

AVISTA UTILITIES
ELECTRIC ADJUSTMENT SUMMARY
TWELVE MONTHS ENDED DECEMBER 31, 2009
(000'S OF DOLLARS)

UNCOLLECTIBLE
EXPENSE
ELECTRIC

P
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Line No.	DESCRIPTION	System	Washington	Idaho
REVENUES				
1	Total General Business	\$0		
2	Interdepartmental Sales			
3	Sales For Resale			
4	Total Sales of Electricity	0	0	0
5	Other Revenue			
6	Total Electric Revenue	0	0	0
EXPENSES				
Production and Transmission				
7	Operating Expenses			
8	Purchased Power			
9	Depreciation and Amortization			
10	Taxes			
11	Total Production & Transmission	0	0	0
Distribution				
12	Operating Expenses			
13	Depreciation			
14	Taxes	0		0
15	Total Distribution	0	0	0
16	Customer Accounting	(65)	(65)	0
17	Customer Service & Information			
18	Marketing			
Administrative & General				
19	Operating Expenses			
20	Depreciation			
21	Taxes			
22	Total Admin. & General	0	0	0
23	Total Electric Expenses	(65)	(65)	0
24	Operating Income before FIT	65	65	0
Federal Income Taxes				
25	Current Accrual (at 35%)	23	23	0
26	Deferred Income Taxes			
27	Amortized ITC - Noxon			
28	NET OPERATING INCOME	\$42	\$42	\$0
RATE BASE				
PLANT IN SERVICE				
29	Intangible			
30	Production			
31	Transmission			
32	Distribution			
33	General			
34	Total Plant in Service	0	0	0
35	ACCUMULATED DEPRECIATION			
36	ACCUM. PROVISION FOR AMORTIZATION			
37	Total Accum. Depreciation & Amort.	0	0	0
38	GAIN ON SALE OF BUILDING			
39	WORKING CAPITAL			
40	DEFERRED TAXES			
41	TOTAL RATE BASE	\$0	\$0	\$0

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**AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2009**

CALCULATION OF ADJUSTMENT:

	<u>SYSTEM</u>	<u>WASHINGTON</u>	<u>IDAHO</u>
ELECTRIC			
Actual Net Write-offs (1)	2,843,652	• 1,733,132	• 1,110,520
Less:			
Accrual for Write-offs (2)	<u>2,735,983</u>	<u>• 1,797,897</u>	<u>• 938,086</u>
Equals			
Net Under (Over) Accrued	<u><u>107,669</u></u>	<u><u>(64,765)</u></u>	<u><u>172,434</u></u>
GAS			
Actual Net Write-offs (1)	1,145,868	• 769,947	• 375,921
Less:			
Accrual for Write-offs (2)	<u>1,688,512</u>	<u>• 1,123,131</u>	<u>• 565,381</u>
Equals			
Net Under (Over) Accrued	<u><u>(542,644)</u></u>	<u><u>(353,184)</u></u>	<u><u>(189,460)</u></u>

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) (a)	Percent (b)	Allocated Net Write-offs (2) (c)
WASHINGTON TOTALS			
Electric	• 458,107,415	69.240%	1,733,132
Gas	• 203,528,679	30.760%	769,947
Total	<u>661,636,094</u>	100.000%	<u>• 2,503,079</u>
IDAHO TOTALS			
Electric	• 246,919,399	74.710%	1,110,520
Gas	• 83,587,314	25.290%	375,921
Total	<u>330,506,713</u>	100.000%	<u>• 1,486,441</u>
Total Company	<u><u>992,142,807</u></u>		<u><u>3,989,520</u></u>

- (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.

