

## Alberta Electric System Operator

## Inter- Year Adjustment Schedule (1999 to 2008)

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 1.1 for Operating reserve charge costs, in 2008 a cost of \$1.0 million for transactions that occurred in 2008 but relate to prior years is being deducted from 2008 (a negative \$1.0 million) and being applied back to 2007 to 2004. When the amount is applied back to these production years, some years (such as 2006) receive a cost amount and other years (such as 2007) receive a reduction to costs.

As shown in Appendix B-1 & B-2 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 1.6 below).

TABLE 1.0

All Years Combined	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
Interconnection charge	0.1	(1.1)	(0.4)	(0.7)	(2.3)	3.8	0.6	0.1	0.0	-	0
Operating reserve charge	0.1	0.3	(0.2)	(0.3)	(0.0)	0.2	0.0	(0.0)	-	(0.0)	(0)
Other system support services charge	(0.0)	0.0	(0.0)	(0.2)	0.1	0.0	0.1	0.0	(0.0)	0.0	0
Losses charges	(0.0)	(0.0)	0.3	(5.6)	5.5	(1.3)	1.2	0.0	-	0.0	(0)
Voltage Control	0.0	0.1	(0.1)	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>0.2</b>	<b>(0.7)</b>	<b>(0.5)</b>	<b>(6.8)</b>	<b>3.2</b>	<b>2.7</b>	<b>1.9</b>	<b>0.1</b>	<b>0.0</b>	<b>0.0</b>	<b>0</b>
<b>Costs</b>											
Interconnection charge	(2.5)	18.7	(8.3)	8.3	(9.3)	16.7	(15.9)	(7.7)	(0.1)	-	0
Operating reserve charge	(1.0)	(0.0)	1.9	(0.2)	(0.3)	(1.2)	0.9	-	-	-	(0)
Other system support services charge	0.9	-	(0.9)	0.0	0.0	0.0	(0.2)	0.1	0.1	0.0	0
Voltage Control	0.2	1.6	(2.0)	0.1	0.2	-	-	-	-	-	0
Losses charges	15.3	6.4	(12.8)	(4.5)	38.9	(22.2)	(18.9)	(2.2)	(0.0)	-	0
<b>Total Costs</b>	<b>12.9</b>	<b>26.7</b>	<b>(22.1)</b>	<b>3.7</b>	<b>29.5</b>	<b>(6.6)</b>	<b>(34.1)</b>	<b>(9.8)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0</b>
<b>Total Adjustments</b>	<b>13.1</b>	<b>26.0</b>	<b>(22.6)</b>	<b>(3.1)</b>	<b>32.7</b>	<b>(3.9)</b>	<b>(32.3)</b>	<b>(9.7)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0</b>

TABLE 1.1

2008 Adjustments (\$ millions)	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
Interconnection charge	0.1	(0.1)	(0.0)	-	-	-	-	-	-	-	(0)
Operating reserve charge	0.1	(0.1)	-	-	-	-	-	-	-	-	-
Other system support services charge	(0.0)	0.0	-	-	-	-	-	-	-	-	-
Losses charges	(0.0)	-	0.0	-	-	-	-	-	-	-	-
Voltage Control	0.0	(0.0)	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>0.2</b>	<b>(0.2)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>Costs</b>											
Interconnection charge	(2.5)	0.5	0.9	1.1	(1.6)	1.6	-	-	-	-	0
Operating reserve charge	(1.0)	(0.2)	1.9	0.0	(0.8)	(0.0)	-	-	-	-	(0)
Other system support services charge	0.9	-	(0.9)	(0.0)	0.0	0.0	-	-	-	-	0
Voltage Control	0.2	1.6	0.9	(0.2)	(2.4)	-	-	-	-	-	-
Losses charges	15.3	(1.9)	(4.3)	(5.8)	5.8	(3.9)	(3.3)	(2.0)	-	-	0
<b>Total Costs</b>	<b>12.9</b>	<b>(0.0)</b>	<b>(1.4)</b>	<b>(4.9)</b>	<b>1.0</b>	<b>(2.2)</b>	<b>(3.3)</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Total Adjustments for 2008</b>	<b>13.1</b>	<b>(0.2)</b>	<b>(1.4)</b>	<b>(4.9)</b>	<b>1.0</b>	<b>(2.2)</b>	<b>(3.3)</b>	<b>(2.0)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>

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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 1.1 for Operating reserve charge costs, in 2008 a cost of \$1.0 million for transactions that occurred in 2008 but relate to prior years is being deducted from 2008 (a negative \$1.0 million) and being applied back to 2007 to 2004. When the amount is applied back to these production years, some years (such as 2006) receive a cost amount and other years (such as 2007) receive a reduction to costs.

