

Avista Corporation
Regulatory Assets and Liabilities
Based on balances at December 31, 2020

Included in Rate Base									
FERC Account Number	Regulatory Asset/Liability	Docket No.	Originating Order Number	Serv ice	Jurisdi ction	Oregon	System Amount	Oregon Amount	Balancing Account
						Allocation (%)			
182318	REG ASSET - AFUDC ACCUM AMORT	UM 1909	18-423	CD	AA	9.296%	(1,808,015)	(168,073)	No
182318	REG ASSET - AFUDC ACCUM AMORT	UM 1909	18-423	GD	AA	30.968%	(10,411)	(3,224)	No
182318	REG ASSET - AFUDC ACCUM AMORT	UM 1909	18-423	GD	OR	100.000%	(171,803)	(171,803)	No
182332	REG ASSET - AFUDC (PIS)	UM 1909	18-423	CD	AA	9.296%	12,370,033	1,149,918	No
182332	REG ASSET - AFUDC (PIS)	UM 1909	18-423	GD	AA	30.968%	56,325	17,443	No
182332	REG ASSET - AFUDC (PIS)	UM 1909	18-423	GD	OR	100.000%	778,024	778,024	No

Excluded from Rate Base									
FERC Account Number	Regulatory Asset/Liability	Docket No.	Originating Order Number	Serv ice	Jurisdi ction	Oregon	System Amount	Oregon Amount	Balancing Account
						Allocation (%)			
182305	REG ASSET POST RET LIAB	N/A	N/A - GAAP Requirement	CD	AA	9.296%	198,187,486	18,423,509	No
182310	REGULATORY ASSET FAS109 UTILITY PLANT	N/A	N/A - GAAP Requirement	CD	AA	9.296%	16,568,851	1,540,240	No
182311	REG ASSET - AFUDC (WIP)	UM 1909	18-423	CD	AA	9.296%	425,826	39,585	No
182311	REG ASSET - AFUDC (WIP)	UM 1909	18-423	GD	AA	30.968%	422	131	No
182311	REG ASSET - AFUDC (WIP)	UM 1909	18-423	GD	OR	100.000%	(18,032)	(18,032)	No
182313	Reg Asset Flowthrough Benefits	N/A	N/A - GAAP Requirement	CD	AA	9.296%	3,575,554	332,383	No
182314	OTHER REG ASSETS-FISERV	UM 1759	16-122	GD	OR	100.000%	(2,402)	(2,402)	No
182315	REGULATORY ASSET FAS109 DSIT NON PLANT	N/A	N/A - GAAP Requirement	CD	AA	9.296%	2,344,905	217,982	No
182317	REGULATORY ASSET FAS109 DSIT PLANT	N/A	N/A - GAAP Requirement	CD	AA	9.296%	77,139,431	7,170,882	No
182319	REG ASSET AFUDC EQUITY DFIT	N/A	N/A - GAAP Requirement	CD	AA	9.296%	4,977,324	462,692	No
182341	REG ASSET - OR CAT TAX	UM 2042	20-398	GD	OR	100.000%	829,587	829,587	No
182343	DEFERRED REGULATORY FEES	UM 2053	20-054	GD	OR	100.000%	59,519	59,519	No
182347	REG ASSET COVID-19	UM 2069	20-401	GD	OR	100.000%	798,874	798,874	No
182374	MTM ST REGULATORY ASSET	N/A	N/A - GAAP Requirement	CD	AA	9.296%	2,072,687	192,677	No
182375	MTM LT REGULATORY ASSET	N/A	N/A - GAAP Requirement	CD	AA	9.296%	5,722,165	531,932	No
182383	REGULATORY ASSET WORKERS COMP	N/A	N/A - GAAP Requirement	CD	AA	9.296%	1,017,959	94,629	No
182395	SETTLED INTEREST RATE SWAP ASSET	N/A	N/A - GAAP Requirement	CD	AA	9.296%	164,037,545	15,248,930	No
182396	UNSETTLED INTEREST RATE SWAP ASSET	N/A	N/A - GAAP Requirement	CD	AA	9.296%	50,813,621	4,723,634	No
254010	REGULATORY LIABILITY, OREGON BETC NET	N/A	N/A - GAAP Requirement	GD	OR	100.000%	(11,558)	(11,558)	No
254090	SETTLED INTEREST RATE SWAP LIABILITY	N/A	N/A - GAAP Requirement	CD	AA	9.296%	(15,045,753)	(1,398,653)	No
254230	REG LIABILITY - TAX REFORM AMORT	UM 1918	19-423	GD	OR	100.000%	(815,927)	(815,927)	No
254250	OTHER REG LIAB - OREGON SB 408	UG 318	16-390	GD	OR	100.000%	(4,447)	(4,447)	No
254328	REG LIABILITY DECOUPLING REBATE	UM 1753	16-076	GD	OR	100.000%	(200,003)	(200,003)	No
254337	REG LIABILITY - MDM SYSTEM	UM 1851	17-329	GD	OR	100.000%	(897,416)	(897,416)	No
254338	REG LIABILITY NON RES DECOUPLING REBATE	UM 1753	16-076	GD	OR	100.000%	(1,130,683)	(1,130,683)	No
254347	REG LIABILITY - COVID-19 DEFERRAL	UM 2069	20-401	GD	OR	100.000%	(1,223,907)	(1,223,907)	No
254399	REG LIABILITY-UNREALIZED CURR EXCH	N/A	N/A - GAAP Requirement	GD	AA	30.968%	(14,088)	(4,363)	No
254700	REGULATORY LIABILITY - OTHER	N/A	N/A - GAAP Requirement	CD	AA	9.296%	(3,419)	(318)	No
254700	REGULATORY LIABILITY - OTHER	N/A	N/A - GAAP Requirement	CD	OR	70.000%	(1,960,062)	(1,372,043)	No
254740	MTM ST REGULATORY LIABILITY	N/A	N/A - GAAP Requirement	CD	AA	9.296%	-	-	No
254750	MTM LT REGULATORY LIABILITY	N/A	N/A - GAAP Requirement	CD	AA	9.296%	-	-	No
254900	REG LIAB - PLANT EXCESS DEFERRED	UM 1918	19-050	CD	AA	9.296%	(382,938,797)	(35,597,991)	No