

AVISTA UTILITIES  
WASHINGTON ELECTRIC RESULTS  
(000'S OF DOLLARS)  
TWELVE MONTHS ENDED DECEMBER 31, 2019

Line No.	DESCRIPTION	Uncollect. Expense
	Adjustment Number	2.03
	Workpaper Reference	E-UE
REVENUES		
1	Total General Business	\$0
2	Interdepartmental Sales	-
3	Sales for Resale	-
4	Total Sales of Electricity	-
5	Other Revenue	-
6	Total Electric Revenue	-
EXPENSES		
Production and Transmission		
7	Operating Expenses	-
8	Purchased Power	-
9	Depreciation/Amortization	-
10	Regulatory Amortization	-
11	Taxes	-
12	Total Production & Transmission	-
Distribution		
13	Operating Expenses	-
14	Depreciation/Amortization	-
15	Taxes	-
16	Total Distribution	-
17	Customer Accounting	1,437
18	Customer Service & Information	-
19	Sales Expenses	-
Administrative & General		
20	Operating Expenses	-
21	Depreciation/Amortization	-
22	Regulatory Deferrals/Amortization	-
23	Taxes	-
24	Total Admin. & General	-
25	Total Electric Expenses	1,437
26	OPERATING INCOME BEFORE FIT	(1,437)
FEDERAL INCOME TAX		
27	Current Accrual	(302)
28	Debt Interest	-
29	Deferred Income Taxes	-
30	Amortized ITC - Noxon	-
31	NET OPERATING INCOME	(\$1,135)
RATE BASE		
PLANT IN SERVICE		
32	Intangible	\$0
33	Production	-
34	Transmission	-
35	Distribution	-
36	General	-
37	Total Plant in Service	-
ACCUMULATED DEPRECIATION/AMORT		
38	Intangible	-
39	Production	-
40	Transmission	-
41	Distribution	-
42	General	-
43	Total Accumulated Depreciation	-
44	NET PLANT	-
45	DEFERRED TAXES	-
46	Net Plant After DFIT	-
47	DEFERRED DEBITS AND CREDITS & OTHER	-
48	WORKING CAPITAL	-
49	TOTAL RATE BASE	\$0

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

**CALCULATION OF ADJUSTMENT:**

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
<b>ELECTRIC</b>			
Actual Net Write-offs (1)	2,451,986	1,822,064	629,922
Less:			
Accrual for Write-offs (2)	587,746 C-UE-2	385,168	202,578
Net Under (Over) Accrued	1,864,240	1,436,896	427,344
Allocation Note 2: Customers	100.000%	65.533%	34.467%
<b>GAS</b>			
Actual Net Write-offs (1)	642,896	491,374	151,522
Less:			
Accrual for Write-offs (2)	491,051 C-UE-2	325,277	165,774
Net Under (Over) Accrued	151,845	166,097	(14,252)
Allocation Note 2: Customers	100.000%	66.241%	33.759%

Notes:

- (1) Actual Net Write-offs from calculation below, "Allocation of Write-offs to Services."  
 (2) Accrual for Write-offs from E-OPS and G-OPS Results of Operations reports, Account 904 totals.

**ALLOCATION OF WRITE-OFFS TO SERVICES:**

	Sales to Ultimate Customers (1)	Percent	Allocated Net Write-offs (2)
	(a)	(b)	(c)
<b>WASHINGTON TOTALS</b>			
Electric	547,776,885 C-UE-3	78.760%	1,822,064
Gas	147,734,982 C-UE-3	21.240%	491,374
Total	695,511,868	100.000%	2,313,438
<b>IDAHO TOTALS</b>			
Electric	262,394,266 C-UE-3	80.610%	629,922
Gas	63,112,614 C-UE-3	19.390%	151,522
Total	325,506,880	100.000%	781,444
<b>Total Company</b>	1,021,018,748		3,094,882

- (1) Sales to Ultimate Customers plus Transportation Revenue from E-OPS and G-OPS Results of Operations reports.  
 (2) Allocated Write-offs from Account 144xxx Query.

