# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Calculate Net Annual Transmission Revenue Requirements (ATRR) and Rates for SPP Tariff

| Line No. | Acct | Description | Notes | | Total Transmission |
|---|---|---|---|---|---|
| | | **A. Zonal Net ATRR** | | | |
| 1 | | Gross ATRR | | | $50,830,228 |
| | | Revenue Credits | | | |
| 2 | 456* | Less: Rev from SPP for Point-to-Point * | Note A, Worksheet A * | $ 2,584,269 | |
| 3 | 456 | Less: Other Short-term Point-to-Point Revenue | Note A, Worksheet A | $ - | |
| 4 | 454 | Less: Transmission Related Rents | Note B, Worksheet B | $ 223,155 | |
| 5 | | Total Transmission Revenue Credits | | | -$2,807,424 |
| 6 | | OPPD Zonal Revenue Requirement | | | $48,022,804 |
| 7 | | Less: Base Plan Upgrades Revenues | Note C, Worksheet C, C1, C2, C3, C4, C5, C6 | | -$6,232,519 |
| 8 | | **Zonal Net ATRR for SPP Open Access Transmission Tariff (OATT) Attachment H** | Note G, Worksheet G | | **$41,790,285** |
| | | **B. Point-to-Point Transmission Service Rates** | | | |
| | | **Divisor** | | | |
| 9 | | Network - Average of 12 Coincident Peaks | Note D, Worksheet D | | 1,823.4 |
| 10 | | Long-Term PTP Reservations | Note D, Worksheet D | | 1,274.9 |
| 11 | | Total Demand | | | 3,098.3 |
| | | **Rates for SPP OATT Attachment T** | | | |
| 12 | | Point-to-Point Firm & Non-Firm ($/Kilowatt (kW) /Year) | Line 8 / Line 11 / 1000 | | **$13.49** |
| 13 | | Point-to-Point Firm & Non-Firm ($/kW/Month) | Line 12 / 12 months | | **$1.12** |
| 14 | | Point-to-Point Firm & Non-Firm ($/kW/Week) | Line 12 / 52 weeks | | **$0.259** |
| 15 | | Point-to-Point Firm ($/kW/Day) On Peak | Line 14 / 5 days | | **$0.052** |
| 16 | | Point-to-Point Firm ($/kW/Day) Off Peak | Line 14/ 7 days | | **$0.037** |
| 17 | | Non-firm Point-to-Point ($/kW/Day) On Peak | Line 14 / 5 days | | **$0.052** |
| 17a | | Non-firm Point-to-Point ($/kW/Day) Off Peak | Line 14 / 7 days | | **$0.037** |
| 18 | | Non-firm Point-to-Point ($/kW/Hour) On Peak | Line 17 / 16 | | **$0.00324** |
| 18a | | Non-firm Point-to-Point ($/kW/Hour) Off Peak | Line 17a / 24 | | **$0.00154** |
| | | **C. Base Plan Uprade ATRR** | Note C | | |
| 19 | | Base Plan Upgrade ATRR without Incentives | Worksheets C, C1, C2, C3, C4, C5, C6 | | $6,232,519 |
| 20 | | Additonal ATRR for Incentives on Base Plan Upgrades | | | $0 |
| 21 | | **Base Plan Upgrade ATRR for SPP OATT Schedule 11** | | | **$6,232,519** |
| | | **D. Scheduling, System Control, and Dispatch Annual Revenue Requirements** | | | |
| 22 | | **OPPD Scheduling, System Control & Dispatch Costs for SPP Schedule 1** | Note E, Worksheet E | | **$1,476,845** |

* Includes SPP Point-to-Point revenue booked into OPPD account 457.1

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**Omaha Public Power District (OPPD)**