AVISTA UTILITIES
UNCOLLECTIBLES ADJUSTMENT
TWELVE MONTHS ENDED December 31, 2009

	<u>Acct 144 Sub</u>	<u>Amount</u>
<u>Washington</u>		
Write-Offs WA	200	4,172,081.65 •
Reinstatements WA	600	(1,182,944.57) •
Recoveries WA	700	<u>(486,058.56) •</u>
		2,503,078.52
<u>Idaho</u>		
Write-Offs ID	200	2,117,768.72 •
Reinstatements ID	600	(398,071.52) •
Recoveries ID	700	<u>(233,255.97) •</u>
		1,486,441.23

ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	312,711,086	0	312,711,086	211,801,968	0	211,801,968	100,909,118	0	100,909,118
99	442200	Commercial - Firm & Int.	271,128,403	0	271,128,403	190,517,481	0	190,517,481	80,610,922	0	80,610,922
1	442300	Industrial	106,922,981	0	106,922,981	44,857,389	0	44,857,389	62,065,592	0	62,065,592
99	444000	Public Street & Highway Lighting	6,607,434	0	6,607,434	4,481,319	0	4,481,319	2,126,115	0	2,126,115
99	499XXX	Unbilled Revenue	6,581,138	0	6,581,138	5,578,730	0	5,578,730	1,002,408	0	1,002,408
99	448000	Interdepartmental Revenue	1,075,772	0	1,075,772	870,528	0	870,528	205,244	0	205,244
		TOTAL SALES TO ULTIMATE CUSTOMERS	705,026,814	0	705,026,814	458,107,415	0	458,107,415	246,919,399	0	246,919,399
1	447XXX	Sales for Resale	0	198,516,063	198,516,063	0	128,777,370	128,777,370	0	69,738,693	69,738,693
		TOTAL SALES OF ELECTRICITY	705,026,814	198,516,063	903,542,877	458,107,415	128,777,370	586,884,785	246,919,399	69,738,693	316,658,092
99	451000	Miscellaneous Service Revenue	651,836	0	651,836	409,201	0	409,201	242,635	0	242,635
1	453000	Sales of Water & Water Power	0	381,238	381,238	0	247,309	247,309	0	133,929	133,929
1	454000	Rent from Electric Property	2,667,908	74,520	2,742,428	1,796,696	48,341	1,845,037	871,212	26,179	897,391
1	456XXX	Other Electric Revenues	248,390	43,462,489	43,710,879	212,619	28,194,117	28,406,736	35,771	15,268,372	15,304,143
		TOTAL OTHER OPERATING REVENUE	3,568,134	43,918,247	47,486,381	2,418,516	28,499,767	30,908,283	1,149,618	15,428,480	16,578,098
		TOTAL ELECTRIC REVENUE	708,594,948	242,434,310	951,029,258	460,525,931	157,267,137	617,793,068	248,069,017	85,167,173	333,236,190
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	514,450	514,450	0	333,724	333,724	0	180,726	180,726
1	501000	Fuel	0	22,358,344	22,358,344	0	14,503,858	14,503,858	0	7,854,486	7,854,486
1	502000	Steam Expense	0	2,614,109	2,614,109	0	1,695,773	1,695,773	0	918,336	918,336
1	505000	Electric Expense	0	699,318	699,318	0	453,648	453,648	0	245,670	245,670
1	506000	Miscellaneous Steam Power Generation Expense	153,771	2,629,935	2,783,706	0	1,706,039	1,706,039	153,771	923,896	1,077,667
1	507000	Rent	0	29,773	29,773	0	19,314	19,314	0	10,459	10,459
		MAINTENANCE									
1	510000	Supervision & Engineering	0	500,139	500,139	0	324,440	324,440	0	175,699	175,699
1	511000	Structures	0	546,526	546,526	0	354,531	354,531	0	191,995	191,995
1	512000	Boiler Plant	0	5,457,086	5,457,086	0	3,540,012	3,540,012	0	1,917,074	1,917,074
1	513000	Electric Plant	0	2,565,316	2,565,316	0	1,664,120	1,664,120	0	901,196	901,196
1	514000	Miscellaneous Steam Plant	0	937,372	937,372	0	608,073	608,073	0	329,299	329,299
		TOTAL STEAM POWER GENERATION EXP	153,771	38,852,368	39,006,139	0	25,203,532	25,203,532	153,771	13,648,836	13,802,607

