



Avista Corp.

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

July 31, 2020

Advice No. 20-07-G/ UG-393

Public Utility Commission of Oregon
201 High Street SE, Suite 100
Salem, OR 97301

Attention: Filing Center

Pursuant to Order No. 17-450 in Docket UM 1753, ORS 757.210 and ORS 757.259(5), Avista Utilities hereby electronically submits the following tariff revision applicable to its Oregon natural gas operations along with a copy of its supporting work papers.

Decoupling Mechanism - Oregon

Fourth Revision Sheet 475

Canceling

Third Revision Sheet 475

Fourth Revision Sheet 475 represents a rebate (Residential and Non-Residential) of the deferred revenues associated with the Company's natural gas Decoupling Mechanism from January 1, 2019 through December 31, 2019. The Company is requesting a decrease in overall retail revenues of \$3,225,104, or 3.3%, effective November 1, 2020. Approximately \$1.4 million of this decrease is due to the expiration of surcharges currently being amortized, as approved by the Commission in last years' decoupling rate adjustment. The current amortization rates and the proposed changes, both inclusive of the gross revenue factor, are as follows:

<u>Rate Schedule</u>	<u>Current Amortization Rates</u>	<u>Proposed Rate Change</u>	<u>Updated Amortization Rate</u>
410	\$0.02730	(\$0.03303)	(\$0.00573)
420	(\$0.00062)	(\$0.03406)	(\$0.03468)
424	(\$0.00062)	(\$0.03406)	(\$0.03468)
440	(\$0.00062)	(\$0.03406)	(\$0.03468)
444	(\$0.00062)	(\$0.03406)	(\$0.03468)

On October 18, 2018, the Company filed its “Application for Reauthorization to Defer Expenses or Revenues” related to the Company’s natural gas decoupling mechanism for calendar year 2019. Avista made that filing under ORS 757.259 and OAR 860-027-0300(4). This filing is in compliance with ORS 757.210 which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Commission in a proceeding to change rates. All of the deferrals included in this filing occurred with appropriate application and Commission authorization, as rate orders or under approved tariffs.

This filing is the “Natural Gas Decoupling Rate Adjustment”, filed in compliance with docket UM 1753. The Commission approved a natural gas decoupling mechanism for Avista beginning in 2016¹. Order No. 18-474 reauthorized the mechanism deferrals for 2019. This filing reflects the deferral balance for the year (January 1, 2019 through December 31, 2019), with that deferral being amortized over the period November 1, 2020 – October 31, 2021.

The purpose of the natural gas decoupling mechanism is to adjust the Company’s Commission-authorized revenues from therm sales, such that the Company’s revenues will be recognized based on the number of customers served under the applicable natural gas service schedules. The decoupling mechanism allows the Company to: 1) defer the difference between actual decoupling-related revenue received from customers through volumetric rates, and the decoupling-related revenue approved for recovery in the Company’s last general rate case on a per customer basis; and 2) file a tariff to surcharge or rebate, by rate group, the total deferred amount accumulated in the deferred revenue accounts for the prior January through December time period.

The proposed tariff reflects a rebate of 0.573 cents per therm for the Residential Group served under Schedule 410, and a rebate of 3.468 cents per therm for the Non-Residential Group (Schedules 420, 424, 440 and 444). The Residential Group rebate represents a 2.71% decrease to Schedule 410 customers that, combined with the expiration of the present surcharge, results in a total decrease to Schedule 410 customers of 2.75%. The Non-Residential group rebate represents a 4.61% decrease that, combined with the expiration of the present rebate, results in a net decrease for the Non-Residential group customers of 4.55%. The Company has requested a November 1, 2020 effective date to coincide with the rate changes related to the Company’s annual Purchased Gas Cost Adjustment and other annual rate adjustment filings.

Residential Group Rate Determination

The Company recorded \$368,943 in the rebate direction in deferred revenue for the natural gas residential customer group in 2019. The proposed rate of (0.573) cents per therm is designed to rebate \$296,922 to the Company’s residential natural gas customers served under rate Schedule 410. The following table summarizes the components of the Company’s requested surcharge:

¹ The decoupling mechanism was initially approved in Order Nos. 16-076 and 16-109 for General Rate Revision Docket No. UG 288 and Authorization to Defer Expenses or Revenues Related to the Natural Gas Decoupling Mechanism Docket No. UM 1753. Subsequent reauthorizations to defer under Docket No. UM 1753 have been approved by Order Nos. 16-489 (2017), 17-450 (2018), 18-474 (2019) and 20-017 (2020).

2019 Deferred Revenue	(\$368,943)
Add: Prior Year Residual/Carryover Balance	\$107,021
Add: Interest through 10/31/2021	(\$26,077)
Add: Revenue Related Expense Adj.	(\$8,924)
Total For Recovery	(\$296,922)
Customer Rebate Revenue	(\$296,922)
Carryover Deferred Revenue	\$0

Attachment A, pages 1 and 2 show the derivation of the proposed rate to rebate revenue of \$296,922 based on projected sales volumes for Schedule 410 customers during the rebate/amortization period (November 2020 through October 2021). As identified on First Revision Sheet 475B under Step 6 of “Calculation of Monthly Decoupling Deferral”, interest on the deferred balance accrues at the Company’s authorized rate of return.² If the proposed rebate is approved by the Commission, the 2019 deferral balance, plus interest through October and any outstanding residual balance approved for recovery in the prior year decoupling filing (Order No. 19-364 for Docket No. UG-369, Advice No. 19-05-G), will be transferred into a regulatory liability balancing account. The balance in the account will be reduced each month by the rebate to customers under the tariff. Consistent with other amortizations, interest will accrue on the amortization balance at the Modified Blended Treasury Rate.

Non-Residential Group Rate Determination

The Company recorded \$1,411,788 in the rebate direction in deferred revenue for the natural gas Non-Residential Group in 2019. The proposed rebate rate of (3.468) cents per therm is designed to rebate \$1,541,076 to the Company’s commercial and industrial customers served under rate Schedules 420, 424, 440 and 444. The following table summarizes the components of the Company’s requested rebate:

2019 Deferred Revenue	(\$1,411,788)
Add: Prior Year Residual Balance	\$25,557
Add: Interest through 10/31/2021	(\$104,889)
Add: Revenue Related Expense Adj.	(\$49,955)
Total For Rebate	(\$1,541,076)
Customer Rebate Revenue	(\$1,541,076)
Carryover Deferred Revenue	\$0

Attachment A, pages 3 and 4 show the derivation of the proposed rate to rebate the revenue of \$1,541,076, based on projected sales volumes for Schedules 420, 424, 440 and 444 during the

² The Company’s authorized rate of return of 7.35% was approved with rates effective October 1, 2017 in Docket No. UG-325. Interest was accrued on the 2019 balances pending approval during 2020 under the 1st Revision Sheet 475B that was in effect throughout the 2019 deferral period. The changes approved in the 2nd Revision Sheet 475B effective with UG- 366 rates on January 15, 2020 will apply to the deferred revenues after that date.

rebate/amortization period (November 2020 through October 2021). Interest on the deferred balance accrues at the Company's authorized rate of return. If the proposed rebate is approved by the Commission, the 2019 deferral balance, plus interest through October, will be transferred into a regulatory liability balancing account to combine with any outstanding residual balance approved for rebate in the prior year decoupling filing (Order No. 19-364 for Docket No. UG-369, Advice No. 19-05-G). The balance in the account will be reduced each month by the rebate to customers under the tariff. Consistent with other amortizations, interest will accrue on the amortization balance at the Modified Blended Treasury Rate.

Support showing the monthly calculation of the 2019 deferral balances for both the Residential and Non-Residential Groups is provided as Attachment B. These calculations were also provided to the Commission in quarterly reports.

