

EBA ACCOUNTS - LOW DETAIL

General:

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.

It should also be noted that there are cases when dollars are booked into one EBA account and then subsequently transferred to a different EBA account. While these transfers change individual account totals, the overall total EBA dollars do not change.

FERC 501- Fuel

FERC Sub 5011000

SAP 515100 – Coal Consumed-Generation (Include)

SAP (all other) – Legal, maintenance, utilities, labor related, miscel O&M (Exclude)

FERC Sub 5013500 - Natural Gas Consumed (Non Gadsby) Natural Gas Swaps (Non Gadsby) (Include)

FERC Sub (All Other) – Property tax, office supplies, Labor, Fuel Handling, Supplies, Maintenance, Start-up Fuel, Start-up Fuel Diesel, Diesel Fuel Hedge, miscellaneous O&M, Flyash Sales (Exclude)

FERC 447 – Sales For Resale

FERC Sub 4471400

SAP 301406 - Short-term Firm Wholesale

Non Transalta Sales (Include)

SAP 301410- Trade Sales Netted (Include)

SAP 301411 – Bookout Sales Netted (Include)

SAP 303028 – Line Loss W/S Trading (Include)

SAP 303100 – Transmission Loss Charge Pass-Through (Exclude)

FERC Sub 4471300

SAP 301405 – FIRM Sales (Include)

FERC Sub 4476100

SAP 304101 – Bookouts Netted – Gain (Include)

FERC Sub 4476200

SAP 304201 – Trading Net- Gains (Include)

FERC Sub 4475000 – Offsystem Non Firm (Include)

FERC Sub 4479000 – Transmission Services - Utah FERC Customers, Wyo-Pacific Cheyenne (Exclude)

FERC Sub 4471000 – Onsystem Firm - Utah FERC Customers, Wyo-Pacific Cheyenne, Brigham City (Exclude)

FERC 555 – Purchased Power

FERC Sub 5552600

SAP 505351 – Electric Swaps G/L (Include)

FERC Sub 5551100,1200,1330 - BPA Residential Exchange (Exclude)

FERC Sub 5552500

SAP 505206 – Other Energy Purchases, Int(Include)

SAP (All Other) – Exchange Value Purchase, Renewable Energy Credit Purchase (Exclude)

FERC Sub 5555500

SAP 505207 – IPP Energy Purchase (Include)

FERC Sub 5556200

SAP 304211 – Trading Netted – Loss (Include)

FERC Sub 5556300

SAP 505214 – Firm Energy Purchases (Include)
FERC Sub 5556400
SAP 505218 – Firm Demand Purchases (Include)
FERC Sub 5556700
SAP 505215 – Post Merger Imb Charge (Include)
SAP 505220 – Trading Purchases Netted (Include)
SAP 505221 – Bookout Purchases Netted (Include)
SAP 546520 – Operating Reserves Expense (Include)
SAP (All Other) – Transmission Imbalance Pass-Through Expense, NPC Deferral Accounting Entries, Excess
Net Power Cost Amortization Renewable Energy Credit Sales Deferral (Exclude)
FERC Sub 5558000
SAP 505227 – Purchased Power Expense – Under Capital Lease (Exclude)
FERC Sub 5556100
SAP 304111 – Bookouts Netted – Loss (Include)

FERC 565 – Wheeling Expense

FERC Sub 5650000
SAP 546530 – ISO/PX Charges (Include)
FERC Sub 5651000
SAP 506010- Short Term Firm Wheeling (Include)
FERC Sub 5652500,2700,4600 - Non-Firm Wheeling Expense, Pre Merger Firm Wheeling, Firm Wheeling Expense
Firm Wheeling Expense (Trm) (Include)

FERC 503 Steam From Other Sources

FERC Sub 5030000
SAP 515900 –Geothermal Steam (Include)
SAP (All Other) – Labor, materials and supplies, other miscellaneous O&M (Exclude)

FERC 547 Fuel – Other Generation

FERC Sub 5471000 - I/C Nat Gas Cons Ker, Natural Gas Consumed, Nat Gas Exp – Under Capital Lease, Natural
Gas Swaps (Include)

FERC 456.1 Revenues from Transmission of Electricity by Others

FERC Sub 4561100
SAP 505961 – Transmission Imbalance Penalty Revenue – Load (Exclude)
SAP 505963 – Transmission Imbalance Penalty Revenue –Pt to Pt (Exclude)
SAP (All Other) - Primary Delivery and Distribution Sub Charges, Ancillary Revenue, Use of
Facility – Revenue, Transmission Resales to Other Parties, Transmission
Revenue Unreserved Use Charges, Transmission Revenue – Deferral Fees
(Include)
FERC Sub 4561910
SAP 301926 – Short-Term Firm Wheeling (Include)
FERC Sub 4561920 – Firm Wheeling Revenue, Pre-Merger Firm Wheeling Revenue, Transmission
Capacity Re-assignment revenue and contra revenue, Transmission Point-to-Point
Revenue (Include)
FERC Sub 4561930 - Non-Firm Wheeling Revenue (Include)