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ELECTRIC OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 E-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	365,591	1,001,456	1,367,047	210,656	669,433	880,089	154,935	332,023	486,958
3	582000	Station Expense	533,126	13,826	546,952	319,373	9,242	328,615	213,753	4,584	218,337
3	583000	Overhead Line Expense	949,119	628,598	1,577,717	608,561	420,193	1,028,754	340,558	208,405	548,963
3	584000	Underground Line Expense	708,432	1,914	710,346	456,976	1,279	458,255	251,456	635	252,091
3	585000	Street Light & Signal System Operation Expense	218,441	0	218,441	45,486	0	45,486	172,955	0	172,955
3	586000	Meter Expense	1,619,022	0	1,619,022	1,479,794	0	1,479,794	139,228	0	139,228
3	587000	Customer Installations Expense	855,364	5,658	861,022	455,390	3,782	459,172	399,974	1,876	401,850
3	588000	Miscellaneous Distribution Expense	3,226,722	2,644,534	5,871,256	2,254,106	1,767,765	4,021,871	972,616	876,769	1,849,385
3	589000	Rent	106,613	269,151	375,764	106,286	179,917	286,203	327	89,234	89,561
MAINTENANCE:											
3	590000	Supervision & Engineering	496,601	829,609	1,326,210	310,571	554,560	865,131	186,030	275,049	461,079
3	591000	Structures	280,324	405	280,729	176,963	271	177,234	103,361	134	103,495
3	592000	Station Equipment	962,107	68,548	1,030,655	618,900	45,822	664,722	343,207	22,726	365,933
3	593000	Overhead Lines	6,823,435	200	6,823,635	4,204,840	134	4,204,974	2,618,595	66	2,618,661
3	594000	Underground Lines	1,067,148	0	1,067,148	780,608	0	780,608	286,540	0	286,540
3	595000	Line Transformers	796,080	244,265	1,040,345	616,044	163,281	779,325	180,036	80,984	261,020
3	596000	Street Light & Signal System Maintenance Exp	638,654	0	638,654	448,215	0	448,215	190,439	0	190,439
3	597000	Meters	160,883	0	160,883	122,547	0	122,547	38,336	0	38,336
3	598000	Miscellaneous Distribution Expense	290,433	24,848	315,281	219,433	16,610	236,043	71,000	8,238	79,238
TOTAL DISTRIBUTION OPERATING EXP											
			20,098,095	5,733,012	25,831,107	13,434,749	3,832,289	17,267,038	6,663,346	1,900,723	8,564,069
Depreciation Expense--Distribution Plant			26,622,295	0	26,622,295	16,891,417	0	16,891,417	9,730,878	0	9,730,878
Taxes Other Than FIT--Distribution			40,441,936	0	40,441,936	35,402,722	0	35,402,722	5,039,214	0	5,039,214
TOTAL DISTRIBUTION EXPENSES			87,162,326	5,733,012	92,895,338	65,728,888	3,832,289	69,561,177	21,433,438	1,900,723	23,334,161
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	567,832	567,832	0	373,139	373,139	0	194,693	194,693
2	902000	Meter Reading Expenses	2,520,755	103,428	2,624,183	2,193,935	67,966	2,261,901	326,820	35,462	362,282
E-903	903XXX	Customer Records & Collection Expenses	1,915,080	6,328,489	8,243,569	1,375,682	4,148,059	5,523,741	539,398	2,180,430	2,719,828
2	904000	Uncollectible Accounts	0	2,735,983	2,735,983	0	1,797,897	1,797,897	0	938,086	938,086
2	905000	Misc Customer Accounts	0	244,870	244,870	0	160,911	160,911	0	83,959	83,959
TOTAL CUSTOMER ACCOUNTS EXPENSES			4,435,835	9,980,602	14,416,437	3,569,617	6,547,972	10,117,589	866,218	3,432,630	4,298,848
CUSTOMER SERVICE & INFO EXPENSES:											
E-908	908XXX	Customer Assistance Expenses	24,916,028	533,287	25,449,315	19,231,744	350,439	19,582,183	5,684,284	182,848	5,867,132
2	909000	Advertising	64,788	2,954	67,742	48,537	1,941	50,478	16,251	1,013	17,264
2	910000	Misc Customer Service & Info Exp	0	146,608	146,608	0	96,341	96,341	0	50,267	50,267
TOTAL CUSTOMER SERVICE & INFO EXP			24,980,816	682,849	25,663,665	19,280,281	448,721	19,729,002	5,700,535	234,128	5,934,663

