

**AESO 2017-2018 Deferral Account Reconciliation Application
Inter-Year Adjustments Reconciliation (2006 to 2018)**

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 years.

To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.0

All Years Combined (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge	(3.3)	(1.3)	1.2	0.7	0.2	1.2	(0.3)	0.8	1.4	(1.7)	1.0	(0.6)	(0.5)	0.6	(0.0)	0.6	0.0	(0.0)	(0.0)
Operating reserve charge	(0.1)	0.0	0.0	(0.0)	(0.0)	0.3	(0.2)	0.2	0.0	(0.1)	0.2	0.2	(0.2)	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Transmission constraint rebalancing charge	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge	0.0	(0.0)	(0.0)	(0.0)	(0.0)	0.0	0.0	(0.0)	0.0	(0.0)	0.0	0.0	(0.1)	-	0.0	(0.0)	-	-	0.0
Other system support services charge	(0.0)	0.0	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)
Losses charge	(0.0)	(0.0)	0.0	(0.0)	(0.4)	0.3	0.2	0.0	(0.1)	(0.0)	(0.0)	0.0	0.3	(0.2)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Total Revenue	(3.4)	(1.3)	1.3	0.7	(0.3)	1.9	(0.3)	1.0	1.4	(1.9)	1.2	(0.4)	(0.6)	0.2	(0.0)	0.6	(0.0)	(0.0)	(0.0)
Costs																			
Connection charge	(44.4)	54.3	166.9	91.4	(37.3)	(95.2)	(78.5)	(43.6)	(11.4)	15.0	(4.9)	7.0	(11.0)	7.1	(4.8)	(10.6)	-	-	0.0
Operating reserve charge	0.0	0.0	(0.0)	(0.0)	0.1	(0.0)	(0.1)	0.1	0.1	(0.5)	2.7	(0.0)	(3.0)	0.2	0.5	-	-	-	0.0
Transmission constraint rebalancing charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge	(0.1)	(0.1)	(8.2)	7.6	(9.0)	(15.4)	18.4	3.4	1.1	0.2	(5.0)	6.2	0.9	-	-	0.0	-	-	(0.0)
Other system support services charge	(0.0)	0.0	-	-	0.0	(0.0)	(0.0)	0.0	0.0	0.0	-	0.8	(0.1)	(0.3)	(0.2)	(0.2)	-	-	(0.0)
Losses charge	0.0	(0.2)	(2.2)	(0.9)	1.5	4.9	6.8	(7.1)	0.6	(1.2)	14.2	3.9	(13.9)	(6.0)	3.3	(0.5)	(1.0)	(2.0)	(0.0)
Total Costs	(44.5)	54.1	156.4	98.1	(44.7)	(105.7)	(53.4)	(47.3)	(9.6)	13.5	7.0	17.8	(27.0)	0.9	(1.2)	(11.3)	(1.0)	(2.0)	0.0
Total Adjustments	(47.9)	52.8	157.6	98.8	(45.0)	(103.8)	(53.7)	(46.3)	(8.3)	11.7	8.2	17.4	(27.6)	1.1	(1.2)	(10.8)	(1.0)	(2.0)	0.0

TABLE 1.1

2018 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge	(3.3)	0.4	0.3	0.4	0.5	0.4	0.4	0.3	0.2	0.2	0.1	0.1	0.0	-	-	-	-	-	0.0
Operating reserve charge	(0.1)	0.1	0.0	(0.0)	(0.0)	(0.0)	0.0	0.0	0.0	-	-	-	-	0.0	-	-	-	-	0.0
Transmission constraint rebalancing charge	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other system support services charge	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	(3.4)	0.5	0.3	0.4	0.5	0.4	0.4	0.3	0.2	0.2	0.1	0.1	0.0	0.0	-	-	-	-	0.0
Costs																			
Connection charge	(44.4)	8.5	(3.5)	12.0	28.7	(4.3)	3.1	(0.0)	(0.0)	-	-	-	-	(0.0)	-	-	-	-	(0.0)
Operating reserve charge	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission constraint rebalancing charge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge	(0.1)	-	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other system support services charge	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge	0.0	(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Total Costs	(44.5)	8.4	(3.4)	12.0	28.7	(4.3)	3.1	(0.0)	(0.0)	-	-	-	-	(0.0)	-	-	-	-	(0.0)
Total Adjustments for 2018	(47.9)	8.9	(3.1)	12.4	29.2	(3.9)	3.4	0.3	0.2	0.2	0.1	0.1	0.0	(0.0)	-	-	-	-	(0.0)

**AESO 2017-2018 Deferral Account Reconciliation Application
Inter-Year Adjustments Reconciliation (2006 to 2018)**

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 years.

