

Accounting for Specific Items
Retail Services and Settlement Variances

GENERAL LEDGER SUMMARY

Entry	Date	WHOLESALE MARKET SERVICE				NETWORK SERVICES				CONNECTION SERVICES				ONE - TIME			ENERGY																		
		4062 Billed WMS	Sub-4062 Accrued WMS ***	4708 Charges - WMS	Sub-4708 Accrued Charges - WMS ***	1580 WMS	RSVA- Sub-1580 WMS	4066 Billed NW	Sub-4066 Accrued - NW ***	4714 Charges - NW	Sub-4714 Accrued Charges - NW ***	1584 RSVA- NW	Sub-1584 RSVA- Interest	4068 Billed - CN	Sub-4068 Accrued - CN ***	4716 Charges - CN	Sub-4716 Accrued Charges - CN ***	1586 RSVA- Interest	Sub-1586 RSVA- Interest	4712 Charges one time	1582 RSVA - one time	Sub-1582 RSVA- interest	Sub-4006 Energy Sales- Residential ***	Sub-4006 Accrued Energy Sales- Residential ***	Sub-4055 Energy Sales- Other	Sub-4055 Accrued Energy Sales- Other ***	4705 Power Purchase	Sub-4705 Accrued Power Purchase ***	1588 - Power	RSVA- Power Interest	Sub-1588 RSVA- Power Interest				
A	11/16/01	-15112						-16455					-17630											-18470		-18740									
		-15112	0		0	0	0	-16455	0	0	0	0	-17630	0	0	0	0	0	0	0	0	0	-18470		-18740	0		0	0	0	0	0			
B	11/30	15112				-15112		16455			-16455		17630				-17630					0	18470		18740							-36940			
BALANCE DECEMBER 1		0	0			-15112	0	0	0		-16455	0	0	0		0	-17630	0	0	0	0	0	0	0	0	0	0	0			0		-36940	0	
C	12/1						-91					-99																						-223	
D	12/1	-15112				15112		-16455			16455		-17630			17630							-18470		-18470								36940		
E	12/15		132300							162000					121500					50000														337500	
F	12/11	-122321						-133194					-142708										-156299		-156299										
G	12/16	-31465						-34262					-36709										-41953		-41953										
Dec. sub-totals		-168898	132300		0	-91	-183911	162000	0	-99	-197047	121500	0	-107	50000	0	0	0	50000	0	0	-216722		-216722		337500		0		0		-223			
H	12/31	36598				-36598		21911		-21911		75547		-75547	-50000	50000						57930		57930									-115860		
Dec. bal. before accruals		-132300	132300			-36598	-91	-162000	162000		-21911	-99	-121500	121500		-75547	-107	0	50000	0	0	-158792		-158792		337500					-115860	-223			
I	1/15/01			142100						174000				130500																		410350			
J	1/16		-17128					-18651					-19983										-24741		-24741										
K	1/16		-56722					-61764					-66176										-81932		-81932										
December 31, closing		-132300	-73850	132300	142100	-36598	-91	-162000	-80415	162000	174000	-21911	-99	-121500	-86159	121500	130500	-75547	-107	0	50000	0	-158792	-106673	-158792	-106673	337500	410350	-115860	-223					

*** accrual shown separately to remove impact on carrying charge calculations

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Entry	Date	WHOLESALE MARKET SERVICE					NETWORK SERVICES					CONNECTION SERVICES					ONE - TIME			ENERGY											
		4062 Billed WMS	Sub-4062 Billed WMS	4708 Charges - WMS	Sub-4708 Charges - WMS	1580 RSVA - WMS	RSVA-1580 Interest	4066 Billed - NW	Sub-4066 Accrued - NW	4714 Charges - NW	Sub-4714 Accrued - NW	1584 RSVA - NW	RSVA-1584 Interest	4068 Billed - CN	Sub-4068 Accrued - CN	4716 Charges - CN	Sub-4716 Accrued - CN	1586 RSVA - CN	RSVA-1586 Interest	4712 Charges - one time	1582 RSVA - one time	Sub-1582 RSVA- Interest	Sub-4006 Energy Sales- Residential	Sub-4006 Accrued Energy Sales- Residential	Sub-4005 Energy Sales- Other	Sub-4025 Energy Sales- Other	4705 Power Purchase	Sub-4705 Power Purchase	1588 Accrued - Power	RSVA-1588 Power Interest	
JANUARY 1 OPEN. BAL.		0	0	0	0	-36598	-91	0	0	0	0	-21911	-99	0	0	0	0	-75547	-107	0	50000	0	0	0	0	0	0	0	-115860	-223	
AA	1/1/03						-221					-132						-456			302								-700		
AB	1/16		17128						18651					19983										24741		24741					
AC	1/16	-33186						-36136					-38717									-47935		-47935							
AD	1/16		56722						61764					66176										81932		81932					
AE	1/16				-142100						-174000					-130500												-410350			
AF	1/16		142100						174000					130500													410350				
Jan sub-totals		-33186	73850	142100	-142100	-36598	-312	-36136	80415	174000	-174000	-21911	-232	-38717	86159	130500	-130500	-75547	-563	0	50000	302	-47935	106673	-47935	106673	410350	-410350	-115860	-923	
AG	1/31	33186				-33186		36136			-36136		38717			-38717						47935		47935				-5870			
AH	1/31			-142100		142100				-174000		174000			-130500		130500									-410350		410350			
BALANCE FEBRUARY 1		0	73850	0	-142100	72316	-312	0	80415	0	-174000	115953	-232	0	86159	0	-130500	16236	-563	0	50000	302	0	106673	0	106673	0	-410350	198620	-923	
AI	2/1						437					701						98			302								1200		
AJ	2/11	-33186				33186		-36136			36136		-38717			38717						-47935		-47935					95870		
AK	2/11		142100			-142100			174000		-174000				130500		-130500									410350		-410350			
AL	2/11	-167465						-182351					-195376									-241894		-241894							
AM	2/15		148500						187500						142500												360000				
AN	2/28	-200651	73850	290600	-142100	-36598	125	-218487	80415	361500	-174000	-21911	469	-234093	86159	273000	-130500	-75547	-465	0	50000	604	-289829	106673	-289829	106673	770350	-410350	-115860	277	
AO	2/28	200651				-200651		218487			-218487		234093			-234093						289829		289829					-579658		
BALANCE MARCH 1		0	73850	0	-142100	53351	125	0	80415	0	-174000	121102	469	0	86159	0	-130500	-36640	-465	0	50000	604	0	106673	0	106673	0	-410350	74832	277	
AP	3/1						322					732						-221			302								452		
AQ	3/2	-200651				200651		-218487			218487		-234093			234093						-289829		-289829					579658		
AR	3/2		290600			-290600			361500		-361500				273000		-273000										770350		-770350		
BALANCE MARCH 31		-200651	73850	290600	-142100	-36598	447	-218487	80415	361500	-174000	-21911	1200	-234093	86159	273000	-130500	-75547	-686	0	50000	906	-289829	106673	-289829	106673	770350	-410350	-115860	729	

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