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GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis

Report ID:
 G-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION											
3	870000	Supervision & Engineering	217,317	430,293	647,610	151,139	289,970	441,109	66,178	140,323	206,501
3	871000	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0
3	874000	Mains & Services Expenses	1,839,048	127,592	1,966,640	1,262,080	85,983	1,348,063	576,968	41,609	618,577
3	875000	Measuring & Reg Sta Exp-General	104,542	0	104,542	54,067	0	54,067	50,475	0	50,475
3	876000	Measuring & Reg Sta Exp-Industrial	5,373	0	5,373	1,545	0	1,545	3,828	0	3,828
3	877000	Measuring & Reg Sta Exp-City Gate	204,197	0	204,197	80,242	0	80,242	123,955	0	123,955
3	878000	Meter & House Regulator Expenses	928,948	0	928,948	697,157	0	697,157	231,791	0	231,791
3	879000	Customer Installation Expenses	1,488,428	79,591	1,568,019	847,765	53,636	901,401	640,663	25,955	666,618
3	880000	Other Expenses	1,066,338	747,252	1,813,590	748,538	503,566	1,252,104	317,800	243,686	561,486
3	881000	Rents	60	16,851	16,911	60	11,356	11,416	0	5,495	5,495
MAINTENANCE											
3	885000	Supervision & Engineering	116,683	725	117,408	68,045	489	68,534	48,638	236	48,874
3	887000	Mains	1,464,584	1,962	1,466,546	1,067,564	1,322	1,068,886	397,020	640	397,660
3	889000	Measuring & Reg Sta Exp-General	198,899	0	198,899	122,747	0	122,747	76,152	0	76,152
3	890000	Measuring & Reg Sta Exp-Industrial	216,855	56,877	273,732	131,116	38,329	169,445	85,739	18,548	104,287
3	891000	Measuring & Reg Sta Exp-City Gate	60,597	0	60,597	30,467	0	30,467	30,130	0	30,130
3	892000	Services	754,200	68,855	823,055	464,284	46,401	510,685	289,916	22,454	312,370
3	893000	Meters & House Regulators	670,678	529,541	1,200,219	564,443	356,852	921,295	106,235	172,689	278,924
3	894000	Other Equipment	3,754	25,386	29,140	3,212	17,107	20,319	542	8,279	8,821
TOTAL DISTRIBUTION OPERATING EXP											
			9,340,501	2,084,925	11,425,426	6,294,471	1,405,011	7,699,482	3,046,030	679,914	3,725,944
G-ADP	Depreciation		9,333,796	62,485	9,396,281	6,024,144	43,854	6,067,998	3,309,652	18,631	3,328,283
G-OTX	Taxes Other Than FIT		19,119,764	0	19,119,764	16,788,340	0	16,788,340	2,331,424	0	2,331,424
TOTAL DISTRIBUTION EXPENSES			37,794,061	2,147,410	39,941,471	29,106,955	1,448,865	30,555,820	8,687,106	698,545	9,385,651
CUSTOMER ACCOUNTS EXPENSES:											
2	901000	Supervision	0	350,438	350,438	0	233,097	233,097	0	117,341	117,341
2	902000	Meter Reading Expenses	1,477,047	63,831	1,540,878	1,326,755	42,458	1,369,213	150,292	21,373	171,665
G-903	903XXX	Customer Records & Collection Expenses	989,380	3,711,155	4,700,535	730,014	2,467,002	3,197,016	259,366	1,244,153	1,503,519
2	904000	Uncollectible Accounts	0	1,688,512	1,688,512	0	1,123,131	1,123,131	0	565,381	565,381
2	905000	Misc Customer Accounts	0	151,122	151,122	0	100,520	100,520	0	50,602	50,602
TOTAL CUSTOMER ACCOUNTS EXPENSES			2,466,427	5,965,058	8,431,485	2,056,769	3,966,208	6,022,977	409,658	1,998,850	2,408,508
CUSTOMER SERVICE & INFO EXPENSES:											
2	908XXX	Customer Assistance Expenses	9,425,716	328,921	9,754,637	7,331,112	218,785	7,549,897	2,094,604	110,136	2,204,740
2	909000	Advertising	0	1,823	1,823	0	1,213	1,213	0	610	610
2	910000	Misc Customer Service & Info Exp	0	90,480	90,480	0	60,184	60,184	0	30,296	30,296
TOTAL CUSTOMER SERVICE & INFO EXP			9,425,716	421,224	9,846,940	7,331,112	280,182	7,611,294	2,094,604	141,042	2,235,646

