

## 2015 IRM FILING

Account Descriptions	2010				2011				2012				2013				2014				Projected Interest on Dec-31-13 B2.1.7 RRR									
	Transactions Debit / (Credit) during 2010 including interest and adjustments <sup>a</sup>	Closing Principal Amounts as of Dec-31-10	Interest Jan-1 to Dec-31-10	Closing Interest Amounts as of Dec-31-10	Transactions Debit / (Credit) during 2011 including interest and adjustments <sup>a</sup>	Closing Principal Amounts as of Dec-31-11	Opening Interest Jan-1 to Jan-1-11	Interest Jan-1 to Dec-31-11	Closing Interest Amounts as of Dec-31-11	Transactions Debit / (Credit) during 2012 including interest and adjustments <sup>a</sup>	Closing Principal Amounts as of Dec-31-12	Opening Interest Jan-1 to Jan-1-12	Interest Jan-1 to Dec-31-12	Closing Interest Amounts as of Dec-31-12	Transactions Debit / (Credit) during 2013 including interest and adjustments <sup>a</sup>	Closing Principal Amounts as of Dec-31-13	Opening Interest Jan-1 to Jan-1-13	Interest Jan-1 to Dec-31-13	Closing Interest Amounts as of Dec-31-13	Principal Disposition and Closing Balance as of Dec-31-14		Interest Disposition from Jan-1, 2014 to Dec-31-14	Interest Disposition from Jan-1, 2014 to Dec-31-15	Total Claim	As of Dec-31-15	Variance RRR vs 2013 (Principal + Interest)				
Group 1 Accounts																														
Disposition and Recovery/Refund of Regulatory Balances (2010) <sup>b</sup>	(2,176,343)	(2,176,343)	(30,507)	(30,507)	(2,176,343)	2,211,198	34,851	(30,507)	(23,748)	(97,635)	34,851	(23,598)	13,255	(97,635)	(93,132)	(92,857)	13,255	(24)	13,231	(92,857)	(28,186)	(116,140)	13,255	(24)	(94,791)	(30,506)	0	(31,185)	(104,901)	(0)

Disposition and Recovery/Refund of Regulatory Balances (2010)

2015 IRM only included 1595 Sub account Disposition in 2010 amounts. It did not include 1595 Sub account -2 - Factor Tax Changes in 2010 IRM.

## 2017 IRM FILING

[illegible]

Disposition and Recovery/Refund of Regulatory Balances (2010)

2016 & 2017 IRM included both 1595 Sub account Disposition in 2010 amounts and 1595 Sub account -2 - Factor Tax Changes in 2010 IRM. IRM working paper began in 2012. Therefore, could not show balances by year for 2010 and 2011.

Account 1595 2010 amounts by Sub-account

Amount 1992 2010 amounts by Sub-account																							
Acquisition and Recovery/Mortgage of Regulatory Substances (2010)	(2,176,345)	(2,176,343)	(35,107)	(35,107)	(2,176,343)	2,211,196	34,851	(35,107)	(32,716)	(7,825)	34,851	(21,596)	0	13,255	(7,825)	(25,132)	(32,937)	13,255	(24)	13,231	(32,937)	(25,138)	(116,140)
Sub-Account 2 - Factor Tax Changes in 2010	(210,624)	(210,624)	(1,294)	(1,294)	(210,624)	0	(110,624)	(1,294)	(3,096)	(4,360)	(210,624)	0	0	(210,624)	(4,360)	(3,096)	(7,486)	0	0	(210,624)	(7,486)	(3,096)	(110,582)
														(137,559)	(137,559)	(137,559)	(137,559)	0	0	0	0	(137,559)	(137,559)