	<u>Acct 144 Sub</u>	<u>Amount</u>	
<u>Washington</u>			
Write-Offs WA	200	3,428,744 C-UE-2	
Reinstatements/Recoveries W	200	(1,115,306) C-UE-2	
		2,313,438	
<u>Idaho</u>			
Write-Offs ID	200	1,040,464 C-UE-2	
Reinstatements/Recoveries ID	200	(259,020) C-UE-2	
		781,444	
		3,094,882	0 check

Prep by: \_\_\_\_\_ 1st Review: \_\_\_\_\_

**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

ACTUAL					ACCRUAL		Write-Offs					Reinstatements/Recoveries					
WRITE-OFFS		REINSTATEMENTS			UNCOLLECTIBLE EXPENSE		ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	ED.ID	ED.WA	GD.ID	GD.OR	GD.WA	
144200	144200	144200	144200		904000	904000											
ED/GD	ED/GD	ED/GD	ED/GD		E1	G1											
WA	ID	WA	ID		AN	AN											
201901	232,086	72,703	(63,282)	(15,677)	201901	203,059	241,087	61,756	209,098	10,948	15,615	22,988	(13,177)	(52,289)	(2,500)	(7,008)	(10,994)
201902	174,940	34,795	(118,861)	(30,091)	201902	174,006	113,067	30,528	151,735	4,266	15,077	23,205	(25,784)	(97,550)	(4,307)	(8,607)	(21,311)
201903	231,610	74,851	(121,314)	(31,613)	201903	751,243	113,067	63,004	199,355	11,847	25,142	32,255	(25,807)	(103,008)	(5,805)	(15,523)	(18,306)
201904	346,509	80,923	(95,555)	(27,109)	201904	(53,344)	340,417	67,389	307,649	13,534	44,752	38,860	(22,547)	(79,571)	(4,562)	(10,783)	(15,984)
201905	234,724	86,000	(122,022)	(10,705)	201905	189,246	122,969	70,606	197,426	15,394	48,718	37,299	(8,416)	(110,584)	(2,290)	(5,251)	(11,439)
201906	386,620	127,788	(109,943)	(30,519)	201906	(1,723,518)	(744,835)	106,521	325,173	21,266	60,571	61,447	(25,315)	(89,262)	(5,204)	(12,931)	(20,681)
201907	437,432	151,622	(78,599)	(19,443)	201907	104,404	67,840	126,130	361,501	25,491	64,370	75,931	(15,828)	(64,930)	(3,616)	(5,959)	(13,669)
201908	324,456	125,034	(97,033)	(19,573)	201908	681,640	67,840	103,638	272,871	21,396	80,776	51,586	(16,391)	(81,243)	(3,182)	(9,116)	(15,790)
201909	251,748	117,296	(35,675)	(11,320)	201909	-	-	101,888	214,481	15,408	41,784	37,267	(10,337)	(28,248)	(983)	(8,829)	(7,427)
201910	325,932	75,186	(132,999)	(29,540)	201910	104,404	67,840	64,675	279,593	10,510	1,128	46,340	(24,708)	(106,304)	(4,833)	(13,780)	(26,695)
201911	194,236	51,817	(74,045)	(15,448)	201911	104,404	67,840	48,068	174,560	3,749	6,325	19,675	(12,591)	(61,640)	(2,857)	(3,513)	(12,405)
201912	288,450	42,448	(65,976)	(17,982)	201912	52,202	33,920	37,305	255,804	5,143	22,695	32,646	(14,312)	(53,600)	(3,670)	(5,844)	(12,377)
	<b>3,428,744</b>	<b>1,040,464</b>	<b>(1,115,306)</b>	<b>(259,020)</b>		<b>587,746</b>	<b>491,051</b>										
	C-UE-1	C-UE-1	C-UE-1	C-UE-1		C-UE-1	C-UE-1										