Weather Related Deferral

As part of the Decoupling Mechanism approved by the Commission, the Company is required to track how much of the decoupling deferral is related to weather and how much is related to conservation (non-weather). As shown on page 1 of Attachment B, of the total decoupling deferral for residential customers of (\$368,943), weather accounted for (\$362,763) and (\$6,181) is attributed to conservation (non-weather). As shown on page 2 of Attachment B, of the (\$1,411,788) total decoupling deferral for non-residential customers, (\$269,216) is attributed to weather and (\$1,142,573) is attributed to conservation (non-weather).

3% Annual Rate Increase Test

Decoupling rate adjustment surcharges are subject to a 3% annual rate increase limitation. The 3% annual rate increase limitation is determined by dividing the incremental annual revenue to be collected under this Schedule by the total "normalized" revenue for the two Rate Groups for the most recent January through December time period. Normalized revenue is determined by multiplying the weather-corrected usage for the period by the present rates in effect. If the incremental amount of the proposed surcharge exceeds 3%, only a 3% incremental rate increase will be proposed and any remaining deferred balance will be carried over to the following year. As stated in the decoupling tariff on First Revision Sheet 475C "there is no limit to rebate rate adjustments, and the reversal of any rebate rate would not be included in the 3% incremental surcharge test".

The 3% tests shown on Page 6 of Attachment A compare the proposed rates to the current rates. Since both the Residential nor Non-Residential groups have proposed rebates, the limitation was not applicable in 2019.

Existing Customers and New Customers

The decoupling mechanism approved by the Commission in Docket No. UG-288 excludes new customers. The language in the Settlement Stipulation³ states that new customers, defined as new meters hooked up to Avista’s distribution system, will not be included in the decoupling mechanism unless those new meters were included in the test year forecast of revenues. Specifically, the number of customers decoupled each month cannot exceed the monthly forecasted number of customers, by rate group, included in the rate year forecasted customers. The Company uses the new customer hookup report to determine the average decoupled revenue per new customer. The average decoupled revenue per customer is then multiplied by the number of actual customers that exceed the monthly forecasted level of customers. That amount would then be deducted from the monthly actual decoupled revenue prior to calculating the decoupling deferral entry.

Avista tracked the usage of new customers since January 1, 2017 for the period of January – December 2019 as compared with existing customers⁴ for Docket No. UG-325. The Decoupling Mechanism Quarterly Reports (RG 78) provide the specific usage characteristic details of new customers versus existing customers. Avista will continue to track the usage of new customers over the term of the Decoupling Mechanism.

Other Information

Pursuant to OAR 860-022-0025 and OAR 860-022-0030, the total number of customers affected by the four filings with an effective date of November 1, 2020, and the annual revenue before and after the impact of the proposed rate changes, are as follows:

<u>Rate Schedule</u>	<u>Number of Customers</u>
Schedule 410	1,105,825
Schedule 420	142,784
Schedule 424	986
Schedule 440	405
Schedule 444	37

Sch No	Description	Present Revenues	Proposed Revenues	Revenue Incr (Decr)	Percent Incr (Decr)	Use (Therms)	Present Monthly Cost	Proposed Monthly Cost	Change to Monthly Cost	% Change Monthly Cost
410	Residential	\$ 62,215,973	\$ 60,504,394	\$ (1,711,579)	-2.8%	47	\$ 56.40	\$ 54.85	\$ (1.55)	-2.7%
420	General	\$ 28,087,483	\$ 27,118,370	\$ (969,113)	-3.5%	199	\$ 196.47	\$ 189.69	\$ (6.78)	-3.5%
424	Large General	\$ 1,890,356	\$ 1,755,845	\$ (134,511)	-7.1%	4,005	\$ 1,917.05	\$ 1,780.64	\$ (136.41)	-7.1%
440	Interruptible	\$ 3,181,026	\$ 2,777,819	\$ (403,207)	-12.7%	29,230	\$ 7,854.39	\$ 6,858.82	\$ (995.57)	-12.7%
444	Seasonal	\$ 97,963	\$ 91,269	\$ (6,694)	-6.8%	5,312	\$ 2,647.87	\$ 2,466.95	\$ (180.92)	-6.8%

³ Order No. 16-076, Appendix A, page 7.

⁴ “Existing customers” were in service prior to 2017. “New customers” consist of all new hookups in 2017 and after.

After combining the impact of this Decoupling filing with the four other regulatory filings, which also have a November 1, 2020 effective date⁵, a residential customer using an average of 47 therms a month could expect their bill to *decrease* by \$0.71, or 1.3 percent, for a revised monthly bill of \$55.69 effective November 1, 2020.

The Company will provide notice to customers via newspaper advertisement.

3% Test for Amortizations (All November 1 Filings)

Pursuant to ORS 757.259 and OAR 860-027-0300, the overall annual average rate impact of the amortizations authorized under the statutes may not exceed three percent of the natural gas utility's gross revenues for the proceeding calendar year, unless the Commission finds that allowing a higher amortization rate is reasonable under the circumstances. As shown on Attachment C of the Company's PGA workpapers, total gross revenue for calendar year 2019 was \$144,734,103 and Decoupling is a rebate of \$3,252,655. The resulting annual average rate impact from the Decoupling amortization is (2.25%).

Including the effect of the Company's other four amortization rates filed coincident with the Decoupling filing (Intervenor Funding Advice No. 20-05-G, Purchased Gas Cost Adjustment Advice No. 20-07-G, Demand Side Management Amortization Advice No.20-08-G, and Regulatory Fees Amortization Advice No. 20-09-G) the resulting annual average rate impact from the Company's qualifying amortization is (3.3%).

Please direct any questions regarding this filing to Tara Knox at (509) 495-4325 or Joel Anderson at (509) 495-2811.

Sincerely,

/s/ Patrick Ehrbar

Patrick Ehrbar
Director of Regulatory Affairs

Enc.

⁵ On July 31, 2020, Avista filed to update effective November 1, 2020 Schedule 476 Intervenor Funding (Advice No. 20-05-G), Schedule 461/462 PGA (Advice No. 20-07-G), Schedule 478 Demand Side Management (Advice No. 20-08-G), and Schedule 489 Regulatory Fees (Advice No. 20-09-G). The net effect of all filings (including Decoupling) is a revenue decrease of approximately \$1.5 million or 1.6%.

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES
ADVICE NO. 20-07-G

ATTACHMENT A
DECOUPLING RATE ADJUSTMENT CALCULATION

July 31, 2020

GSFM Mid-month (5 12 20 pricing)_OR Decoupling.xlsm

Bill Determ Tab

Total Loads by Rate Sched:

	OR410	OR420	OR424	OR440	OR444	OR447	OR456	Oregon Natural Gas	
								RES	Non-RES
Jun 20	1,602,276	989,825	233,721	788,466	6,368	467,294	2,356,971	1,602,276	2,018,380
Jul 20	1,316,949	965,208	256,839	856,894	14,344	458,805	2,226,925	1,316,949	2,093,285
Aug 20	1,157,188	986,547	284,027	958,155	15,632	439,718	2,037,262	1,157,188	2,244,361
Sep 20	1,359,752	1,004,092	258,054	913,073	93,448	449,020	2,137,867	1,359,752	2,268,668
Oct 20	3,048,878	1,880,840	390,859	1,240,470	43,003	428,044	2,124,806	3,048,878	3,555,171
Nov 20	5,991,037	3,026,550	458,321	1,262,700	10,684	450,280	2,480,644	5,991,037	4,758,256
Dec 20	8,527,840	4,257,213	497,439	1,081,505	2,882	407,502	2,475,309	8,527,840	5,839,039
Jan 21	8,528,004	4,524,806	425,173	988,224	577	427,439	2,619,259	8,528,004	5,938,780
Feb 21	7,118,497	3,863,639	384,047	1,021,912	2	477,531	2,827,532	7,118,497	5,269,600
Mar 21	6,056,795	3,256,507	346,545	949,334	3	455,641	2,574,407	6,056,795	4,552,388
Apr 21	4,379,100	2,319,236	304,099	919,876	179	493,214	2,623,149	4,379,100	3,543,390
May 21	2,462,348	1,380,517	235,425	725,784	677	477,370	2,486,442	2,462,348	2,342,403
Jun 21	1,632,545	997,444	219,931	796,519	6,255	457,931	2,288,584	1,632,545	2,020,149
Jul 21	1,322,469	986,238	236,515	891,620	13,092	450,679	2,168,999	1,322,469	2,127,466
Aug 21	1,270,380	969,949	236,772	940,214	15,340	434,196	1,970,574	1,270,380	2,162,274
Sep 21	1,371,128	1,015,445	233,216	954,865	99,555	444,678	2,111,178	1,371,128	2,303,080
Oct 21	3,158,790	1,855,568	371,756	1,305,586	47,282	425,155	2,107,435	3,158,790	3,580,193
Nov 21	6,094,116	3,113,040	442,454	1,407,255	11,811	451,805	2,471,759	6,094,116	4,974,560
Dec 21	8,767,781	4,399,725	470,284	1,127,491	2,981	413,054	2,491,825	8,767,781	6,000,481

