

List of Sub-Accounts Included and Excluded from FAC

<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>
501	<u>Included:</u>	506	<u>Included:</u>	555	<u>Included:</u>
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deri Steam	506202	Ammonia Expense	555800	DA Asset Energy
501212	Effective (Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501216	NonFAS133Deriv(Gain)/LossSteam	506204	Lime Expense	555820	DA Virtual Energy
501300	Fuel -Tires			555840	DA Reg-Up
501401	Ops Mtls-Fuel Handling	548	<u>Included:</u>	555850	DA Reg-Down
501607	Fuel Adm E Trader Commission	548202	Ammonia Expense	555860	DA Spinning
				555870	DA Supplemental
501	<u>Excluded:</u>	447	<u>Included:</u>	555880	DA Other PP Expense
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555900	RT Asset Energy
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555910	RT Non-Asset Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555920	RT Virtual Energy
501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555940	RT Reg-Up
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555950	RT Reg-Down
		447820	SPP IM Revenue -KS	555960	RT Spinning
547	<u>Included:</u>	447830	SPP IM Revenue -MO	555970	RT Supplemental
547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK	555980	RT Other PP Expense
547206	Nat Gas-Tolling SLCC Ineffective	447849	SPP IM Revenue -Wind [*]	555990	TCR Activity
547207	Nat Gas-Tolling SLCC Effective	447850	SPP IM Revenue	555995	ARR Activity
547208	Comb Turb Fuel Sales -Nat Gas	447860	Bilateral/Off Line Aux Revenue		
547210	Combust Turb Fuel Natural Gas	447851	MJMEUC Revenue		
				565	<u>Included:</u>
547211	Ineffect (Gain)Loss Deriv Gas	447861	MJMEUC FAC Revenue Excluding Long-Term	565413	Trans Of Electricity By Others
547212	Effective (Gain)Loss Deriv Gas			565414	SPP Fixed Chg -Native Load Exclude S1-A
547213	Fuel -No 2 Oil Fuel	447	<u>Excluded:</u>	565415	SPP Var Chg Exclude Schedule 12 Only
547301	NonFAS133 Deriv (Gain)/Loss	447430	Aec -Off-Sys-Missouri	565416	Non SPP Fixed Chg -Native Load
547607	Fuel Adm E Traders Commission	447540	Oklahoma G R D A Off-System	565417	PP Non SPP Var -Native Load
		447610	Energy Imbalance -Arkansas	565418	Gen Non SPP Var -Native Load
547	<u>Excluded:</u>	447620	Energy Imbalance -Kansas	565419	Off Sys Sales Trans Costs
547605	Fuel Adm State Line	447861	MJMEUC FAC Revenue Long-Term Capacity Only [#]		
547606	Fuel Adm Energy Center	447630	Energy Imbalance -Missouri	565	<u>Excluded:</u>
547210	Natural Gas Fixed Transportation and Fixed Storage Only	447640	Energy Imbalance -Oklahoma	565414	SPP Schedule 1-A only
				565415	SPP Schedule 12 Only
411	<u>Included:</u>	457	<u>Excluded:</u>		
411800	Gains-Disposition Emmiss Allow	457131	Oth EI Rev-Sched Sys Ctrl&Disp	575	<u>Excluded:</u>
		457137	Ot EI RvOffSys LTFSTF PTP Trns [#]	575700	IM Market Facilitation, Monitor [*]
509	<u>Included:</u>	457138	Ot EI RvOffSys NnFrm PTP Trns [#]		
509052	Emission Allowance Exp	457139	Ot EI RvOffSys NITS Rev	456	<u>Included:</u>
		457140	Oth EI Rev-Off-Sys Losses	456071	Misc Elec Rev-Green Credits-AR
		457141	Sch 11 NITS	456072	Misc Elec Rev-Green Credits-KS
		457142	Sch 11 PTP	456073	Misc Elec Rev-Green Credits-MO
		457160	Sch 1 PTP	456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue
				456215	REC Revenue - Wind Post-Stub Period [*]

Footnotes: [*] indicates new account.
[#] indicates account previously excluded from FAC.