**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
 Workpaper Ref. C-UE-3

**Washington Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(27,263,168)	(19,449,889)	(5,111,277)	(401,154)	(116,289)	210,403	(52,131,374)
201902	(25,312,501)	(18,658,940)	(5,006,758)	(415,220)	(112,828)	718,005	(48,788,243)
201903	(27,807,429)	(19,611,120)	(4,813,373)	(411,793)	(117,583)	2,737,167	(50,024,131)
201904	(19,344,805)	(17,781,398)	(5,080,110)	(396,036)	(97,865)	2,979,247	(39,720,968)
201905	(16,388,720)	(17,466,215)	(5,038,048)	(415,311)	(93,338)	(1,129,762)	(40,531,394)
201906	(15,676,334)	(18,317,194)	(5,840,463)	(415,973)	(90,589)	(1,394,883)	(41,735,436)
201907	(17,420,332)	(19,502,527)	(5,932,801)	(413,843)	(94,630)	(2,093,689)	(45,457,822)
201908	(18,863,189)	(20,202,133)	(6,042,600)	(391,738)	(93,562)	(711,436)	(46,304,657)
201909	(17,990,424)	(19,867,203)	(6,046,280)	(387,913)	(101,400)	3,823,078	(40,570,142)
201910	(17,229,920)	(18,535,752)	(5,288,381)	(388,075)	(94,369)	(3,490,840)	(45,027,337)
201911	(20,213,381)	(18,051,688)	(5,181,940)	(384,881)	(96,222)	(2,319,733)	(46,247,846)
201912	(26,547,725)	(20,274,185)	(4,749,277)	(356,025)	(118,965)	808,644	(51,237,534)
	<b>(250,057,929)</b>	<b>(227,718,244)</b>	<b>(64,131,309)</b>	<b>(4,777,963)</b>	<b>(1,227,642)</b>	<b>136,201</b>	<b>(547,776,885)</b>

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**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
Workpaper Ref. C-UE-3

**Idaho Electric Revenue**

	<b>440000</b>	<b>442200</b>	<b>442300</b>	<b>444000</b>	<b>448000</b>	<b>499%0</b>	<b>440000</b>	<b>442200</b>	<b>448000</b>	
	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	<b>ED</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>MT</b>	<b>MT</b>	<b>MT</b>	<b>Total</b>
201901	(13,042,795)	(8,038,967)	(3,433,669)	(223,276)	(24,046)	678,188	(2,247)	(6,094)	(5,302)	(24,098,208)
201902	(12,756,911)	(7,983,042)	(3,635,579)	(225,587)	(24,186)	509,737	(2,829)	(5,578)	(5,918)	(24,129,895)
201903	(13,022,321)	(8,025,653)	(3,368,002)	(226,088)	(23,228)	764,460	(2,673)	(5,480)	(5,988)	(23,914,972)
201904	(9,576,963)	(7,238,437)	(4,504,978)	(224,453)	(18,037)	1,467,310	(1,852)	(3,844)	(4,331)	(20,105,583)
201905	(7,726,921)	(6,760,046)	(4,208,777)	(222,358)	(15,006)	(141,758)	(1,140)	(2,502)	(2,003)	(19,080,510)
201906	(7,485,368)	(6,971,312)	(4,308,647)	(222,387)	(18,226)	(211,446)	(744)	(1,114)	(1,114)	(19,220,359)
201907	(7,899,767)	(7,236,456)	(4,144,892)	(221,133)	(19,379)	(853,386)	(608)	(1,083)	(1,016)	(20,377,719)
201908	(8,747,998)	(7,670,090)	(4,472,135)	(219,110)	(21,479)	(706,239)	(628)	(1,157)	(1,086)	(21,839,921)
201909	(8,095,464)	(7,637,751)	(4,519,327)	(214,964)	(13,607)	2,140,198	(581)	(1,239)	(1,040)	(18,343,775)
201910	(8,011,850)	(6,961,786)	(3,909,439)	(222,730)	(14,526)	(2,387,300)	(1,137)	(1,797)	(3,034)	(21,513,599)
201911	(10,281,848)	(7,371,269)	(4,503,812)	(212,666)	(19,792)	(1,701,172)	(1,696)	(2,655)	(4,414)	(24,099,323)
201912	(12,909,157)	(8,033,355)	(4,401,942)	(234,920)	(22,695)	(58,788)	(1,936)	(2,417)	(5,194)	(25,670,403)
	<b>(119,557,362)</b>	<b>(89,928,163)</b>	<b>(49,411,198)</b>	<b>(2,669,672)</b>	<b>(234,206)</b>	<b>(500,196)</b>	<b>(18,070)</b>	<b>(34,961)</b>	<b>(40,439)</b>	<b>(262,394,266)</b>

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**AVISTA UTILITIES**  
**UNCOLLECTIBLES ADJUSTMENT**  
**TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
 Workpaper Ref. C-UE-3

