	FERC Acct 495328			Sum:	500,672.02	
495338	NON-RES DECOUPLING DEFERRED RE	GD	201910	1,193,360.87	199,357.50	1,392,718.37
	NON-RES DECOUPLING DEFERRED RE		201911	1,392,718.37	-94,819.01	1,297,899.36
	NON-RES DECOUPLING DEFERRED RE		201912	1,297,899.36	36,547.66	1,334,447.02
	FERC Acct 495338			Sum:	141,086.15	
				Sum:	641,758.17	

Decoupling Amortization - Income Statement

Ferc Acct	Ferc Acct Desc	Service	Accounting Period	Beginning Balance	Monthly Activity	Ending Balance
495329	AMORTIZATION RES DECOUPLING DE	GD	201910	-1,355,700.24	-185,606.79	-1,541,307.03
	AMORTIZATION RES DECOUPLING DE		201911	-1,541,307.03	164,581.73	-1,376,725.30
	AMORTIZATION RES DECOUPLING DE		201912	-1,376,725.30	217,517.00	-1,159,208.30
	FERC Acct 495328			Sum:	196,491.94	
495339	AMORTIZATION NON-RES DECOUPLIN	GD	201910	-631,053.48	-76,789.33	-707,842.81
	AMORTIZATION NON-RES DECOUPLIN		201911	-707,842.81	-3,899.10	-711,741.91
	AMORTIZATION NON-RES DECOUPLIN		201912	-711,741.91	-4,423.91	-716,165.82
	FERC Acct 495338			Sum:	-85,112.34	
				Sum:	111,379.60	

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	201910	-84,126.87	-8,387.58	-92,514.45
	INTEREST INCOME - DECOUPLING		201911	-92,514.45	-4,314.01	-96,828.46
	INTEREST INCOME - DECOUPLING		201912	-96,828.46	-3,567.60	-100,396.06
	FERC Acct 419605			Sum:	-16,269.19	
431328	INTEREST EXPENSE - DECOUPLING	GD	201910	81,283.96	11,418.40	92,702.36
	INTEREST EXPENSE - DECOUPLING		201911	92,702.36	13,614.72	106,317.08
	INTEREST EXPENSE - DECOUPLING		201912	106,317.08	11,768.13	118,085.21
	FERC Acct 419605			Sum:	36,801.25	
				Sum:	20,532.06	

Reconciliation of Accounts 419328 and 431328 for Q4 2019

Balance Sheet Account	October	November	December
186328 Decoupling Deferred Revenue (residential)	\$ (2,412.44)	\$ (5,005.68)	\$ (3,284.81)
186338 Decoupling Deferred Revenue (non-res)	\$ (8,238.43)	\$ (8,609.04)	\$ (8,483.32)
182329 Prior Year Decoupling Res Def Rev Pending Approval	\$ 8,213.31	\$ -	\$ -
182339 Prior Year Decoupling Non-Res Def Rev Pending Approval	\$ (692.96)	\$ -	\$ -
182328 Res Decoupling Surcharge/Rebate	\$ (74.57)	\$ 4,141.91	\$ 3,559.38
182338 Non-Res Decoupling Surcharge/Rebate	\$ 174.27	\$ 172.10	\$ 8.22
Total 419328 and 431328	Total Decoupling \$ (3,030.82)	\$ (9,300.71)	\$ (8,200.53)
Monthly activity total	3,030.82	9,300.71	8,200.53
Difference	\$ (0)	\$ (0)	\$ 0

November 254338 Non-Res Rebate Interest overstated \$177.38 (\$172.10 should have been -\$5.28) correction for November plus compounding effect on December interest (overstatement of \$0.55) to be recorded January 2020.

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2019

AVISTA UTILITIES
 OREGON JURISDICTION
 MONTHLY WEATHER CORRECTION
 Twelve Months Ended December 2019

		Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	YTD Total
Medford	Actual DDH	422	568	735	2,066	494	114	1,725	4,399
Roseburg	Actual DDH	414	568	637	1,972	490	104	1,619	4,185
Klammath Falls	Actual DDH	704	828	960	2,855	1,158	396	2,492	6,901
La Grande	Actual DDH	745	858	938	2,966	1,024	321	2,541	6,852
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	(127)	33	77	(142)	141	(62)	(17)	(81)
Roseburg	DDH from Norm	(135)	(36)	66	(220)	191	(43)	(105)	(177)
Klammath Falls	DDH from Norm	(147)	34	136	(92)	172	(68)	23	35
La Grande	DDH from Norm	(233)	(83)	112	(386)	37	(74)	(204)	(628)
					Q1 Average	Q2 Average	Q3 Average	Q4 Average	YTD Average
Medford	410 Cust	56,032	56,068	56,354	55,800	55,807	55,703	56,151	55,865
Roseburg	410 Cust	15,396	13,797	13,889	13,226	14,281	13,116	14,361	13,746
Klammath Falls	410 Cust	14,978	15,093	15,192	15,034	14,981	14,806	15,088	14,977
La Grande	410 Cust	6,720	6,772	6,794	6,785	6,757	6,690	6,762	6,749
Medford	420 Cust	6,992	6,947	7,010	6,994	6,975	6,945	6,983	6,974
Roseburg	420 Cust	2,310	2,144	2,168	2,087	2,201	2,069	2,207	2,141
Klammath Falls	420 Cust	1,765	1,769	1,778	1,779	1,769	1,761	1,771	1,770
La Grande	420 Cust	922	938	944	926	925	922	935	927
Medford	424 Cust	46	47	47	44	45	45	47	45
Roseburg	424 Cust	28	25	25	23	25	23	26	24
Klammath Falls	424 Cust	17	17	17	17	16	16	17	17
La Grande	424 Cust	2	2	2	2	2	2	2	2

Weather-Sensitive Coefficients		Oct-19	Nov-19	Dec-19
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

Adjustment to Normal		Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Medford	Schedule 410	(503,131)	175,499	470,715	(799,799)	579,428	(123,024)	143,083	(200,312)
Roseburg	Schedule 410	(164,477)	(52,253)	113,141	(291,602)	155,088	(20,852)	(103,589)	(260,954)
Klammath Falls	Schedule 410	(109,956)	38,789	165,539	(97,286)	131,002	(28,320)	94,371	99,767
La Grande	Schedule 410	(58,691)	(45,858)	67,681	(195,703)	13,960	1,892	(36,869)	(216,720)
Total Schedule 410		(836,256)	116,177	817,076	(1,384,390)	879,479	(170,304)	96,997	(578,219)
Medford	Schedule 420	(303,244)	85,131	220,073	(369,972)	265,718	(101,101)	1,960	(203,394)
Roseburg	Schedule 420	(107,432)	(30,007)	69,192	(198,715)	116,434	(19,641)	(68,247)	(170,170)
Klammath Falls	Schedule 420	(52,195)	16,335	71,920	(40,355)	51,283	(22,121)	36,059	24,866
La Grande	Schedule 420	(27,509)	(22,584)	40,140	(111,797)	1,961	1,509	(9,953)	(118,281)
Total Schedule 420		(490,379)	48,875	401,324	(720,840)	435,396	(141,354)	(40,181)	(466,979)
Medford	Schedule 424	(13,786)	1,906	1,813	(2,798)	3,976	(5,627)	(10,067)	(14,515)
Roseburg	Schedule 424	(6,107)	(1,022)	1,041	(7,652)	4,957	(972)	(6,088)	(9,755)
Klammath Falls	Schedule 424	(3,577)	1,068	2,274	(1,638)	2,117	(1,845)	(235)	(1,602)
La Grande	Schedule 424	(5,155)	(41)	-	-	-	(5,294)	(5,196)	(10,490)
Total Schedule 424		(28,624)	1,912	5,127	(12,088)	11,050	(13,738)	(21,585)	(36,361)
Total Oregon Usage Adjustment		(1,355,260)	166,963	1,223,527	(2,117,318)	1,325,925	(325,396)	35,230	(1,081,559)

Avista Corporation Decoupling Mechanism

Oregon Jurisdiction

Quarterly Report for 4th Quarter 2019

AVISTA UTILITIES
OREGON JURISDICTION
MONTHLY WEATHER CORRECTION
Twelve Months Ended December 2019

	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Schedule 410 Usage Adjustment	(836,256)	116,177	817,076	(1,384,390)	879,479	(170,304)	96,997	(578,219)
Schedule 420 Usage Adjustment	(490,379)	48,875	401,324	(720,840)	435,396	(141,354)	(40,181)	(466,979)
Schedule 424 Usage Adjustment	(28,624)	1,912	5,127	(12,088)	11,050	(13,738)	(21,585)	(36,361)
	(1,355,260)	166,963	1,223,527	(2,117,318)	1,325,925	(325,396)	35,230	(1,081,559)
Schedule 410 Base Rate	0.59275	0.59275	0.59275					
Schedule 420 Base Rate	0.54725	0.54725	0.54725					
Schedule 424 Base Rate	0.13887	0.13887	0.13887					
Schedule 410 Revenue Adjustment	\$ (495,691)	\$ 68,864	\$ 484,322	\$ (820,597)	\$ 521,311	\$ (100,948)	\$ 57,495	\$ (342,739)
Schedule 420 Revenue Adjustment	\$ (268,360)	\$ 26,747	\$ 219,624	\$ (394,480)	\$ 238,271	\$ (77,356)	\$ (21,989)	\$ (255,554)
Schedule 424 Revenue Adjustment	\$ (3,975)	\$ 265	\$ 712	\$ (1,679)	\$ 1,535	\$ (1,908)	\$ (2,998)	\$ (5,049)
Total Revenue Adjustment	\$ (768,026)	\$ 95,876	\$ 704,658	\$ (1,216,755)	\$ 761,116	\$ (180,212)	\$ 32,508	\$ (603,343)

