

**ELECTRIC SERVICE SCHEDULE NO. 94 – continued**

(N)

**Wheeling Revenue:**

Account 456.1 – Revenues from Transmission of Electricity of Others

Accruals or estimates in accounts 447, 555, and 565 will be excluded; rather, expenses and revenue will be accounted for in the months that they are incurred. Adjustments shall be made to Actual EBAC that are consistent with Commission accepted or ordered adjustments, or adjustments called out in a stipulation or settlement agreement, as ordered in the most recent general rate case, major plant addition case, or other case where Base EBAC are approved.

**EBA DEFERRAL:** The monthly EBA Accrual (positive or negative) is determined by calculating the difference between Base NPC and Actual NPC as is described below.

$$EBA\ Deferral_{Utah, month} = [(Actual\ EBAC_{month/MWh} - Base\ EBAC_{month/MWh}) \times Actual\ MWh_{Utah, month}] \times 70\%$$

Where:

$$Actual\ EBAC_{month/MWh} = [(NPC_{TC, month, actual} / Actual\ MWh_{TC, month}) \times S] + (WR_{Utah, month, actual} / Actual\ MWh_{Utah, month})$$

$$Base\ EBAC_{month/MWh} = [(NPC_{TC, month, base} / Base\ MWh_{TC, month}) \times S] + (WR_{Utah, month, base} / Base\ MWh_{Utah, month})$$

TC = Total Company

S = Utah Allocation Scalar, a factor to convert Total Company NPC per MWh to fully allocated Utah NPC per MWh. This is necessary because not all NPC are allocated on the basis MWh. The Utah Allocation Scalar will be calculated and approved in the most recent general rate case, major plant additions case, or other case where Base EBAC are approved.

$WR_{Utah, month}$  = Total Company Wheeling Revenue for the month multiplied by the appropriate allocation factors from the most recent general rate case, major plant additions case, or other case where Base EBAC are approved.

**EBA Deferral Account Balance:** the monthly EBA Account Balance will be calculated as follows:

$$EBA\ Deferral\ Account\ Balance_{current\ month} = Ending\ Balance_{previous\ month} + Deferral_{current\ month} - EBA\ Revenue_{current\ month} + EBA\ Carrying\ charge_{month}$$

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