



Account Description: Rate Rider Disposition of GA (Global Adjustment)- Only Non RPP-Principal  
Account # 1595-01  
December 31, 2014  
Prepared by: Mark Danelon

Balance at December 31, 2013	\$ 1,532,641.94
To record remaining 50% disposition of 2011 DVA Acct Balance - Principal Only	
	\$ 1,739,713.00 A
Amounts Collected through Rate Order	\$ (386,873.17) Report Profile 43, 44
	<u>\$ 2,885,481.77</u>
Balance Per G/L	<u>\$ 2,885,055.79</u>
Difference	\$ 425.98 Imm, Pass

A

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

E.L.K. Energy Inc.  
 Mark D. Dandon, CA  
 mdandon@elkenergy.com

LICENSE NUMBER  
 DOCID NUMBER

PHONE NUMBER  
 (extension)

Date  
 15-Oct-13

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-2011-0089	Interest Claims in EB-2011-0089	Total Claim in EB-2011-0089	50% Disposal Per Settlement	Filed with OES before Adjustments
LV Variance Account	1550	\$ (37,911) \$	\$ (418) \$	\$ (38,329) \$	\$ (19,165) \$	\$ (37,911) \$
RSVA - Wholesale Market Service Charge	1580	\$ (528,104) \$	\$ (5,600) \$	\$ (533,704) \$	\$ (266,852) \$	\$ (528,104) \$
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) \$	\$ (1,628,797) \$	\$ (3,222,070) \$
RSVA - Power - Sub-Account - Global Adjustment	1508	\$ 3,488,484 \$	\$ 38,240 \$	\$ 3,506,704 \$	\$ 1,753,352 \$	\$ 3,488,484 \$
Disposition and Recovery/Refund of Regulatory Balances	1595	\$ (101,092) \$	\$ (1,115) \$	\$ (102,206) \$	\$ (51,103) \$	\$ 495,437 \$
<b>Sub-Totals</b>		\$ (645,336) \$	\$ (7,115) \$	\$ (652,451) \$	\$ (326,225) \$	\$ (48,807) \$
Other Regulatory Assets	1508	\$ 128,532 \$	\$ 1,170 \$	\$ 129,702 \$	\$ 64,851 \$	\$ 128,533 \$
Retail Cost Variance Acct	1518	\$ 3,240 \$	\$ 36 \$	\$ 3,276 \$	\$ 1,638 \$	\$ 3,240 \$
Misc Deferred Debits	1525	\$ (501) \$	\$ (8) \$	\$ (509) \$	\$ (254) \$	\$ (561) \$
Input Tax Credit	1592	\$ 20,983 \$	\$ 103 \$	\$ 21,085 \$	\$ 10,543 \$	\$ - \$
Special Purpose Charge	1521	\$ 152,194 \$	\$ 1,302 \$	\$ 153,496 \$	\$ 76,748 \$	\$ 131,212 \$
<b>Sub-Totals</b>		\$ (493,141) \$	\$ (5,813) \$	\$ (498,954) \$	\$ (249,477) \$	\$ 82,405 \$

Totals per column

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	\$ 51,497
DR 1586	\$ 76,377
DR 1588	\$ 1,792,229
DR 1595	\$ 52,280
DR 1592-12	\$ 290
DR 1521-02	\$ 10,851
DR 1518	\$ 35,487
CR 1508-04	\$ 1,799,306
CR 1508-02	\$ 15,838
CR 1508-04	\$ 42,881
CR 1508-07	\$ 7,953
CR 1525	\$ 1,676
CR 1595	\$ 2,145,706
1595-01	\$ 59,672
1595-02	\$ 59,672
CR 1595-04 Interest Only	\$ 73,598
1592-04	\$ 387,874
1595	\$ 387,874
<b>Total</b>	\$ 4,485,381 \$
<b>Total</b>	\$ 4,485,382 \$

To record residual 2014 IRW claim after OES audit

(1)

Enter the appropriate 2012 data in the cells below.  
 Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.  
 Go to Sheets 3 and 4 and enter the appropriate data in the yellow cells.

