

**Idaho Public Utilities Commission
Staff Attachment A
Avista Idaho PCA Deferred Cost Balances
Case No. AVU-E-02-06**

1	Deferral balance at June 31, 2001	\$ 30,007,057
2	Deferrals July 2001 through June 2002	\$ 48,442,371
3	Transfer of under-rebate	\$ (49,073)
4	Transfer of under-surcharge	\$ 342,069
5	PGE monetization accelerated amortization	\$ (20,783,521)
6	Interest	<u>\$ 2,764,590</u>
7	Subtotal - Account 186.38 balance at June 30, 2002	\$ 60,723,493
8	Revenues collected October 12, 2001 - June 30, 2002	\$ (15,123,265)
9	Unrecovered balance at June 30, 2002	<u>\$ 45,600,228</u>

(Avista Application; Page 4, Lines 8 through 16)

Staff Adjustments to Deferrals July 2001 through June 2002

10	Remove the Kettle Falls Bi-Fuel Capital Costs	\$ 56,598
11	Remove the Devil's Gap Capital Costs	\$ 96,743
12	Remove the Othello Capital Costs	<u>\$ 744,884</u>
13	Subtotal - Capital Costs	\$ 898,225
14		
15	Defer the review of the Net Fuel Expense for June 2002 for fuel purchased specifically for Coyote Springs	\$ 578,748
16		
17	Adjustment to Interest balance as a result of Staff Adjustments	<u>\$ 22,959</u>
18	(July 2002 will reflect the interest adjustment for the June 2002 Staff Adjustments)	
19		
20	Total Staff Adjustments	<u>\$ 2,398,157</u>
21		
22	Staff Unrecovered Balance at June 30, 2002	<u>\$ 43,202,071</u>