

The following tables show the transfer of revenues and costs between various years in the 'production month' deferral account reconciliation. As evidenced by the 'Total' column in each table, the transfers between years net to zero.

Table 1.0 provides a summary of the net transfers into and out of the various accounting years to show revenues and costs in the appropriate production year. To explain how the tables work using Table 1.0 for Interconnection charge revenue, \$1.0 million of revenue was accounted for in 2007 but related to prior years, these transactions were removed from 2007 and applied back to the appropriate production year from 2001 to 2006.

As shown in Appendix A with the reconciliation of the financial statements to the annual deferral balances, the transfers between years have been fully accounted for (refer to Tables 1.1 to 1.5 below).

TABLE 1.0

All Years Combined (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge	(1.0)	(0.4)	(0.7)	(2.3)	3.8	0.6	0.1	-	-	0
Operating reserve charge	0.4	(0.2)	(0.3)	(0.0)	0.2	0.0	(0.0)	-	-	0
Other system support services charge	(0.0)	(0.0)	(0.2)	0.1	0.0	0.1	0.0	-	-	(0)
Losses charges	(0.0)	0.2	(5.6)	5.5	(1.3)	1.2	0.0	-	-	(0)
Voltage Control	0.1	(0.1)	-	-	-	-	-	-	-	-
Other Revenue Collected	-	-	-	-	-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)	-	-	-	-	-	-	-	-	-	-
Import Export Losses	-	-	-	-	-	-	-	-	-	-
Total Revenue	(0.6)	(0.5)	(6.8)	3.2	2.7	1.9	0.1	-	-	(0.0)
Costs										
Interconnection charge	1.7	(4.2)	8.2	(7.9)	25.8	(15.9)	(7.7)	(0.1)	-	0
Operating reserve charge	0.2	(0.1)	(0.2)	0.4	(1.2)	0.9	-	-	-	(0)
Other system support services charge	-	-	0.0	(0.0)	0.0	(0.2)	0.1	0.1	0.0	0
Voltage Control	(0.0)	(2.9)	0.3	2.6	-	-	-	-	-	0
Losses charges	8.3	(8.5)	1.2	33.1	(18.3)	(15.6)	(0.2)	(0.0)	-	(0)
Total Costs	10	(16)	10	28	6	(31)	(8)	(0)	0	0
Total Adjustments	10	(16)	3	31	9	(29)	(8)	(0)	0	(0)

TABLE 1.1

2007 Adjustments (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge	(1.0)	1.0	0.1	-	-	-	-	-	-	(0)
Operating reserve charge	0.4	(0.4)	-	-	-	-	-	-	-	-
Other system support services charge	(0.0)	0.0	0.0	-	-	-	-	-	-	0
Losses charges	(0.0)	0.0	-	-	-	-	-	-	-	-
Voltage Control	0.1	(0.1)	-	-	-	-	-	-	-	-
Other Revenue Collected	-	-	-	-	-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)	-	-	-	-	-	-	-	-	-	-
Import Export Losses	-	-	-	-	-	-	-	-	-	-
Total Revenue	(0.6)	0.5	0.1	-	-	-	-	-	-	(0.0)
Costs										
Interconnection charge	1.7	(2.5)	0.6	0.2	-	-	-	-	-	0
Operating reserve charge	0.2	(0.2)	-	-	-	-	-	-	-	-
Other system support services charge	-	-	-	-	-	-	-	-	-	-
Voltage Control	(0.0)	0.0	-	-	-	-	-	-	-	-
Losses charges	8.3	(8.3)	-	-	-	-	-	-	-	-
Total Costs	10.2	(11.0)	0.6	0.2	-	-	-	-	-	0.0
Total Adjustments for 2005	9.6	(10.5)	0.6	0.2	-	-	-	-	-	(0.0)

