

EBA ACCOUNTS - HIGH DETAIL

General:

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.

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

SAP 515200 – Natural Gas Consumed

Non Gadsby (Include)

SAP 515220 – Natural Gas Swaps

Non Gadsby (Include)

FERC Sub 5010000 – Labor, property tax, office supplies and Miscel O&M (Exclude)

FERC Sub 5012000 – Labor, Fuel Handling, supplies, maintenance and miscel O&M (Exclude)

FERC Sub 5013000 – Start-up Fuel (Exclude)

FERC Sub 5014500 – Start-up Fuel Diesel, Diesel Fuel Hedge (Exclude)

FERC Sub 5015000 – Labor, Supplies, miscel O&M (Exclude)

FERC Sub 5015100 – Flyash Sales (Exclude)

EBA FERC 501 Adjustments

FERC Sub 5013500

SAP 515200 – Natural Gas Consumed

Gadsby Related Portion of 515200 is transferred to FERC 547(Fuel-Other Generation)

SAP 515220 – Natural Gas Swaps

Gadsby Related portion of 515220 is transferred to FERC 547(Fuel-Other Generation)

SAP 505917– I/C Nat Gas Cons Ker. This SAP account is transferred to FERC

547(Fuel-Other Generation)

FERC 447 – Sales For Resale

FERC Sub 4471400

SAP 301406 – Short-term Firm Wholesale

Non Transalta Sales (Include)

SAP 301409 – Trading Sales Netted-Estimate (Exclude)

SAP 301410 – Trade Sales Netted (Include)

SAP 301411 – Bookout Sales Netted (Include)

SAP 301412 – Bookout Sales Netted-Estimate (Exclude)

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

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

SAP 301409 – Trading Sales Netted – Estimates (Exclude)

FERC Sub 4471300

SAP 301405 – FIRM Sales (Include)

FERC Sub 4476100

SAP 304101 – Bookouts Netted – Gain (Include)

SAP 304102 – Bookouts Netted – Estimates (Exclude)

FERC Sub 4476200

SAP 304201 – Trading Net- Gains (Include)

FERC Sub 4472000 – Sales for Resale Estimates (Exclude)

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)

EBA FERC 447 Adjustments

1) SAP 301406 – Short-term Firm Wholesale – Transalta Sales are removed from 447 and transferred into 555 (Purchased Power).

2) SAP 505214 – SMUD Purchases from 555 (Purchased Power) are transferred to 447.

FERC 555 – Purchased Power

FERC Sub 5552600

SAP 505351 – Electric Swaps G/L (Include)

SAP 505352 – Electric Swaps G/L Estimate (Exclude)

FERC Sub 5551100

SAP 505201 – BPA Residential Exchange (Exclude)

FERC Sub 5551200

SAP 505202 – BPA Residential Exchange (Exclude)

FERC Sub 5551330

SAP 505204 – BPA Residential Exchange (Exclude)

FERC Sub 5552500

SAP 505206 – Other Energy Purchases, Int(Include)

SAP 505216 – Exchange Value Purchase (Exclude)

SAP 505217 – Exchange Value Purchase – Estimate (Exclude)

SAP 505219 – Purchase Power Expense – Estimate (Exclude)

SAP 546536 – Renewable Energy Credit Purchase (Exclude)

FERC Sub 5555500

SAP 505207 – IPP Energy Purchase (Include)

FERC Sub 5556200

SAP 304211 – Trading Netted – Loss (Include)

SAP 304213 – Trading Netted – Estimates (Exclude)

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 505222 – Bookout Purchases Net – Estimates (Exclude)

SAP 505223 – Trading Purchases Netted – Estimates (Exclude)

SAP 505968 – Transmission Imbalance Pass-Through Expense (Exclude)

SAP 546500 – NPC Deferral Accounting Entries (Exclude)

SAP 546501 – Excess Net Power Cost Amortization (Exclude)

SAP 546521 – 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)

EBA FERC 555 Adjustments

- 1) FERC Sub 5552500
SAP 505206 – Other Energy Purchases: Remove exchange dollars
- 2) SAP 301406 – Short-term Firm Wholesale – Transalta Sales are removed from 447 and transferred into 555 (Purchased Power).
- 3) SAP 505214 – SMUD Purchases are removed from 555 (Purchased Power) and transferred to 447.

FERC 565 – Wheeling Expense

- FERC Sub 5650000
 - SAP 546530 – ISO/PX Charges (Include)
- FERC Sub 5651000
 - SAP 506010- Short Term Firm Wheeling (Include)
 - SAP 506059 – Wheeling Expense Estimate (Exclude)
- FERC Sub 5652500
 - SAP 506020 – Non-Firm Wheeling Expense (Include)
- FERC Sub 5652700
 - SAP 506040 – Pre Merger Firm Wheeling (Include)
- FERC Sub 5654600
 - SAP 506050 – Firm Wheeling Expense (Include)
 - SAP 506055 – 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
 - SAP 505917 – I/C Nat Gas Cons Ker (Include)
 - SAP 515200 – Natural Gas Consumed (Include)
 - SAP 515201 – Nat Gas Exp – Under Capital Lease (Include)
 - SAP 515220 – Natural Gas Swaps (Include)

EBA FERC 547 Adjustments

- FERC Sub 5013500
 - SAP 515200 – Natural Gas Consumed
 - Gadsby Related Portion of 515200 (From FERC 501) is transferred to this FERC account (547).
 - SAP 515220 – Natural Gas Swaps
 - Gadsby Related portion of 515220 (From FERC 501) is transferred to this FERC account (547).
 - SAP 505917– I/C Nat Gas Cons Ker. Some of this SAP account was booked originally to FERC 501. This adjustment transfers the amount in 501 to this FERC account (547).

FERC 456.1 Revenues from Transmission of Electricity by Others

- FERC Sub 4561100
 - SAP 301966 – Primary Delivery and Distribution Sub Charges (Include)
 - SAP 301967 – Ancillary Revenue - Sch 1 (Include)
 - SAP 301968 – Ancillary Revenue - Sch 3 (Trnsm) (Include)
 - SAP 301969 – Ancillary Revenue – Sch 3 (C&T) (Include)
 - SAP 301972 – Ancillary Revenue – Sch 5 Spin (Transm) (Include)
 - SAP 301973 – Ancillary Revenue – Sch 5 Spin (C&T) (Include)
 - SAP 302901 – Use of Facility – Revenue (Include)

SAP 302981 – Transmission Resales to Other Parties (Include)
SAP 302982 – Transmission Revenue Unreserved Use Charges (include)
SAP 302983 – Transmission Revenue – Deferral Fees (Include)
SAP 505961 – Transmission Imbalance Penalty Revenue – Load (Exclude)
SAP 505963 – Transmission Imbalance Penalty Revenue –Pt to Pt (Exclude)
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)