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## Calculate Gross ATRR

| Line No. | Account | Description | Notes | Total OPPD | Adjustments | Adjust OPPD | Transmission Allocation Basis | Transmission Allocation % | Transmission |
|---|---|---|---|---|---|---|---|---|---|
| | | **Operating & Maintenance (O&M)** | | | | | | | |
| | | Direct O&M | | | | | | | |
| 23 | 500-557 | Production | | $ 588,974,724 | $ 16,767,970 | $ 605,742,694 | n/a | | $ - |
| 24 | 580-598 | Distribution | | $ 45,627,728 | | $ 45,627,728 | n/a | | $ - |
| 25 | 901-917 | Customer | | $ 31,568,662 | $156,190 | $ 31,724,851 | n/a | | $ - |
| 26 | | Subtotal | | $666,171,114 | $ 16,924,160 | $ 683,095,274 | | | $ - |
| 27 | 560-575* | Transmission | | $ 29,194,971 | $ (2,974,256) | $ 26,220,715 | All Transmission | 100% | $ 26,220,715 |
| 28 | 565 | Less: Transmission of Electricity by Others | Note K, Worksheet K | | $ (12,685,816) | $ (12,685,816) | | | $ (12,685,816) |
| 29 | 561 | Less: Load Dispatch (Acct 561) | Note N | | $ (4,323,970) | $ (4,323,970) | | | $ (4,323,970) |
| 30 | | Subtotal | | $ 695,366,085 | $ (3,059,882) | $ 692,306,203 | | | $ 9,210,930 |
| | | Administrative & General (A&G) | | | | | | | |
| 31 | 920-932 | A&G | | $ 137,153,002 | | $ 137,153,002 | Wages & Salaries | 3.08% | $ 4,224,312 |
| 32 | | Less: Federal Energy Regulatory Commission Assessment Fees in 928 | | $ - | | $ - | Wages & Salaries | 3.08% | $ - |
| 33 | | Less: Gen Advertising (930.02) | Note H, Worksheet H | | $ (73,754) | $ (73,754) | Wages & Salaries | 3.08% | $ (2,272) |
| 34 | | Less: Misc General Exp (930.03) | Note H, Worksheet H | | $ (82,436) | $ (82,436) | Wages & Salaries | 3.08% | $ (2,539) |
| 35 | | Total A&G | | $ 137,153,002 | $ (156,190) | $ 136,996,812 | | | $ 4,219,502 |
| 36 | | Total O&M and A&G | | $ 832,519,087 | $ (3,216,072) | $ 829,303,015 | | | $ 13,430,431 |
| | | **Depreciation & Amortization Expense** | Note F, Worksheet F | | | | | | |
| 37 | 310-346 | Production | | $ 71,238,481 | $ 1,590,072 | $ 72,828,553 | Direct to Production | | $ - |
| 38 | 352-359 | Transmission | | $ 10,087,248 | $ 2,171,151 | $ 12,258,399 | Direct to Transmission | | $ 12,258,399 |
| 39 | 360-373 | Distribution | | $ 42,555,738 | $ (857,221) | $ 41,698,517 | Direct to Dist | | $ - |
| 40 | 389-397 & 301-313 | General & Intangible | | $ 16,603,190 | $ (2,904,002) | $ 13,699,188 | Wages & Salaries | 3.08% | $ 421,935 |
| 41 | | Total Depreciation & Amortization | $92,624,941 | $ 140,484,657 | $ - | $ 140,484,657 | | | $ 12,680,334 |
| 42 | 408.1-409.1 | **Payments in Lieu of Taxes** | Note Q | $ 31,650,592 | | $ 31,650,592 | Net Plant | 14.09% | $ 4,459,568 |
| 43 | 427-432 | **Interest Expense** (net of interest revenue) | Note P | $ 95,343,716 | | $ 95,343,716 | Net Plant | 14.09% | $ 13,433,930 |
| 44 | | **Margin Requirement** | Note L | $ 39,103,000 | | $ 39,103,000 | Net Plant | 14.09% | $ 5,509,613 |
| 45 | | **Regional Transmission Organization Incentive (RTO)** | Note J, Worksheet J | $1,316,352 | | $1,316,352 | Direct to Transmission | | $ 1,316,352 |
| 46 | | Required Revenues w/o Add Margin on Incentive Plant | | $1,140,417,404 | $ (3,216,072) | $1,137,201,332 | | | $ 50,830,228 |
| 47 | | **Additional Margin on Incentive Plant** | | | | | | | $ - |
| 48 | | Base Plan Upgrades | Note I, Worksheets C, C1, C2,C3,C4, C5, C6 | $0 | | $0 | Direct to Transmission | | $ - |
| 49 | | Non-Base Plan Upgrades | Note I, Worksheets I & I1 | $0 | | $0 | Direct to Transmission | | $ - |
| 50 | | **Gross ATRR** | | **$1,140,417,404** | **$ (3,216,072)** | **$1,137,201,332** | | | **$ 50,830,228** |

* The original template included O&M booked into accounts 560-574 on this line. However subsequent to joining SPP OPPD added Account 575. Account 575 includes a portion of SPP Administration fees which are removed in Line 27 in the Adjustments column.

