

AESO 2008 Deferral Account Reconciliation Application
 Comparison of Customer Allocation Report Layouts Between Years
 Appendices J and K Column Layouts

2008 Annual	Appendix J-1	A	B	C	D	E	F	G	H	I
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2008 Rider C Related to 2008 Ref/(Chg)	Curr Def Bal & 2008 Rider C Ref/(Chg)	2009 Rider C Ref/(Chg)	% Related to 2008	2009 Rider C Relating to 2008 Ref/(Chg)	Total Refund/ (Charge)
Sum of Monthly Calculations									H=F*G	I=E-H

2008 Monthly	Appendix K-1	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2008 Rider C Ref/(Chg)	% Related to 2008	2008 Rider C Relating to 2008 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2009 Rider C applied to 2008 and is calculated at the annual level because it does not relate to 2008 monthly detail. No 2009 Rider C amounts were applied to 2008 (column G).

2007 Annual	Appendix J-2	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2007 Rider C Related to 2007 Ref/(Chg)	Curr Def Bal & 2007 Rider C Ref/(Chg)	2008 Rider C Ref/(Chg)	% Related to 2007	2008 Rider C Relating to 2007 Ref/(Chg)	Total Refund/ (Charge)	2007 Refund/ (Charge) in 2004-2007 Application	Current Refund/ (Charge)
Sum of Monthly Calculations									H=F*G	I=E-H	K=I-J	

2007 Monthly	Appendix K-2	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2007 Rider C Ref/(Chg)	% Related to 2007	2007 Rider C Relating to 2007 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2008 Rider C applied to 2007 and is calculated at the annual level because it does not relate to 2007 monthly detail. Management calculated a percentage by rate category that the Q1 2008 Rider C amounts were applied back to 2007 (column G).

2006 Annual	Appendix J-3	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2006 Rider C Related to 2006 Ref/(Chg)	Curr Def Bal & 2006 Rider C Ref/(Chg)	2007 Rider C Ref/(Chg)	% Related to 2006	2007 Rider C Relating to 2006 Ref/(Chg)	Total Refund/ (Charge)	2006 Refund/ (Charge) in 2004-2007 Application	Current Refund/ (Charge)
Sum of Monthly Calculations									H=F*G	I=E-H	K=I-J	

2006 Monthly	Appendix K-3	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2006 Rider C Ref/(Chg)	% Related to 2006	2006 Rider C Relating to 2006 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2007 Rider C applied to 2006 and is calculated at the annual level because it does not relate to 2006 monthly detail. Management calculated a percentage by rate category that the Q1 2007 Rider C amounts were applied back to 2006 (column G).

2005 Annual	Appendix J-4	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2005 Rider C Related to 2005 Ref/(Chg)	Curr Def Bal & 2005 Rider C Ref/(Chg)	2006 Rider C Ref/(Chg)	% Related to 2005	2006 Rider C Relating to 2005 Ref/(Chg)	Total Refund/ (Charge)	2005 Refund/ (Charge) in 2004-2007 Application	Current Refund/ (Charge)
Sum of Monthly Calculations									H=F*G	I=E-H	K=I-J	

2005 Monthly	Appendix K-4	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2005 Rider C Ref/(Chg)	% Related to 2005	2005 Rider C Relating to 2005 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2006 Rider C applied to 2005 and is calculated at the annual level because it does not relate to 2005 monthly detail. Management calculated a percentage by rate category that the Q1 2006 Rider C amounts were applied back to 2005 (column G).

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2004 Annual	Appendix J-5	A	B	C	D	E	F	G	H	I	J	K
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2004 Rider C Related to 2004 Ref/(Chg)	Curr Def Bal & 2004 Rider C Ref/(Chg)	2005 Rider C Ref/(Chg)	% Related to 2004	2005 Rider C Relating to 2004 Ref/(Chg)	Total Refund/(Charge)	2004 Refund/(Charge) in 2004-2007 Application	Current Refund/(Charge)
Sum of Monthly Calculations									H=F*G	I=E-H	K=J	

2004 Monthly	Appendix K-5	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2004 Rider C Ref/(Chg)	% Related to 2004	2004 Rider C Relating to 2004 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
			C=A-B			F=D*E	G=B-F	

The 2005 Rider C applied to 2004 and is calculated at the annual level because it does not relate to 2004 monthly detail. Management calculated a percentage by rate category that the Jan to June 2005 Rider C amounts were applied back to 2004 (column G).

2003 Annual	Appendix J-6	A	B	C	D	E	F	G	H	I	J	K	L
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Bal & 2003 Rider C Ref/(Chg)	2004 Rider C Ref/(Chg)	% Related to 2003	2004 Rider C Relating to 2003 Ref/(Chg)	Total Refund/(Charge)	2003 Refund/(Charge) in 2003 Application	2003 Refund/(Charge) in 2004-2007 Application	Current Refund/(Charge) to Customers
Sum of Monthly Calculations									H=F*G	I=E-H	L=J-K		

2003 Monthly	Appendix K-6	A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2003 Rider C Ref/(Chg)	% Related to 2003	2003 Rider C Related to 2003 Ref/(Chg)	Curr Def Balance & Rider C Refund/(Charge)
			C=A-B			F=D*E	G=B-F	

The 2004 Rider C is applied to 2003 and is calculated at the annual level because it does not relate to 2003 monthly detail. Management assessed a percentage by rate category that the Q1 2004 Rider C amounts were applied back to 2003 (column G).

2002 Annual	Appendix J-7	A	B
		Actual Revenue Collected	Deferral Balance Alloc Ref/(Chg)

Monthly frozen revenue allocators so no detailed calculations

2002 Monthly	Appendix K-7	A	B
		Actual Revenue Collected	Deferral Balance Alloc Ref/(Chg)

Allocation of Rider C to the rate categories is required in 2003 as the collections/refunds were made with one overall STS or DTS Rider C rate in 2003. Separate Rider C rates by rate category started in 2004.

2001 Annual	Appendix J-8	A	B
		Actual Revenue Collected	Deferral Balance Allocation

Annual frozen revenue allocators so no detailed calculations

**AESO 2008 Deferral Account Reconciliation Application
Comparison of Customer Allocation Report Layouts Between Years
Appendix L Column Layouts for Losses Calculations**

		A	B	C	D	E
2005 Monthly	Appendix L-1	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C=B/\Sigma B$				

		A	B	C	D	E
2004 Monthly	Appendix L-2	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C=B/\Sigma B$				

		A	B	C	D	E
2003 Monthly	Appendix L-3	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C=B/\Sigma B$				

		A	B	C	D	E
2002 Monthly	Appendix L-4	Losses Revenue Collected	Effective Volume X Pool Price	Customer % of the Total (Effective Volume X Pool Price)	Total Industry Losses Def Account Balance	Allocated Charge/ (Charge) Refunded/ (Charged)
		$C=B/\Sigma B$				

		A	B	C	D	E
2001 Annual	Appendix L-5	Losses Revenue Collected	Effective Volume X Pool Price	Percentage of Total	Losses Def. Account Balance	Overcollected/ (Undercollected)
		$C=B/\Sigma B$				

		A	B	C
2001 Quarterly	Appendix L-5	Losses Revenue Collected	Normalized Loss Factor	Effective Volume X Pool Price

2001 has the same report calculations as 2002 to 2005 with the only differences being that the 2001 report columns have different names which originated back to the first 2001 filing and the allocations are based on the annual totals (which are the sum of the quarterly amounts) as opposed to the monthly totals for 2002 to 2005.