

**Southern California Gas Company**  
**Summary of Proposed Regulatory Account Balances for Amortization in Rates**  
**(Over) / Undercollection M\$**

	Regulatory Account	1/ Proposed January 1, 2017 Amortization (\$000)
1	Affiliate Transfer Fee Account (ATFA)	\$0
2	Backbone Transmission Balancing Account (BTBA)	\$3,847
3	Core Fixed Cost Account (CFCA)	\$2,692
4	Compression Services Balancing Account (CSBA)	(\$288)
5	Company Use Fuel for Load Balancing Account (CUFLBA)	\$30
6	Compressor Station Fuel & Power Balancing Account (CFPBA)	\$326
7	CSI Thermal Program Memorandum Account (CSITPMA)	\$9,788
8	Curtailement Violations Penalty Account (CVPA)	(\$1,582)
9	Economic Practicality Shortfall Memorandum Account (EPSMA)	\$715
10	Enhanced Oil Recovery Account (EORA)	(\$630)
11	FERC Settlement Proceeds Memorandum Account (FSPMA)	(\$7)
12	General Rate Case Memorandum Account (GRCMA)	\$0
13	Hazardous Substance Cost-Recovery Account (HSCRA)	\$11,831
14	Intervenor Award Memorandum Account (IAMA)	\$0
15	Integrated Transmission Balancing Account (ITBA) 2/	\$4,817
16	New Environmental Regulation Balancing Account (NERBA) - Admin Fee subaccount 3/	(\$1,082)
17	Noncore Fixed Cost Account (NFCA)	\$3,353
18	Noncore Storage Balancing Account (NSBA)	(\$14)
19	Pension Balancing Account (PBA) 3/	(\$19,739)
20	Post-Retirement Benefits Other than Pension Balancing Account (PBOPBA) 3/	(\$21,060)
21	Research Development & Demonstration Expense Account (RDDEA) 4/	(\$1)
22	Research Royalty Memorandum Account (RRMA)	(\$1)
23	Rewards & Penalties Balancing Account (RPBA)	(\$266)
24	Self-Generation Program Memorandum Account (SGPMA) 5/	\$8,000
	Total	\$729

**Notes**

- 1/ Balances exclude franchise fees and uncollectibles
- 2/ Forecasted balance reflects stand-alone SoCalGas ITBA balance
- 3/ No supporting schedule as balance is a placeholder for amortization in 2017 Refer to testimony
- 4/ Represents 2008-2011 program cycle
- 5/ Represents authorized SGIP funding for 2017

**AFFILIATE TRANSFER FEE ACCOUNT (ATFA)**

(Over) / Under Collection M\$  
April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	(86)	(77)	(67)	(57)	(48)	(38)	(29)	(19)	(10)	(86)
1a										-
1b	(86)	(77)	(67)	(57)	(48)	(38)	(29)	(19)	(10)	(86)
<u>Revenues</u>										
3										-
4	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(86)
5	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(86)
6	10	10	10	10	10	10	10	10	10	86
7	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
8	10	10	10	10	10	10	10	10	10	86
9	(77)	(67)	(57)	(48)	(38)	(29)	(19)	(10)	0	0

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%

**AFFILIATE TRANSFER FEE ACCOUNT (ATFA)**

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
1a	Prior Period Adjustment												-
1b	Adjusted Beg Balance	0	0	0	0	0	0	0	0	0	0	0	0
<u>Revenues</u>													
3	Transfer fees												
4	Amortization Revenues												-
5	Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-
6	Net Cost / (Revenue)	-	-	-	-	-	-	-	-	-	-	-	-
7	Current Month Interest**	0	0	0	0	0	0	0	0	0	0	0	0
8	Current Month Activity	0	0	0	0	0	0	0	0	0	0	0	0
9	Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
													Amortization in rates in 2017
													0

\*\* Interest applied to average monthly balance as follows  $\frac{((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)}$

