

AESO 2017-2018 Deferral Account Reconciliation Application  
Comparison of Market Participant Allocation Report Layouts Between Years  
Appendices G and H Column Layouts

	A	B	C	D	E	F
<b>2018 Annual Appendix G-1</b>	Actual Revenue Collected	Base Rate Adjustment (%)	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2018 Rider C Refunded/(Charged)	Current Refund/(Charge) to Participant
			<b>C=A*B</b>	<b>D=A-C</b>	<b>F=C-E</b>	

The 2017 and 2018 deferral accounts are reconciled on a production year basis, instead of on a production month basis. The AESO's request for approval of the proposed change was approved by the Alberta Utilities Commission on an interim basis in Decision 22942-D01-2017 (November 28, 2017).

	A	B	C	D	E	F
<b>2017 Annual Appendix G-2</b>	Actual Revenue Collected	Base Rate Adjustment (%)	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2017 Rider C Refunded/(Charged)	Current Refund/(Charge) to Participant
			<b>C=A*B</b>	<b>D=A-C</b>	<b>F=C-E</b>	

	A	B	C	D	E	F	G	H	I	J	K
<b>2016 Annual Appendix G-3</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2016 Rider C Related to 2016 Refunded/(Charged)	Current Def Bal Alloc and 2016 Rider C Refund/(Charge)	2017 Rider C Refunded/(Charged)	% Related to 2016	2017 Rider C Relating to 2016 Refunded/(Charged)	Total Refunded/(Charged)	2016 Refunded/(Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
<b>Sum of Monthly Calculations</b>								<b>H=F*G</b>	<b>I=E-H</b>	<b>K=J</b>	

The 2017 Rider C applied to 2016 and is calculated at the annual level because it does not relate to 2016 monthly detail. No 2017 Rider C amounts were applied to 2016 (column G).

	A	B	C	D	E	F	G
<b>2016 Monthly Appendix H-1</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2016	Rider C Relating to 2016 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
			<b>C=A-B</b>	<b>F=D*E</b>		<b>G=B-F</b>	

	A	B	C	D	E	F	G	H	I	J	K	L
<b>2015 Annual Appendix G-4</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2015 Rider C Related to 2015 Refunded/(Charged)	Current Def Bal Alloc and 2015 Rider C Refund/(Charge)	2016 Rider C Refunded/(Charged)	% Related to 2015	2016 Rider C Relating to 2015 Refunded/(Charged)	Total Refunded/(Charged)	2015 Refunded/(Charged) in 2015 DAR Application (21735-D02-2017)	2015 Refunded/(Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
<b>Sum of Monthly Calculations</b>								<b>H=F*G</b>	<b>I=E-H</b>	<b>L=J-K</b>		

The 2016 Rider C applied to 2015 and is calculated at the annual level because it does not relate to 2015 monthly detail. No 2016 Rider C amounts were applied to 2015 (column G).

	A	B	C	D	E	F	G
<b>2015 Monthly Appendix H-2</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2015	Rider C Relating to 2015 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
			<b>C=A-B</b>	<b>F=D*E</b>		<b>G=B-F</b>	

	A	B	C	D	E	F	G	H	I	J	K	L	M
<b>2014 Annual Appendix G-5</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2014 Rider C Related to 2014 Refunded/(Charged)	Current Def Bal Alloc and 2014 Rider C Refund/(Charge)	2015 Rider C Refunded/(Charged)	% Related to 2014	2015 Rider C Relating to 2014 Refunded/(Charged)	Total Refunded/(Charged)	2014 Refunded/(Charged) in 2013-2014 DAR Application (20866-D01-2016)	2014 Refunded/(Charged) in 2015 DAR Application (21735-D02-2017)	2014 Refunded/(Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
<b>Sum of Monthly Calculations</b>								<b>H=F*G</b>	<b>I=E-H</b>	<b>M=J-K-L</b>			

The 2015 Rider C applied to 2014 and is calculated at the annual level because it does not relate to 2014 monthly detail. No 2015 Rider C amounts were applied to 2014 (column G).