# Formula-based Rate Template

## Omaha Public Power District (OPPD)

### Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015

## Calculate Allocators

| Line No. | Description | Notes | 2014 | % Allocator |
|---|---|---|---|---|
| | **Wages & Salaries** | Note O | | |
| 51 | Production | | $ 107,514,461 | 72.21% |
| 52 | Transmission | | $ 4,586,817 | 3.08% |
| 53 | Distribution | | $ 21,170,878 | 14.22% |
| 54 | Customer/Other | | $ 15,624,745 | 10.49% |
| 55 | Subtotal | | $ 148,896,902 | 100.00% |
| 56 | A&G | | $ 16,516,514 | |
| 57 | Total | | $ 165,413,416 | |

| Line No. | Description | Notes | Booked Total OPPD | SPP AI Adjustments | Assign Intangible | Plant Adjusted for SPP AI Definition | Transmission | Transmission Allocation % |
|---|---|---|---|---|---|---|---|---|
| | **Plant in Service** | Note M | | | | | | |
| | Plant in Service | | | | | | | |
| 58 | Transmission | Gross Transmission Plant Allocation | $ 409,770,017 | $ 96,541,226 | $ 16,724,038 | $ 523,035,281 | $ 523,035,281 | 12% |
| 59 | All Other | | $ 4,016,309,689 | $ (95,935,164) | $ 27,094,079 | $ 3,947,468,604 | | 88% |
| 60 | Subtotal | | $ 4,426,079,706 | $ 606,062 | $ 43,818,117 | $ 4,470,503,884 | $ 523,035,281 | 100% |
| 61 | General & Intangible | Allocated on Gross Transmission Plant % | $ 261,900,963 | $ (606,062) | $ (43,818,117) | $ 217,476,784 | $ 25,444,784 | |
| 62 | Electric & Intangible Plant * | | $ 4,687,980,668 | $ 0 | $ - | $ 4,687,980,668 | $ 548,480,064 | |
| | Accumulated Depreciation | | | | | | | |
| 63 | Transmission | | $ 146,043,590 | $ 8,013,815 | $ 4,895,951 | $ 158,953,356 | $ 158,953,356 | |
| 64 | All Other | | $ 1,730,321,889 | $ (7,997,927) | $ 10,488,845 | $ 1,732,812,807 | | |
| 65 | Subtotal | | $ 1,876,365,479 | $ 15,888 | $ 15,384,796 | $ 1,891,766,163 | $ 158,953,356 | |
| 66 | General & Intangible | Allocated to trans based on Gross Transmission Plant % | $ 91,549,962 | $ (15,888) | $ (15,384,796) | $ 76,149,278 | $ 6,398,351 | |
| 67 | Electric & Intangible Plant | | $ 1,967,915,441 | $ - | $ - | $ 1,967,915,441 | $ 165,351,707 | |
| | Net Plant | | | | | | | |
| 68 | Transmission | Line 58 - Line 63 | $ 263,726,427 | $ 88,527,411 | $ 11,828,087 | $ 364,081,925 | $ 364,081,925 | |
| 69 | All Other | Line 59 - Line 64 | $ 2,285,987,800 | $ (87,937,237) | $ 16,605,234 | $ 2,214,655,797 | | |
| 70 | Subtotal | | $ 2,549,714,227 | $ 590,174 | $ 28,433,321 | $ 2,578,737,721 | $ 364,081,925 | |
| 71 | General & Intangible | Line 61 - Line Line 66 | $ 170,351,001 | $ (590,174) | $ (28,433,321) | $ 141,327,506 | $ 19,046,433 | |
| 72 | Electric & Intangible Plant | Net Plant Allocator | $ 2,720,065,227 | $ 0 | $ - | $ 2,720,065,227 | $ 383,128,358 | **14.09%** |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