**Interest Assumption:** 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71%

**BACKBONE TRANSMISSION BALANCING ACCOUNT (BTBA)**

(Over)/Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	8,797	8,558	8,318	8,079	7,842	7,604	7,366	7,130	6,894	8,797
1a Prior Period Adjustment										-
1b Adj Beginning Balance	8,797	8,558	8,318	8,079	7,842	7,604	7,366	7,130	6,894	8,797
<u>Costs</u>										
2 Authorized BBT costs	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	108,736
3 Total Costs	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	108,736
<u>Revenues</u>										
4 BBT revenues	11,156	11,156	11,156	11,156	11,156	11,156	11,156	11,156	11,156	100,404
5 Amortization	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	10,507
6 Total Revenue	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	110,911
7 Net Cost / (Revenue)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(2,175)
8 Current Month Interest**	2	2	2	4	4	4	5	5	5	35
9 Current Month Activity	(239)	(239)	(239)	(238)	(238)	(238)	(236)	(236)	(237)	(2,140)
10 Ending Balance	8,558	8,318	8,079	7,842	7,604	7,366	7,130	6,894	6,657	6,657

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

**Interest Assumption**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%

### BACKBONE TRANSMISSION BALANCING ACCOUNT (BTBA)

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance	6,657	6,425	6,192	5,959	5,726	5,492	5,258	5,024	4,789	4,554	4,319	4,083	6,657
1a Prior Period Adjustment													-
1b Adj Beginning Balance	6,657	6,425	6,192	5,959	5,726	5,492	5,258	5,024	4,789	4,554	4,319	4,083	6,657
<u>Costs</u>													
2 Authorized BBT costs	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	144,982
3 Total Costs	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	12,082	144,982
<u>Revenues</u>													
4 BBT revenues	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	11,769	141,224
5 Amortization	555	555	555	555	555	555	555	555	555	555	555	555	6,657
6 Total Revenue	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	12,323	147,881
7 Net Cost / (Revenue)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(242)	(2,900)
8 Current Month Interest**	9	9	9	8	8	8	7	7	7	6	6	6	90
9 Current Month Activity	(232)	(233)	(233)	(233)	(234)	(234)	(234)	(235)	(235)	(235)	(236)	(236)	(2,810)
10 Ending Balance	6,425	6,192	5,959	5,726	5,492	5,258	5,024	4,789	4,554	4,319	4,083	3,847	3,847
													Amortization in rates in 2017
													3,847

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

**Interest Assumption:** 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71%

### CORE FIXED COST ACCOUNT (CFCA)

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	392,358	382,828	372,149	362,180	354,237	346,187	336,907	328,048	315,307	392,358
1a Prior Period Adjustment										0
1b Adj Beginning Balance	392,358	382,828	372,149	362,180	354,237	346,187	336,907	328,048	315,307	392,358
<u>Costs</u>										
2 Adopted Margin	143,879	108,986	88,374	83,302	82,962	83,220	101,360	157,141	234,033	1,083,258
3 Authorized Amortization	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	12,136	109,224
4 Company Use - other	15	14	14	17	17	16	15	17	20	145
5 UAF gas	1,280	1,196	1,178	1,404	1,410	1,305	1,235	1,395	1,665	12,069
6 Well incidents	0	0	0	0	0	0	0	0	0	0
7 GAF expenses	0	0	0	0	0	0	0	0	0	0
8 Total Costs	157,310	122,332	101,703	96,859	96,525	96,677	114,746	170,690	247,854	1,204,696
<u>Revenues</u>										
9 Core revenues	156,401	124,706	104,712	98,356	98,139	99,429	116,031	172,069	245,307	1,215,150
10 Amortization	10,546	8,409	7,061	6,632	6,617	6,704	7,824	11,602	16,541	81,935
11 Total Revenue	166,947	133,115	111,772	104,988	104,756	106,133	123,854	183,671	261,848	1,297,085
12 Net Cost / (Revenue)	(9,637)	(10,783)	(10,069)	(8,129)	(8,231)	(9,456)	(9,109)	(12,981)	(13,994)	(92,389)
13 Current Month Interest**	107	104	101	185	181	176	249	241	231	1,575
14 Current Month Activity	(9,530)	(10,679)	(9,968)	(7,944)	(8,050)	(9,279)	(8,860)	(12,740)	(13,763)	(90,813)
15 Ending Balance	382,828	372,149	362,180	354,237	346,187	336,907	328,048	315,307	301,545	301,545

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})/2) * (\text{Int Rate}/12))$