**Washington Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>WA</b>	<b>Total</b>
201901	(13,140,470)	(6,206,909)	(169,226)	-	(30,583)	(124,679)	(495,713)	(20,167,581)
201902	(13,417,619)	(6,614,273)	(188,647)	-	(33,758)	(422,570)	(492,065)	(21,168,932)
201903	(14,692,770)	(7,022,933)	(190,839)	-	(34,640)	6,152,737	(497,527)	(16,285,974)
201904	(7,872,209)	(3,961,016)	(118,417)	-	(19,936)	2,472,384	(474,700)	(9,973,893)
201905	(5,134,408)	(2,346,537)	(89,253)	-	(11,140)	1,888,888	(410,976)	(6,103,426)
201906	(3,315,978)	(1,537,193)	(74,777)	-	(5,297)	302,534	(369,814)	(5,000,525)
201907	(3,047,994)	(1,400,825)	(71,285)	-	(4,319)	87,310	(363,063)	(4,800,176)
201908	(2,829,039)	(1,288,148)	(69,317)	-	(4,044)	(177,171)	(369,737)	(4,737,456)
201909	(2,965,298)	(1,361,498)	(106,676)	-	(3,903)	(1,151,500)	(400,324)	(5,989,200)
201910	(5,857,067)	(2,666,751)	(117,482)	-	(10,244)	(4,014,942)	(387,393)	(13,053,879)
201911	(9,942,196)	(4,688,017)	(164,504)	-	(19,452)	(2,758,935)	(463,343)	(18,036,447)
201912	(14,936,405)	(7,320,169)	(204,455)	-	(32,303)	534,386	(458,548)	(22,417,494)
	<b>(97,151,452)</b>	<b>(46,414,269)</b>	<b>(1,564,879)</b>	<b>-</b>	<b>(209,620)</b>	<b>2,788,442</b>	<b>(5,183,204)</b>	<b>(147,734,982)</b>

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**AVISTA UTILITIES  
UNCOLLECTIBLES ADJUSTMENT  
TWELVE MONTHS ENDED December 31, 2019**

Adjustment No. \_\_\_\_\_  
Workpaper Ref. C-UE-3

**Idaho Natural Gas Revenue**

	<b>480000</b>	<b>4812%0</b>	<b>481300</b>	<b>481400</b>	<b>484000</b>	<b>499%0</b>	<b>4893%0</b>	
	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	<b>GD</b>	
	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>ID</b>	<b>Total</b>
201901	(6,005,330)	(2,474,409)	(113,785)	-	(4,023)	(143,326)	(47,622)	(8,788,496)
201902	(6,474,463)	(2,652,093)	(119,699)	-	(4,162)	(366,040)	(53,335)	(9,669,792)
201903	(6,574,812)	(2,762,833)	(120,194)	-	(4,770)	2,634,617	(47,981)	(6,875,974)
201904	(3,767,171)	(1,546,656)	(93,181)	-	(2,526)	982,667	(51,415)	(4,478,282)
201905	(2,398,681)	(977,436)	(61,890)	-	(1,649)	859,679	(55,866)	(2,635,843)
201906	(1,514,295)	(639,867)	(60,848)	-	(796)	132,727	(47,828)	(2,130,906)
201907	(1,268,999)	(614,206)	(63,860)	-	(730)	58,811	(42,024)	(1,931,008)
201908	(1,136,623)	(586,608)	(69,757)	-	(694)	(82,154)	(41,631)	(1,917,468)
201909	(1,247,976)	(595,299)	(56,339)	-	(733)	(554,481)	(40,735)	(2,495,564)
201910	(2,730,306)	(1,060,687)	(94,040)	-	(1,580)	(1,914,417)	(58,324)	(5,859,355)
201911	(4,602,141)	(1,818,823)	(108,846)	-	(3,047)	(1,212,926)	(51,841)	(7,797,623)
201912	(6,351,326)	(2,528,749)	(130,622)	-	(4,159)	531,165	(48,612)	(8,532,303)
	<b>(44,072,123)</b>	<b>(18,257,668)</b>	<b>(1,093,061)</b>	<b>-</b>	<b>(28,869)</b>	<b>926,322</b>	<b>(587,215)</b>	<b>(63,112,614)</b>