GAS OPERATING STATEMENT
 For Twelve Months Ended December 31, 2009
 Average of Monthly Averages Basis
 Ref/Basis Account Description

Report ID:
 G-OPS-12A

***** SYSTEM ***** WASHINGTON ***** IDAHO *****

Ref/Basis	Account	Description	SYSTEM *****		WASHINGTON *****		IDAHO *****	
			Direct	Allocated	Direct	Allocated	Direct	Allocated
REVENUES								
SALES OF GAS:								
99	480000	Residential	187,088,279	0	187,088,279	131,455,965	0	131,455,965
99	4812XX	Commercial - Firm & Interruptible	102,232,910	0	102,232,910	73,400,952	0	73,400,952
99	4813XX	Industrial-Firm	4,920,481	0	4,920,481	3,203,892	0	3,203,892
99	481400	Interruptible	0	0	0	0	0	0
99	499XXX	Unbilled Revenue	-11,461,899	0	-11,461,899	-8,326,112	0	-8,326,112
99	484000	Interdepartmental Revenue	494,829	0	494,829	443,649	0	443,649
		TOTAL SALES TO ULTIMATE CUSTOMERS	283,274,600	0	283,274,600	200,178,346	0	200,178,346
OTHER OPERATING REVENUES:								
99	483000	Sales for Resale	114,437,688	0	114,437,688	78,622,435	0	78,622,435
99	483600	Sales for Resale	0	0	0	0	0	0
99	488000	Miscellaneous Service Revenues	36,816	0	36,816	20,363	0	20,363
99	489300	Transportation For Others	3,841,393	0	3,841,393	3,350,333	0	3,350,333
99	489310	Interdepartmental Revenue	0	0	0	0	0	0
99	493000	Rent from Gas Property	12,706	0	12,706	12,706	0	12,706
99	495000	Other Gas Revenues	7,775,296	85,043	7,860,339	5,369,848	59,488	5,429,336
1		TOTAL OTHER OPERATING REVENUES	126,103,899	85,043	126,188,942	87,375,685	59,488	87,435,173
		TOTAL GAS REVENUES	409,378,499	85,043	409,463,542	287,554,031	59,488	287,613,519
PRODUCTION EXPENSES:								
G-804	804/805	City Gate Purchases	288,223,739	0	288,223,739	201,949,150	0	201,949,150
6	808XXX	Net Natural Gas Storage Transactions	14,874,907	0	14,874,907	11,090,894	0	11,090,894
6	811000	Gas Used for Products Extraction	-540,439	0	-540,439	-370,557	0	-370,557
10	813000	Other Gas Expenses	0	1,203,645	1,203,645	0	802,314	802,314
		TOTAL PRODUCTION EXPENSES	302,558,207	1,203,645	303,761,852	212,669,487	802,314	213,471,801
UNDERGROUND STORAGE EXPENSES:								
1	814000	Supervision & Engineering	0	614	614	0	429	429
1	824000	Other Expenses	0	277,747	277,747	0	194,284	194,284
1	837000	Other Equipment	0	298,389	298,389	0	208,723	208,723
		TOTAL UNDERGROUND STORAGE OP. EXP	0	576,750	576,750	0	403,436	403,436
G-ADP	404X40	Depreciation Expense	0	562,541	562,541	0	393,497	393,497
1		Amortization Expense	0	227	227	0	159	159
G-OTX		Taxes Other Than FIT	0	196,660	196,660	0	137,564	137,564
		TOTAL UNDERGROUND STORAGE EXP	0	1,336,178	1,336,178	0	934,656	934,656
		TOTAL	86,274,589	0	86,274,589	89,888,720	401,331	90,290,051
			3,784,013	0	3,784,013	0	83,463	83,463
			-169,882	0	-169,882	0	89,666	89,666
			401,331	0	401,331	0	173,314	173,314
			0	185	185	0	169,044	169,044
			83,463	0	83,463	0	68	68
			89,666	0	89,666	0	59,096	59,096
			173,314	0	173,314	0	401,522	401,522

