



Account Description: Disposition and recovery of Regulatory Balances Account  
 Account # 1595  
 December 31, 2014  
 Prepared by: Mark Danelon

Balance at December 31, 2013	\$ (1,595,351.10)	
To record remaining 50% disposition of 2011 DVA Acct Balance Includes Interest Component	\$ 52,280.00	See support A <b>A</b>
To record remaining 50% disposition of 2011 DVA Acct Balance Includes Interest Component	\$ (2,145,707.00)	See support A <b>A</b>
To record remaining 50% disposition of 2011 DVA Acct Balance Includes Interest Component	\$ (387,674.00)	See support A <b>A</b>
Amount Collected through Rate Rider as at May 1, 2013- Recorded in Account 4322- Required to be reclassified	\$ 2,013,006.35	See Acct 4322
Balance as at December 31, 2013	<u>\$ (2,063,445.75)</u>	
Balance per GL	<u>\$ (2,063,445.75)</u>	
Difference	<u>\$ -</u>	

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To record remaining 50% disposition as approved by the OEB in E.L.K.'s 2012 Cost of Service Decision and Rate Order EB-2011-0099

**SHEET 1 - December 31, 2011 Deferral and Variance Accounts**

NAME OF UTILITY  
 NAME OF CONTACT  
 E-mail Address

ELK ENERGY, INC.  
 MARK D. DUNSTON, CA  
 ddunston@elkenergy.com

Date 15-08-13

LICENCE NUMBER  
 DOCID NUMBER  
 PHONE NUMBER  
 (extension)

Enter appropriate data in cells which are highlighted in yellow only.  
 Enter the total applied for Deferral and Variance amounts for each account in the appropriate cells below:

Account Description	Account Number	Principal Claim in EB-2011-0099	Interest Claim in EB-2011-0099	Total Claim in EB-2011-0099	50% Disposal Per Settlement	Filed with OEB before Adjustments
LV Variance Account	1550	\$ (37,811) \$	(418) \$	(38,229) \$	(19,165) \$	(37,911) \$
RSVA - Wholesale Market Service Charge	1580	\$ (528,104) \$	(5,800) \$	(531,905) \$	(265,952) \$	(526,104) \$
RSVA - Retail Transmission Network Charge	1584	\$ (72,340) \$	(788) \$	(73,128) \$	(36,569) \$	(72,340) \$
RSVA - Retail Transmission Connection Charge	1586	\$ (154,282) \$	(1,701) \$	(155,983) \$	(77,992) \$	(154,282) \$
RSVA - Power (excluding Global Adjustment)	1588	\$ (3,222,070) \$	(35,523) \$	(3,257,593) \$	(1,628,787) \$	(3,222,070) \$
RSVA - Power - Sub-Account - Global Adjustment	1588	\$ 3,468,464 \$	38,240 \$	3,506,704 \$	1,753,352 \$	3,468,464 \$
Disposition and Recovery/Refund of Regulatory Balances	1595	\$ (101,092) \$	(1,115) \$	(102,207) \$	(51,103) \$	485,437 \$
<b>Sub-Totals</b>		\$ (4,485,361) \$	(52,157) \$	(4,537,518) \$	(2,382,229) \$	(4,485,361) \$
Other Regulatory Assets	1508	\$ 128,532 \$	1,170 \$	129,702 \$	64,851 \$	126,533 \$
Retail Cost Variance Acct	1525	\$ 3,240 \$	38 \$	3,278 \$	1,638 \$	3,240 \$
Misc Deferred Debts	1592	\$ (601) \$	(6) \$	(607) \$	(284) \$	(561) \$
Input Tax Credit	1521	\$ 20,953 \$	103 \$	21,056 \$	10,543 \$	- \$
Special Purpose Charge		\$ 1,210 \$	1,502 \$	2,712 \$	1,356 \$	1,356 \$
<b>Sub-Totals</b>		\$ 152,164 \$	1,502 \$	153,666 \$	76,748 \$	153,666 \$
<b>Totals per column</b>		\$ (493,141) \$	(5,613) \$	(498,754) \$	(249,477) \$	82,405 \$

E.L.K. Entry June 30, 2014

**E.L.K. ENERGY ENTRY June 30, 2014**

DR 1550	\$ 19,606	
DR 1580	\$ 280,557	
DR 1584	\$ 51,487	
DR 1586	\$ 76,377	
DR 1588	\$ 1,782,239	
DR 1595	\$ 52,280	
DR 1521-02	\$ 290	
DR 1518	\$ 35,467	10,951
CR 1588-04	\$ 1,799,396	
CR 1508-02	\$ 15,838	
CR 1508-04	\$ 42,681	
CR 1588-07	\$ 7,953	
CR 1525	\$ 1,976	
CR 1595	\$ 2,145,706	
1595-01	\$ 1,739,713	
1595-02	\$ 59,672	
CR 1595-04 Interest Only	\$ 73,588	
1562-04	\$ 387,674	
1595	\$ 387,674	
<b>Total</b>	<b>\$ 4,485,361</b>	<b>\$ 4,485,362</b>

To record residual 2014 TRM claim after OEB audit (1)





Non-RPP kW	Non-RPP kWh	2010 DVA Allocation
	14,398,916	141,788
	3,259,488	-27,404
205,504	64,001,362	-395,161
98,049	42,896,762	
15	188,981	1,768
6,083	5,564	2,455
	2,225,084	-7,316
307,651	127,074,216	283,669

2010 Allocation
-48.9%
9.7%
139.2%
0.0%
0.0%
-0.6%
-0.9%
2.6%
100%