To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.2

2017 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge		(1.7)	1.0	0.5	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Operating reserve charge		(0.1)	0.1	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Transmission constraint rebalancing charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge		0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Other system support services charge		(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Losses charge		(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		(1.7)	1.1	0.5	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Costs																			
Connection charge		45.8	13.0	8.5	(7.6)	(7.5)	(38.0)	(11.1)	(3.1)	(0.0)	-	-	-	-	-	-	-	-	(0.0)
Operating reserve charge		0.1	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission constraint rebalancing charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge		(0.1)	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other system support services charge		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge		(0.2)	0.2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Costs		45.6	13.3	8.5	(7.6)	(7.5)	(38.0)	(11.1)	(3.1)	(0.0)	-	-	-	-	-	-	-	-	(0.0)
Total Adjustments for 2017		43.9	14.4	9.0	(7.5)	(7.5)	(38.0)	(11.1)	(3.1)	(0.0)	-	-	-	-	-	-	-	-	(0.0)

TABLE 1.3

2016 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge			(0.1)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Operating reserve charge			(0.1)	0.1	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Transmission constraint rebalancing charge			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge			(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Other system support services charge			(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Losses charge			0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Total Revenue			(0.2)	0.2	0.0	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Costs																			
Connection charge			157.3	46.1	(78.9)	(85.0)	(23.0)	(18.9)	2.4	-	-	0.0	-	-	-	-	-	-	0.0
Operating reserve charge			0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission constraint rebalancing charge			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge			(8.4)	8.3	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Other system support services charge			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge			(2.5)	(0.6)	1.0	1.1	0.2	0.1	0.2	0.3	0.2	-	-	-	-	-	-	-	(0.0)
Total Costs			146.5	53.7	(77.8)	(83.9)	(22.8)	(18.8)	2.6	0.3	0.2	0.0	-	-	-	-	-	-	0.0
Total Adjustments for 2016			146.3	53.9	(77.8)	(83.9)	(22.8)	(18.8)	2.6	0.3	0.2	0.0	-	-	-	-	-	-	0.0

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To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.4

2015 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge				(0.3)	0.2	0.1	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating reserve charge				(0.1)	0.1	0.0	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Transmission constraint rebalancing charge				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge				(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Other system support services charge				(0.0)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	-	-	0.0
Losses charge				0.0	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	0.0
Total Revenue				(0.4)	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-	-	-	-	-	0.0
Costs																			
Connection charge				24.9	(11.4)	(12.4)	(4.7)	4.7	(1.0)	-	-	(0.1)	-	-	-	(0.0)	-	-	0.0
Operating reserve charge				0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transmission constraint rebalancing charge				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge				(0.6)	0.2	0.1	0.2	-	-	-	-	0.1	-	-	-	0.0	-	-	0.0
Other system support services charge				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge				(0.3)	0.3	0.0	-	-	-	-	-	-	-	-	-	-	-	-	(0.0)
Total Costs				24.0	(10.8)	(12.2)	(4.5)	4.7	(1.0)	-	-	-	-	-	-	-	-	-	0.0
Total Adjustments for 2015				23.6	(10.5)	(12.2)	(4.5)	4.7	(1.0)	0.0	0.0	-	-	-	-	-	-	-	0.0

