

Comparison of Functions - Account 154 - Material and Supplies

FERC Account	Account Description	Sub-accounts	PITA Factor Description ^[1]	Utah Total	JAM	COS ^[2]	Functional Alignment
154	Materials and Supplies						
		ACCT154S	S-Situs (Direct Assignment)	\$ 39,220,821	Various	Gen / Tran / Dist	Maybe
		ACCT154SG	SG - System Generation	\$ 914,869	Generation	Gen / Tran / Dist	NO
		ACCT154SE	SE - System Energy	\$ 1,909,260	Generation	Gen / Tran / Dist	NO
		ACCT154SO	SO - System Overhead	\$ (57,027)	Gen / Tran / Dist	Gen / Tran / Dist	NO
		ACCT154SNPPS	SNPPS - System Net Steam Plant - Total Co	\$ 31,448,796	Generation	Gen / Tran / Dist	NO
		ACCT154SNPPH	SNPPH - System Net Hydro Plant	\$ (765)	Generation	Gen / Tran / Dist	NO
		ACCT154SNPD	SNPD - Division Net Plant Distribution	\$ (2,066,855)	Distribution	Gen / Tran / Dist	NO
		ACCT154SNPPO	SNPPO - System Net Other Production Plant	\$ 330,577	Generation	Gen / Tran / Dist	NO
		ACCT154		\$ 71,699,677			

Comparison of Cost Classification - Account 154 - Material and Supplies

FERC Account	Account Description	Sub-accounts	PITA Factor Description ^[1]	Utah Total	JAM	COS ^[2]	Classification Alignment
154	Materials and Supplies						
		ACCT154S	S-Situs (Direct Assignment)	\$ 39,220,821	Direct	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	Maybe
		ACCT154SG	SG - System Generation	\$ 914,869	75% Demand / 25% Energy	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SE	SE - System Energy	\$ 1,909,260	100 % Energy	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SO	SO - System Overhead	\$ (57,027)	49% Demand / 19% Energy / 1% Cust / 31% Direct	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SNPPS	SNPPS - System Net Steam Plant - Total Co	\$ 31,448,796	75% Demand / 25% Energy	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SNPPH	SNPPH - System Net Hydro Plant	\$ (765)	75% Demand / 25% Energy	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SNPD	SNPD - Division Net Plant Distribution	\$ (2,066,855)	Direct	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154SNPPO	SNPPO - System Net Other Production Plant	\$ 330,577	75% Demand / 25% Energy	60.50% Gen Demand/20.15% Energy/19.0% Dist Demand and Customer	NO
		ACCT154		\$ 71,699,677			

Comparison of Allocation Methods - Account 154 - Material and Supplies

FERC Account	Account Description	Sub-accounts	PITA Factor Description ^[1]	Utah Total	JAM	COS ^[2]	Allocation Alignment
154	Materials and Supplies						
		ACCT154S	S-Situs (Direct Assignment)	\$ 39,220,821	Direct	System Gross Plant (Gen, Trans, Dist)	Maybe
		ACCT154SG	SG - System Generation	\$ 914,869	12CP / MWh @ Input	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SE	SE - System Energy	\$ 1,909,260	MWh @ Input	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SO	SO - System Overhead	\$ (57,027)	Total Gross Plant	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SNPPS	SNPPS - System Net Steam Plant - Total Co	\$ 31,448,796	Net Steam Plant	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SNPPH	SNPPH - System Net Hydro Plant	\$ (765)	Net Hydro Plant	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SNPD	SNPD - Division Net Plant Distribution	\$ (2,066,855)	Total Distribution Plant - Utah	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154SNPPO	SNPPO - System Net Other Production Plant	\$ 330,577	Total Net Other Production Plant	System Gross Plant (Gen, Trans, Dist)	NO
		ACCT154		\$ 71,699,677			

[1] PITA Factors per JAM Model - Source: Business Warehouse (BW) database

[2] Functionalization, Classification and Allocation derived from MSS allocation factor as contained in RMP COS