Avista Utilities
Calculation of Decoupling Mechanism Surcharge or Rebate Amortization Rates
Effective November 1, 2020 - October 31, 2021

Line No.	Date	RESIDENTIAL GROUP		
		Unamortized Balance (1)	Interest (2)	Forecast Usage
1		-0.0055	2.63%	
2	Oct-20	(\$285,153)		
3	Nov-20	(\$252,791)	(\$589)	5,991,037
4	Dec-20	(\$206,390)	(\$503)	8,527,840
5	Jan-21	(\$159,887)	(\$401)	8,528,004
6	Feb-21	(\$121,043)	(\$308)	7,118,497
7	Mar-21	(\$87,959)	(\$229)	6,056,795
8	Apr-21	(\$64,041)	(\$166)	4,379,100
9	May-21	(\$50,623)	(\$126)	2,462,348
10	Jun-21	(\$41,745)	(\$101)	1,632,545
11	Jul-21	(\$34,555)	(\$84)	1,322,469
12	Aug-21	(\$27,636)	(\$68)	1,270,380
13	Sep-21	(\$20,147)	(\$52)	1,371,128
14	Oct-21	(\$2,799)	(\$25)	3,158,790
15	Annual Total		(\$2,651)	51,818,934
16	Incremental Rate to Recover Estimated Interest		(\$0.00005)	
17	Estimated Rate to Recover Deferral Balance		(\$0.00550)	
18	Rate before Gross-up for Revenue-related items		(\$0.00555)	
19	Times: Gross-up for Revenue-related items (3)		1.03323	
20	Preliminary Proposed Decoupling Rate		(\$0.00573)	
21	3% Test Rate Adjustment (4)		\$0.00000	
22	Final Proposed Decoupling Rate		(\$0.00573)	Rebate Rate
23	Adjusted for Revenue Related Expenses		(\$0.00555)	Amortization Rate
24	Estimated Carryover Balance due to 3% test (5)		\$0	

Notes

- (1) Deferral balance at the end of the month, Rate of -\$0.00550 to rebate the October 2020 balance of -\$285,153 over 12 months. See page 2 and 5 of Attachment A for October 2020 balance calculation.
- (2) Interest computed on average balance between beginning and end of month at the Modified Blended Treasury Rate.
- (3) UG 366 conversion factor, see page 7 of Attachment A.
- (4) See page 6 of Attachment A for 3% test adjustment calculations.
- (5) See page 2 of Attachment A for estimated carryover balance calculations.

RESIDENTIAL GROUP

Calculate Estimated Monthly Balances through October 2021

Line No.		Ending Balance	Allowed Rate of Return	Amortization
			7.35% (Deferral) & 2.63% (Amort)	
1	Dec-19	(\$368,943)		
2	Jan-20	(\$371,203)	(\$2,260)	
3	Feb-20	(\$373,477)	(\$2,274)	
4	Mar-20	(\$375,764)	(\$2,288)	
5	Apr-20	(\$378,066)	(\$2,302)	
6	May-20	(\$380,381)	(\$2,316)	
7	Jun-20	(\$382,711)	(\$2,330)	
8	Jul-20	(\$385,055)	(\$2,344)	
9	Aug-20	(\$387,414)	(\$2,358)	
10	Sep-20	(\$389,787)	(\$2,373)	
11	Oct-20	(\$392,174)	(\$2,387)	
12	prior year balance	\$ 107,021		
13	Nov-20	(\$252,725)	(\$823)	(\$33,250)
14	Dec-20	(\$205,898)	(\$502)	(\$47,330)
15	Jan-21	(\$158,967)	(\$399)	(\$47,330)
16	Feb-21	(\$119,764)	(\$305)	(\$39,508)
17	Mar-21	(\$86,375)	(\$226)	(\$33,615)
18	Apr-21	(\$62,233)	(\$163)	(\$24,304)
19	May-21	(\$48,689)	(\$121)	(\$13,666)
20	Jun-21	(\$39,725)	(\$97)	(\$9,061)
21	Jul-21	(\$32,464)	(\$79)	(\$7,340)
22	Aug-21	(\$25,477)	(\$63)	(\$7,051)
23	Sep-21	(\$17,915)	(\$47)	(\$7,610)
24	Oct-21	(\$404)	(\$20)	(\$17,531)
25	Total		(\$26,077)	(\$287,595)
Summary				
26	2019 Deferred Revenue	(\$368,943)		
27	Add Prior Year Residual/Carryover Bal.	\$ 107,021		
28	Add Interest through 10/31/2021	(\$26,077)		
29	Add Revenue Related Expense Adj.	(\$8,924)		
30	Total Requested Recovery	(\$296,922)		
31	Customer Rebate Revenue	(\$296,922)		
32	Carryover Deferred Revenue	\$0		

Avista Utilities
Calculation of Decoupling Mechanism Surcharge or Rebate Amortization Rates
Effective November 1, 2020 - October 31, 2021

NON-RESIDENTIAL GROUP				
Line No.	Date	Unamortized Balance (1)	Interest (2)	Forecast Usage
1		-0.0332	2.63%	
2	Oct-20	(\$1,475,126)		
3	Nov-20	(\$1,320,212)	(\$3,060)	4,758,256
4	Dec-20	(\$1,129,037)	(\$2,681)	5,839,039
5	Jan-21	(\$934,128)	(\$2,258)	5,938,780
6	Feb-21	(\$761,033)	(\$1,856)	5,269,600
7	Mar-21	(\$611,396)	(\$1,502)	4,552,388
8	Apr-21	(\$494,966)	(\$1,211)	3,543,390
9	May-21	(\$418,198)	(\$1,000)	2,342,403
10	Jun-21	(\$351,972)	(\$843)	2,020,149
11	Jul-21	(\$282,035)	(\$694)	2,127,466
12	Aug-21	(\$210,786)	(\$539)	2,162,274
13	Sep-21	(\$134,702)	(\$378)	2,303,080
14	Oct-21	(\$16,005)	(\$165)	3,580,193
15	Annual Total		(\$16,188)	44,437,018
16	Incremental Rate to Recover Estimated Interest		(\$0.00036)	
17	Estimated Rate to Recover Deferral Balance		(\$0.03320)	
18	Rate before Gross-up for Revenue-related items		(\$0.03356)	
19	Times: Gross-up for Revenue-related items (3)		1.033230	
20	Preliminary Proposed Decoupling Rate		(\$0.03468)	
21	3% Test Rate Adjustment (4)		\$0.00000	
22	Final Proposed Decoupling Rate		(\$0.03468)	Rebate Rate
23	Adjusted for Revenue Related Expenses		(\$0.03356)	Amortization Rate
24	Estimated Carryover Balance (5)		\$0	

Notes

- (1) Deferral balance at the end of the month, Rate of -\$0.03320 to recover the October 2020 balance of -\$1,475,126 over 12 months. See page 4 and 5 of Attachment A for October 2020 balance calculation.
- (2) Interest computed on average balance between beginning and end of month at the Modified Blended Treasury Rate.
- (3) UG 366 conversion factor, see page 7 of Attachment A.
- (4) See page 6 of Attachment A for 3% test adjustment calculations.
- (5) See page 4 of Attachment A for estimated carryover balance calculations.