| Note | Notes |
|---|---|
| A | The revenues credited include a) amounts received directly from the SPP for Point-to-Point transmission service where the demand is not included in the divisor, b) amounts from customers taking service under grandfathered agreements where the demand is not included in the rate divisor and c) imputed revenues related to short-term reservations of OPPD's merchant function. Revenue associated with Federal Energy Regulatory Commission annual charges, gross receipts taxes, ancillary services and facilities excluded from the Transmission Cost of Service are not included as revenue credits. Revenues from transmission customers whose coincident peak loads are included in the divisor of the load-ratio share calculation are not included as revenue credits. See Worksheet A for details. |
| B | Includes income related only to transmission facilities. See Worksheet B for details. |
| C | Base Plan Upgrades are calculated by applying the Base Plan Upgrade Fixed Charge Rate to the SPP-approved Base Plan Upgrade Plant. See Worksheet C, C1, C2 and C3 for details. |
| D | Network Service coincident peaks is the utility's maximum monthly megawatt load for Requirements Service at the time of zonal coincident monthly peaks. Requirements Service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning) and includes OPPD's retail load and total requirements wholesale load. Long-term Point-to-Point includes long-term (greater than one year in duration) firm Point-to-Point transactions, including grandfathered reservations on OPPD's system and OPPD's marketing function long-term reservations. See Worksheet D for details. |
| E | System control and load dispatch costs. |
| F | Adjusts depreciation and amortization expense to reflect SPP Attachment AI plant adjustments. See Worksheet F for details. |
| G | Revenue will be collected from both SPP load and grandfathered load. See Worksheet G for details. |
| H | Includes all regulatory commission expenses that can be allocated to transmission (excluding Federal Energy Regulatory Commission Assessment Fees and Annual Charges - if applicable). Includes all safety-related advertising A&G expenses and General Plant accounts, and may be functionalized based on other methods rather than on wages and salaries. Full documentation must be provided. See Worksheet H for details. |
| I | Additional revenue requirement for facilities receiving incentives. See Worksheet C1, C2, C3 and I1 for details. |
| J | The Federal Energy Regulatory Commission, in its Order No. 679 and No. 679-A, offers a 50-basis-point incentive adder for transmission owners joining an RTO as long as the return on equity for the transmission owner is within a zone of reasonableness. In order to be comparable with transmission owners in RTOs (including SPP), OPPD has included this 50-basis-point incentive adder in its revenue requirements. |
| K | Removes cost of transmission service provided by others including OPPD account 565, department number 495, plus Western Area Power Administration transmission costs. Amount remaining is for facilities/maintenance costs on transmission. See Worksheet K for details. |
| L | The Margin Requirement is the margin OPPD uses in calculating rates applicable to its native load customers. The Margin Requirement, in conjunction with depreciation and amortization expense, must cover OPPD principal payments, the minimum level of debt service coverage (ratio of net receipts to debt service) and an adequate return on equity to provide internally generated funds for OPPD's regular construction and working capital needs. Equity is also one of the factors contributing to OPPD's financial standing. OPPD sets its Margin Requirement based on a variety of financial ratios including Debt Service Coverage Ratio, Fixed Charge Ratio and earnings. |
| M | Adjustments reflect the definition of transmission facilities under Attachment AI of the SPP tariff. Plant does not include Accounts 103, 105, 106 or 107, Experimental, Plant Held for Future Use, Completed Construction Not Classified and Construction Work in Progress, respectively, which are classified subsequent to the closing of the books for the year. OPPD does not have Common Plant. |
| N | Removes transmission expenses included in the OATT ancillary services rates and SPP expenses booked into Account No. 561. |
| O | Wages and salaries expensed. |
| P | Includes all interest expense. |
| Q | Includes Payments in Lieu of Taxes and Iowa taxes. |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

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## Worksheet A - Revenue Credits, Account 456

**Detail of 456 - Transmission Wheeling Fees**

| | | | | | | Transmission Related Revenue | | | |
|---|---|---|---|---|---|---|---|---|---|
| Line No. | FERC Account | Description | Transmission | Other | Total | Revenue associated with billing units included in the Denominator | Revenue associated with BPU Charges | Transmission Revenue Credit | Total Transmission Revenue |
| 1 | | Scheduling Fees | | $397,479 | $397,479 | | | | |
| 2 | | Reactive | | $1,016,170 | $1,016,170 | | | | |
| 3 | | Regulation | | $7,208 | $7,208 | | | | |
| 3a | | Energy Imbalance | | | $0 | | | | |
| 4 | | Distribution Line | | $123,718 | $123,718 | | | | |
| 5 | | Distribution Subs | | $52,947 | $52,947 | | | | |
| 6 | | Transformers | | $6,067 | $6,067 | | | | |
| 7 | | Losses | | $267,335 | $267,335 | | | | |
| 8 | | Distribution Wheeling Fees (Direct) | | $1,112,611 | $1,112,611 | | | | |
| 9 | | MAPP F & SPP Revenue | | | $0.00 | | $0 | $0 | $0 |
| 10 | | Point-to-Point Firm (PTP) | $7,896,455 | | $7,896,455.08 | $7,896,455 | | $0 | $7,896,455 |
| 11 | | Point-to-Point Non-Firm (NF PTP) | | | $0 | | | $0 | $0 |
| 12 | 456 | | $7,896,455 | $2,983,535 | $10,879,990 | $7,896,455 | $0 | $0 | $7,896,455 |
| 13 | | Add: Short-term OPPD Merchant PTP * | | | | | | $0 | |
| 14 | | **Revenue Credits** | | | | | | **$0** | |

* See Worksheet D (line 42) for details

**SPP Point-to-Point revenue booked into OPPD account 457.1 in the amount of $ 2,584,268.54

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

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## Worksheet B - Revenue Credits Rents, Account 454

**Detail of 454 - Rent**

| Line No. | FERC Account | Description | Total | Other | Transmission Revenue Credit |
|---|---|---|---|---|---|
| 1 | 45416, 45417, 45419 | Rent | $196,283 | $0 | $196,283 |
| 2 | 45412, 45413 | Allocated portion of general rent (1) | $872,473 | $845,600 | $26,872 |
| 3 | All Other Sub Accts | Other | $2,404,366 | $2,404,366 | $0 |
| 4 | 454 | **Rent Revenue Credits** | $3,473,122 | $3,249,967 | **$223,155** |