Definitions of Accounts Included and Excluded from Empire's FAC

GL	Descriptions	Details
501042	Fuel - Coal	Coal costs used in steam generation - includes coal, freight, railcar lease, property tax on railcars, railroad maintenance (material and labor), railcar maintenance, coal handling costs (equipment, repairs, fuel, labor)
501045	Fuel - Oil	Oil costs used in steam generation - includes oil, freight, handling costs
501054	Fuel - Natural Gas	Natural gas costs used in steam generation - includes gas, pipeline transportation cost
501183	Sales Of Ash	Proceeds from the sale of coal ash
501211	Ineffect (Gain)Loss Deri Steam	Ineffective gain/loss on FAS133 derivatives for steam generation - currently not used
501212	Effective (Gn)Less Deriv Steam	Effective gain/loss on FAS133 derivatives for steam generation - currently not used
501216	NonFAS133Deriv(Gain)/LossSteam	Gain/loss on Non-FAS133 derivatives for steam generation
501300	Fuel - Tires	Tire costs used in steam generation
501401	Ops Mtlis-Fuel Handling	Fuel Handling materials costs - Plum Point
501607	Fuel Adm E Trader Commission	Commission expense for derivatives for steam generation - currently not used
547205	Natural Gas SLCC Tolling	Natural gas costs used in combustion turbine generation - SLCC Tolling - currently not used
547206	Nat Gas-Tolling SLCC Ineffectiv	Ineffective gain/loss on FAS133 derivatives for combustion turbine generation - SLCC Tolling - currently not used
547207	Nat Gas-Tolling SLCC Effective	Effective gain/loss on FAS133 derivatives for combustion turbine generation - SLCC Tolling - currently not used
547208	Comb Turb Fuel Sales - Nat Gas	Sales of natural gas
547210	Combust Turb Fuel Natural Gas	Natural gas costs used in steam generation - includes gas, pipeline transportation cost
547211	Ineffect (Gain)Loss Deriv Gas	Ineffective gain/loss on FAS133 derivatives for combustion turbine generation - currently not used
547212	Effective (Gain)Loss Deriv Gas	Effective gain/loss on FAS133 derivatives for combustion turbine generation - currently not used
547213	Fuel - No 2 Oil Fuel	Oil costs used in combustion turbine generation
547301	NonFAS133 Deriv (Gain)/Loss	Gain/loss on Non-FAS133 derivatives for combustion turbine generation
547607	Fuel Adm E Traders Commission	Commission expense for derivatives for combustion turbine generation - currently not used
411800	Gains-Disposition Emmiss Allow	Gain on disposition of Emission Allowances
456071	Misc Elec Rev-Green Credits-AR	Revenue for sale of Renewable Energy Credits -allocated to Arkansas
456072	Misc Elec Rev-Green Credits-KS	Revenue for sale of Renewable Energy Credits -allocated to Kansas
456073	Misc Elec Rev-Green Credits-MO	Revenue for sale of Renewable Energy Credits -allocated to Missouri
456074	Misc Elec Rev-Green Credits-OK	Revenue for sale of Renewable Energy Credits -allocated to Oklahoma
457137	Ot El RvOffSys LTFSTF PTP Trns	Firm Point-to-Point Revenue
457138	Ot El RvOffSys NnFrm PTP Trns	Non-Firm Point-to-Point revenue
457141	Sch 11 NITS	Network transmissions service revenue
457142	Sch 11 PTP	Point-to-point Schedule 11 revenue (through & out)
457160	Sch 1 PTP	Schedule 1 Point-to-point revenue
506127	Limestone Expense - Iatan	AQCS limestone expense - Iatan
506128	Powdered Activated Carbon	AQCS powdered activated carbon expense
506129	Ammonia Expense	AQCS ammonia expense
506201	Limestone Expense	AQCS limestone expense - Iatan
506202	Ammonia Expense	AQCS ammonia expense
506203	Powdered Activated Carbon	AQCS powdered activated carbon expense - Iatan
506204	Limestone Expense	AQCS limestone expense - Plum Point
509052	Emission Allowance Expense	Emissions Allowance Expense
548202	Ammonia Expense	AQCS ammonia expense - SLCC
447113	Gen Ark Off-Sys Sale-Resale	Off-System Sales of energy - allocated to Arkansas - currently not used
447124	Gen Ks Off-System Sale-Resale	Off-System Sales of energy - allocated to Kansas - currently not used
447133	Gen Mo Off-Sys Sale-Resale	Off-System Sales of energy - allocated to Missouri - currently not used
447143	Gen Ok Off-Sys Sales-Resale	Off-System Sales of energy - allocated to Oklahoma - currently not used
447851	MJMEUC Revenue	Revenue from MJMEUC Contract
447861	MJMEUC FAC Revenue	MJMEUC FAC Revenue Excluding Long-Term Capacity
447860	Bilateral Sales	Off-System Sales of energy - allocated to Oklahoma
555430	Direct Purchases	Long-term PPA's, MISO congestion and losses, AECI Line losses, MISO Inadvertent, MISO Schedule 24, MISO ARR Distribution, MISO ARR Transaction, MISO Miscellaneous
555431	Purchase Power Tolling Fees	Energy/Capacity fee for Combined Cycle - Westar - currently not used
555432	Energy Imbalance	Purchases for EIS - currently not used
555437	Interrupt Svc Compensation	Compensation given to interruptible customers for interrupting their service related to load shedding events
555800	DA Asset Energy	Net Day Ahead Asset Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Day Ahead Market energy position at an Asset Owner's resources and loads.