NON-RESIDENTIAL GROUP

Calculate Estimated Monthly Balances through October 2021

Line No.		Ending Balance	Allowed Rate of Return	Amortization
			7.35%	
			(Deferral) &	
			2.63% (Amort)	
1	Dec-19	(\$1,411,788)		
2	Jan-20	(\$1,420,435)	(\$8,647)	
3	Feb-20	(\$1,429,136)	(\$8,700)	
4	Mar-20	(\$1,437,889)	(\$8,753)	
5	Apr-20	(\$1,446,696)	(\$8,807)	
6	May-20	(\$1,455,557)	(\$8,861)	
7	Jun-20	(\$1,464,472)	(\$8,915)	
8	Jul-20	(\$1,473,442)	(\$8,970)	
9	Aug-20	(\$1,482,467)	(\$9,025)	
10	Sep-20	(\$1,491,547)	(\$9,080)	
11	Oct-20	(\$1,500,683)	(\$9,136)	
12	prior year balance	\$ 25,557		
13	Nov-20	(\$1,318,553)	(\$3,114)	(\$159,687)
14	Dec-20	(\$1,125,270)	(\$2,675)	(\$195,958)
15	Jan-21	(\$928,213)	(\$2,248)	(\$199,305)
16	Feb-21	(\$753,205)	(\$1,841)	(\$176,848)
17	Mar-21	(\$601,911)	(\$1,483)	(\$152,778)
18	Apr-21	(\$484,183)	(\$1,189)	(\$118,916)
19	May-21	(\$406,547)	(\$975)	(\$78,611)
20	Jun-21	(\$339,568)	(\$817)	(\$67,796)
21	Jul-21	(\$268,836)	(\$666)	(\$71,398)
22	Aug-21	(\$196,780)	(\$510)	(\$72,566)
23	Sep-21	(\$119,835)	(\$347)	(\$77,291)
24	Oct-21	\$185	(\$131)	(\$120,151)
25	Total		(\$104,889)	(\$1,491,306)
Summary				
26	2019 Deferred Revenue	(\$1,411,788)		
27	Add Prior Year Residual/Carryover Bal.	\$ 25,557		
28	Add Interest through 10/31/2021	(\$104,889)		
29	Add Revenue Related Expense Adj.	(\$49,955)		
30	Total Requested Recovery	(\$1,541,076)		
31	Customer Rebate Revenue	(\$1,541,076)		
32	Carryover Deferred Revenue	\$0		

Avista Utilities
Decoupling Mechanism Prior Surcharge or Rebate Amortization
Effective November 1, 2019 - October 31, 2020

Residential Natural Gas Surcharge

Line No.	Date	Regulatory Asset Beginning Balance	Interest	Amortization	Regulatory Asset Ending Balance	Interest Rate
1	Nov-19	\$ 1,411,244.57	\$4,141.91	\$ (164,581.73)	\$ 1,250,804.75	3.74%
2	Dec-19	\$ 1,250,804.75	\$3,559.38	\$ (217,517.00)	\$ 1,036,847.13	3.74%
3	Jan-20	\$ 1,036,847.13	\$2,897.92	\$ (214,069.27)	\$ 825,675.78	3.74%
4	Feb-20	\$ 825,675.78	\$2,282.04	\$ (186,941.90)	\$ 641,015.92	3.74%
5	Mar-20	\$ 641,015.92	\$1,750.09	\$ (158,978.40)	\$ 483,787.61	3.74%
6	Apr-20	\$ 483,787.61	\$1,359.61	\$ (95,097.64)	\$ 390,049.58	3.74%
7	May-20	\$ 390,049.58	\$1,120.15	\$ (61,285.92)	\$ 329,883.81	3.74%
8	Jun-20	\$ 329,883.81	\$958.67	\$ (44,581.07)	\$ 286,261.41	3.74%
9	Jul-20	\$ 286,261.41	\$837.94	\$ (34,806.95)	\$ 252,292.40	3.74%
10	Aug-20	\$ 252,292.40	\$738.65	\$ (30,584.49)	\$ 222,446.56	3.74%
11	Sep-20	\$ 222,446.56	\$637.29	\$ (35,938.25)	\$ 187,145.60	3.74%
12	Oct-20	\$ 187,145.60	\$457.70	\$ (80,581.86)	\$ 107,021.44	3.74%

Non-Residential Natural Gas Surcharge

Line No.	Date	Regulatory Liability Beginning Balance	Interest	Amortization	Regulatory Liability Ending Balance	Interest Rate
13	Nov-19	\$ (3,644.80)	(\$5.28)	\$ 3,899.10	\$ 249.02	3.74%
14	Dec-19	\$ 249.02	\$7.67	\$ 4,423.91	\$ 4,680.60	3.74%
15	Jan-20	\$ 4,680.60	\$19.95	\$ 3,444.06	\$ 8,144.61	3.74%
16	Feb-20	\$ 8,144.61	\$30.76	\$ 3,451.97	\$ 11,627.34	3.74%
17	Mar-20	\$ 11,627.34	\$40.80	\$ 2,927.53	\$ 14,595.67	3.74%
18	Apr-20	\$ 14,595.67	\$48.18	\$ 1,728.10	\$ 16,371.95	3.74%
19	May-20	\$ 16,371.95	\$53.38	\$ 1,510.01	\$ 17,935.34	3.74%
20	Jun-20	\$ 17,935.34	\$57.76	\$ 1,192.31	\$ 19,185.41	3.74%
21	Jul-20	\$ 19,185.41	\$61.75	\$ 1,255.97	\$ 20,503.13	3.74%
22	Aug-20	\$ 20,503.13	\$66.00	\$ 1,346.62	\$ 21,915.75	3.74%
23	Sep-20	\$ 21,915.75	\$70.43	\$ 1,361.20	\$ 23,347.38	3.74%
24	Oct-20	\$ 23,347.38	\$76.09	\$ 2,133.10	\$ 25,556.57	3.74%

July -
October
Forecast
Usage

1,316,949
1,157,188
1,359,752
3,048,878

July -
October
Forecast
Usage

2,093,285
2,244,361
2,268,668
3,555,171

Avista Utilities
Decoupling Mechanism 3% Test
2019 Oregon Natural Gas Deferrals

Line No.		Residential	Non-Residential	Total
1	Revenue From 2019 Normalized Loads and Customers at Present Billing Rates (Note 1)	\$63,150,091	\$33,421,812	\$96,571,903
2	November 2020 - October 2021 Usage	51,818,934	44,437,018	
3	Proposed Decoupling Recovery Rates	-\$0.00573	-\$0.03468	
4	Present Decoupling Recovery Rates (Note 2)	\$0.02730	\$0.00000	
5	Incremental Decoupling Recovery Rates	-\$0.03303	-\$0.03468	
6	Incremental Recovery	(\$1,711,579)	(\$1,541,076)	(\$3,252,655)
7	Incremental Surcharge/Rebate %	-2.71%	-4.61%	
8	3% Test Adjustment (Note 3 and 4)	\$0	\$0	\$0
9	3% Test Rate Adjustment	\$0.00000	\$0.00000	
10	Adjusted Proposed Decoupling Recovery Rates	-\$0.00573	-\$0.03468	
11	Adjusted Incremental Decoupling Recovery	(\$1,711,579)	(\$1,541,076)	(\$3,252,655)
12	Adjusted Incremental Surcharge/Rebate %	-2.71%	-4.61%	-3.37%

Notes

(1) 2019 Normalized Revenue from Revenue System Reports, Weather Normalization model, with effective rates at January 15, 2020.

(2) As stated on tariff Sheet 475C, the reversal of a rebate rate is not included in the 3% incremental surcharge test.

(3) The carryover balances will differ from the 3% adjustment amounts due to the revenue related expense gross up partially offset by additional interest on the outstanding balance during the amortization period.

(4) There is no limit to incremental recovery reduction.