TABLE 1.5

2014 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge					(0.7)	0.4	0.1	0.1	0.0	-	-	-	-	-	-	-	-	-	0.0
Operating reserve charge					(0.1)	0.1	(0.0)	(0.0)	0.0	-	-	-	0.0	-	-	-	-	-	(0.0)
Voltage control charge					(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-	-	-	-	0.0
Other system support services charge					(0.0)	0.0	0.0	0.0	0.0	-	-	-	-	-	-	-	-	-	0.0
Losses charge					(0.4)	0.3	0.0	0.1	0.0	-	-	-	0.0	-	-	-	-	-	0.0
Total Revenue					(1.3)	0.9	0.1	0.2	0.0	-	-	-	0.0	-	-	-	-	-	0.0
Costs																			
Connection charge					31.9	15.1	(23.5)	(11.5)	(12.7)	0.5	0.2	0.1	-	-	-	-	-	-	0.0
Operating reserve charge					0.1	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge					(9.4)	7.1	0.6	1.7	-	-	-	-	-	-	-	-	-	-	0.0
Other system support services charge					0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge					0.2	0.1	(0.1)	(0.1)	-	(0.0)	-	-	0.0	-	-	-	-	-	0.0
Total Costs					22.8	22.2	(23.1)	(10.0)	(12.7)	0.5	0.2	0.1	0.0	(10.0)	-	-	-	-	0.0
Total Adjustments for 2014					21.6	23.1	(23.0)	(9.9)	(12.6)	0.5	0.2	0.1	0.0	-	-	-	-	-	0.0

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TABLE 1.6

2013 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge						0.2	(0.1)	(0.1)	-	-	-	-	-	-	-	-	-	-	(0.0)
Operating reserve charge						0.2	(0.1)	(0.1)	-	-	-	(0.0)	-	-	-	-	-	-	(0.0)
Voltage control charge						0.0	(0.0)	(0.0)	-	-	-	(0.0)	-	-	-	-	-	-	(0.0)
Other system support services charge						(0.0)	0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-
Losses charge						(0.1)	0.0	0.0	-	-	-	-	-	-	-	-	-	-	0.0
Total Revenue						0.4	(0.1)	(0.3)	-	-	-	(0.0)	-	-	-	-	-	-	(0.0)
Costs																			
Connection charge						(1.1)	0.5	0.5	0.2	(0.1)	(0.0)	-	-	-	-	-	-	-	(0.0)
Operating reserve charge						0.1	(0.1)	-	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge						(22.6)	22.1	0.5	-	-	-	-	-	-	-	-	-	-	(0.0)
Other system support services charge						0.0	(0.0)	-	-	-	-	-	-	-	-	-	-	-	-
Losses charge						3.7	(1.3)	(2.4)	-	-	-	-	-	-	-	-	-	-	(0.0)
Total Costs						(19.9)	21.3	(1.4)	0.2	(0.1)	(0.0)	-	-	-	-	-	-	-	(0.0)
Total Adjustments for 2013						(19.5)	21.1	(1.7)	0.2	(0.1)	(0.0)	(0.0)	-	-	-	-	-	-	(0.0)

TABLE 1.7

2012 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge							(0.7)	0.5	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	(0.0)
Operating reserve charge							(0.2)	0.2	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	0.0
Voltage control charge							0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	0.0	-	-	-	0.0
Other system support services charge							(0.0)	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	-	(0.0)
Losses charge							0.2	(0.1)	(0.1)	(0.0)	-	-	-	-	-	-	-	-	(0.0)
Total Revenue							(0.6)	0.7	0.2	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	0.0	-	-	-	(0.0)
Costs																			
Connection charge							7.3	(7.3)	-	-	-	-	-	-	-	-	-	-	-
Operating reserve charge							(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-
Voltage control charge							(4.5)	4.5	-	-	-	-	-	-	-	-	-	-	-
Other system support services charge							(0.0)	0.0	-	-	-	-	-	-	-	-	-	-	-
Losses charge							8.0	(7.6)	(0.3)	-	-	-	-	-	(0.0)	-	-	-	0.0
Total Costs							10.7	(10.4)	(0.3)	-	-	-	-	-	(0.0)	-	-	-	0.0
Total Adjustments for 2012							10.0	(9.7)	(0.2)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	-	-	-	0.0

**AESO 2017-2018 Deferral Account Reconciliation Application
Inter-Year Adjustments Reconciliation (2006 to 2018)**

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 years.