Integrated Market energy charge types performed on an hourly basis for each operating day and based on the results of the Day Ahead Market clearing.

555810	DA Non-Asset Energy	Net Day Ahead Non Asset Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Day Ahead Market energy position at interchange locations into and out of SPP footprint.	
555820	DA Virtual Energy	Net Day Ahead Virtual Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Day Ahead Market energy position of cleared virtual transactions, financial only now mwhs.	
555840	DA Reg-Up	Net Day Ahead Regulation-Up Amount & Day Ahead Regulation-Up Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Regulation-Up cleared to an asset owner's zonal obligation.	Integrated Market operating reserve charge types, these help to ensure reliability within the market. Regulation-up and regulation-down maintain the balance between load and generation. Spinning and supplemental are available in the event of outages.
555850	DA Reg-Down	Net Day Ahead Regulation-Down Amount & Day Ahead Regulation-Down Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Regulation-Down cleared to an asset owner's zonal obligation.	
555860	DA Spinning	Net Day Ahead Spinning Amount & Day Ahead Spinning Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Spinning cleared to an asset owner's zonal obligation.	
555870	DA Supplemental	Net Day Ahead Supplemental Amount & Day Ahead Supplemental Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Supplemental cleared to an asset owner's zonal obligation.	
555880	DA Other	Other Day Ahead charges that settle at the EDE EDE Load node including: DA Make Whole Payment (MWP), DA MWP Distribution, DA Over-collected losses Distribution Amount, DA Demand Reduction (DR), DA DR Distribution Amount, DA Grandfathered Agreement (GFA) Carve-Out Daily, DA GFA Carve-Out Monthly, DA GFA Carve-Out Yearly, GFA Carve-Out Distribution Daily Amount, GFA Carve-Out Distribution Monthly Amount, GFA Carve-Out Distribution Yearly Amount, DA Virtual Transaction Fee Amount, Day-Ahead Combined Interest Resource Adjustment Amount; DA and Reliability Unit Commitment (RUC) Make-Whole Payment (MWP); Revenue Neutrality Uplift (RNU) Distribution Amount; DA Combined Interest Resource Adjustment Amounts, Day-Ahead Ramp Capability Up Amount, Day-Ahead Ramp Capability Down Amount, Day-Ahead Ramp Capability Up Distribution Amount, Day-Ahead Ramp Capability Down Distribution Amount	See Below
555900	RT Asset Energy	Net Real Time Asset Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Real Time Market energy position at an Asset Owner's resources and loads.	Integrated Market energy charge types performed on a dispatch interval basis (5 minutes) for each operating day and are based on the difference between the results of the Real Time Balancing Market process and the Day Ahead Market Clearing..
555910	RT Non-Asset Energy	Net Real Time Non Asset Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Real Time Market energy position at interchange locations into and out of SPP footprint.	
555920	RT Virtual Energy	Net Real Time Virtual Energy, netted by MWh position (purchase or sale) per settlement interval - Settlement of the net Real Time Market energy position of cleared virtual transactions, financial only now mwhs.	
555940	RT Reg-Up	Net Real Time Regulation-Up Amount & Real Time Regulation-Up Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Regulation-Up cleared to an asset owner's zonal obligation.	
555950	RT Reg-Down	Net Real Time Regulation-Down Amount & Real Time Regulation-Down Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Regulation-Down cleared to an asset owner's zonal obligation.	Integrated Market operating reserve charge types, these help to ensure reliability within the market. Regulation-up and regulation-down maintain the balance between load and generation. Spinning and supplemental are available in the event of outages.
555960	RT Spinning	Net Real Time Spinning Amount & Real Time Spinning Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Spinning cleared to an asset owner's zonal obligation.	
555970	RT Supplemental	Net Real Time Supplemental Amount & Real Time Supplemental Distribution Amount, netted by dollars (revenue or expense) per settlement interval - settlement for Supplemental cleared to an asset owner's zonal obligation.	
555980	RT Other	Other RT charges that settle at the EDE EDE Load node including: Reliability Unit Commitment (RUC) MWP, RUC MWP Distribution Amount, RT Over Collected Losses Distribution Amount, RT Regulation Non-performance, RT Regulation Non-performance Distribution, RT Contingency Reserve Deployment Failure, RT Contingency Reserve Deployment Failure Distribution Amount, RT Regulation Deployment Adjustment, RT Out of Merit, RT Joint Operating Agreement, RT Reserve Sharing Group (RSG), RT RSG Distribution Amount, RT Demand Response, RT Demand Response Distribution Amount, RT Revenue Neutrality Uplift Distribution, RT Miscellaneous, RT Pseudo-Tie Congestion Amount, RT Pseudo-Tie Losses Amount, RT unused Reg-up mileage make whole payment, RT unused Reg-down mileage make whole payment, Real-Time Combined Interest Resource Adjustment Amount, Real-Time Ramp Capability Up Amount, Real-Time Ramp Capability Down Amount, Real-Time Ramp Capability Up Distribution Amount, Real-Time Ramp Capability Down Distribution Amount, Real-Time Capability Non-Performance Amount, Real-Time Capability Non-Performance Distribution Amount	See Below
555990	TCR Activity	All Transmission Congestion Rights charges including: TCR Funding Amount, TCR Daily Uplift Amount, TCR Monthly Payback Amount, TCR Annual Payback Amount, TCR Annual Closeout Amount, TCR Auction Transaction Amount	See Below
555995	ARR Activity	All ARR Charges including: Auction Revenue Rights Funding Amount, ARR Uplift Amount, ARR Monthly Payback Amount, ARR Annual Payback, ARR Annual Closeout Amount,	See Below
555999	Purchased Power - Net Metering	Purchased power expense from net system credits to net metering customers	
565413	Trans Of Electricity By Others	Transmission clearing account, balance is always zero.	
565414	SPP Fixed Chg - Native Load	Charges related to SPP activities allocated largely on load ratio share. Charges are primarily comprised of Schedule 1A Tariff administration, Schedule 11 Base Plan Funding (Zonal & Regional), Schedule 1 System Control Scheduling, and Dispatch, and any other SPP charges related to network service	
565415	SPP Var Chg - Native Load	Charges related to SPP activities that are largely allocated on native load. Charges primarily consist of Schedule 12 FERC administration and any other SPP charges related to Point-to-point service	
565416	Non SPP Fixed Chg -Native Load	Charges related to activity from non-SPP RTO/ISO/entities. Charges primarily consist of MISO charges: Schedule 7 PTP service, Schedule 26 Transmission expansion, Schedule 1 Scheduling, System Control and Dispatch, Schedule 2 Reactive Power, Schedule 10 FERC fees, and Schedule 33 Black Start Service, and Schedule 45 NERC fees	
565417	PP Non SPP Var -Native Load	The Non-SPP variable transmission charges are those charges assessed to Empire for the delivery of electricity from generation resources located outside of the SPP footprint into the SPP footprint and then into Empire's transmission buss for native load.	