(1) Split based on Wages and Salaries. Allocator shown on page 3

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet C - BPU Fixed Charge Rate

**Calculate Fixed Charge Rate (FCR) for Base Plan Upgrade Projects**

| Line No. | Description | Amount | Notes |
|---|---|---|---|
| 1 | OPPD Zonal Revenue Requirement (w/o incentive plant) | $50,830,228 | Page 2, Line 46 |
| 2 | Less: Revenue Credits | -$2,807,424 | Page 1, Line 5 |
| 3 | Less: Depreciation Expense | -$12,680,334 | Page 2, Line 41 |
| 4 | Revenue Requirement w/o Depr | $35,342,470 | |
| | | | |
| 5 | Net Plant | $383,128,358 | Page 3, Line 72 |
| 6 | Net Rev Req w/o Depreciation | $35,342,470 | Line 4 above |
| 7 | **BPU FCR** | **9.22%** | |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

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## Worksheet C1 - OPPD Base Plan Upgrade #1

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | Project Description: | OPPD Sub 1255/3455 Transformer Project | | |
|---|---|---|---|---|
| 1 | Investment | $12,718,000 | Current Year | 2014 |
| 2 | Service Year (yyyy) | 2008 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month (1-12) | 7 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 39 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | $326,103 |

| Line No. | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2008 | 1 | $12,718,000 | $135,876 | $12,582,124 | $716,208 | $716,208 | $0 |
| 7 | 2009 | 2 | $12,582,124 | $326,103 | $12,256,021 | $1,456,685 | $1,456,685 | $0 |
| 8 | 2010 | 3 | $12,256,021 | $326,103 | $11,929,919 | $1,426,603 | $1,426,603 | $0 |
| 9 | 2011 | 4 | $11,929,919 | $326,103 | $11,603,816 | $1,396,521 | $1,396,521 | $0 |
| 10 | 2012 | 5 | $11,603,816 | $326,103 | $11,277,714 | $1,366,439 | $1,366,439 | $0 |
| 11 | 2013 | 6 | $11,277,714 | $326,103 | $10,951,611 | $1,336,357 | $1,336,357 | $0 |
| 12 | 2014 | 7 | $10,951,611 | $326,103 | $10,625,509 | $1,306,275 | $1,306,275 | $0 |
| 13 | 2015 | 8 | $10,625,509 | $326,103 | $10,299,406 | $1,276,193 | $1,276,193 | $0 |
| 14 | 2016 | 9 | $10,299,406 | $326,103 | $9,973,303 | $1,246,111 | $1,246,111 | $0 |
| 15 | 2017 | 10 | $9,973,303 | $326,103 | $9,647,201 | $1,216,029 | $1,216,029 | $0 |
| 16 | 2018 | 11 | $9,647,201 | $326,103 | $9,321,098 | $1,185,947 | $1,185,947 | $0 |
| 17 | 2019 | 12 | $9,321,098 | $326,103 | $8,994,996 | $1,155,865 | $1,155,865 | $0 |
| 18 | 2020 | 13 | $8,994,996 | $326,103 | $8,668,893 | $1,125,783 | $1,125,783 | $0 |
| 19 | 2021 | 14 | $8,668,893 | $326,103 | $8,342,791 | $1,095,701 | $1,095,701 | $0 |