To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.8

2011 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge								0.0	(0.0)	(0.0)	0.0	0.0	-	-	-	-	-	-	(0.0)
Operating reserve charge								0.1	(0.1)	(0.0)	0.0	0.0	-	-	-	-	-	-	(0.0)
Voltage control charge								0.0	(0.0)	(0.0)	0.0	0.0	-	-	(0.0)	-	-	-	0.0
Other system support services charge								0.0	(0.0)	(0.0)	(0.0)	0.0	-	-	-	-	-	-	0.0
Losses charge								0.0	(0.0)	0.0	-	-	-	-	-	-	-	-	0.0
Total Revenue								0.1	(0.1)	(0.0)	0.0	0.0	-	-	(0.0)	-	-	-	(0.0)
Costs																			
Connection charge								0.0	(4.4)	1.7	1.9	0.8	-	-	-	-	-	-	0.0
Operating reserve charge								0.0	(0.0)	-	-	-	-	-	-	-	-	-	-
Voltage control charge								(3.3)	3.3	-	-	-	-	-	-	-	-	-	-
Other system support services charge								(0.0)	0.0	-	-	-	-	-	-	-	-	-	-
Losses charge								3.0	(1.4)	(0.2)	(0.4)	(0.3)	(0.4)	(0.3)	-	-	-	-	(0.0)
Total Costs								(0.2)	(2.5)	1.6	1.4	0.4	(0.4)	(0.3)	-	-	-	-	0.0
Total Adjustments for 2011								(0.1)	(2.6)	1.6	1.4	0.4	(0.4)	(0.3)	(0.0)	-	-	-	0.0

TABLE 1.9

2010 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge									0.9	(0.8)	(0.0)	(0.0)	(0.0)	-	0.0	-	-	-	(0.0)
Operating reserve charge									0.1	(0.0)	(0.0)	(0.0)	(0.0)	-	-	(0.0)	-	-	(0.0)
Voltage control charge									0.0	(0.0)	(0.0)	(0.0)	(0.0)	-	-	(0.0)	-	-	(0.0)
Other system support services charge									(0.0)	0.0	(0.0)	(0.0)	0.0	-	-	-	-	-	(0.0)
Losses charge									(0.0)	(0.0)	-	0.0	0.0	-	-	-	-	-	-
Total Revenue									1.1	(0.9)	(0.1)	(0.1)	(0.0)	-	0.0	(0.0)	-	-	(0.0)
Costs																			
Connection charge									7.2	9.8	(11.8)	(4.8)	(0.3)	-	-	-	-	-	(0.0)
Operating reserve charge									0.1	(0.1)	-	-	-	-	-	-	-	-	-
Voltage control charge									(2.2)	2.1	0.1	-	-	-	-	-	-	-	(0.0)
Other system support services charge									-	-	-	-	-	-	-	-	-	-	-
Losses charge									2.1	(0.3)	(1.1)	(0.7)	-	-	-	0.0	-	-	0.0
Total Costs									7.2	11.4	(12.9)	(5.5)	(0.3)	-	-	0.0	-	-	(0.0)
Total Adjustments for 2010									8.3	10.5	(13.0)	(5.6)	(0.3)	-	0.0	0.0	-	-	(0.0)

**AESO 2017-2018 Deferral Account Reconciliation Application
Inter-Year Adjustments Reconciliation (2006 to 2018)**

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 years.

To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.10

2009 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total	
Revenue																				
Connection charge										(1.1)	0.8	0.3	(0.0)	-	-	0.0	-	-	0.0	
Operating reserve charge										(0.1)	0.0	0.0	0.0	-	-	-	-	-	-	(0.0)
Voltage control charge										(0.0)	0.0	(0.0)	(0.0)	-	-	-	-	-	-	-
Other system support services charge										(0.0)	0.0	0.0	0.0	-	-	-	-	-	-	(0.0)
Losses charge										0.0	(0.0)	-	-	-	-	-	-	-	-	-
Total Revenue										(1.1)	0.8	0.3	(0.0)	-	-	0.0	-	-	-	0.0
Costs																				
Connection charge										3.1	2.6	(4.2)	(1.5)	(0.1)	0.0	-	-	-	-	0.0
Operating reserve charge										(0.4)	(0.1)	0.0	-	0.2	0.3	-	-	-	-	(0.0)
Voltage control charge										(1.8)	1.4	0.5	-	-	-	-	-	-	-	0.0
Other system support services charge										0.0	-	-	-	(0.0)	-	-	-	-	-	-
Losses charge										(1.0)	1.7	0.0	(0.7)	-	-	-	-	-	-	(0.0)
Total Costs										(0.1)	5.6	(3.7)	(2.2)	0.1	0.3	-	-	-	-	(0.0)
Total Adjustments for 2009										(1.3)	6.4	(3.4)	(2.2)	0.1	0.3	0.0	-	-	-	(0.0)