565418	Gen Non SPP Var -Native Load	These charges include transmission charges for both owned generation and purchased generation that is used to serve Empire's native load wholesale and retail customers. The majority of these charges are associated to Empire's ownership and purchase positions with respect to Plum Point.
565419	Off Sys Sales Trans Costs	Transmission expense for off-system sales. - currently not used
575700	Schedule 1A2-1A4 -- Market Facilitation	SPP Administrative expense related to recovering the costs of running the TCR, Real-Time, and Day-Ahead Markets- New Charge Account
447810	SPP IM Revenue - AR	The Arkansas share of any and all of the above charge types that net to a revenue per the appropriate netting procedure(s) - currently not used
447820	SPP IM Revenue - KS	The Kansas share of any and all of the above charge types that net to a revenue per the appropriate netting procedure(s) - currently not used
447830	SPP IM Revenue - MO	The Missouri share of any and all of the above charge types that net to a revenue per the appropriate netting procedure(s) - currently not used
447840	SPP IM Revenue - OK	The Oklahoma share of any and all of the above charge types that net to a revenue per the appropriate netting procedure(s) - currently not used
447849	SPP IM Revenue - Wind	SPP IM Revenue associated to the Empire owned Wind
447850	SPP IM Revenue	Any and all of the above charge types that net to a revenue per the appropriate netting procedure(s)
456075	REC Revenue	Revenue from the sale of Renewable Energy Credits (excludes Empire owned Wind Projects).
456215	REC Revenue - Wind Post-Stub Period	Revenue from the sale of Renewable Energy Credits from Empire owned Wind Projects (NR, KP, NFR)