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												903 Customer Accounts Expense- Records & Collection
		131 Cash	142100 Customer A/R	144200 Accumulated Retail W/O's ED.ID	144200 Accumulated Retail W/O's ED.WA	144200 Accumulated Retail W/O's GD.ID	144200 Accumulated Retail W/O's GD.OR	144200 Accumulated Retail W/O's GD.WA	144990 Accumulated Provision for Uncollectibles CD.AA	904 Uncollectible Accounts (Bad Debts) CD.AA		
Balance 12/31/2018				3,930,864	12,296,891	726,926	2,100,299	2,419,430	(26,533,466)			
201901	Record Provision for Uncollectible Accounts								(333,333)	333,333		
201902	Record Provision for Uncollectible Accounts								(333,333)	333,333		
201903	Record Provision for Uncollectible Accounts								(333,334)	333,334		
201904	Record Provision for Uncollectible Accounts								(333,333)	333,333		
201905	Record Provision for Uncollectible Accounts								(362,526)	362,526		
201906	Record Provision for Uncollectible Accounts								2,195,859	(2,195,859)		
201907	Record Provision for Uncollectible Accounts								(200,000)	200,000		
201908	Record Provision for Uncollectible Accounts								(200,000)	200,000		
201909	Record Provision for Uncollectible Accounts								-	-		
201910	Record Provision for Uncollectible Accounts								(200,000)	200,000		
201911	Record Provision for Uncollectible Accounts								(200,000)	200,000		
201912	Record Provision for Uncollectible Accounts								(100,000)	100,000		
201901	Collection Agency Fees								(21,851)		21,851	
201902	Collection Agency Fees								(23,194)		23,194	
201903	Collection Agency Fees								(25,142)		25,142	
201904	Collection Agency Fees								560,742		(560,742)	
201905	Collection Agency Fees								(29,193)		29,193	
201906	Collection Agency Fees								(33,749)		33,749	
201907	Collection Agency Fees								(15,340)		15,340	
201908	Collection Agency Fees								(594,791)		594,791	
201909	Collection Agency Fees								(6,173)		6,173	
201910	Collection Agency Fees								(23,678)		23,678	
201911	Collection Agency Fees								(9,665)		9,665	
201912	Collection Agency Fees								(9,660)		9,660	
201901	Accounts written off		(320,937)	61,756	209,098	10,948	15,615	22,988	532			
201902	Accounts written off		(225,093)	30,528	151,735	4,266	15,077	23,205	282			
201903	Accounts written off		(331,909)	63,004	199,355	11,847	25,142	32,255	306			
201904	Accounts written off		(472,338)	67,389	307,649	13,534	44,752	38,860	153			
201905	Accounts written off		(369,466)	70,606	197,426	15,394	48,718	37,299	24			
201906	Accounts written off		(575,091)	106,521	325,173	21,266	60,571	61,447	113			
201907	Accounts written off		(653,883)	126,130	361,501	25,491	64,370	75,931	459			
201908	Accounts written off		(531,027)	103,638	272,871	21,396	80,776	51,586	760			
201909	Accounts written off		(411,723)	101,888	214,481	15,408	41,784	37,267	894			
201910	Accounts written off		(403,078)	64,675	279,593	10,510	1,128	46,340	831			
201911	Accounts written off		(253,113)	48,068	174,560	3,749	6,325	19,675	736			
201912	Accounts written off		(354,442)	37,305	255,804	5,143	22,695	32,646	849			
201901	Reinstatements/Recoveries		85,967	(13,177)	(52,289)	(2,500)	(7,008)	(10,994)				
201902	Reinstatements/Recoveries		157,559	(25,784)	(97,550)	(4,307)	(8,607)	(21,311)				
201903	Reinstatements/Recoveries		168,449	(25,807)	(103,008)	(5,805)	(15,523)	(18,306)				
201904	Reinstatements/Recoveries		133,446	(22,547)	(79,571)	(4,562)	(10,783)	(15,984)				