TABLE 1.11

2008 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total	
Revenue																				
Connection charge											0.2	0.1	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Operating reserve charge											0.3	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Voltage control charge											0.1	(0.0)	(0.0)	-	-	-	-	-	-	(0.0)
Other system support services charge											(0.0)	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Losses charge											0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0
Total Revenue											0.5	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	0.0
Costs																				
Connection charge											2.2	(2.2)	-	-	-	-	-	-	-	-
Operating reserve charge											2.8	(0.2)	-	(0.2)	(2.4)	-	-	-	-	-
Voltage control charge											(6.5)	5.6	0.9	-	-	-	-	-	-	0.0
Other system support services charge											-	-	-	-	-	-	-	-	-	-
Losses charge											13.9	(3.5)	(4.3)	(5.9)	3.3	(0.5)	(1.0)	(2.0)	(2.0)	(0.0)
Total Costs											12.4	(0.3)	(3.4)	(6.1)	0.9	(0.5)	(1.0)	(2.0)	(2.0)	(0.0)
Total Adjustments for 2008											12.9	(0.3)	(3.4)	(6.2)	0.9	(0.6)	(1.1)	(2.0)	(2.0)	(0.0)

**AESO 2017-2018 Deferral Account Reconciliation Application
Inter-Year Adjustments Reconciliation (2006 to 2018)**

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 years.

To explain how the tables work, using Table 1.1 for Connection charge costs, during 2018 a cost increase of \$28.7 million occurred that related to 2014. To show this cost increase in the correct year (2014) a positive amount is shown in the 2014 column and the offset of a negative \$28.7 million is included in the 2018 total of \$(44.4) million, which is in combination with other transactions that occurred in 2018 that related to 2017 and prior years. The impact of the transfers between years nets to zero shown in the Total column.

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 1.13 below).

TABLE 1.12

2007 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge												(1.0)	1.0	0.1	-	-	-	-	(0.0)
Operating reserve charge												0.4	(0.4)	-	-	-	-	-	-
Voltage control charge												0.1	(0.1)	-	-	-	-	-	-
Other system support services charge												(0.0)	0.0	0.0	-	-	-	-	0.0
Losses charge												(0.0)	0.0	-	-	-	-	-	-
Total Revenue												(0.6)	0.5	0.1	-	-	-	-	(0.0)
Costs																			
Connection charge												17.5	(7.6)	(0.0)	0.7	(10.6)	-	-	(0.0)
Operating reserve charge												0.2	(0.2)	-	-	-	-	-	-
Voltage control charge												(0.0)	0.0	-	-	-	-	-	-
Other system support services charge												0.8	-	(0.4)	(0.2)	(0.2)	-	-	(0.0)
Losses charge												8.3	(8.3)	-	-	-	-	-	-
Total Costs												26.7	(16.0)	(0.4)	0.5	(10.8)	-	-	(0.0)
Total Adjustments for 2007												26.1	(15.5)	(0.3)	0.5	(10.8)	-	-	(0.0)

TABLE 1.13

2006 Adjustments (\$ millions)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	Total
Revenue																			
Connection charge													(1.4)	0.7	0.0	0.6	0.1	-	(0.0)
Operating reserve charge													0.2	(0.2)	0.0	-	0.0	-	0.0
Voltage control charge													-	-	-	-	-	-	-
Other system support services charge													(0.0)	0.0	0.0	0.0	0.0	-	(0.0)
Losses charge													0.2	(0.2)	-	-	-	-	-
Total Revenue													(1.0)	0.3	0.0	0.6	0.1	-	(0.0)
Costs																			
Connection charge													(1.6)	7.1	(5.5)	-	-	-	-
Operating reserve charge													(2.8)	0.2	2.6	-	-	-	-
Voltage control charge													-	-	-	-	-	-	-
Other system support services charge													(0.1)	0.1	-	-	-	-	-
Losses charge													(0.2)	0.2	(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
Total Adjustments for 2006													(5.7)	7.9	(2.9)	0.6	0.1	(0.0)	(0.0)

Numbers may not add due to rounding