Day Ahead Other Charges

Day Ahead Make Whole Payment	Any resource that is committed by SPP during the Day Ahead market is eligible to recover the eligible costs associated with the commitment period.
Day Ahead Make Whole Payment Distribution	Cost allocation of Make Whole Payments for resources committed in the Day Ahead market to cleared loads.
Day Ahead Over Collected Loss Distribution	Rebate of surplus collected as a result of the marginal pricing of losses.
Day Ahead Demand Reduction	Charge or credit required in order to remove the settlement impact of grossing up the host load by the amount of the Demand Response Reduction output.
Day Ahead Demand Reduction Distribution	Charge or credit for each asset owner in which a Demand Response Reduction was cleared in order to fund the credits paid for the Demand Response Reduction.
Day Ahead Virtual Transaction Fee	Fee for virtual bids and offers.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Daily Amount	Day-ahead credit or charge for the exclusion of transactions associated with GFA's from market settlement of congestion, losses, and hedging instruments.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Monthly Amount	Monthly credit or charge for the exclusion of transactions associated with GFA's from market settlement of congestion hedging instruments.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Yearly Amount	Yearly credit or charge for the exclusion of transactions associated with GFA's from market settlement of congestion hedging instruments.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Daily Distribution Amount	A GFA carve-out credit or charge determined by the Asset Owners load ratio share for GFA revenue inadequacy.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Monthly Distribution Amount	A monthly charge or credit to ensure SPP revenue neutrality relating to the reversal of credits of GFA carve-outs through monthly TCR and ARR Payback.
Day Ahead Grandfathered Agreement (GFA) Carve-Out Yearly Distribution Amount	A monthly charge or credit to ensure SPP revenue neutrality relating to the reversal of credits of GFA carve-outs through yearly TCR payback, TCR Closeout, ARR Payback, ARR Closeout.
Day-Ahead Combined Interest Resource Adjustment Amount	Charge or Credit representing the Day-Ahead Balancing Market charges and credits associated with the CIR designated Resource calculated based on the Interest Percent Share for each AO's registered individual share.
Day-Ahead and Reliability Unit Commitment (RUC) Make-Whole Payment (MWP)	These charge types have been updated to ensure SPP assesses the revenue and cost associated with the Ramp Capability products
Revenue Neutrality Uplift (RNU) Distribution Amount	This charge type sums up all the charge types in its calculation. SPP must modify this charge type to include the Ramp Capability
DA Combined Interest Resource Adjustment Amounts	Combined Interest Resources are treated as one resource. Therefore, these charge types have to be modified to split the exact amount of Ramp Capability
Day-Ahead Ramp Capability Up Amount	Market settle or charge for DA Ramp Up capability
Day-Ahead Ramp Capability Down Amount	Market settle or charge for DA Ramp Down capability
Day-Ahead Ramp Capability Up Distribution Amount	Market charge or credit by asset owner per reserve zone for DA Ramp Capability Up supplied
Day-Ahead Ramp Capability Down Distribution Amount	Market charge or credit by asset owner per reserve zone for DA Ramp Capability Down supplied

Real Time Other Charges

Reliability Unit Commitment Make Whole Payment	Revenue guarantee to resources committed economically in the Real Time to cover eligible costs.
Reliability Unit Commitment Make Whole Payment Distribution	Cost allocation of Make Whole Payment for resources committed in RUC to an asset owner's Real Time deviations.

Real Time Over Collected Loss Distribution	Rebate of surplus collected as a result of the marginal pricing of losses.