Σ(1) = 203,528,679 Σ(2) = 89,587,914

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GL Account Balance

Ferc Acct:144200	Ferc Acct Desc:ACCUMULATED RETAIL WRITE-OFFS	Service:CD	Jurisdiction:WA	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	40,552,731.10	280,322.89	40,833,053.99	
200902	40,833,053.99	153,401.47	40,986,455.46	
200903	40,986,455.46	174,303.94	41,160,759.40	
200904	41,160,759.40	352,838.98	41,513,598.38	
200905	41,513,598.38	596,826.38	42,110,424.76	
200906	42,110,424.76	506,511.96	42,616,936.72	
200907	42,616,936.72	448,495.23	43,065,431.95	
200908	43,065,431.95	392,580.59	43,458,012.54	
200909	43,458,012.54	375,058.26	43,833,070.80	
200910	43,833,070.80	358,731.10	44,191,801.90	
200911	44,191,801.90	285,811.74	44,477,613.64	
200912	44,477,613.64	247,199.11	44,724,812.75	
Total for All Values		4,172,081.65	512,971,972.29	

GL Account Balance

Ferc Acct:144600	Ferc Acct Desc:ACCUMULATED RETAIL REINSTATEME	Service:CD	Jurisdiction:WA	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	(6,605,812.01)	(71,323.52)	(6,677,135.53)	
200902	(6,677,135.53)	(80,422.85)	(6,757,558.38)	
200903	(6,757,558.38)	(113,708.61)	(6,871,266.99)	
200904	(6,871,266.99)	(74,520.33)	(6,945,787.32)	
200905	(6,945,787.32)	(185,650.40)	(7,131,437.72)	
200906	(7,131,437.72)	(120,790.88)	(7,252,228.60)	
200907	(7,252,228.60)	(71,616.31)	(7,323,844.91)	
200908	(7,323,844.91)	(82,524.38)	(7,406,369.29)	
200909	(7,406,369.29)	(94,571.78)	(7,500,941.07)	
200910	(7,500,941.07)	(120,012.37)	(7,620,953.44)	
200911	(7,620,953.44)	(83,812.37)	(7,704,765.81)	
200912	(7,704,765.81)	(83,990.77)	(7,788,756.58)	
Total for All Values		(1,182,944.57)	(86,981,045.64)	

GL Account Balance

Ferc Acct:144700	Ferc Acct Desc:ACCUMULATED RETAIL RECOVERIES	Service:CD	Jurisdiction:WA	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	(6,633,662.74)	(29,225.90)	(6,662,888.64)	
200902	(6,662,888.64)	(43,608.34)	(6,706,496.98)	
200903	(6,706,496.98)	(41,885.53)	(6,748,382.51)	
200904	(6,748,382.51)	(38,181.11)	(6,786,563.62)	
200905	(6,786,563.62)	(37,435.64)	(6,823,999.26)	
200906	(6,823,999.26)	(40,358.08)	(6,864,357.34)	
200907	(6,864,357.34)	(39,815.52)	(6,904,172.86)	
200908	(6,904,172.86)	(43,073.56)	(6,947,246.42)	
200909	(6,947,246.42)	(41,430.90)	(6,988,677.32)	
200910	(6,988,677.32)	(45,886.63)	(7,034,563.95)	
200911	(7,034,563.95)	(36,075.85)	(7,070,639.80)	
200912	(7,070,639.80)	(49,081.50)	(7,119,721.30)	
Total for All Values			(82,657,710.00)	