2015 IRM FILING

Account Descriptions	2010				2011					2012					2013										2014			Projected Interest on D			2.1.7 RRR					
	Transactions Debit / (Credit) during 2010 excluding interest and adjustments <sup>1</sup>	Closing Principal Balance as of Dec-31-10	Interest Jan-1 to Dec-31-10	Closing Interest Amounts as of Dec-31-10	Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments <sup>2</sup>	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments <sup>2</sup>	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Closing Interest Amounts as of Dec-31-12	Opening Principal Amounts as of Jan-1-13	Transaction s Debit / (Credit) during 2013 excluding interest and adjustments <sup>1</sup>	Board- Approved Disposition during 2013	Other 1 Adjustments 2013	Closing Principal Balance as of Dec-31-13	Opening Interest Amounts as of Jan-1-13	Interest Jan-1 to Dec-31-13	Board-Approved Disposition during 2013	Adjustments during 2013 - other 1	Closing Interest Amounts as of Dec-31-13	Principal Disposition during 2014 - instructed by Board	Interest Disposition during 2014 - instructed by Board	Closing Principal Balance as of Dec 31-13 Adjusted for Dispositions during 2014	Closing Interest Balance as of Dec 31-13 Adjusted for Dispositions during 2014	Interest Disposition from Jan 1, 2014 to April 30, 2014 on Dec 31-13 balance adjusted for disposition during 2014	Total Claim	As of Dec 31-13	Variance RRR vs. 2013 Balance (Principal + Interest)		
Group 1 Accounts																																				
Disposition and Recovery/Refund of Regulatory Balances (2010)	(2,176,345)	(2,176,345)	(35,107)	(35,107)	(2,176,345)	2,211,196	34,851	(35,107)	(32,718)	(67,825)	34,851	(21,596)	13,255	(67,825)	(25,132)	(92,967)	13,255			(24)	13,231	(92,957)	(25,168)			(118,145)	13,256	(67,825)	(24)	(24,765)	(8,396)	(33,185)	(104,914)	(8)		
															Billing adjustments to customers in 2013																					

2015 IRM only included 1595 Sub account Disposition in 2010 amounts. It did not include 1595 Sub account -2 - Factor Tax Changes in 2010 IRM

2014 IRM FILING

Account Descriptions	2011						2012						2013						As of Dec 31, 2012 (RRR -		Variance RRR vs. 2015 Balance (Principal + Interest)
	Opening Principal Amounts as of Jan-1-11	Transactions Debit / (Credit) during 2011 excluding interest and adjustments <sup>1</sup>	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan-1 to Dec-31-11	Closing Interest Amounts as of Dec-31-11	Opening Principal Amounts as of Jan-1-12	Transactions Debit / (Credit) during 2012 excluding interest and adjustments <sup>1</sup>	Closing Principal Balance as of Dec-31-12	Opening Interest Amounts as of Jan-1-12	Interest Jan-1 to Dec-31-12	Closing Interest Amounts as of Dec-31-12	Principal Disposition during 2013 - instructed by Board	Interest Disposition during 2013 - instructed by Board	Closing Principal Balances as of Dec 31, 2012 Adjusted for Dispositions during 2014	Closing Interest Balances as of Dec 31, 2012 Adjusted for Dispositions during 2013	Projected Interest From Jan 1, 2016 to December 31, 2012 on Dec 31, 2013 balance adjusted for disposition during 2014 <sup>1</sup>	Projected Interest From January 1, 2014 to April 30, 2014 on Dec 31, 2012 balance adjusted for disposition during 2014 <sup>1</sup>	Total Claim		
Group 1 Accounts																					
Disposition and Recovery/Refund of Regulatory Balances (2010)	0		0	0	(32,974)	(32,974)		(21,596)	(21,596)	(32,974)	(25,132)	(58,106)			(21,596)	(58,106)	(317,46)	(105,82)	(423,286)	(79,702)	0
Variance 2015 vs 2014 IRM Filing	(2,176,345)	2,211,196	34,851	(35,107)	256	(34,851)	34,851	0	34,851	(34,851)	0	(34,851)			34,827	(34,851)					

Incorrectly excluded opening balance in 2014 IRM, which in turn excluded \$34,851 of principle