2012 Data By Class							2010 %RPP
	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Dx Revenue at Existing Rates		
RESIDENTIAL CLASS		95,970,439	10,023	10,023	2,098,966		88%
GENERAL SERVICE <50 KW CLASS	214,067	32,594,982	1,214	1,214	216,587		90%
GENERAL SERVICE >50 KW NON TIME OF USE	96,049	66,668,106	93	93	857,729		4%
HYDRO ONE		42,996,782	4	4	52,472		0%
STANDBY N/A			0	0	0		
LARGE USER CLASS N/A			0	0	0		
UNMETERED & SCATTERED LOADS	15	188,991	32	32	2,451		0%
SENTINEL LIGHTS	6,083	5,564	2	2	45		0%
STREET LIGHTING		2,225,084	6	6	929		0%
<b>Totals</b>	<b>316,213</b>	<b>240,658,928</b>	<b>11,375</b>	<b>11,335</b>	<b>3,227,189</b>		

Allocators							Non-RPP kWh
	kW	kWhs	Cust. Num.'s	Number of Metered Customers	Dx Revenue		
RESIDENTIAL CLASS	0.0%	39.9%	88.1%	88.4%	65.0%		11.33%
GENERAL SERVICE <50 KW CLASS	0.0%	13.5%	10.7%	10.7%	6.7%		2.57%
GENERAL SERVICE >50 KW NON TIME OF USE	67.7%	27.7%	0.8%	0.8%	28.6%		50.37%
HYDRO ONE	30.4%	17.9%	0.0%	0.0%	1.6%		33.84%
STANDBY	0.0%	0.0%	0.0%	0.0%	0.0%		0.00%
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%	0.0%		0.00%
UNMETERED & SCATTERED LOADS	0.0%	0.1%	0.3%	0.0%	0.1%		0.15%
SENTINEL LIGHTS	0.0%	0.0%	0.0%	0.0%	0.0%		0.00%
STREET LIGHTING	1.9%	0.9%	0.1%	0.0%	0.0%		1.75%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>		<b>100%</b>

ED-2003-015

EB-2011-0099

Tel. 510-776-5281 Ext 204

Adjustments Required	Revised OEB Audited Total Account Balance to be included in 2014 IRM	Adjustment to 1995 to Exclude Amount for which the rate rider is still running as of Dec 31, 2011	Revised OEB Audited Total Account Balance to be included in 2014 IRM with adjustment of 1995	50% of Principal in Disposal Per Settlement	Residual Principal Claim in 2014 IRM	Projected Interest on Residual Principal from Jan 1, 2012 to Apr 30, 2014	Residual Claim in 2014 IRM
\$ -	\$ (37,911)	\$ -	\$ (37,911)	\$ (19,956)	\$ (19,956)	\$ (650)	\$ (19,606)
\$ (8,201)	\$ (534,305)	\$ -	\$ (534,305)	\$ (263,052)	\$ (271,253)	\$ (9,304)	\$ (280,557)
\$ (13,619)	\$ (85,959)	\$ -	\$ (85,959)	\$ (36,170)	\$ (49,789)	\$ (1,708)	\$ (51,497)
\$ 3,287	\$ (150,968)	\$ -	\$ (150,968)	\$ (77,141)	\$ (73,845)	\$ (2,533)	\$ (76,377)
\$ (112,090)	\$ (3,334,160)	\$ -	\$ (3,334,160)	\$ (1,611,035)	\$ (1,723,125)	\$ (59,103)	\$ (1,782,229)
\$ 5,481	\$ 3,473,945	\$ -	\$ 3,473,945	\$ 1,734,232	\$ 1,739,713	\$ 59,672	\$ 1,799,386
\$ (8,965)	\$ 486,472	\$ 587,564	\$ (101,092)	\$ (50,546)	\$ (50,546)	\$ (1,734)	\$ (52,280)
\$ (134,097)	\$ (102,904)	\$ 587,564	\$ (70,468)	\$ (322,658)	\$ (447,800)	\$ (15,360)	\$ (463,160)
\$ -	\$ 128,533	\$ -	\$ 128,533	\$ 64,266	\$ 64,267	\$ 2,204	\$ 66,471
\$ (34,290)	\$ (34,290)	\$ -	\$ (34,290)	\$ -	\$ (34,290)	\$ (1,176)	\$ (35,467)
\$ -	\$ 3,240	\$ -	\$ 3,240	\$ 1,620	\$ 1,620	\$ 56	\$ 1,676
\$ -	\$ (561)	\$ -	\$ (561)	\$ (281)	\$ (281)	\$ (10)	\$ (290)
\$ -	\$ -	\$ -	\$ -	\$ 10,491	\$ 10,491	\$ 360	\$ 10,851
\$ (34,290)	\$ 96,922	\$ -	\$ 96,922	\$ 76,087	\$ 41,807	\$ 1,434	\$ 43,241
\$ (168,387)	\$ (85,982)	\$ 587,564	\$ (673,546)	\$ (246,571)	\$ (405,993)	\$ (13,926)	\$ (419,919)