GL Account Balance

Ferc Acct:144200	Ferc Acct Desc:ACCUMULATED RETAIL WRITE-OFFS	Service:CD	Jurisdiction:ID	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	18,912,023.21	156,413.31	19,068,436.52	
200902	19,068,436.52	86,811.09	19,155,247.61	
200903	19,155,247.61	124,203.49	19,279,451.10	
200904	19,279,451.10	381,747.75	19,661,198.85	
200905	19,661,198.85	215,145.01	19,876,343.86	
200906	19,876,343.86	221,998.26	20,098,342.12	
200907	20,098,342.12	199,312.24	20,297,654.36	
200908	20,297,654.36	181,667.18	20,479,321.54	
200909	20,479,321.54	201,022.95	20,680,344.49	
200910	20,680,344.49	135,077.45	20,815,421.94	
200911	20,815,421.94	119,794.87	20,935,216.81	
200912	20,935,216.81	94,575.12	21,029,791.93	
Total for All Values		2,117,768.72	241,376,771.13	

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GL Account Balance

Ferc Acct:144600	Ferc Acct Desc:ACCUMULATED RETAIL REINSTATEME	Service:CD	Jurisdiction:ID	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	(3,339,730.26)	(29,191.07)	(3,368,921.33)	
200902	(3,368,921.33)	(28,897.32)	(3,397,818.65)	
200903	(3,397,818.65)	(36,089.25)	(3,433,907.90)	
200904	(3,433,907.90)	(34,499.95)	(3,468,407.85)	
200905	(3,468,407.85)	(25,615.36)	(3,494,023.21)	
200906	(3,494,023.21)	(27,265.93)	(3,521,289.14)	
200907	(3,521,289.14)	(27,360.39)	(3,548,649.53)	
200908	(3,548,649.53)	(28,834.57)	(3,577,484.10)	
200909	(3,577,484.10)	(35,083.93)	(3,612,568.03)	
200910	(3,612,568.03)	(48,284.43)	(3,660,852.46)	
200911	(3,660,852.46)	(36,181.69)	(3,697,034.15)	
200912	(3,697,034.15)	(40,767.63)	(3,737,801.78)	
Total for All Values			(42,120,686.61)	(42,518,758.13)

GL Account Balance

Ferc Acct:144700	Ferc Acct Desc:ACCUMULATED RETAIL RECOVERIES	Service:CD	Jurisdiction:ID	Statind:DL
Accounting Period	Beginning Balance	Monthly Activity	Ending Balance	
200901	(3,139,053.09)	(11,315.38)	(3,150,368.47)	
200902	(3,150,368.47)	(20,832.64)	(3,171,201.11)	
200903	(3,171,201.11)	(19,091.41)	(3,190,292.52)	
200904	(3,190,292.52)	(19,357.28)	(3,209,649.80)	
200905	(3,209,649.80)	(16,726.44)	(3,226,376.24)	
200906	(3,226,376.24)	(21,314.80)	(3,247,691.04)	
200907	(3,247,691.04)	(19,063.99)	(3,266,755.03)	
200908	(3,266,755.03)	(20,536.70)	(3,287,291.73)	
200909	(3,287,291.73)	(27,418.95)	(3,314,710.68)	
200910	(3,314,710.68)	(26,371.38)	(3,341,082.06)	
200911	(3,341,082.06)	(15,840.15)	(3,356,922.21)	
200912	(3,356,922.21)	(15,386.85)	(3,372,309.06)	
Total for All Values		(233,255.97)	(39,134,649.95)	