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%



**COMPRESSION SERVICES BALANCING ACCOUNT (CSBA)**

(Over)/Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	(361)	(368)	(356)	(345)	(332)	(331)	(332)	(328)	(319)	(361)
1a Prior Period Adjustment										-
1b Adj Beginning Balance	(361)	(368)	(356)	(345)	(332)	(331)	(332)	(328)	(319)	(361)
<u>Embedded Costs</u>										
2 O&M costs	(26)	(5)	(6)	(8)	(16)	(16)	(12)	(8)	(7)	(104)
3 Capital costs	(4)	(7)	(6)	(3)	(6)	(8)	(8)	(6)	(6)	(54)
4 Total Costs	(30)	(12)	(12)	(11)	(22)	(24)	(20)	(14)	(13)	(158)
<u>Revenues</u>										
5 Amortization	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(212)
6 Total Revenue	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(212)
7 Net Cost / (Revenue)	(6)	12	12	13	2	(0)	4	10	11	54
8 Current Month Interest**	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(2)
9 Current Month Activity	(7)	11	11	12	1	(1)	3	9	10	52
10 Ending Balance	(368)	(356)	(345)	(332)	(331)	(332)	(328)	(319)	(309)	(309)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

**Interest Assumption**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%





**COMPANY USE FUEL for LOAD BALANCING ACCOUNT (CUFLBA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	(996)	(995)	(987)	(978)	(986)	(994)	(995)	(990)	(998)	(996)
1a										-
1b	(996)	(995)	(987)	(978)	(986)	(994)	(995)	(990)	(998)	(996)
	<u>Costs</u>									
2	104	104	104	104	104	104	104	104	104	936
3	104	104	104	104	104	104	104	104	104	936
	<u>Revenues</u>									
4	97	91	89	106	107	99	93	106	126	913
5	5	5	5	5	5	5	5	5	5	48
6	102	96	94	111	112	104	98	111	131	962
7	2	8	10	(7)	(8)	(0)	6	(7)	(27)	(26)
8	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(5)
9	1	7	9	(8)	(9)	(1)	5	(8)	(28)	(30)
10	(995)	(987)	(978)	(986)	(994)	(995)	(990)	(998)	(1,026)	(1,026)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%



## COMPRESSOR STATION FUEL and POWER BALANCING ACCOUNT (CFPBA)

(Over) / Under Collection M\$  
April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	3,842	3,405	2,986	2,566	2,139	1,714	1,281	845	407	3,842
1a Prior Period Adjustment										-
1b Adjusted Beg Balance	3,842	3,405	2,986	2,566	2,139	1,714	1,281	845	407	3,842
<u>Costs</u>										
2 Compressor Station Electricity expenses	15	33	32	24	27	19	16	14	75	255
3 Total cost	15	33	32	24	27	19	16	14	75	255
<u>Revenues</u>										
4 Amortization	453	453	453	453	453	453	453	453	453	4,075
5 Total revenues	453	453	453	453	453	453	453	453	453	4,075
6 Net Cost / (Revenue)	(438)	(420)	(421)	(429)	(426)	(434)	(437)	(439)	(378)	(3,820)
7 Current Month Interest**	1	1	1	1	1	1	1	0	0	7
8 Current Month Activity	(437)	(419)	(420)	(428)	(425)	(433)	(436)	(438)	(378)	(3,813)
9 Ending Balance	3,405	2,986	2,566	2,139	1,714	1,281	845	407	29	29

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption:</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**CSI THERMAL PROGRAM MEMORANDUM ACCOUNT (CSITPMA)**

(Over) / Under Collection MS

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	10,696	10,929	11,164	11,398	11,635	11,872	12,109	12,149	12,189	10,696
1a										-
1b	10,696	10,929	11,164	11,398	11,635	11,872	12,109	12,149	12,189	10,696
<u>Costs</u>										
2	1,093	1,093	1,093	1,093	1,093	1,093	893	893	893	9,233
3	1,093	1,093	1,093	1,093	1,093	1,093	893	893	893	9,233
<u>Revenues</u>										
4	862	862	862	862	862	862	862	862	862	7,754
5	862	862	862	862	862	862	862	862	862	7,754
6	231	231	231	231	231	231	31	31	31	1,479
7	3	3	3	6	6	6	9	9	9	55
8	234	234	234	237	237	237	40	40	40	1,534
9	10,929	11,164	11,398	11,635	11,872	12,109	12,149	12,189	12,229	12,229