2010 DVA Allocation	Non-RPP kWh	Non-RPP MWh
141,788	14,399,916	
-27,404	3,259,496	
-395,161	64,001,382	
	42,996,782	
1,768	189,991	
2,455	5,564	
-7,316	2,225,084	
283,869	307,651	127,074,216

2010 Allocation
-49.9%
9.7%
139.2%
0.0%
0.0%
0.0%
-0.6%
-0.9%
2.6%
100%

----- M O N T H T O D A T E ----- Y E A R T O D A T E -----  
 Count Consumption kW Count Consumption kW Amount Amount

Report Profile : 43 RR Disp GA Non RPP and SSS

Bill Code: E10 Residential Trans Network  
 E10 Bill Total: 0 137865 0.0 1957.70 0 8408194 0.0 117112.58  
 Last Year: 0 509009 0.0 46391.18 0 3657464 0.0 46391.18  
 Variance: -72 -95

Bill Code: E10N Smart Meter Entity Charge  
 E10N Bill Total: 0 -3 0.0 -0.04 0 -663 0.0 -9.33  
 Last Year: 0 -5 0.0 -5.79 0 -502 0.0 -5.79  
 Variance: -40 -99 32 61

Bill Code: E10T Smart Meter Entity Charge  
 E10T Bill Total: 0 5618117 0.0 79777.73 0 80734662 0.0 1130843.84  
 Last Year: 0 5417016 0.0 601149.82 0 48163183 0.0 601149.82  
 Variance: 3 -86 67 88

Bill Code: E20 Smart Meter Entity Charge  
 E20 Bill Total: 0 970329 0.0 13778.71 0 16694377 0.0 233605.20  
 Last Year: 0 1211145 0.0 106884.75 0 8888618 0.0 106884.75  
 Variance: -19 -87 87 118

Bill Code: E20T Smart Meter Entity Charge  
 E20T Bill Total: 0 1108900 0.0 15746.34 0 13052207 0.0 182900.73  
 Last Year: 0 992462 0.0 100922.25 0 8201385 0.0 100922.25  
 Variance: 11 -84 59 81

Bill Code: E25 USL Wholesale Market Service  
 E25 Bill Total: 0 21613 0.0 306.89 0 259677 0.0 3636.85  
 Last Year: 0 21657 0.0 1846.13 0 152155 0.0 1846.13  
 Variance: 0 -83 70 96

Bill Code: E30 Rate Rider Recovery LRAM  
 E30 Bill Total: 0 0 1569.4 6921.18 0 18961.1 0 82634.74  
 Last Year: 0 0 1942.7 52949.71 0 12322.2 0 52949.71  
 Variance: -19 -86 53 56

Bill Code: E35 Rate Rider Recovery LRAM  
 E35 Bill Total: 0 0 7197.7 31741.98 0 87994.7 0 383766.99  
 Last Year: 0 0 7706.5 201554.95 0 53866.3 0 201554.95  
 Variance: -6 -84 63 90

Bill Code: E60 Rate Rider Recovery LRAM

----- M O N T H T O D A T E ----- Y E A R T O D A T E -----  
 Count Consumption kW Count Consumption kW Amount Amount

E60 Bill Total: 0 0 5820.1 25666.74 0 0 66651.5 290831.11  
 Last Year: 0 0 5360.5 160404.87 0 0 37328.6 160404.87  
 Variance : -83 -83 78 81

Bill Code: E70 Rate Rider Disp Global Adj

E70 Bill Total: 0 0 9086.7 57599.68 0 0 115370.5 723133.98  
 Last Year: 0 0 9487.4 426891.52 0 0 69113.2 426891.52  
 Variance : -4 -86 66 69

Bill Code: E80 Sentinel Rate Rider Def/Var Ac

E80 Bill Total: 0 0 0.0 0.00 0 0 0.0 0.00  
 Last Year: 0 0 0.0 30.55 0 0 6.0 30.55  
 Variance : -100 -100

Bill Code: E90 Streetlights Prov Benefit

E90 Bill Total: 0 0 535.7 2774.50 0 0 4836.5 24849.63  
 Last Year: 0 0 0.0 0.00 0 0 0.0 0.00  
 Variance :

Profile 43 :  
 Last Year: 0 7856823 24209.6 119148454 293814.4 3173306.32  
 Variance : 0 8151284 24497.0 69062302 172636.3 1699019.94