**AVISTA UTILITIES
OREGON NATURAL GAS
CONVERSION FACTOR EXHIBIT
TWELVE MONTHS BASE YEAR ENDED DECEMBER 31, 2018**

Line No.	Description	Factor	
1	Revenues	1.000000	1.000000
2	Expense:		
3	Uncollectibles	0.003867	0.003867
4	Commission Fees	0.003500	0.003500
5	Energy Resource Supplier Assesment	0.001420	0.001420
6	Franchise Fees	0.023376	0.023376
7	Oregon Excise Tax	0.054494	
5	Total Expense	<u>0.086657</u>	<u>0.032163</u>
6	Net Operating Income Before FIT	0.913343	0.967837
7	Federal Income Tax @ 21%	0.191802	
8	REVENUE CONVERSION FACTOR	<u>0.721541</u>	<u>0.967837</u>
9	Gross Up Factor		1.03323

Conversion Factor From Docket No. UG-366 with Oregon Commission Fee Rate Updated

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON

AVISTA UTILITIES
ADVICE NO. 20-07-G

ATTACHMENT B
2018 DECOUPLING DEFERRED REVENUE

July 31, 2020

COMPLIANCE FILING #2 DECOUPLING BASELINE DOCKET NO. UG-325

Avista Utilities

Natural Gas Decoupling Mechanism (Oregon)

Development of Decoupled Revenue by Rate Schedule - Natural Gas

Docket No. UG-325 Rates Effective October 1, 2017

	TOTAL	RESIDENTIAL SCHEDULE 410	SM COMMERCIAL & INDUSTRIAL SCH. 420	LG COMMERCIAL & INDUSTRIAL SCH. 424	INTERRUPTIBLE SCH 440	INTERRUPTIBLE SCH 444	TRANSPORTATION SCH 456/447
1 Total Normalized 09.2018 Margin Revenue	\$ 59,079,000	\$ 39,110,000	\$ 15,314,000	\$ 643,000	\$ 502,000	\$ 45,000	\$ 3,465,000
2 Settlement Margin Revenue Increase	\$ 2,593,000	\$ 1,249,000	\$ 1,344,000	\$ -	\$ -	\$ -	\$ -
2a Compliance Filing #2 UG-325 (Schedule 495)	\$ 907,000	\$ 444,000	\$ 463,000	\$ -	\$ -	\$ -	\$ -
3 Total Delivery Revenue (09.2018 Test Year) (Ln 1 + Ln 2)	\$ 62,579,000	\$ 40,803,000	\$ 17,121,000	\$ 643,000	\$ 502,000	\$ 45,000	\$ 3,465,000
4 Customer Bills (09.2018 Test Year)	1,220,646	1,078,451	140,240	1,018	434	47	456
5 Proposed Basic Charges		\$10.00	\$17.00	\$50.00	\$0.00	\$0.00	\$275.00
6 Basic Charge Revenue (Ln 4 * Ln 5)	\$ 13,344,903	\$ 10,784,510	\$ 2,384,080	\$ 50,913	\$ -	\$ -	\$ 125,400
7 Decoupled Revenue (Ln 6 - Ln 3)	\$ 49,234,097	\$ 30,018,490	\$ 14,736,920	\$ 592,087	\$ 502,000	\$ 45,000	\$ 3,339,600
8 Normalized Therms (09.2018 Test Year)	132,935,258	50,643,606	26,929,384	4,260,059	4,307,537	264,821	46,529,852
9 Average Number of Customers (Line 8 / 12 mos.)		Residential 89,871	Non-Residential Group 11,812				Exempt from Decoupling Mechanism
10 Annual Therms		50,643,606	35,761,801				
11 Basic Charge Revenues	\$	\$ 10,784,510	\$ 2,434,993				
12 Customer Bills		1,078,451	141,739				
13 Average Basic Charge		\$10.00	\$17.18				

Schedule 495 Effective November 1, 2017

COMPLIANCE FILING #2 DECOUPLING BASELINE DOCKET NO. UG-325

Avista Utilities

**Natural Gas Decoupling Mechanism (Oregon)
Development of Decoupled Revenue Per Customer - Natural Gas
Docket No. UG-325 Rates Effective October 1, 2017**

Line No.	(a)	Source (b)	Residential (c)	Non-Residential Schedules* (d)
1	Decoupled Revenue	Page 1	\$ 30,018,490	\$ 15,876,007
2	Test Year Number of Customers 2017/2018	Revenue Data	89,871	11,812
3	Decoupled Revenue Per Customer	(1) / (2)	\$ 334.02	\$ 1,344.10

*Schedules 420, 424, 440, and 444

COMPLIANCE FILING #2 DECOUPLING BASELINE DOCKET NO. UG-325
Avista Utilities
Natural Gas Decoupling Mechanism (Oregon)
Development of Monthly Decoupled Revenue Per Customer - Natural Gas
Docket No. UG-325 Rates Effective October 1, 2017

Line No.	Source	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
1															
2	<u>Natural Gas Delivery Volume</u>														
3	<i>Residential</i>														
4	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	8,643,384	6,420,703	5,837,624	4,076,155	2,643,593	1,697,007	1,405,907	1,319,175	1,325,382	2,834,629	5,881,954	8,558,093	50,643,606
5	- % of Annual Total	% of Total	17.07%	12.68%	11.53%	8.05%	5.22%	3.35%	2.78%	2.60%	2.62%	5.60%	11.61%	16.90%	100.00%
6															
7	<i>Non-Residential Sales*</i>														
8	- Weather-Normalized Therm Delivery Volume	Monthly Rate Year	5,279,786	4,014,782	3,736,008	2,588,941	1,832,694	1,364,378	1,426,942	1,499,323	1,809,975	2,740,397	4,124,341	5,344,234	35,761,801
9	- % of Annual Total	% of Total	14.76%	11.23%	10.45%	7.24%	5.12%	3.82%	3.99%	4.19%	5.06%	7.66%	11.53%	14.94%	100.00%
10															
11	<u>Monthly Decoupled Revenue Per Customer ("RPC")</u>														
12	<i>Residential</i>														
13	- Decoupled Revenue per Customer	Page 2 - Decoupled RPC													\$ 334.02
14	- Monthly Decoupled Revenue per Customer	(4) x (13)	\$ 57.01	\$ 42.35	\$ 38.50	\$ 26.88	\$ 17.44	\$ 11.19	\$ 9.27	\$ 8.70	\$ 8.74	\$ 18.70	\$ 38.79	\$ 56.44	\$ 334.02
15	- Monthly Allowed Customers		90,463	90,463	90,455	90,379	90,208	89,906	89,583	89,345	89,344	88,757	89,449	90,099	
16	<i>Non-Residential Sales*</i>														
17	- Decoupled Revenue per Customer	Page 2 - Decoupled RPC													\$ 1,344.10
18	- Monthly Decoupled Revenue per Customer	(8) x (17)	\$ 198.44	\$ 150.89	\$ 140.42	\$ 97.30	\$ 68.88	\$ 51.28	\$ 53.63	\$ 56.35	\$ 68.03	\$ 103.00	\$ 155.01	\$ 200.86	\$ 1,344.10
19	- Monthly Allowed Customers		11,860	11,900	11,904	11,870	11,854	11,828	11,790	11,769	11,761	11,663	11,736	11,804	
20	*Schedules 420, 424, 440, and 444.														