Deferral and Variance Account Rate Rider Calculation

Account 1562		Billing Determinants		Balance allocated to account							Deferral and Variance Account Rate Rider (excluding 1562)	1562 Rate Rider (3 year disposition)	Connection count	1562 Actual Disposal (May 1, 2012 - Apr 30, 2015)
Rate Class	Billing Determinant	Billed kWh (include WMP)	Billed kW (include WMP)	1584	1586	1590	1521	1562	Total (excl. 1562)					
Residential	\$/kWh	647,461,708	-	\$ 131,080	\$ 21,750	-\$ 20	\$ 16,484	\$ 2,463,405	\$ 169,294	0.0003	0.0013		\$ 2,409,664.50	
GS < 50 kW	\$/kWh	223,701,633	-	\$ 45,289	\$ 7,515	-\$ 17	\$ 5,695	\$ 661,641	\$ 58,482	0.0003	0.001		\$ 428,354.75	
GS > 50 kW	\$/kW	944,319,635	2,412,328	\$ 191,180	\$ 31,723	-\$ 103	\$ 24,043	\$ 1,393,827	\$ 246,843	0.1023	0.1926		\$ 1,414,206.48	
Intermediate	\$/kW	49,071,888	130,266	\$ 9,935	\$ 1,648	-\$ 7	\$ 1,249	\$ 29,170	\$ 12,825	0.0985	0.0746		\$ 28,960.21	
Large Use - Regular	\$/kW	295,089,951	579,240	\$ 59,742	\$ 9,913	-\$ 37	\$ 7,513	\$ 151,662	\$ 77,131	0.1332	0.0873		\$ 145,855.61	
Large Use - 3TS	\$/kW	349,426,416	698,063	\$ 70,742	\$ 11,738	-\$ 44	\$ 8,896	\$ 252,721	\$ 91,332	0.1308	0.1207		\$ 127,900.35	
Large Use - FA	\$/kW	54,756,020	99,529	\$ 11,085	\$ 1,839	-\$ 8	\$ 1,394	\$ 134,679	\$ 14,310	0.1438	0.4511		\$ 115,491.12	
USL	Connection	3,697,869	-	\$ 749	\$ 124	-	\$ 94	\$ 12,035	\$ 967	0.0902	0.3744	893	\$ 9,822.58	
Sentinel Lighting	Connection	969,375	2,668	\$ 196	\$ 33	-	\$ 25	\$ 10,193	\$ 254	0.0283	0.3785	748	\$ 8,779.01	
Street Lighting	Connection	16,997,069	48,810	\$ 3,441	\$ 571	\$ 3	\$ 433	\$ 117,686	\$ 4,448	0.0158	0.1396	23413	\$ 117,993.82	
Total		2,585,491,564	3,970,904	\$ 523,439	\$ 86,854	-\$ 233	\$ 65,826	\$ 5,227,019	\$ 675,886				\$ 4,807,028.43	
Notes:										See below - balance carried to DVA 2012.				

Notes:

- 1) This sheet calculates the Deferral and Variance account rate riders for balances in accounts 1584, 1586, 1590, 1521 and 1562. These are accounts that apply to all customers, including Wholesale Market Participants.
- 2) 2 separate rate riders are calculated for each class: (i) Rate rider for account 1562 (with a 3 year period of disposition) and (ii) rate rider for the remaining accounts (with a one year period of disposition).
- 3) For classes where there are no Wholesale Market Participants (i.e. non-Large Use classes), the Deferral and Variance Account rate rider shown on the Tariff of Rates and Charges is the sum of the rate rider shown in column K and the rate rider provided for accounts 1580 and 1588 (excluding the Global Adjustment sub-account) on page 15 of EnWin's reply submission.
- 4) Calculations for rate riders relating to the disposition of accounts 1580, 1588 (excluding the Global Adjustment sub-account) and the Global Adjustment sub-account of account 1588 can be found on page 15 of EnWin's reply submission for this proceeding, filed on March 2, 2012.