Real Time Regulation Deployment Adj Amount	Adjustment to resource revenue for the combined impact of Energy and Regulation deployment.
Real Time Regulation Non-Performance	Charge when a resource with cleared Real Time Regulation-up and or Regulation-down operates outside of the operating tolerance
Real Time Regulation Non-Performance Distribution	Cost allocation of penalties collected for Regulation Non-Performance
Real Time Contingency Deployment Failure	Penalty for failing to provide Contingency Reserve amount when deployed.
Real Time Contingency Deployment Failure Distribution	Cost allocation of penalties collected for Contingency Reserve failure.
Out of Merit	Adjustment to compensate resources for additional cost incurred as a result of being manually dispatched away from the optimal point.
Real Time Joint Operating Agreement	Settlement for price coordination of a co-managed reciprocal flowgate.
Real Time Reserve Sharing Group Amount	Settlement for response to Contingency Reserve event.
Real Time Reserve Sharing Group Distribution Amount	Asset owners payment, based on real time load ratio share, for response to a contingency event, by an RSG entity.
Real Time Demand Reduction	Credit or charge relating to the difference between the actual demand response reduction output and what was cleared in the day-ahead market.
Real Time Demand Reduction Distribution	Credit or charge to asset owners for each hour in which a demand response resource was dispatched.
Real Time Revenue Neutrality Uplift	Credit of charge calculated at each settlement location for each asset owner for each hour in order for SPP to remain revenue neutral.
Unused Reg-Up Mileage Make Whole Payment	A credit for each asset owner that is charged for unused regulation-up mileage at a rate that is in excess of the asset owners regulation-up mileage offer to the extent the resources regulation-up service margin is not sufficient to offset the charge induced by the difference in the two rates.
Unused Reg-Down Mileage Make Whole Payment	A credit for each asset owner that is charged for unused regulation-down mileage at a rate that is in excess of the asset owners regulation-down mileage offer to the extent the resources regulation-down service margin is not sufficient to offset the charge induced by the difference in the two rates.
Real Time Misc	Charge or credits that cannot be handled through standard Settlement billing.
Real Time Pseudo-Tie Congestion Amount	Real time congestion amount for resource or load that is pseudo-tied out of SPP balancing authority.
Real Time Pseudo-Tie Losses Amount	Real time loss amount for resource or load that is pseudo-tied out of SPP balancing authority.
Real-Time Combined Interest Resource Adjustment Amount	Charge or Credit representing the Real-Time Balancing Market charges and credits associated with the CIR designated Resource calculated based on the Interest Percent Share for each AO's registered individual share.
Real-Time Ramp Capability Up Amount	A RTBM charge or credit for deviations between cleared RTBM Ramp Capability Up and cleared DR Market Ramp Capability Up
Real-Time Ramp Capability Down Amount	A RTBM charge or credit for deviations between cleared RTBM Ramp Capability Down and cleared DR Market Ramp Capability Down
Real-Time Ramp Capability Up Distribution Amount	A RTBM charge or credit equal to asset owner's real-time load ratio share of the net RTBM ramp capability up procurement amounts
Real-Time Ramp Capability Down Distribution Amount	A RTBM charge or credit equal to asset owner's real-time load ratio share of the net RTBM ramp capability down procurement amounts
Real-Time Capability Non-Performance Amount	A RTBM charge or credit calculated for each asset owner for each interval when a resource with cleared RT ramp up or RT ramp down, or both, operates outside of its operating tolerance
Real-Time Capability Non-Performance Distribution Amount	A RTBM charge or credit equal to asset owner's real-time load ratio share of the RT ramp capability non-performance amount