DECOUPLING USAGE PER CUSTOMER STATISTICS

	Oct-19	Nov-19	Dec-19	Q1 Total	Q2 Total	Q3 Total	Q4 Total	Annual Total
Actual per Books								
Residential Customers	93,126	91,730	92,229	90,846	91,826	90,315	92,362	91,337
Residential Usage	4,677,817	6,311,071	8,281,715	22,757,849	7,361,249	4,047,983	19,270,603	53,437,684
Residential Use/Customer	50.2	68.8	89.8	251	80	45	209	585
2018/19 New Hookup Billed								
Residential Customers	3,721	3,971	4,038	3,004	3,304	3,519	3,910	3,434
Residential Usage	84,752	159,661	263,890	626,967	248,421	100,813	508,302	1,484,504
Residential Use/Customer	22.8	40.2	65.4	209	75	29	130	432
Rate Year Adjusted Actual								
Residential Customers	88,757	89,449	90,099	90,181	89,809	89,332	89,435	89,689
Residential Usage	4,578,306	6,219,360	8,142,517	22,616,676	7,236,452	4,020,439	18,940,182	52,813,749
Residential Use/Customer	51.6	69.5	90.4	251	81	45	212	589
Rate Year Adjusted Weather Normalized								
Residential Customers	88,757	89,449	90,099	90,181	89,809	89,332	89,435	89,689
Residential Usage	3,742,049	6,335,536	8,959,593	21,232,286	8,115,931	3,850,135	19,037,178	52,235,531
Residential Use/Customer	42.2	70.8	99.4	235	90	43	213	582
UG-325 Rate Year								
Residential Customers	88,757	89,449	90,099	90,460	90,164	89,424	89,435	89,871
Residential Usage	2,834,629	5,881,954	8,558,093	20,901,710	8,416,756	4,050,464	17,274,676	50,643,606
Residential Use/Customer	31.9	65.8	95.0	231	93	45	193	564
Actual per Books								
Non-Residential Customers	12,126	11,934	12,037	11,911	12,003	11,825	12,032	11,943
Non-Residential Usage	3,571,653	4,567,593	5,332,515	15,884,802	7,282,560	6,158,628	13,471,761	42,797,751
Non-Residential Use/Customer	294.5	382.7	443.0	1,334	607	521	1,120	3,584
2018/19 New Hookup Billed								
Non-Residential Customers	434	459	488	353	399	406	460	405
Non-Residential Usage	251,373	394,058	455,211	1,027,545	808,025	559,610	1,100,642	3,495,823
Non-Residential Use/Customer	579.2	858.5	932.8	2,908	2,023	1,378	2,391	8,637
Rate Year Adjusted Actual								
Non-Residential Customers	11,663	11,736	11,804	11,817	11,851	11,742	11,734	11,786
Non-Residential Usage	3,303,560	4,397,704	5,114,952	15,711,471	6,946,467	6,039,959	12,816,215	41,514,113
Non-Residential Use/Customer	283.2	374.7	433.3	1,330	586	514	1,092	3,522
Rate Year Adjusted Weather Normalized								
Non-Residential Customers	11,663	11,736	11,804	11,817	11,851	11,742	11,734	11,786
Non-Residential Usage	3,031,225	4,424,716	5,335,288	15,315,313	7,186,272	5,960,695	12,791,229	41,253,509
Non-Residential Use/Customer	259.9	377.0	452.0	1,296	606	508	1,090	3,500
UG-325 Rate Year								
Non-Residential Customers	11,663	11,736	11,804	11,888	11,851	11,774	11,734	11,812
Non-Residential Usage	2,740,397	4,124,341	5,344,234	13,030,576	5,786,013	4,736,240	12,208,972	35,761,801
Non-Residential Use/Customer	235.0	351.4	452.8	1,096	488	402	1,040	3,028