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption.</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**CSI THERMAL PROGRAM MEMORANDUM ACCOUNT (CSITPMA)**

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance	12,229	12,027	11,825	11,623	11,420	11,217	11,014	10,810	10,606	10,402	10,198	9,993	12,229
1a	Prior Period Adjustment													-
1b	Adjusted Beg Balance	12,229	12,027	11,825	11,623	11,420	11,217	11,014	10,810	10,606	10,402	10,198	9,993	12,229
	<u>Costs</u>													
2	Program costs	800	800	800	800	800	800	800	800	800	800	800	800	9,600
3	Total costs	800	800	800	800	800	800	800	800	800	800	800	800	9,600
	<u>Revenues</u>													
4	Amortization	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	12,229
5	Total Revenues	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	1,019	12,229
6	Net Cost / (Revenue)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(219)	(2,629)
7	Current Month Interest**	17	17	17	16	16	16	16	15	15	15	14	14	188
8	Current Month Activity	(202)	(202)	(202)	(203)	(203)	(203)	(204)	(204)	(204)	(204)	(205)	(205)	(2,441)
9	Ending Balance	12,027	11,825	11,623	11,420	11,217	11,014	10,810	10,606	10,402	10,198	9,993	9,788	9,788
														Amortization in rates in 2017
														9,788

\*\* Interest applied to average monthly balance as follows  $(((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12))$

**Interest Assumption:** 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71% 1 71%

**CURTAILMENT VIOLATIONS PENALTY ACCOUNT (CPVA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance 1/	(1,548)	(1,548)	(1,549)	(1,549)	(1,550)	(1,551)	(1,552)	(1,553)	(1,554)	(1,550)
1a	Prior Period Adjustment										-
1b	Adjusted Beg Balance	(1,548)	(1,548)	(1,549)	(1,549)	(1,550)	(1,551)	(1,552)	(1,553)	(1,554)	(1,550)
<u>Revenues</u>											
2	Curtailment penalty charges										
3	Amortization										
4	Total Revenues	-	-	-	-	-	-	-	-	-	-
5	Net Cost / (Revenue)	-	-	-	-	-	-	-	-	-	-
6	Current Month Interest**	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(5)
7	Current Month Activity	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(5)
8	Ending Balance	(1,548)	(1,549)	(1,549)	(1,550)	(1,551)	(1,552)	(1,553)	(1,554)	(1,555)	(1,555)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**EOCONOMIC PRACTICALITY SHORTFALL MEMORANDUM ACCOUNT (EPSMA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance	665	618	571	524	482	440	399	362	326	665
1a	Prior Period Adjustment										-
1b	Adjusted Beg Balance	665	618	571	524	482	440	399	362	326	665
<u>Costs</u>											
2	20% of shortfall	24	24	24	29	29	29	35	35	35	265
3	Total costs	24	24	24	29	29	29	35	35	35	265
<u>Revenues</u>											
4	Amortization	71	71	71	71	71	71	71	71	71	642
5	Total Revenues	71	71	71	71	71	71	71	71	71	642
6	Net Cost / (Revenue)	(47)	(47)	(47)	(42)	(42)	(42)	(37)	(37)	(37)	(377)
7	Current Month Interest**	0	0	0	0	0	0	0	0	0	2
8	Current Month Activity	(47)	(47)	(47)	(42)	(42)	(42)	(36)	(36)	(36)	(375)
9	Ending Balance	618	571	524	482	440	399	362	326	290	290

