

AESO 2009 Deferral Account Reconciliation Application
Comparison of Customer Allocation Report Layouts Between Years
Appendices I and J Column Layouts

2009 Annual	Appendix I-1	A	B	C	D	E	F	G	H	I
		Actual Revenue Collected	Current Deferral Balance Alloc Ref/(Chg)	Total Cust Rev Requirement	2009 Rider C Related to 2009 Refund/(Charged)	Current Def Bal Alloc and 2009 Rider C Refund/(Charged)	2010 Rider C Refunded/(Charged)	% Related to 2009	2010 Rider C Relating to 2009 Refund/(Charged)	Total Refunded/(Charged)
Sum of Monthly Calculations									H=F*G	I=E-H

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

The 2010 Rider C applied to 2009 and is calculated at the annual level because it does not relate to 2009 monthly detail. No 2010 Rider C amounts were applied to 2009 (column G).

2008 Annual	Appendix I-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	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)	2008 Rider C Relating to 2008 Ref/(Chg)	Total Refunded/(Charged)	2008 Refunded/(Charged) in 2008 DA Application (2009-191)
Sum of Monthly Calculations									H=F*G	I=E-H	K=I-J	

2008 Monthly	Appendix J-2	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 I-3	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	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)	2007 Rider C Relating to 2007 Ref/(Chg)	Total Refund/(Charge)	2007 Refund/(Charge) in 2004-2007 DA Application (2009-010)	2007 Refund/(Charge) in 2008 DA Application (2009-191)
Sum of Monthly Calculations									H=F*G	I=E-H	L = I-J-K		

2007 Monthly	Appendix J-3	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 I-4	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	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)	2006 Rider C Relating to 2006 Ref/(Chg)	Total Refund/(Charge)	2006 Refund/(Charge) in 2004-2007 DA Application (2009-010)	2006 Refund/(Charge) in 2008 DA Application (2009-191)
Sum of Monthly Calculations									H=F*G	I=E-H	L = I-J-K		

2006 Monthly	Appendix J-4	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).

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2005 Annual	Appendix I-5	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	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 DA Application (2009-010)	2005 Refund/ (Charge) in 2008 DA Application (2009-191)	2005 Refund/ (Charge) in 2008 DA Application (2009-191)
Sum of Monthly Calculations									H=F*G	I=E-H	L = I-J-K		

2005 Monthly	Appendix J-5	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).

2004 Annual	Appendix I-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	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 DA Application (2009-010)	2004 Refund/ (Charge) in 2008 DA Application (2009-191)	2004 Refund/ (Charge) in 2008 DA Application (2009-191)
Sum of Monthly Calculations									H=F*G	I=E-H	L = I-J-K		

2004 Monthly	Appendix J-6	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).

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Comparison of Customer Allocation Report Layouts Between Years
Appendix K Column Layouts for Losses Calculations**

	A	B	C	D	E	
2005 Monthly	Appendix K-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)
					$C=B/\Sigma B$	$E=C*D$

	A	B	C	D	E	
2004 Monthly	Appendix K-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)
					$C=B/\Sigma B$	$E=C*D$