| 20 | 2022 | 15 | $8,342,791 | $326,103 | $8,016,688 | $1,065,619 | $1,065,619 | $0 |
| 21 | 2023 | 16 | $8,016,688 | $326,103 | $7,690,585 | $1,035,537 | $1,035,537 | $0 |
| 22 | 2024 | 17 | $7,690,585 | $326,103 | $7,364,483 | $1,005,455 | $1,005,455 | $0 |
| 23 | 2025 | 18 | $7,364,483 | $326,103 | $7,038,380 | $975,373 | $975,373 | $0 |
| 24 | 2026 | 19 | $7,038,380 | $326,103 | $6,712,278 | $945,291 | $945,291 | $0 |
| 25 | 2027 | 20 | $6,712,278 | $326,103 | $6,386,175 | $915,209 | $915,209 | $0 |
| 26 | 2028 | 21 | $6,386,175 | $326,103 | $6,060,073 | $885,127 | $885,127 | $0 |
| 27 | 2029 | 22 | $6,060,073 | $326,103 | $5,733,970 | $855,045 | $855,045 | $0 |
| 28 | 2030 | 23 | $5,733,970 | $326,103 | $5,407,868 | $824,963 | $824,963 | $0 |
| 29 | 2031 | 24 | $5,407,868 | $326,103 | $5,081,765 | $794,881 | $794,881 | $0 |
| 30 | 2032 | 25 | $5,081,765 | $326,103 | $4,755,662 | $764,799 | $764,799 | $0 |
| 31 | 2033 | 26 | $4,755,662 | $326,103 | $4,429,560 | $734,717 | $734,717 | $0 |
| 32 | 2034 | 27 | $4,429,560 | $326,103 | $4,103,457 | $704,634 | $704,634 | $0 |
| 33 | 2035 | 28 | $4,103,457 | $326,103 | $3,777,355 | $674,552 | $674,552 | $0 |
| 34 | 2036 | 29 | $3,777,355 | $326,103 | $3,451,252 | $644,470 | $644,470 | $0 |
| 35 | 2037 | 30 | $3,451,252 | $326,103 | $3,125,150 | $614,388 | $614,388 | $0 |
| 36 | 2038 | 31 | $3,125,150 | $326,103 | $2,799,047 | $584,306 | $584,306 | $0 |
| 37 | 2039 | 32 | $2,799,047 | $326,103 | $2,472,944 | $554,224 | $554,224 | $0 |
| 38 | 2040 | 33 | $2,472,944 | $326,103 | $2,146,842 | $524,142 | $524,142 | $0 |
| 39 | 2041 | 34 | $2,146,842 | $326,103 | $1,820,739 | $494,060 | $494,060 | $0 |
| 40 | 2042 | 35 | $1,820,739 | $326,103 | $1,494,637 | $463,978 | $463,978 | $0 |
| 41 | 2043 | 36 | $1,494,637 | $326,103 | $1,168,534 | $433,896 | $433,896 | $0 |
| 42 | 2044 | 37 | $1,168,534 | $326,103 | $842,432 | $403,814 | $403,814 | $0 |
| 43 | 2045 | 38 | $842,432 | $326,103 | $516,329 | $373,732 | $373,732 | $0 |
| 44 | 2046 | 39 | $516,329 | $326,103 | $190,226 | $343,650 | $343,650 | $0 |
| 45 | 2047 | 40 | $190,226 | $190,226 | $0 | $190,226 | $190,226 | $0 |
| 46 | 2048 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| 47 | 2049 | 42 | $0 | $0 | $0 | $0 | $0 | $0 |
| 48 | 2050 | 43 | $0 | $0 | $0 | $0 | $0 | $0 |
| 49 | 2051 | 44 | $0 | $0 | $0 | $0 | $0 | $0 |
| 50 | 2052 | 45 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $12,718,000 | | | | |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet C2 - OPPD Base Plan Upgrade #2