TCR Activity

Transmission Congestion Rights (TCR) Auction Transaction	Settlement of the purchase or sale of a TCR instrument at auction.
TCR Funding	Credit or charge calculated for each TCR instrument held by an asset owner incurred by load bid into the Day Ahead market.
TCR Daily Uplift	Allocation of the deficit between congestion collections and TCR funding in Day Ahead.
TCR Monthly Payback	Use of excess congestion in a month to payback uplift in that month.
TCR Annual Payback	Use of excess congestion in a year to payback remaining uplift in that year.
TCR Annual Closeout	Allocation of the net difference between Auction Revenue Rights value and the daily settlement of TCR Auctions

ARR Activity

Auction Revenue Right (ARR) Funding	Settlement of an ARR instrument by the TCR auction price.
ARR Daily Uplift	Allocation of the net difference between ARR value and the daily settlement of TCR auctions.
ARR Monthly Payback	Use of excess auction revenue in a month to payback uplift in that month.
ARR Annual Payback	Use of excess auction revenue in a year to payback uplift in that year.
ARR Annual Closeout	Allocation of the net difference between Auction Revenue Rights value and the daily settlement of TCR Auctions

Mapping of FAC Subaccounts

#	Description	Accounts
1	Coal Commodity and railroad transportation	501042, 501400, 501401, 501601, 501604, 501605
2	switching and demurrage charges	501042
3	applicable taxes	501042
4	natural gas costs	501054
5	alternative fuels	501300
6	fuel additives	501042
7	Btu adjustments assessed by coal suppliers	501042
8	Quality adjustments assessed by coal suppliers	501042
9	Fuel hedging costs	501211, 501212, 501216
10	fuel adjustments included in commodity and transportation costs	501042
11	broker commissions and fees associated with price hedges	501607
12	oil costs	501045
13	propane costs	
14	combustion product disposal revenues and expenses	501183
15	consumables related to AQCS (ammonia, lime, limestone, powder activated carbon, urea, sodium bicarbonate, & trona)	506127, 506128, 506129, 506201, 506202, 506203, 506204
16	settlement proceeds	
17	insurance recoveries	
18	subrogation recoveries for increased fuel expenses in Account(s) 501	
19	Conv & Seminar-Fuel	501011