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)$

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%



## ENHANCED OIL RECOVERY ACCOUNT (EORA)

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	(2,291)	(2,079)	(1,921)	(1,778)	(1,647)	(1,515)	(1,374)	(1,224)	(990)	(2,291)
1a Prior Period Adjustment										-
1b Adjusted Beginning Balance	(2,291)	(2,079)	(1,921)	(1,778)	(1,647)	(1,515)	(1,374)	(1,224)	(990)	(2,291)
<u>Costs</u>										
2 Authorized Margin	342	342	342	342	342	342	342	342	342	3,078
3 Authorized Amortization	0	0	0	0	0	0	0	0	0	1
4 Co Use Fuel	1	1	1	1	1	1	1	1	1	9
5 UAF gas	17	16	15	18	18	17	18	18	22	159
6 Total Costs	360	359	358	361	361	360	361	361	365	3,246
<u>Revenues</u>										
7 EOR revenues	363	375	363	375	375	363	375	363	375	3,327
8 Amortization	(216)	(175)	(149)	(146)	(146)	(145)	(165)	(237)	(333)	(1,711)
9 Total Revenues	147	200	214	229	229	218	210	126	42	1,616
10 Net Cost / (Revenue)	213	158	144	132	132	142	151	235	323	1,630
11 Current Month Interest**	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)
12 Current Month Activity	212	158	143	131	131	141	150	234	322	1,624
13 Ending Balance	(2,079)	(1,921)	(1,778)	(1,647)	(1,515)	(1,374)	(1,224)	(990)	(667)	(667)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $\frac{((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)}$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**FERC SETTLEMENT PROCEEDS MEMORANDUM ACCOUNT (FSPMA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance 1/	(1,421)	(1,358)	(1,294)	(1,231)	(1,168)	(1,105)	(1,042)	(979)	(916)	(1,168)
1a	Prior Period Adjustment										-
1b	Adjusted Beginning Balance	(1,421)	(1,358)	(1,294)	(1,231)	(1,168)	(1,105)	(1,042)	(979)	(916)	(1,168)
	<u>Revenues</u>										
2	FERC Settlement proceeds										-
3	Amortization	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(318)
4	Total Revenues	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(318)
5	Net Cost / (Revenue)	64	64	64	64	64	64	64	64	64	318
6	Current Month Interest**	(0)	(0)	(0)	(1)	(1)	(1)	(1)	(1)	(1)	(3)
7	Current Month Activity	63	63	63	63	63	63	63	63	63	315
8	<u>Ending Balance</u>	<u>(1,358)</u>	<u>(1,294)</u>	<u>(1,231)</u>	<u>(1,168)</u>	<u>(1,105)</u>	<u>(1,042)</u>	<u>(979)</u>	<u>(916)</u>	<u>(853)</u>	<u>(853)</u>

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})/2) * (\text{Int Rate}/12))$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**FERC SETTLEMENT PROCEEDS MEMORANDUM ACCOUNT (FSPMA)**

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance	(853)	(783)	(713)	(643)	(573)	(502)	(432)	(361)	(291)	(220)	(149)	(78)	(853)
1a	Prior Period Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	-
1b	Adjust Beginning Balance	(853)	(783)	(713)	(643)	(573)	(502)	(432)	(361)	(291)	(220)	(149)	(78)	(853)
<u>Revenues</u>														
2	FERC Settlement proceeds													
3	Amortization	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(853)
4	Total Revenues	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(853)
5	Net Cost / (Revenue)	71	71	71	71	71	71	71	71	71	71	71	71	853
6	Current Month Interest**	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(7)
7	Current Month Activity	70	70	70	70	70	70	71	71	71	71	71	71	846
8	Ending Balance	(783)	(713)	(643)	(573)	(502)	(432)	(361)	(291)	(220)	(149)	(78)	(7)	(7)
														Amortization in rates in 2017 (7)

\*\* Interest applied to average monthly balance as follows  $\frac{((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)}$

**Interest Assumption:** 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71%

**GENERAL RATE CASE MEMORANDUM ACCOUNT (GRCMA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	38,994	34,672	30,349	26,024	21,705	17,383	13,058	8,734	4,407	38,994
1a										-
1b	38,994	34,672	30,349	26,024	21,705	17,383	13,058	8,734	4,407	38,994
<u>Costs</u>										
2										
3										
4										
5										
6	-	-	-	-	-	-	-	-	-	-
<u>Revenues</u>										
7	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	38,989
8	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	4,332	38,989
9	(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(4,332)	(38,989)
10	10	9	8	12	10	8	8	5	2	72
11	(4,322)	(4,323)	(4,324)	(4,320)	(4,322)	(4,324)	(4,324)	(4,327)	(4,330)	(38,917)
12	34,672	30,349	26,024	21,705	17,383	13,058	8,734	4,407	77	77