	A	B	C	D	E	F	G
<b>2014 Monthly Appendix H-3</b>	Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2014	Rider C Relating to 2014 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
			<b>C=A-B</b>	<b>F=D*E</b>		<b>G=B-F</b>	

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2013 Annual Appendix G-6		A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2013 Rider C Related to 2013 Refunded/(Charged)	Current Def Bal Alloc and 2013 Rider C Refund/(Charge)	2014 Rider C Refunded/(Charged)	% Related to 2013	2014 Rider C Relating to 2013 Refunded/(Charged)	Total Refunded/(Charged)	2013 Refunded/ (Charged) in 2013-2014 DAR Application (20866-D01-2016)	2013 Refunded/ (Charged) in 2015 DAR Application (21735-D02-2017)	2013 Refunded/ (Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/ (Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H	M=J-K-L			

2013 Monthly Appendix H-4		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2013	Rider C Relating to 2013 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2014 Rider C applied to 2013 and is calculated at the annual level because it does not relate to 2013 monthly detail. No 2014 Rider C amounts were applied to 2013 (column G).

2012 Annual Appendix G-7		A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2012 Rider C Related to 2012 Refunded/(Charged)	Current Def Bal Alloc and 2012 Rider C Refund/(Charge)	2013 Rider C Refunded/(Charged)	% Related to 2012	2013 Rider C Relating to 2012 Refunded/(Charged)	Total Refunded/(Charged)	2012 Refunded/ (Charged) in 2012 DAR Application (2014-034)	2012 Refunded/ (Charged) in 2013-2014 DAR Application (20866-D01-2016)	2012 Refunded/ (Charged) in 2015 DAR Application (21735-D02-2017)	2012 Refunded/ (Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/ (Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H	N=J-K-L-M				

2012 Monthly Appendix H-5		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2012	Rider C Relating to 2012 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2013 Rider C applied to 2012 and is calculated at the annual level because it does not relate to 2012 monthly detail. No 2013 Rider C amounts were applied to 2012 (column G).

2011 Annual Appendix G-8		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2011 Rider C Related to 2011 Refunded/(Charged)	Current Def Bal Alloc and 2011 Rider C Refund/(Charge)	2012 Rider C Refunded/(Charged)	% Related to 2011	2012 Rider C Relating to 2011 Refunded/(Charged)	Total Refunded/(Charged)	2011 Refunded/ (Charged) in 2010-2011 DAR Application (2013-034)	2011 Refunded/ (Charged) in 2012 DAR Application (2014-034)	2011 Refunded/ (Charged) in 2013-2014 DAR Application (20866-D01-2016)	2011 Refunded/ (Charged) in 2015 DAR Application (21735-D02-2017)	2011 Refunded/ (Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/ (Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H	O=J-K-L-M-N					

2011 Monthly Appendix H-6		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2011	Rider C Relating to 2011 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2012 Rider C applied to 2011 and is calculated at the annual level because it does not relate to 2011 monthly detail. No 2012 Rider C amounts were applied to 2011 (column G).

2010 Annual Appendix G-9		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2010 Rider C Related to 2010 Refunded/(Charged)	Current Def Bal Alloc and 2010 Rider C Refund/(Charge)	2011 Rider C Refunded/(Charged)	% Related to 2010	2011 Rider C Relating to 2010 Refunded/(Charged)	Total Refunded/(Charged)	2010 Refunded/ (Charged) in 2010-2011 DAR Application (2013-034)	2010 Refunded/ (Charged) in 2012 DAR Application (2014-034)	2010 Refunded/ (Charged) in 2013-2014 DAR Application (20866-D01-2016)	2010 Refunded/ (Charged) in 2015 DAR Application (21735-D02-2017)	2010 Refunded/ (Charged) in 2016 DAR Application (23802-D02-2018)	Current Refund/ (Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H	O=J-K-L-M-N					

2010 Monthly Appendix H-7		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charged)	% Related to 2010	Rider C Relating to 2010 Refunded/(Charged)	Current Def Bal Alloc & Rider C Refund/(Charge)
C=A-B				F=D*E			G=B-F	

The 2011 Rider C applied to 2010 and is calculated at the annual level because it does not relate to 2010 monthly detail. No 2011 Rider C amounts were applied to 2010 (column G).

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2009 Annual Appendix G-10		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2009 Rider C Related to 2009 Refunded/(Charge)	Current Def Bal Alloc and 2009 Rider C Refund/(Charge)	2010 Rider C Refunded/(Charge)	% Related to 2009	2010 Rider C Relating to 2009 Refunded/(Charge)	Total Refunded/(Charge)	2009 Refunded/(Charge) in 2009 DAR Application (2011-049)	2009 Refunded/(Charge) in 2010-2011 DAR Application (2013-034)	2009 Refunded/(Charge) in 2012 DAR Application (2014-034)	2009 Refunded/(Charge) in 2013-2014 DAR Application (20866-D01-2016)	2009 Refunded/(Charge) in 2015 DAR Application (21735-D02-2017)	2009 Refunded/(Charge) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H							P=I-J-K-L-M-N-O

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).