**Natural Gas
Development of OR N
Docket No. UG-325 Rat**

Line No.	Source	Jan-19	Feb-19	Mar-19
(a)	(b)	(c)	(d)	(e)
Residential Group				
1	Rate Year Allowed Customers	Page 3	90,463	90,463
2	Total Actual Billed Customers	Revenue Reports	91,460	91,460
3	Total Actual Usage (Therms)	Revenue Reports	7,148,270	8,997,688
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 5,043,230	\$ 6,173,549
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 919,080	\$ 871,751
6	New Hook-up Customers Billed	Revenue Reports	2,897	2,875
7	New Hook-up Usage (Therms)	Revenue Reports	214,643	194,079
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 155,587	\$ 142,948
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 28,357	\$ 27,906
10	Actual Customers	Rate Year Adjusted	90,463	90,463
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$57.01	\$42.35
12	Decoupled Revenue	(10) x (11)	\$ 5,157,065	\$ 3,830,905
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 4,989,685	\$ 6,123,977
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 909,321	\$ 862,074
15	Customer Decoupled Payments	(13) - (14)	\$ 4,080,364	\$ 5,261,903
16	Residential Revenue Per Customer Received		\$45.11	\$58.17
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 1,076,701	\$ (1,430,998)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (34,171)	\$ 45,416
19		Authorized ROR	7.35%	7.35%
20	Interest on Deferral	Avg Balance Calc	\$ 3,193	\$ 2,162
21	Monthly Residential Deferral Totals		\$ 1,045,723	\$ (1,383,420)
22	Cumulative Deferral Balance	$\Sigma((17) + (20))$	\$ 1,045,723	\$ (337,698)
23	Weather Related Deferred Revenue		\$ 304,392	\$ (853,744)
24	Revenue Related Expenses		\$ (9,660)	\$ 27,095
25	Interest		\$ 903	\$ (721)
26	Total Residential Weather Related Deferral Surcharge (Rebate)		\$ 295,634	\$ (827,369)
27	Cumulative Weather Related Deferral Balance		\$ 295,634	\$ (531,735)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 772,309	\$ (577,254)
29	Revenue Related Expenses		\$ (24,511)	\$ 18,320
30	Interest		\$ 2,290	\$ 2,883
31	Total Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ 750,089	\$ (556,051)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 750,089	\$ 194,038
33	Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ 1,045,723	\$ (337,698)

**Natural Gas
Development of OR N
Docket No. UG-325 Rat**

Line No.	Source	Jan-19	Feb-19	Mar-19
(a)	(b)	(c)	(d)	(e)
Non-Residential Group				
1	Rate Year Allowed Customers	Page 3	11,860	11,900
2	Total Actual Billed Customers	Revenue Reports	12,021	12,021
3	Total Actual Usage (Therms)	Revenue Reports	4,761,087	6,146,511
4	Total Actual Base Rate Revenue	Revenue Reports	\$ 2,344,733	\$ 3,052,346
5	Total Actual Fixed Charge Revenue	Revenue Reports	\$ 207,104	\$ 196,297
6	New Hook-up Customers Billed	Revenue Reports	338	340
7	New Hook-up Usage (Therms)	Revenue Reports	196,410	224,946
8	New Hook-up Base Rate Revenue	Revenue Reports	\$ 87,159	\$ 94,457
9	New Hook-up Fixed Charge Revenue	Revenue Reports	\$ 5,725	\$ 5,996
10	Actual Customers	Rate Year Adjusted	11,860	11,900
11	Monthly Decoupled Revenue per Customer	Appendix 5, Page 3	\$198.44	\$150.89
12	Decoupled Revenue	(10) x (11)	\$ 2,353,539	\$ 1,795,682
13	Actual Base Rate Revenue (Excludes Gas Costs)	Rate Year Adjusted	\$ 2,303,275	\$ 3,018,793
14	Actual Fixed Charge Revenue	Rate Year Adjusted	\$ 204,381	\$ 194,168
15	Customer Decoupled Payments	(13) - (14)	\$ 2,098,894	\$ 2,824,625
16	Non-Residential Revenue Per Customer Received		\$176.97	\$237.36
17	Deferral - Surcharge (Rebate)	(12) - (15)	\$ 254,645	\$ (1,028,944)
18	Deferral - Revenue Related Expenses	Rev Conv Factor	\$ (8,082)	\$ 32,656
19		Authorized ROR	7.35%	7.35%
20	Interest on Deferral	Avg Balance Calc	\$ 755	\$ (1,536)
21	Monthly Non-Residential Deferral Totals		\$ 247,319	\$ (997,825)
22	Cumulative Deferral (Rebate) Balance	$\Sigma((17) + (20))$	\$ 247,319	\$ (750,506)
23	Weather Related Deferred Revenue		\$ 129,718	\$ (399,735)
24	Revenue Related Expenses		\$ (4,117)	\$ 12,686
25	Interest		\$ 385	\$ (414)
26	Total Non-Residential Weather Related Deferral Surcharge (Rebate)		\$ 125,986	\$ (387,462)
27	Cumulative Weather Related Deferral Balance		\$ 125,986	\$ (261,476)
28	Conservation (Non-Weather) Related Deferred Revenue		\$ 124,927	\$ (629,209)
29	Revenue Related Expenses		\$ (3,965)	\$ 19,969
30	Interest		\$ 370	\$ (1,123)
31	Total Non-Residential Conservation (Non-Weather) Related Deferral Surcharge (Rebate)		\$ 121,333	\$ (610,362)
32	Cumulative Conservation (Non-Weather) Related Deferral Balance		\$ 121,333	\$ (489,030)
33	Non-Residential Cumulative Deferral Surcharge (Rebate) Balance		\$ 247,319	\$ (750,506)
34	Total Oregon Cumulative Deferral Balance Surcharge (Rebate)	Residential (33) + Non-Residential (33)	\$ 1,293,042	\$ (1,088,203)

**Natural Gas
Development of OR N
Docket No. UG-325 Rat**

Line No.	Source	Jan-19	Feb-19	Mar-19
(a)	(b)	(c)	(d)	(e)
Accounting Entries				
	Debit/(Credit)			
GDOR 495328	Res Decoupling Deferral	\$ (1,042,529.96)	\$ 1,385,582.08	\$ 236,993.16
GDOR 431328	Interest Expense (formerly 431605)	\$ -	\$ -	\$ 2,794.19
GDOR 419328	Interest Income (formerly 419605)	\$ (3,192.75)	\$ (2,161.71)	\$ -
GDOR 186328	Residential Decoupled Deferred Revenue	\$ 1,045,722.71	\$ (1,383,420.37)	\$ (239,787.35)
GDOR	495329 Amortization Residential Decoupling Def Revenue	\$ (283,615.15)	\$ (357,019.38)	\$ (262,401.69)
GDOR	182328 Reg Asset Residential Decoupling Surcharge	\$ -	\$ -	\$ -
GDOR	254328 Reg Liability Residential Decoupling Rebate	\$ 283,615.15	\$ 357,019.38	\$ 262,401.69
GDOR 495338	Non-Res Decoupling Deferral	\$ (246,563.73)	\$ 996,288.30	\$ 362,366.88
GDOR 431328	Interest Expense (formerly 431605)	\$ -	\$ 1,536.31	\$ 5,706.60
GDOR 419328	Interest Income (formerly 419605)	\$ (755.10)	\$ -	\$ -
GDOR 186338	Non-Residential Decoupled Deferred Revenue	\$ 247,318.83	\$ (997,824.61)	\$ (368,073.48)
GDOR	495339 Amortization Non-Resid Decoupling Def Revenue	\$ (103,027.70)	\$ (132,121.90)	\$ (106,986.79)
GDOR	182338 Reg Asset Non-Resid Decoupling Surcharge	\$ -	\$ -	\$ -
GDOR	254338 Reg Liability Non-Resid Decoupling Rebate	\$ 103,027.70	\$ 132,121.90	\$ 106,986.79
GDOR 495311	Contra Decoupling Deferral	\$ -	\$ -	\$ -
GDOR 253311	Contra Decoupling Deferred Revenue	\$ -	\$ -	\$ -
GDOR 253312	Prior Year Contra Decoupling Deferred Revenue	\$ -	\$ -	\$ -

GDOR	Contra Decoupling Detail - Account 253312			
GDOR	Current Contra Decoupling Balance for 2017 Deferrals	\$ -	\$ -	\$ -
GDOR	Prior Contra Decoupling Balance for 2017 Deferrals	\$ -	\$ -	\$ -
GDOR	Current Month Contra Decoupling Entry	\$ -	\$ -	\$ -
GDOR	Contra Decoupling Detail - Account 253311			
GDOR	Current Contra Decoupling Balance for 2018 Deferrals	\$ -	\$ -	\$ -
GDOR	Prior Contra Decoupling Balance for 2018 Deferrals	\$ -	\$ -	\$ -
GDOR	Current Month Contra Decoupling Entry	\$ -	\$ -	\$ -