TABLE 1.2

2006 Adjustments (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge		(1.4)	0.7	0.0	0.6	0.1	-	-	-	(0)
Operating reserve charge		0.2	(0.2)	0.0	-	0.0	-	-	-	0
Other system support services charge		(0.0)	0.0	0.0	-	0.0	-	-	-	(0)
Losses charges		0.2	(0.2)	-	-	-	-	-	-	(0)
Voltage Control		-	-	-	-	-	-	-	-	-
Other Revenue Collected		-	-	-	-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)		-	-	-	-	-	-	-	-	-
Import Export Losses		-	-	-	-	-	-	-	-	-
Total Revenue		(1.0)	0.3	0.0	0.6	0.1	-	-	-	(0)
Costs										
Interconnection charge		(1.7)	7.2	(5.5)	-	-	-	-	-	0
Operating reserve charge		0.1	(0.1)	-	-	-	-	-	-	-
Other system support services charge		-	-	-	-	-	-	-	-	-
Voltage Control		(2.9)	0.3	2.6	-	-	-	-	-	0
Losses charges		(0.2)	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	0
Total Costs		(4.7)	7.6	(2.9)	(0.0)	(0.0)	(0.0)	(0.0)	-	0
Total Adjustments for 2005		(5.7)	7.9	(2.9)	0.6	0.1	(0.0)	(0.0)	-	(0)

TABLE 1.3

2005 Adjustments (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge			(1.4)	0.1	1.2	(0.0)	0.1	-	-	(0)
Operating reserve charge			(0.1)	(0.3)	0.3	0.1	0.0	-	-	0
Other system support services charge			(0.2)	0.1	0.0	0.1	0.0	-	-	(0)
Losses charges			(5.4)	3.0	2.0	0.4	0.0	-	-	(0)
Voltage Control			-	-	-	-	-	-	-	-
Other Revenue Collected			-	-	-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)			-	-	-	-	-	-	-	-
Import Export Losses			-	-	-	-	-	-	-	-
Total Revenue			(7.1)	2.9	3.6	0.5	0.1	-	-	(0)
Costs										
Interconnection charge			0.4	(2.4)	1.3	0.7	-	-	-	0
Operating reserve charge			(0.2)	0.2	-	-	-	-	-	-
Other system support services charge			0.0	(0.0)	-	-	-	-	-	-
Losses charges			1.0	23.4	(11.3)	(13.0)	(0.1)	-	-	0
Total Costs			1.3	21.1	(10.0)	(12.3)	(0.1)	-	-	0
Total Adjustments for 2005			(5.8)	24.0	(6.4)	(11.8)	0.0	-	-	(0)

TABLE 1.4

Alberta Electric System Operator
Inter-Year Adjustment Schedule (1999 to 2007)

Appendix E

2004 Adjustments (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge				(2.4)	2.0	0.5	(0.0)	-	-	0
Operating reserve charge				0.3	(0.2)	(0.1)	(0.0)	-	-	0
Other system support services charge				(0.0)	0.0	(0.0)	(0.0)	-	-	-
Losses charges				2.5	(2.3)	(0.2)	-	-	-	(0)
Voltage Control				-	-	-	-	-	-	-
Other Revenue Collected				-	-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)				-	-	-	-	-	-	-
Import Export Losses				-	-	-	-	-	-	-
Total Revenue				0.3	(0.5)	0.2	(0.0)	-	-	(0)
Costs										
Interconnection charge				(0.2)	24.6	(17.2)	(7.1)	(0.1)	-	0
Operating reserve charge				0.3	(0.3)	-	-	-	-	-
Other system support services charge				0.0	(0.0)	-	-	-	-	-
Losses charges				9.7	(7.2)	(2.4)	(0.1)	-	-	0
Total Costs				9.8	17.1	(19.5)	(7.3)	(0.1)	-	0
Total Adjustments for 2004				10.1	16.6	(19.3)	(7.3)	(0.1)	-	0

TABLE 1.5

2003 Adjustments (\$ millions)	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
Revenue										
Interconnection charge					(0.1)	0.1	-	-	-	-
Operating reserve charge					0.1	(0.1)	-	-	-	-
Other system support services charge					(0.0)	0.0	-	-	-	-
Losses charges					(1.0)	1.0	0.0	-	-	(0)
Voltage Control					-	-	-	-	-	-
Other Revenue Collected					-	-	-	-	-	-
Losses charge adj (Prior Year Adj & DAT)					-	-	-	-	-	-
Import Export Losses					-	-	-	-	-	-
Total Revenue					(1.0)	1.0	0.0	-	-	(0)
Costs										
Interconnection charge ⁽¹⁾					(0.1)	0.6	(0.5)	-	-	-
Operating reserve charge					(0.9)	0.9	-	-	-	-
Other system support services charge					0.1	(0.2)	0.1	0.1	0.0	0
Losses charges					0.2	(0.2)	(0.0)	-	-	0
Total Costs					(0.7)	1.1	(0.5)	0.1	0.0	0
Total Adjustments for 2003					(1.8)	2.1	(0.4)	0.1	0.0	(0)