#	Description	Accounts
1	Natural gas generation costs related to commodity	547205, 547206, 547207, 547208, 547210, 547605, 547606
2	oil	547213
3	transportation	547210
4	storage	547210
5	capacity reservation	547210
6	fuel losses	547210
7	hedging costs for natural gas	547211, 547212, 547301
8	oil	547213
9	natural gas used to cross-hedge purchased power	
10	fuel additives/consumables	548202
11	settlement proceeds	
12	insurance recoveries	
13	subrogation recoveries for increase fuel expenses	
14	broker commissions	547607
15	fees and revenues and expenses resulting from fuel and transportation portfolio optimization activities	
16		

#	Description	Accounts
1	Net Emission Allowances	411800, 509042

#	Description	Accounts
1	Revenue from off-system sales, including MJMEUC contract	447113, 447124, 447133, 447143, 447810, 447820, 447830, 447840, 447849, 447850, 447851, 447860, 447861, 447430, 447540, 447610, 447620, 447630, 447640

#	Description	Accounts
1	Renewable Energy Credit Revenue	456071, 456072, 456073, 456074, 456075, 456215
2		
3		
4		
5		

#	Description	Accounts
1	Purchased Power costs	555430
2	PPA demand (capacity) cost (< 1 Year PPA)	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
3	settlements	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
4	insurance recoveries	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
5		
6	subrogation recoveries for purchased power expenses	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
7	virtual energy charges	555820, 555920
8	generating unit price adjustments	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
9	load/export charges	555910, 555810
10	energy position charges	555800, 555900
11	ancillary services including penalty & distribution charges	555840, 555850, 555860, 555870, 555940, 555950, 555960, 555970
12	broker commissions	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
13	fees and margins	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
	<u>SPP energy marketing charges including but not limited to:</u>	
14	14a Energy	555800, 555810, 555820, 555900, 555910, 555920
	14b Ancillary Services	555840, 555850, 555860, 555870, 555940, 555950, 555960, 555970
	14c Revenue Sufficiency	555880
	14d Losses	Losses are now handled through the market and are a component of the LMP which will be reflected in the Energy (555800-555820 & 555900-555920)
	14e Revenue Neutrality	555880
	14f Congestion Management	555990, 555995
	14g Demand Reduction	555880
	14h Grandfathered Agreements	555880
	14i Virtual Transaction Fee	555880
	14j Psuedo Tie	555980
	14k Miscellaneous	555980
	14l Day-Ahead Combined Interest Resource Adjustment Amount	555880
	14m Real-Time Combined Interest Resource Adjustment Am	555980
	14n DA Ramp Products	555880
	14o RT Ramp Products	555980
	Non-Spp costs/revenues (MISO, PJM, etc)	555430
17	<u>Costs not received from centrally administrated market including:</u>	
18	18a Costs for purchases of energy	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
	18b Costs for purchases of generation capacity (< 1 year)	Have not incurred any costs of this kind since the inception of the IM and future costs are variable and thus unable to be estimated
	18c	
	18d SPP NITS service Charges (Schd 11)	565413, 565414, 457141, 457142
19	SPP Point-to-point revenue	
20	Oth El Rev-Sched Sys Ctr&Disp	457131
21	21a Schedule 7 - Firm PTP	457137
	21b Schedule 8 Non-firm PTP	457138
23	23a Oth El Rev-Off-Sys Losses	457140
	18d Schedule 1 Sc	565414, 457160
	Schedule 1a - SPP Tariff Administration	565414
	SPP Schedule 12 - FERC Assessment	565415
	<u>Non SPP costs/revenues associated with:</u>	
	21a Network transmission service	565418
	21b Point-to-point transmission	565416, 565417, 565419
24	24c System control & dispatch	565416
25	25d Reactive supply & voltage control	565416
	SPP Schd1A Market Facilitation Expense	575700
	Purchased power from net metering	555999