

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 Billed WMS ***	4708 Charges -WMS	Sub-4708 Accrued Charges -WMS ***	1580 RSVA-WMS	Sub-1580 RSVA-WMS Interest	4066 Billed NW	Sub-4066 Accrued Billed - NW ***	4714 Charges - NW	Sub-4714 Accrued Charges - NW ***	1584 RSVA - NW	Sub-1584 RSVA- Interest	4068 Billed - CN	Sub-4068 Accrued Billed - CN ***	4716 Charges - CN	Sub-4716 Accrued Charges - CN ***	1586 RSVA - CN	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 RSVA - Power	Sub-1588 RSVA- Power Interest		
A	11/16/2001	-15112					-16455						-17630										-18470	-18740								
		-15112	0	0	0		-16455	0	0	0			-17630	0	0	0			0	0	0		-18470	-18740	0		0	0				
B	11/30	15112					16455			-16455			17630				-17630					0	18470	18740						-36940		
BALANCE DECEMBER 1		0	0	-15112	0	0	0	0	-16455	0			0	0	0	-17630	0					0	0	0	0	0	0			-36940	0	
C	12/1										-91																					-223
D	12/1	-15112					-16455			15112			-17630				17630						-18470	-18470					36940			
E	12/15			132300						162000					121500					50000											337500	
F	12/11	-122321											-142708										-156299	-156299								
G	12/16	-31465											-36709										-41953	-41953								
Dec. sub-totals		-168898		132300	0	-91	-183911		162000	0	-99		-197047		121500		0	-107	50000	0	0		-216722	-216722		337500		0			-223	
H	12/31	36598			-36598		21911			-21911			75547				-75547			-50000	50000		47972	47972					-95944			
Dec. bal. before accruals		-132300		132300	-36598	-91	-162000		162000	-21911	-99		-121500		121500		-75547	-107	0	50000	0		-168750	-168750		337500			-95944		-223	
I	1/15/2001				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	-168750	-106673	-168750	-106673	337500	410350	-95944		-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 Accrued WMS	4708 Charges - WMS	Sub-4708 Accrued Charges - WMS	1580 RSWA - WMS	Sub-1580 RSWA - WMS Interest	4066 Billed NW	Sub-4066 Accrued Billed - NW	4714 Charges - NW	Sub-4714 Accrued Charges - NW	1584 RSWA - NW	Sub-1584 RSWA - Interest	4068 Billed - CN	Sub-4068 Accrued Billed - CN	4716 Charges - CN	Sub-4716 Accrued Charges - CN	1586 RSWA - CN	Sub-1586 RSWA - Interest	4712 Charges - one time	1582 RSWA - one time	Sub-1582 RSWA - interest	Sub-4006 Energy Sales- Residential	Sub-4006 Accrued Energy Sales- Residential	Sub-4065 Energy Sales- Other	Sub-4065 Accrued Energy Sales- Other	4705 Power Purchase	Sub-4705 Accrued Power Purchase	1588 RSWA - Power	Sub-1588 RSWA - 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	0	-95944	-223
AA 1/1/2003						-221						-132						-456			302									-580
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	-231	-38717	86159	130500	-130500	-75547	-563	0	50000	302	-47935	106673	-47935	106673	410350	-410350	-95944	-803	
AG 1/31	33186				-33186		36136				-36136		38717				-38717					47935		47935					-95870	
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	-231	0	86159	0	-130500	16236	-563	0	50000	302	0	106673	0	106673	0	-410350	218536	-803	
AI 2/1						437						701						98			302									1149
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	470	-234093	86159	273000	-130500	-75547	-465	0	50000	604	-289829	106673	-289829	106673	770350	-410350	-95944	346	
AO 2/28	200651				-200651		218487				-218487		234093				-234093					289829		289829					-579658	
AO 2/28			-290600		290600				-361500		361500				-273000		273000		0								-770350		770350	
BALANCE MARCH 1	0	73850	0	-142100	53351	125	0	80415	0	-174000	121102	470	0	86159	0	-130500	-36640	-465	0	50000	604	0	106673	0	106673	0	-410350	94748	346	
AP 3/1						322						732						-221			302									572
AQ 3/2	-200651				200651		-218487				218487		-234093				234093					-289829		-289829					579658	
AR 3/2			290600		-290600				361500		-361500				273000		-273000		0	0							770350		-770350	
BALANCE MARCH 31	-200651	73850	290600	-142100	-36598	447	-218487	80415	361500	-174000	-21911	1201	-234093	86159	273000	-130500	-75547	-686	0	50000	906	-289829	106673	-289829	106673	770350	-410350	-95944	919	

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