Avista Utilities
Decoupling Mechanism (Oregon)
Natural Gas Deferrals (Calendar Year 2019)
as Eff. October 1, 2017 and November 1, 2017

Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
(f)	(g)	(h)	(i)	(j)	(k)	(l)
90,379	90,208	89,906	89,583	89,345	89,344	88,757
89,312	95,036	91,129	90,913	90,964	89,069	93,126
3,639,201	2,292,314	1,429,734	1,569,558	1,086,614	1,391,810	4,677,817
\$ 3,071,518	\$ 2,012,395	\$ 1,519,550	\$ 2,300,640	\$ 1,603,079	\$ 1,708,490	\$ 3,760,898
\$ 898,432	\$ 956,437	\$ 917,158	\$ 914,956	\$ 915,578	\$ 896,422	\$ 934,769
3,136	3,321	3,455	3,382	3,617	3,559	3,721
123,534	73,276	51,612	34,287	31,412	35,115	84,752
\$ 103,677	\$ 75,819	\$ 64,226	\$ 53,157	\$ 53,868	\$ 55,549	\$ 86,386
\$ 30,451	\$ 32,383	\$ 33,631	\$ 32,831	\$ 35,245	\$ 34,731	\$ 36,146
89,312	90,208	89,906	89,583	89,345	89,069	88,757
\$26.88	\$17.44	\$11.19	\$9.27	\$8.70	\$8.74	\$18.70
\$ 2,401,090	\$ 1,572,851	\$ 1,006,283	\$ 830,673	\$ 777,357	\$ 778,602	\$ 1,659,383
\$ 3,071,518	\$ 1,902,170	\$ 1,496,815	\$ 2,279,735	\$ 1,578,967	\$ 1,708,490	\$ 3,659,468
\$ 898,432	\$ 909,360	\$ 905,253	\$ 902,046	\$ 899,802	\$ 896,422	\$ 892,329
\$ 2,173,086	\$ 992,810	\$ 591,562	\$ 1,377,690	\$ 679,166	\$ 812,068	\$ 2,767,139
\$24.33	\$11.01	\$6.58	\$15.38	\$7.60	\$9.12	\$31.18
\$ 228,004	\$ 580,040	\$ 414,721	\$ (547,017)	\$ 98,191	\$ (33,465)	\$ (1,107,756)
\$ (7,236)	\$ (18,409)	\$ (13,162)	\$ 17,361	\$ (3,116)	\$ 1,062	\$ 35,157
7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
\$ (2,861)	\$ (482)	\$ 2,464	\$ 2,087	\$ 769	\$ 966	\$ (2,412)
\$ 217,907	\$ 561,149	\$ 404,023	\$ (527,569)	\$ 95,844	\$ (31,438)	\$ (1,075,012)
\$ (359,578)	\$ 201,571	\$ 605,594	\$ 78,025	\$ 173,869	\$ 142,432	\$ (932,580)
\$ 332,581	\$ 158,030	\$ 30,700	\$ (1,125)	\$ 2,434	\$ (102,256)	\$ (495,691)
\$ (10,555)	\$ (5,015)	\$ (974)	\$ 36	\$ (77)	\$ 3,245	\$ 15,732
\$ (3,904)	\$ (2,473)	\$ (1,929)	\$ (1,853)	\$ (1,860)	\$ (2,168)	\$ (3,954)
\$ 318,122	\$ 150,541	\$ 27,797	\$ (2,942)	\$ 496	\$ (101,179)	\$ (483,913)
\$ (480,311)	\$ (329,770)	\$ (301,973)	\$ (304,916)	\$ (304,420)	\$ (405,598)	\$ (889,512)
\$ (104,577)	\$ 422,011	\$ 384,021	\$ (545,892)	\$ 95,758	\$ 68,791	\$ (612,065)
\$ 3,319	\$ (13,393)	\$ (12,188)	\$ 17,325	\$ (3,039)	\$ (2,183)	\$ 19,425
\$ 1,043	\$ 1,991	\$ 4,393	\$ 3,940	\$ 2,629	\$ 3,134	\$ 1,542
\$ (100,215)	\$ 410,608	\$ 376,227	\$ (524,627)	\$ 95,348	\$ 69,741	\$ (591,098)
\$ 120,733	\$ 531,341	\$ 907,568	\$ 382,941	\$ 478,289	\$ 548,030	\$ (43,068)
\$ (359,578)	\$ 201,571	\$ 605,594	\$ 78,025	\$ 173,869	\$ 142,432	\$ (932,580)

Avista Utilities
Decoupling Mechanism (Oregon)
Natural Gas Deferrals (Calendar Year 2019)
as Eff. October 1, 2017 and November 1, 2017

Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
(f)	(g)	(h)	(i)	(j)	(k)	(l)
11,870	11,854	11,828	11,790	11,769	11,761	11,663
11,877	12,174	11,959	11,884	11,925	11,666	12,126
3,055,217	2,417,753	1,809,591	2,322,398	1,705,581	2,130,649	3,571,653
\$ 1,476,359	\$ 1,006,896	\$ 787,735	\$ 1,100,675	\$ 797,994	\$ 906,009	\$ 1,689,580
\$ 204,837	\$ 210,019	\$ 206,533	\$ 205,016	\$ 205,320	\$ 201,137	\$ 208,763
394	374	430	369	435	414	434
257,078	296,603	254,344	214,532	178,999	166,080	251,373
\$ 75,567	\$ 67,703	\$ 58,863	\$ 46,196	\$ 40,949	\$ 39,971	\$ 76,400
\$ 6,548	\$ 6,360	\$ 7,243	\$ 6,277	\$ 7,320	\$ 6,887	\$ 7,339
11,870	11,854	11,828	11,790	11,769	11,666	11,663
\$97.30	\$68.88	\$51.28	\$53.63	\$56.35	\$68.03	\$103.00
\$ 1,154,992	\$ 816,499	\$ 606,546	\$ 632,335	\$ 663,195	\$ 793,609	\$ 1,201,271
\$ 1,474,985	\$ 948,913	\$ 769,823	\$ 1,088,958	\$ 783,295	\$ 906,009	\$ 1,608,098
\$ 204,718	\$ 204,572	\$ 204,329	\$ 203,424	\$ 202,692	\$ 201,137	\$ 200,935
\$ 1,270,267	\$ 744,341	\$ 565,495	\$ 885,534	\$ 580,603	\$ 704,871	\$ 1,407,163
\$107.02	\$62.79	\$47.81	\$75.11	\$49.33	\$60.42	\$120.65
\$ (115,275)	\$ 72,159	\$ 41,051	\$ (253,199)	\$ 82,593	\$ 88,738	\$ (205,892)
\$ 3,658	\$ (2,290)	\$ (1,303)	\$ 8,036	\$ (2,621)	\$ (2,816)	\$ 6,534
7.35%	7.35%	7.35%	7.35%	7.35%	7.35%	7.35%
\$ (7,193)	\$ (7,365)	\$ (7,074)	\$ (7,747)	\$ (8,300)	\$ (7,843)	\$ (8,238)
\$ (118,809)	\$ 62,504	\$ 32,674	\$ (252,910)	\$ 71,671	\$ 78,079	\$ (207,596)
\$ (1,237,389)	\$ (1,174,885)	\$ (1,142,211)	\$ (1,395,121)	\$ (1,323,450)	\$ (1,245,371)	\$ (1,452,967)
\$ 153,799	\$ 67,276	\$ 18,730	\$ (1,101)	\$ 3,173	\$ (81,336)	\$ (272,335)
\$ (4,881)	\$ (2,135)	\$ (594)	\$ 35	\$ (101)	\$ 2,581	\$ 8,643
\$ (1,906)	\$ (1,262)	\$ (1,014)	\$ (968)	\$ (968)	\$ (1,206)	\$ (2,262)
\$ 147,013	\$ 63,879	\$ 17,121	\$ (2,034)	\$ 2,104	\$ (79,961)	\$ (265,954)
\$ (238,578)	\$ (174,698)	\$ (157,578)	\$ (159,612)	\$ (157,508)	\$ (237,468)	\$ (503,423)
\$ (269,074)	\$ 4,883	\$ 22,322	\$ (252,098)	\$ 79,420	\$ 170,074	\$ 66,443
\$ 8,540	\$ (155)	\$ (708)	\$ 8,001	\$ (2,521)	\$ (5,398)	\$ (2,109)
\$ (5,287)	\$ (6,103)	\$ (6,060)	\$ (6,778)	\$ (7,332)	\$ (6,637)	\$ (5,976)
\$ (265,822)	\$ (1,376)	\$ 15,553	\$ (250,876)	\$ 69,567	\$ 158,039	\$ 58,358
\$ (998,811)	\$ (1,000,187)	\$ (984,633)	\$ (1,235,509)	\$ (1,165,942)	\$ (1,007,903)	\$ (949,545)
\$ (1,237,389)	\$ (1,174,885)	\$ (1,142,211)	\$ (1,395,121)	\$ (1,323,450)	\$ (1,245,371)	\$ (1,452,967)
\$ (1,596,967)	\$ (973,314)	\$ (536,616)	\$ (1,317,096)	\$ (1,149,580)	\$ (1,102,940)	\$ (2,385,547)