DVA 2012		Billing Determinants			Balance allocated to account			Deferral and Variance Account Rate Rider (excluding WMP)	Connection count	Total (excl. 1562)	Deferral and Variance Account Rate Rider (excluding 1562)	Total (DVA 2012)	Total (DVA 2012 RR)	DVA 2012 Actual Disposal (May 1, 2012 - April 30, 2013)
Rate Class	Billing Determinant	Billed kWh (exclude WMP)	Billed kW (exclude WMP)	%kWh	1580 (based on %kWh)	1588 excl GA (based on %kWh)	Total \$							
Residential	\$/kWh	647,461,708	-	27.8%	-\$ 673,893	\$ 2,422,270	\$ 1,748,377	0.0027		\$ 169,294	0.0003	\$ 1,917,671	0.0030	\$ 1,920,882.39
GS < 50 kW	\$/kWh	223,701,633	-	9.6%	-\$ 232,834	\$ 836,908	\$ 604,074	0.0027		\$ 58,482	0.0003	\$ 662,556	0.0030	\$ 875,140.23
GS > 50 kW	\$/kW	944,319,635	2,412,328	40.5%	-\$ 982,870	\$ 3,532,869	\$ 2,549,999	1.0571		\$ 246,843	0.1023	\$ 2,796,842	1.1594	\$ 2,828,908.13
Intermediate	\$/kW	49,071,888	130,266	2.1%	-\$ 51,075	\$ 183,587	\$ 132,512	1.0172		\$ 12,825	0.0985	\$ 145,337	1.1157	\$ 141,699.34
Large Use - Regular	\$/kW	188,689,443	384,123	8.1%	-\$ 196,392	\$ 705,921	\$ 509,529	1.3265		\$ 77,131	0.1332	\$ 586,660	1.4597	\$ 558,013.60
Large Use - 3TS	\$/kW	257,570,182	496,981	11.0%	-\$ 268,085	\$ 963,616	\$ 695,531	1.3995		\$ 91,332	0.1308	\$ 786,863	1.5303	\$ 619,486.43
Large Use - FA	\$/kW	-	-	0.0%	-	\$ -	\$ -	0		\$ 14,310	0.1438	\$ 14,310	0.1438	\$ 11,837.72
USL	Connection	3,697,869	-	0.2%	-\$ 3,849	\$ 13,834	\$ 9,986	0.93	893	\$ 967	0.0902	\$ 10,953	1.02	\$ 9,750.28
Sentinel Lighting	Connection	969,375	2,668	0.0%	-\$ 1,009	\$ 3,627	\$ 2,618	0.29	748	\$ 254	0.0283	\$ 2,872	0.32	\$ 2,494.26
Street Lighting	Connection	16,997,069	48,810	0.7%	-\$ 17,691	\$ 63,589	\$ 45,898	0.16	23413	\$ 4,448	0.0158	\$ 50,346	0.18	\$ 50,467.14
Total		2,332,478,802	3,475,176		-\$ 2,427,699	\$ 8,726,221	\$ 6,298,522			\$ 675,886		\$ 6,974,408		\$ 7,018,679.52

Rate Rider for GA Sub Account Disposition applicable only for Non-RPP Customers (non WMP)

1588 GA		Billing Determinants			Balance allocated to account			1588 GA Actual Disposal (May 1, 2012 - April 30, 2013)
Rate Class	Billing Determinant	non-RPP kWh (exclude WMP)	non-RPP kW (exclude WMP)	%kWh	1588 GA (based on %kWh)	Deferral and Variance Account Rate Rider (excluding WMP)	Connection count	
Residential	\$/kWh	99,220,851	-	6.6%	-\$ 736,018	-0.0074		-\$ 363,532.81
GS < 50 kW	\$/kWh	36,513,834	-	2.4%	-\$ 270,859	-0.0074		-\$ 211,659.51
GS > 50 kW	\$/kW	842,318,403	2,151,759	56.4%	-\$ 6,248,301	-2.9038		-\$ 5,599,655.38
Intermediate	\$/kW	49,071,888	130,266	3.3%	-\$ 364,014	-2.7944		-\$ 354,902.32
Large Use - Regular	\$/kW	188,689,443	384,123	12.6%	-\$ 1,399,694	-3.6439		-\$ 1,327,876.05
Large Use - 3TS	\$/kW	257,570,182	496,981	17.3%	-\$ 1,910,650	-3.8445		-\$ 1,337,557.49
Large Use - FA	\$/kW	-	-	0.0%	\$ -	0		\$ -
USL	Connection	1,823,223	-	0.1%	-\$ 13,525	-1.26	893	-\$ 9,912.66
Sentinel Lighting	Connection	70,070	-	0.0%	-\$ 520	-0.06	748	-\$ 31.46
Street Lighting	Connection	16,988,417	-	1.1%	-\$ 126,020	-0.45	23413	-\$ 126,086.85
Total		1,492,266,311	3,163,129	100.0%	-\$ 11,069,601			-\$ 9,331,214.53

	Disposed in EB-2011-0165	Actual Disposal	Variance
Total 1562 Balance	\$ 5,227,019	\$ 4,807,028.43	\$ 419,990.57
Total DVA 2012 Balance	\$ 6,974,410	\$ 7,018,679.52	\$ (44,269.52)
Entry error-not material		\$ 18,902.23	\$ 18,902.23
Total GA Balance	\$ (11,069,601.00)	\$ (9,331,214.53)	\$ (1,738,386.47)
	\$ 1,131,828	\$ 2,513,395.65	\$ (1,343,763.19)