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $\frac{((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)}$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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## HAZARDOUS SUBSTANCE COST RECOVERY ACCOUNT (HSCRA)

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	1,317	1,563	1,809	2,055	2,302	2,549	2,796	3,044	3,292	1,317
1a Prior Period Adjustment										-
1b Adjusted Beginning Balance	1,317	1,563	1,809	2,055	2,302	2,549	2,796	3,044	3,292	1,317
<u>Costs</u>										
2 Clean-up costs	472	472	472	472	472	472	472	472	472	4,246
3 Total Costs	472	472	472	472	472	472	472	472	472	4,246
<u>Revenues</u>										
4 Amortization	226	226	226	226	226	226	226	226	226	2,035
5 Total Revenues	226	226	226	226	226	226	226	226	226	2,035
6 Net Cost / (Revenue)	246	246	246	246	246	246	246	246	246	2,210
7 Current Month Interest**	0	0	1	1	1	1	2	2	3	12
8 Current Month Activity	246	<del>246</del>	246	247	247	247	248	248	248	2,222
9 Ending Balance	1,563	1,809	2,055	2,302	2,549	2,796	3,044	3,292	3,540	3,540

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption:</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**INTERVENOR AWARD MEMORANDUM ACCOUNT (IAMA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Aug	Jul	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	1,104	1,020	936	852	768	684	600	516	432	1,104
1a										-
1b	1,104	1,020	936	852	768	684	600	516	432	1,104
<u>Costs</u>										
2										-
3	-	-	-	-	-	-	-	-	-	-
<u>Revenues</u>										
4	84	84	84	84	84	84	84	84	84	756
5	84	84	84	84	84	84	84	84	84	756
6	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(756)
7	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(84)	(756)
8	1,020	936	852	768	684	600	516	432	348	348

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

**INTERVENOR AWARD MEMORANDUM ACCOUNT (IAMA)**

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance	348	319	290	261	232	203	174	145	116	87	58	29	348
1a	Prior Period Adjustment													-
1b	Adj Beginning Balance	348	319	290	261	232	203	174	145	116	87	58	29	348
<u>Costs</u>														
2	Intervenor payments													-
3	Total Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Revenues</u>														
4	Amortization	29	29	29	29	29	29	29	29	29	29	29	29	348
5	Total Revenues	29	29	29	29	29	29	29	29	29	29	29	29	348
6	Net Cost / (Revenue)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(348)
7	Current Month Activity	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(348)
8	Ending Balance	319	290	261	232	203	174	145	116	87	58	29	(0)	0

Amortization in rates in 2017

**INTEGRATED TRANSMISSION BALANCING ACCOUNT (ITBA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	8,892	8,247	8,068	7,592	7,365	7,137	6,747	6,566	6,385	8,892
1a										-
1b	8,892	8,247	8,068	7,592	7,365	7,137	6,747	6,566	6,385	8,892
<u>Costs</u>										
2	3,373	2,968	2,750	3,045	3,060	2,877	2,968	3,672	4,692	29,403
3	65	65	65	65	65	65	65	65	65	585
4	(191)		(284)			(174)			(168)	(817)
5	3,247	3,033	2,531	3,110	3,125	2,768	3,033	3,737	4,589	29,171
<u>Revenues</u>										
6	3,659	2,998	2,801	3,096	3,111	2,932	2,998	3,665	4,611	29,872
7	235	215	209	245	246	229	220	257	315	2,171
8	3,894	3,214	3,010	3,341	3,357	3,161	3,218	3,922	4,926	32,043
9	(647)	(181)	(479)	(231)	(232)	(394)	(186)	(185)	(337)	(2,871)
10	2	2	2	4	4	4	5	5	5	32
11	(645)	(179)	(476)	(227)	(229)	(390)	(181)	(181)	(333)	(2,839)
12	8,247	8,068	7,592	7,365	7,137	6,747	6,566	6,385	6,053	6,053

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows (((Beg Bal +(Beg Bal +Current Month Adjustment))/2)\*(Int Rate/12)