Avista Utilities
Decoupling Mechanism (Oregon)
Natural Gas Deferrals (Calendar Year 2019)
as Eff. October 1, 2017 and November 1, 2017

Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19
(f)	(g)	(h)	(i)	(j)	(k)	(l)
\$ (220,767.67)	\$ (561,631.74)	\$ (401,559.09)	\$ 529,656.26	\$ (95,074.94)	\$ 32,403.35	\$ 1,072,599.22
\$ 2,860.99	\$ 482.42	\$ -	\$ -	\$ -	\$ -	\$ 2,412.44
\$ -	\$ -	\$ (2,464.40)	\$ (2,087.19)	\$ (769.07)	\$ (965.71)	\$ -
\$ 217,906.68	\$ 561,149.32	\$ 404,023.49	\$ (527,569.07)	\$ 95,844.01	\$ (31,437.64)	\$ (1,075,011.66)
\$ (144,396.86)	\$ (90,954.20)	\$ (56,725.72)	\$ (62,272.30)	\$ (43,097.96)	\$ (55,216.98)	\$ (185,606.79)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 144,396.86	\$ 90,954.20	\$ 56,725.72	\$ 62,272.30	\$ 43,097.96	\$ 55,216.98	\$ 185,606.79
\$ 111,616.29	\$ (69,868.67)	\$ (39,748.52)	\$ 245,163.35	\$ (79,971.49)	\$ (85,921.54)	\$ 199,357.50
\$ 7,193.12	\$ 7,365.03	\$ 7,074.44	\$ 7,746.85	\$ 8,300.20	\$ 7,843.00	\$ 8,238.43
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (118,809.41)	\$ 62,503.64	\$ 32,674.08	\$ (252,910.20)	\$ 71,671.29	\$ 78,078.54	\$ (207,595.93)
\$ (65,672.73)	\$ (51,970.00)	\$ (38,895.96)	\$ (49,919.48)	\$ (36,661.20)	\$ (45,797.72)	\$ (76,789.33)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 65,672.73	\$ 51,970.00	\$ 38,895.96	\$ 49,919.48	\$ 36,661.20	\$ 45,797.72	\$ 76,789.33
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<hr/>						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Nov-19	Dec-19	Total
(m)	(n)	(o)
89,449	90,099	1,078,451
91,730	92,229	1,096,045
6,311,071	8,281,715	53,437,684
\$ 4,206,633	\$ 5,742,723	\$ 41,784,958
\$ 920,359	\$ 927,042	\$ 11,019,039
3,971	4,038	41,212
159,661	263,890	1,484,504
\$ 133,200	\$ 195,955	\$ 1,281,293
\$ 38,561	\$ 39,532	\$ 401,329
89,449	90,099	1,076,271
\$38.79	\$56.44	\$334.02
\$ 3,470,124	\$ 5,085,631	\$ 30,020,403
\$ 4,130,120	\$ 5,639,359	\$ 41,222,559
\$ 898,209	\$ 906,189	\$ 10,826,490
\$ 3,231,912	\$ 4,733,170	\$ 30,396,069
\$36.13	\$52.53	
\$ 238,212	\$ 352,461	\$ (375,666)
\$ (7,560)	\$ (11,186)	\$ 11,923
7.35%	7.35%	
\$ (5,006)	\$ (3,285)	\$ (5,200)
\$ 225,646	\$ 337,991	\$ (368,943)
\$ (706,934)	\$ (368,943)	
\$ 68,864	\$ 484,322	
\$ (2,186)	\$ (15,371)	
\$ (5,244)	\$ (3,636)	
\$ 61,434	\$ 465,315	
\$ (828,078)	\$ (362,763)	
\$ 169,348	\$ (131,861)	
\$ (5,375)	\$ 4,185	
\$ 238	\$ 351	
\$ 164,212	\$ (127,325)	
\$ 121,144	\$ (6,181)	
\$ (706,934)	\$ (368,943)	

	Nov-19		Dec-19		Total
	(m)		(n)		(o)
	11,736		11,804		
	11,934		12,037		
	4,567,593		5,332,515		
\$	1,972,571	\$	2,679,428		
\$	205,638	\$	207,243		
	459		488		
	394,058		455,211		
\$	113,447	\$	140,999		
\$	7,641	\$	8,113		
	11,736		11,804		141,431
	\$155.01		\$200.86		\$1,344.10
\$	1,819,244	\$	2,370,927	\$	15,849,457
\$	1,923,661	\$	2,612,039	\$	19,666,181
\$	202,344	\$	203,366	\$	2,438,537
\$	1,721,317	\$	2,408,673	\$	17,227,643
	\$146.67		\$204.06		
\$	97,927	\$	(37,746)	\$	(1,378,187)
\$	(3,108)	\$	1,198	\$	43,740
	7.35%		7.35%		
\$	(8,609)	\$	(8,483)	\$	(77,341)
\$	86,210	\$	(45,031)	\$	(1,411,788)
\$	(1,366,757)	\$	(1,411,788)		
\$	27,012	\$	220,336		
\$	(857)	\$	(6,993)		
\$	(3,003)	\$	(2,288)		
\$	23,152	\$	211,055		
\$	(480,271)	\$	(269,216)		
\$	70,915	\$	(258,082)		
\$	(2,251)	\$	8,191		
\$	(5,606)	\$	(6,195)		
\$	63,058	\$	(256,086)		
\$	(886,486)	\$	(1,142,573)		
\$	(1,366,757)	\$	(1,411,788)		
\$	(2,073,691)	\$	(1,780,731)		

	Nov-19		Dec-19		Total
	(m)		(n)		(o)
\$	(230,651.81)	\$	(341,275.39)		
\$	5,005.68	\$	3,284.81		
\$	-	\$	-		
\$	225,646.13	\$	337,990.58		
\$	164,581.73	\$	217,517.00		
\$	(164,581.73)	\$	(217,517.00)		
\$	-	\$	-		
\$	(94,819.01)	\$	36,547.66		
\$	8,609.04	\$	8,483.32		
\$	-	\$	-		
\$	86,209.97	\$	(45,030.98)		
\$	(3,899.10)	\$	(4,423.91)		
\$	-	\$	-		
\$	3,899.10	\$	4,423.91		
\$	-	\$	-		
\$	-	\$	-		
\$	-	\$	-		

\$	-	\$	-		
\$	-	\$	-		
\$	-	\$	-		
\$	-	\$	-		
\$	-	\$	-		
\$	-	\$	-		