2009 Monthly Appendix H-8		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charge)	% Related to 2009	Rider C Relating to 2009 Refunded/(Charge)	Current Def Bal Alloc & Rider C Refund/(Charge)
				C=A-B			F=D*E	G=B-F

2008 Annual Appendix G-11		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2008 Rider C Related to 2008 Refunded/(Charge)	Current Def Bal Alloc and 2008 Rider C Refund/(Charge)	2009 Rider C Refunded/(Charge)	% Related to 2008	2009 Rider C Relating to 2008 Refunded/(Charge)	Total Refunded/(Charge)	2008 Refunded/(Charge) in 2008 DAR Application (2009-191)	2008 Refunded/(Charge) in 2009 DAR Application (2011-049)	2008 Refunded/(Charge) in 2010-2011 DAR Application (2013-034)	2008 Refunded/(Charge) in 2012 DAR Application (2014-034)	2008 Refunded/(Charge) in 2013-2014 DAR Application (20866-D01-2016)	2008 Refunded/(Charge) in 2015 DAR Application (21735-D02-2017)	2008 Refunded/(Charge) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H							Q=I-J-K-L-M-N-O-P	

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).

2008 Monthly Appendix H-9		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charge)	% Related to 2008	Rider C Relating to 2008 Refunded/(Charge)	Current Def Bal Alloc & Rider C Refund/(Charge)
				C=A-B			F=D*E	G=B-F

2007 Annual Appendix G-12		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2007 Rider C Related to 2007 Refunded/(Charge)	Current Def Bal Alloc and 2007 Rider C Refund/(Charge)	2008 Rider C Refunded/(Charge)	% Related to 2007	2008 Rider C Relating to 2007 Refunded/(Charge)	Total Refunded/(Charge)	2007 Refunded/(Charge) in 2004-2007 DAR Application (2009-010)	2007 Refunded/(Charge) in 2008 DAR Application (2009-191)	2007 Refunded/(Charge) in 2009 DAR Application (2011-049)	2007 Refunded/(Charge) in 2010-2011 DAR Application (2013-034)	2007 Refunded/(Charge) in 2012 DAR Application (2014-034)	2007 Refunded/(Charge) in 2013-2014 DAR Application (20866-D01-2016)	2007 Refunded/(Charge) in 2015 DAR Application (21735-D02-2017)	2007 Refunded/(Charge) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H							R=I-J-K-L-M-N-O-P-Q		

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).

2007 Monthly Appendix H-10		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charge)	% Related to 2007	Rider C Relating to 2007 Refunded/(Charge)	Current Def Bal Alloc & Rider C Refund/(Charge)
				C=A-B			F=D*E	G=B-F

2006 Annual Appendix G-13		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	2006 Rider C Related to 2006 Refunded/(Charge)	Current Def Bal Alloc and 2006 Rider C Refund/(Charge)	2007 Rider C Refunded/(Charge)	% Related to 2006	2007 Rider C Relating to 2006 Refunded/(Charge)	Total Refunded/(Charge)	2006 Refunded/(Charge) in 2004-2007 DAR Application (2009-010)	2006 Refunded/(Charge) in 2008 DAR Application (2009-191)	2006 Refunded/(Charge) in 2009 DAR Application (2011-049)	2006 Refunded/(Charge) in 2010-2011 DAR Application (2013-034)	2006 Refunded/(Charge) in 2012 DAR Application (2014-034)	2006 Refunded/(Charge) in 2013-2014 DAR Application (20866-D01-2016)	2006 Refunded/(Charge) in 2015 DAR Application (21735-D02-2017)	2006 Refunded/(Charge) in 2016 DAR Application (23802-D02-2018)	Current Refund/(Charge) to Participant
Sum of Monthly Calculations									H=F*G	I=E-H							R=I-J-K-L-M-N-O-P-Q		

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).

2006 Monthly Appendix H-11		A	B	C	D	E	F	G
		Actual Revenue Collected	Current Deferral Balance Allocation Refund/(Charge)	Total Participant Revenue Requirement	Rider C Refunded/(Charge)	% Related to 2006	Rider C Relating to 2006 Refunded/(Charge)	Current Def Bal Alloc & Rider C Refund/(Charge)
				C=A-B			F=D*E	G=B-F