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%



### NONCORE FIXED COST ACCOUNT (NFCA)

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	10,970	10,255	9,370	8,227	6,115	4,091	2,523	1,369	280	10,970
1a Prior Period Adjustment										-
1b Adj Beginning Balance	10,970	10,255	9,370	8,227	6,115	4,091	2,523	1,369	280	10,970
<u>Costs</u>										
2 Adopted Margin	6,066	6,210	6,093	7,019	7,324	6,851	6,407	5,959	5,998	57,927
3 Authorized amortization	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	17,113
4 Company Use - other	27	25	25	30	30	28	26	30	35	256
5 UAF gas	506	473	466	555	557	516	488	551	658	4,770
6 Well Incidents	-	-	-	-	-	-	-	-	-	-
7 GAF expenses	-	-	-	-	-	-	-	-	-	-
8 Total Costs	8,500	8,609	8,485	9,505	9,812	9,296	8,822	8,441	8,592	80,066
<u>Revenues</u>										
9 Noncore revenues	8,397	8,659	8,742	10,466	10,677	9,821	9,068	8,638	8,752	83,220
10 Amortization	821	838	889	1,155	1,162	1,045	910	893	933	8,646
11 Total Revenues	9,218	9,497	9,631	11,621	11,839	10,866	9,978	9,531	9,685	91,866
12 Net Cost / (Revenue)	(718)	(888)	(1,146)	(2,116)	(2,027)	(1,570)	(1,156)	(1,090)	(1,093)	(11,800)
13 Current Month Interest**	3	3	2	4	3	2	1	1	(0)	18
14 Current Month Activity	(715)	(885)	(1,143)	(2,112)	(2,024)	(1,568)	(1,154)	(1,089)	(1,093)	(11,782)
15 Ending Balance	10,255	9,370	8,227	6,115	4,091	2,523	1,369	280	(812)	(812)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $\frac{((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)}$

<b>Interest Assumption:</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**NONCORE STORAGE BALANCING ACCOUNT (NSBA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	1,860	1,597	1,344	1,094	814	534	267	10	(270)	1,860
1a Prior Period Adjustment										-
1b Adjusted Beginning Balance	1,860	1,597	1,344	1,094	814	534	267	10	(270)	1,860
<u>Costs</u>										
2 Authorized margin	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	19,513
3 Total Costs	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	2,168	19,513
<u>Revenues</u>										
4 Storage revenues	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	2,277	20,489
5 Amortization	166	155	153	182	183	169	160	181	217	1,567
6 SH allocation	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(98)
7 Total Revenues	2,432	2,421	2,419	2,448	2,449	2,435	2,426	2,447	2,483	21,959
8 Net Cost / (Revenue)	(264)	(253)	(251)	(280)	(281)	(267)	(258)	(279)	(315)	(2,446)
9 Current Month Interest**	0	0	0	0	0	0	0	(0)	(0)	2
10 Current Month Activity	(263)	(252)	(250)	(280)	(280)	(267)	(258)	(279)	(315)	(2,444)
11 Ending Balance	1,597	1,344	1,094	814	534	267	10	(270)	(585)	(585)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**RESEARCH DEVELOPMENT & DEMONSTRATION EXPENSE ACCOUNT (RDDEA)**

**Program Cycle 2008 - 2011**

(Over) / Under Collection M\$

April 2015 through December 2015

Line		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
		fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1	Beginning Balance 1/	(376)	(334)	(293)	(251)	(209)	(168)	(126)	(85)	(43)	(376)
1a	Prior Period Adjustment										-
1b	Adj Beginning Balance	(376)	(334)	(293)	(251)	(209)	(168)	(126)	(85)	(43)	(376)
<b>Costs</b>											
3	Program costs	-	-	-	-	-	-	-	-	-	-
4	Total costs	-	-	-	-	-	-	-	-	-	-
<b>Revenues</b>											
5	Authorized Cost										-
6	Amortization	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(376)
7	Total Revenues	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(42)	(376)
8	Net Cost / (Revenue)	42	42	42	42	42	42	42	42	42	376
9	Current Month Interest**	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(1)
10	Current Month Activity	42	42	42	42	42	42	42	42	42	375
11	Ending Balance	(334)	(293)	(251)	(209)	(168)	(126)	(85)	(43)	(1)	(1)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})) / 2) * (\text{Int Rate} / 12)$