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TABLE 1.2

2007 Adjustments (\$ millions)	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
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)	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>(0.6)</b>	<b>0.5</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>Costs</b>											
Interconnection charge		18.2	(7.6)	(0.4)	0.5	(10.8)	-	-	-	-	-
Operating reserve charge		0.2	(0.2)	-	-	-	-	-	-	-	-
Other system support services charge		-	-	-	-	-	-	-	-	-	-
Voltage Control		(0.0)	0.0	-	-	-	-	-	-	-	-
Losses charges		8.3	(8.3)	-	-	-	-	-	-	-	-
<b>Total Costs</b>		<b>26.7</b>	<b>(16.0)</b>	<b>(0.4)</b>	<b>0.5</b>	<b>(10.8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Adjustments for 2007</b>		<b>26.1</b>	<b>(15.5)</b>	<b>(0.3)</b>	<b>0.5</b>	<b>(10.8)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>

TABLE 1.3

2006 Adjustments (\$ millions)	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
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	0.0	-	-	-	(0)
Losses charges			0.2	(0.2)	-	-	-	-	-	-	-
Voltage Control			-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>			<b>(1.0)</b>	<b>0.3</b>	<b>0.0</b>	<b>0.6</b>	<b>0.1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>Costs</b>											
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
<b>Total Costs</b>			<b>(4.7)</b>	<b>7.6</b>	<b>(2.9)</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>0</b>
<b>Total Adjustments for 2006</b>			<b>(5.7)</b>	<b>7.9</b>	<b>(2.9)</b>	<b>0.6</b>	<b>0.1</b>	<b>(0.0)</b>	<b>(0.0)</b>	<b>-</b>	<b>(0)</b>

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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 1.1 for Operating reserve charge costs, in 2008 a cost of \$1.0 million for transactions that occurred in 2008 but relate to prior years is being deducted from 2008 (a negative \$1.0 million) and being applied back to 2007 to 2004. When the amount is applied back to these production years, some years (such as 2006) receive a cost amount and other years (such as 2007) receive a reduction to costs.

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TABLE 1.4

2005 Adjustments (\$ millions)	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
Interconnection charge				(1.4)	0.1	1.2	(0.0)	0.1	0.0	-	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	(0.0)	-	(0)
Losses charges				(5.4)	3.0	2.0	0.4	0.0	-	-	(0)
Voltage Control				-	-	-	-	-	-	-	-
<b>Total Revenue</b>				<b>(7.1)</b>	<b>2.9</b>	<b>3.6</b>	<b>0.5</b>	<b>0.1</b>	<b>0.0</b>	<b>-</b>	<b>0</b>
<b>Costs</b>											
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
<b>Total Costs</b>				<b>1.3</b>	<b>21.1</b>	<b>(10.0)</b>	<b>(12.3)</b>	<b>(0.1)</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Total Adjustments for 2005</b>				<b>(5.8)</b>	<b>24.0</b>	<b>(6.4)</b>	<b>(11.8)</b>	<b>0.0</b>	<b>0.0</b>	<b>-</b>	<b>0</b>

TABLE 1.5

2004 Adjustments	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
Interconnection charge					(2.4)	2.0	0.5	(0.0)	-	-	0
Operating reserve charge					0.3	(0.2)	(0.1)	(0.0)	-	(0.0)	(0)
Other system support services charge					(0.0)	0.0	(0.0)	(0.0)	-	0.0	0
Losses charges					2.5	(2.3)	(0.2)	-	-	0.0	0
Voltage Control					-	-	-	-	-	-	-
<b>Total Revenue</b>					<b>0.3</b>	<b>(0.5)</b>	<b>0.2</b>	<b>(0.0)</b>	<b>-</b>	<b>0.0</b>	<b>(0)</b>
<b>Costs</b>											
Interconnection charge					(0.2)	24.6	(17.2)	(7.1)	(0.1)	-	0
Operating reserve charge					0.3	(0.3)	-	-	-	-	-
Total Adjustments for 2004					0.0	(0.0)	-	-	-	-	-
Losses charges					9.7	(7.2)	(2.4)	(0.1)	-	-	0
<b>Total Costs</b>					<b>9.8</b>	<b>17.1</b>	<b>(19.5)</b>	<b>(7.3)</b>	<b>(0.1)</b>	<b>-</b>	<b>0</b>
<b>Total Adjustments for 2004</b>					<b>10.1</b>	<b>16.6</b>	<b>(19.3)</b>	<b>(7.3)</b>	<b>(0.1)</b>	<b>0.0</b>	<b>0</b>

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TABLE 1.6

2003 Adjustments	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	Total
<b>Revenue</b>											
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						-	-	-	-	-	-
<b>Total Revenue</b>						<b>(1.0)</b>	<b>1.0</b>	<b>0.0</b>	<b>-</b>	<b>-</b>	<b>(0)</b>
<b>Costs</b>											
Interconnection charge						(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
<b>Total Costs</b>						<b>(0.7)</b>	<b>1.1</b>	<b>(0.5)</b>	<b>0.1</b>	<b>0.0</b>	<b>0</b>
<b>Total Adjustments for 2003</b>						<b>(1.8)</b>	<b>2.1</b>	<b>(0.4)</b>	<b>0.1</b>	<b>0.0</b>	<b>(0)</b>