												903 Customer Accounts Expense- Records & Collection	
		131 Cash	142100 Customer A/R	144200 Accumulated Retail W/O's ED.ID	144200 Accumulated Retail W/O's ED.WA	144200 Accumulated Retail W/O's GD.ID	144200 Accumulated Retail W/O's GD.OR	144200 Accumulated Retail W/O's GD.WA	144990 Accumulated Provision for Uncollectibles CD.AA	904 Uncollectible Accounts (Bad Debts) CD.AA			
201905	Reinstatements/Recoveries		137,978	(8,416)	(110,584)	(2,290)	(5,251)	(11,439)					
201906	Reinstatements/Recoveries		153,393	(25,315)	(89,262)	(5,204)	(12,931)	(20,681)					
201907	Reinstatements/Recoveries		104,001	(15,828)	(64,930)	(3,616)	(5,959)	(13,669)					
201908	Reinstatements/Recoveries		125,721	(16,391)	(81,243)	(3,182)	(9,116)	(15,790)					
201909	Reinstatements/Recoveries		55,824	(10,337)	(28,248)	(983)	(8,829)	(7,427)					
201910	Reinstatements/Recoveries		176,319	(24,708)	(106,304)	(4,833)	(13,780)	(26,695)					
201911	Reinstatements/Recoveries		93,006	(12,591)	(61,640)	(2,857)	(3,513)	(12,405)					
201912	Reinstatements/Recoveries		89,802	(14,312)	(53,600)	(3,670)	(5,844)	(12,377)					
201901	Accounts Purged			(4,645)	(8,386)	(2,084)	(1,768)	(1,678)	18,560				
201902	Accounts Purged			(14,491)	(6,478)	(1,850)	(622)	(1,264)	24,705				
201903	Accounts Purged			(25,086)	(12,417)	(5,668)	(1,347)	(5,543)	50,062				
201904	Accounts Purged			(9,614)	(13,418)	(1,122)	(1,734)	(2,920)	28,808				
201905	Accounts Purged			(4,793)	(9,854)	(436)	(1,665)	(1,612)	18,360				
201906	Accounts Purged			(4,217)	(21,878)	(1,819)	(1,046)	(6,324)	35,284				
201907	Accounts Purged			(358,988)	(12,260)	(84,362)	(1,125)	(2,475)	459,210				
201908	Accounts Purged			(92,496)	(9,270)	(16,187)	(736)	(2,183)	120,872				
201909	Accounts Purged			(153,744)	(10,691)	(29,720)	(1,393)	(4,590)	200,137				
201910	Accounts Purged			(87,482)	(48,884)	(13,588)	(302)	(8,457)	158,714				
201911	Accounts Purged			(90,962)	(19,469)	(12,439)	(535)	(5,069)	128,475				
201912	Accounts Purged			(76,447)	(12,205)	(14,448)	(2,103)	(2,348)	107,552				
201901	Bankruptcy Collections	538							(538)				
201904	Bankruptcy Collections	538							(538)				
201907	Bankruptcy Collections	754							(754)				
201910	Bankruptcy Collections	754							(754)				
Subtotal of Transactions - Balance at 12/31/2019				3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)				
Balance 12/31/2019				3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)				
Balance 8/31/2020				3,346,231	15,251,718	592,484	2,545,041	2,914,054	(31,658,605)				
Beginning Balance 12/31/2018				-	3,930,864	12,296,891	726,926	2,100,299	2,419,430	(26,533,466)	-	-	
Record Provision for Uncollectible Accounts				-	-	-	-	-	(400,000)	400,000	-	-	
Collection Agency Fees				-	-	-	-	-	(231,694)	-	231,694	-	
Accounts written off				(4,902,101)	881,510	2,949,246	158,954	426,954	479,497	5,940	-	-	
Reinstatements/Recoveries				-	1,481,468	(215,212)	(928,230)	(43,808)	(107,142)	(187,076)	-	-	
Accounts Purged				-	(922,965)	(185,209)	(183,723)	(14,378)	(44,463)	1,350,737	-	-	
Bankruptcy Collections				2,584	-	-	-	-	(2,584)	-	-	-	
Ending Balance 12/31/2019				2,584	(3,420,633)	3,674,198	14,132,699	658,349	2,405,734	2,667,388	(25,811,067)	400,000	231,694
Write-Offs/Recoveries					666,298	2,021,017	115,146	319,812	292,421				

				144200 Accumulated Retail W/O's ED.ID	144200 Accumulated Retail W/O's ED.WA	144200 Accumulated Retail W/O's GD.ID	144200 Accumulated Retail W/O's GD.OR	144200 Accumulated Retail W/O's GD.WA	144990 Accumulated Provision for Uncollectibles CD.AA	904 Uncollectible Accounts (Bad Debts) CD.AA	903 Customer Accounts Expense- Records & Collection
		131 Cash	142100 Customer A/R								
				(256,667)	1,835,808	(68,577)	305,434	247,958			
				922,965	185,209	183,723	14,378	44,463			
			Write-offs used in error								
			Difference - due to "purged" accounts								