<b>Interest Assumption</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**RESEARCH ROYALTY MEMORANDUM ACCOUNT (RRMA)**

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance 1/	(357)	(326)	(296)	(265)	(235)	(204)	(174)	(144)	(113)	(357)
1a	Prior Period Adjustment										-
1b	Adj Beginning Balance	(357)	(326)	(296)	(265)	(235)	(204)	(174)	(144)	(113)	(357)
<u>Revenues</u>											
2	Ratepayer portion of royalties										-
3	Amortization	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(275)
4	Total Revenues	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(31)	(275)
5	Net Cost / (Revenue)	31	31	31	31	31	31	31	31	31	275
6	Current Month Interest**	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
7	Current Month Activity	31	31	31	30	30	31	30	31	31	275
8	Ending Balance	(326)	(296)	(265)	(235)	(204)	(174)	(144)	(113)	(82)	(82)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12)$

**Interest Assumption:**      0 33%      0 33%      0 33%      0 62%      0 62%      0 62%      0 90%      0 90%      0 90%



## REWARDS AND PENALTIES BALANCING ACCOUNT (RPBA)

(Over) / Under Collection M\$

April 2015 through December 2015

Line	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	
1 Beginning Balance 1/	4,040	3,559	3,077	2,593	2,109	1,623	1,140	656	175	4,040
1a Prior Period Adjustment										-
1b Adj Beginning Balance	4,040	3,559	3,077	2,593	2,109	1,623	1,140	656	175	4,040
<u>Costs</u>										
2 Energy Efficiency Award										-
3 PBR award										-
4 Total Costs	-	-	-	-	-	-	-	-	-	-
<u>Revenues</u>										
5 NTP&S program	24	24	27	27	28	26	26	23	24	228
6 Amortization	458	458	458	458	458	458	458	458	458	4,126
7 Total Revenues	482	482	485	485	487	484	484	482	482	4,354
8 Net Cost / (Revenue)	(482)	(482)	(485)	(485)	(487)	(484)	(484)	(482)	(482)	(4,354)
9 Current Month Interest**	1	1	1	1	1	1	1	0	(0)	7
10 Current Month Activity	(481)	(481)	(484)	(484)	(486)	(483)	(484)	(481)	(482)	(4,347)
11 Ending Balance	3,559	3,077	2,593	2,109	1,623	1,140	656	175	(308)	(308)

1/ April 2015 beginning balance is the March 31, 2015 ending balance recorded in the GL

\*\* Interest applied to average monthly balance as follows  $(((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment}))/2) * (\text{Int Rate}/12))$

<b>Interest Assumption:</b>	0 33%	0 33%	0 33%	0 62%	0 62%	0 62%	0 90%	0 90%	0 90%
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**REWARDS AND PENALTIES BALANCING ACCOUNT (RPBA)**

(Over) / Under Collection M\$

For the Year 2016

Line	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst	fcst		
1	Beginning Balance	(308)	(304)	(301)	(297)	(294)	(290)	(287)	(283)	(280)	(276)	(273)	(269)	(308)
1a	Prior Period Adjustment													-
1b	Adj Beginning Balance	(308)	(304)	(301)	(297)	(294)	(290)	(287)	(283)	(280)	(276)	(273)	(269)	(308)
<u>Costs</u>														
2	Energy Efficiency Award													-
3	PBR award													-
4	Total Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Revenues</u>														
5	NTP&S program	22	22	22	22	22	22	22	22	22	22	22	22	261
6	Amortization	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(26)	(308)
7	Total Revenues	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(47)
8	Net Cost / (Revenue)	4	4	4	4	4	4	4	4	4	4	4	4	47
9	Current Month Interest**	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(5)
10	Current Month Activity	3	3	3	3	3	3	3	3	4	4	4	4	42
10	Ending Balance	(304)	(301)	(297)	(294)	(290)	(287)	(283)	(280)	(276)	(273)	(269)	(266)	(266)
														Amortization in rates in 2017 (266)

\*\* Interest applied to average monthly balance as follows  $((\text{Beg Bal} + (\text{Beg Bal} + \text{Current Month Adjustment})/2) * (\text{Int Rate}/12))$

**Interest Assumption:** 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71% 1.71%