Grand Totals :  
 Last Year: 0 7856823 24209.6 119148454 293814.4 3173306.32  
 Variance : 0 8151284 24497.0 69062302 172636.3 1699019.94

- 2786433.15  
386873  
 Collected which is  
 a credit to  
 1595-01  
 fake revenue -  
 offsets the  
 amt owed to  
 ELK

Effective	Count	M O N T H T O Consumption	D A T E kW	Amount	Count	Y E A R T O Consumption	D A T E kW	Amount
E60	0	5820.1		-25566.74	0	0	56651.5	-290831.11
Bill Total:	0	5360.5		-160404.87	0	0	37328.6	-160404.87
Last Year:		8		-83			78	81
Variance :								
Bill Code: E70	Rate Rider Disp	Global Adj						
E70	0	9086.7		-57599.68	0	0	115370.5	-723133.98
Bill Total:	0	9487.4		-426891.52	0	0	69113.2	-426891.52
Last Year:		-4		-86			66	69
Variance :								
Bill Code: E80	Sentinel Rate Rider	Def/Var	Ac					
E80	0	0.0		0.00	0	0	0.0	0.00
Bill Total:	0	0.0		-26.86	0	0	5.3	-26.86
Last Year:				-100			-100	-100
Variance :								
Profile 44	0	7037884	20586.0	-208249.86	0	106814964	245455.2	-2786433.15
Last Year:	0	7296787	20243.2	-205514.74	0	61902909	142986.9	-1497593.48
Variance :		-3	1	1		72	71	86
Grand Totals	0	7037884	20586.0	-208249.86	0	106814964	245455.2	-2786433.15
Last Year:	0	7296787	20243.2	-205514.74	0	61902909	142986.9	-1497593.48
Variance :		-3	1	1		72	71	86



Negative

E.L.K. Energy Inc. Fiscal Year Starts : 2014-01 Current Period : 2014-12 (Inclusive) Statistic Report

Effective	Count	M O N T H T O	Consumption	Amount	Count	Y E A R T O	Consumption	Amount	D A T E	kW	D A T E	Amount
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Report Profile : 44 RR DISP GA NON RPP(SSS)

Bill Code: E10	Smart Meter Entity Charge											
E10	Bill Total:	0	126139	-1791.18	0	7774721		-108272.96		0.0		
	Last Year:	0	465980	-42285.53	0	3331154		-42285.53		0.0		
	Variance :		-72	-95		133		156				

Bill Code: E10N	Smart Meter Entity Charge											
E10N	Bill Total:	0	-3	0.04	0	-663		9.33		0.0		
	Last Year:	0	-5	5.79	0	-502		5.79		0.0		
	Variance :		-40	-99		32		61				

Bill Code: E10T	Smart Meter Entity Charge											
E10T	Bill Total:	0	5228196	-74240.84	0	74791569		-1047675.60		0.0		
	Last Year:	0	4998397	-554343.64	0	44395862		-554343.64		0.0		
	Variance :		4	-86		68		88				

Bill Code: E20	Smart Meter Entity Charge											
E20	Bill Total:	0	744442	-10571.05	0	13190635		-184552.56		0.0		
	Last Year:	0	1009597	-88094.46	0	7337560		-88094.46		0.0		
	Variance :		-26	-88		79		109				

Bill Code: E20T	Smart Meter Entity Charge											
E20T	Bill Total:	0	926489	-13156.14	0	10906942		-152846.37		0.0		
	Last Year:	0	810153	-83001.71	0	6750501		-83001.71		0.0		
	Variance :		14	-84		61		84				

Bill Code: E25	USL Wholesale Market Service											
E25	Bill Total:	0	12620	-179.20	0	151761		-2125.40		0.0		
	Last Year:	0	12664	-1076.59	0	88334		-1076.59		0.0		
	Variance :			-83		71		71				

Bill Code: E30	Rate Rider Recovery LRAM											
E30	Bill Total:	0	0	-5149.69	0	0		-52504.65		12037.6		
	Last Year:	0	0	-30939.90	0	0		-30939.90		7200.2		
	Variance :			-83				69		67		

Bill Code: E35	Rate Rider Recovery LRAM											
E35	Bill Total:	0	0	-19895.38	0	0		-224499.85		51395.6		
	Last Year:	0	0	-110534.19	0	0		-110534.19		29339.6		
	Variance :			-82				103		75		

Bill Code: E60	Rate Rider Recovery LRAM											
E60	Bill Total:	0	0	4511.4	0	0						
	Last Year:	0	0	4167.3	0	0						
	Variance :			8								