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | Project Description: | Sub 1305 and 161 Transmission Expansion Project | | |
|---|---|---|---|---|
| 1 | Investment | $20,997,000 | Current Year | 2014 |
| 2 | Service Year (yyyy) | 2009 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month (1-12) | 10 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 32 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | $656,156 |

| Line No. | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2009 | 1 | $20,997,000 | $109,359 | $20,887,641 | $591,065 | $591,065 | $0 |
| 7 | 2010 | 2 | $20,887,641 | $656,156 | $20,231,484 | $2,522,452 | $2,522,452 | $0 |
| 8 | 2011 | 3 | $20,231,484 | $656,156 | $19,575,328 | $2,461,923 | $2,461,923 | $0 |
| 9 | 2012 | 4 | $19,575,328 | $656,156 | $18,919,172 | $2,401,395 | $2,401,395 | $0 |
| 10 | 2013 | 5 | $18,919,172 | $656,156 | $18,263,016 | $2,340,866 | $2,340,866 | $0 |
| 11 | 2014 | 6 | $18,263,016 | $656,156 | $17,606,859 | $2,280,338 | $2,280,338 | $0 |
| 12 | 2015 | 7 | $17,606,859 | $656,156 | $16,950,703 | $2,219,809 | $2,219,809 | $0 |
| 13 | 2016 | 8 | $16,950,703 | $656,156 | $16,294,547 | $2,159,281 | $2,159,281 | $0 |
| 14 | 2017 | 9 | $16,294,547 | $656,156 | $15,638,391 | $2,098,752 | $2,098,752 | $0 |
| 15 | 2018 | 10 | $15,638,391 | $656,156 | $14,982,234 | $2,038,224 | $2,038,224 | $0 |
| 16 | 2019 | 11 | $14,982,234 | $656,156 | $14,326,078 | $1,977,695 | $1,977,695 | $0 |
| 17 | 2020 | 12 | $14,326,078 | $656,156 | $13,669,922 | $1,917,167 | $1,917,167 | $0 |
| 18 | 2021 | 13 | $13,669,922 | $656,156 | $13,013,766 | $1,856,638 | $1,856,638 | $0 |
| 19 | 2022 | 14 | $13,013,766 | $656,156 | $12,357,609 | $1,796,110 | $1,796,110 | $0 |
| 20 | 2023 | 15 | $12,357,609 | $656,156 | $11,701,453 | $1,735,581 | $1,735,581 | $0 |
| 21 | 2024 | 16 | $11,701,453 | $656,156 | $11,045,297 | $1,675,053 | $1,675,053 | $0 |
| 22 | 2025 | 17 | $11,045,297 | $656,156 | $10,389,141 | $1,614,524 | $1,614,524 | $0 |
| 23 | 2026 | 18 | $10,389,141 | $656,156 | $9,732,984 | $1,553,996 | $1,553,996 | $0 |
| 24 | 2027 | 19 | $9,732,984 | $656,156 | $9,076,828 | $1,493,467 | $1,493,467 | $0 |
| 25 | 2028 | 20 | $9,076,828 | $656,156 | $8,420,672 | $1,432,939 | $1,432,939 | $0 |
| 26 | 2029 | 21 | $8,420,672 | $656,156 | $7,764,516 | $1,372,410 | $1,372,410 | $0 |
| 27 | 2030 | 22 | $7,764,516 | $656,156 | $7,108,359 | $1,311,882 | $1,311,882 | $0 |
| 28 | 2031 | 23 | $7,108,359 | $656,156 | $6,452,203 | $1,251,353 | $1,251,353 | $0 |
| 29 | 2032 | 24 | $6,452,203 | $656,156 | $5,796,047 | $1,190,825 | $1,190,825 | $0 |
| 30 | 2033 | 25 | $5,796,047 | $656,156 | $5,139,891 | $1,130,296 | $1,130,296 | $0 |
| 31 | 2034 | 26 | $5,139,891 | $656,156 | $4,483,734 | $1,069,768 | $1,069,768 | $0 |
| 32 | 2035 | 27 | $4,483,734 | $656,156 | $3,827,578 | $1,009,239 | $1,009,239 | $0 |
| 33 | 2036 | 28 | $3,827,578 | $656,156 | $3,171,422 | $948,711 | $948,711 | $0 |
| 34 | 2037 | 29 | $3,171,422 | $656,156 | $2,515,266 | $888,182 | $888,182 | $0 |
| 35 | 2038 | 30 | $2,515,266 | $656,156 | $1,859,109 | $827,654 | $827,654 | $0 |
| 36 | 2039 | 31 | $1,859,109 | $656,156 | $1,202,953 | $767,125 | $767,125 | $0 |
| 37 | 2040 | 32 | $1,202,953 | $656,156 | $546,797 | $706,597 | $706,597 | $0 |
| 38 | 2041 | 33 | $546,797 | $546,797 | $0 | $546,797 | $546,797 | $0 |
| 39 | 2042 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2043 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2044 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2045 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2046 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2047 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2048 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2049 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $20,997,000 | | | | |

## Formula-based Rate Template
### Omaha Public Power District (OPPD)
### Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015

## Worksheet C3 - OPPD Base Plan Upgrade #3

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | Project Descri | Sub 1341 Transmission Expansion Project | | |
|---|---|---|---|---|
| 1 | Investment | $7,617,744 | Current Year | 2014 |
| 2 | Service Year (y | 2011 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month | 9 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 32 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or N | No | Annual Depreciation Expense | $238,055 |

| | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2011 | 1 | $7,617,744 | $59,514 | $7,558,230 | $291,922 | $291,922 | $0 |
| 7 | 2012 | 2 | $7,558,230 | $238,055 | $7,320,176 | $913,319 | $913,319 | $0 |
| 8 | 2013 | 3 | $7,320,176 | $238,055 | $7,082,121 | $891,359 | $891,359 | $0 |
| 9 | 2014 | 4 | $7,082,121 | $238,055 | $6,844,067 | $869,400 | $869,400 | $0 |
| 10 | 2015 | 5 | $6,844,067 | $238,055 | $6,606,012 | $847,440 | $847,440 | $0 |
| 11 | 2016 | 6 | $6,606,012 | $238,055 | $6,367,958 | $825,480 | $825,480 | $0 |
| 12 | 2017 | 7 | $6,367,958 | $238,055 | $6,129,903 | $803,520 | $803,520 | $0 |
| 13 | 2018 | 8 | $6,129,903 | $238,055 | $5,891,849 | $781,560 | $781,560 | $0 |
| 14 | 2019 | 9 | $5,891,849 | $238,055 | $5,653,794 | $759,600 | $759,600 | $0 |
| 15 | 2020 | 10 | $5,653,794 | $238,055 | $5,415,740 | $737,641 | $737,641 | $0 |
| 16 | 2021 | 11 | $5,415,740 | $238,055 | $5,177,685 | $715,681 | $715,681 | $0 |
| 17 | 2022 | 12 | $5,177,685 | $238,055 | $4,939,631 | $693,721 | $693,721 | $0 |
| 18 | 2023 | 13 | $4,939,631 | $238,055 | $4,701,576 | $671,761 | $671,761 | $0 |
| 19 | 2024 | 14 | $4,701,576 | $238,055 | $4,463,522 | $649,801 | $649,801 | $0 |
| 20 | 2025 | 15 | $4,463,522 | $238,055 | $4,225,467 | $627,842 | $627,842 | $0 |
| 21 | 2026 | 16 | $4,225,467 | $238,055 | $3,987,413 | $605,882 | $605,882 | $0 |
| 22 | 2027 | 17 | $3,987,413 | $238,055 | $3,749,358 | $583,922 | $583,922 | $0 |
| 23 | 2028 | 18 | $3,749,358 | $238,055 | $3,511,304 | $561,962 | $561,962 | $0 |
| 24 | 2029 | 19 | $3,511,304 | $238,055 | $3,273,249 | $540,002 | $540,002 | $0 |
| 25 | 2030 | 20 | $3,273,249 | $238,055 | $3,035,195 | $518,042 | $518,042 | $0 |
| 26 | 2031 | 21 | $3,035,195 | $238,055 | $2,797,140 | $496,083 | $496,083 | $0 |
| 27 | 2032 | 22 | $2,797,140 | $238,055 | $2,559,086 | $474,123 | $474,123 | $0 |
| 28 | 2033 | 23 | $2,559,086 | $238,055 | $2,321,031 | $452,163 | $452,163 | $0 |
| 29 | 2034 | 24 | $2,321,031 | $238,055 | $2,082,977 | $430,203 | $430,203 | $0 |
| 30 | 2035 | 25 | $2,082,977 | $238,055 | $1,844,922 | $408,243 | $408,243 | $0 |
| 31 | 2036 | 26 | $1,844,922 | $238,055 | $1,606,868 | $386,283 | $386,283 | $0 |
| 32 | 2037 | 27 | $1,606,868 | $238,055 | $1,368,813 | $364,324 | $364,324 | $0 |
| 33 | 2038 | 28 | $1,368,813 | $238,055 | $1,130,759 | $342,364 | $342,364 | $0 |
| 34 | 2039 | 29 | $1,130,759 | $238,055 | $892,704 | $320,404 | $320,404 | $0 |
| 35 | 2040 | 30 | $892,704 | $238,055 | $654,650 | $298,444 | $298,444 | $0 |
| 36 | 2041 | 31 | $654,650 | $238,055 | $416,595 | $276,484 | $276,484 | $0 |
| 37 | 2042 | 32 | $416,595 | $238,055 | $178,541 | $254,524 | $254,524 | $0 |
| 38 | 2043 | 33 | $178,541 | $178,541 | $0 | $178,541 | $178,541 | $0 |
| 39 | 2044 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2045 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2046 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2047 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2048 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2049 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2050 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2051 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $7,617,744 | | | | |

# Formula-based Rate Template
### Omaha Public Power District (OPPD)
### Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015

## Worksheet C4 - OPPD Base Plan Upgrade #4

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | Project Description: | Sub 1366 / 161 KV | | |
|---|---|---|---|---|
| 1 | Investment | $11,179,602 | Current Year | 2014 |
| 2 | Service Year (yyyy) | 2013 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month (1-12) | 6 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 32 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | $349,363 |

| | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2013 | 1 | $11,179,602 | $174,681 | $11,004,921 | $766,865 | $766,865 | $0 |
| 7 | 2014 | 2 | $11,004,921 | $349,363 | $10,655,558 | $1,332,307 | $1,332,307 | $0 |
| 8 | 2015 | 3 | $10,655,558 | $349,363 | $10,306,196 | $1,300,079 | $1,300,079 | $0 |
| 9 | 2016 | 4 | $10,306,196 | $349,363 | $9,956,833 | $1,267,851 | $1,267,851 | $0 |
| 10 | 2017 | 5 | $9,956,833 | $349,363 | $9,607,470 | $1,235,624 | $1,235,624 | $0 |
| 11 | 2018 | 6 | $9,607,470 | $349,363 | $9,258,108 | $1,203,396 | $1,203,396 | $0 |
| 12 | 2019 | 7 | $9,258,108 | $349,363 | $8,908,745 | $1,171,168 | $1,171,168 | $0 |
| 13 | 2020 | 8 | $8,908,745 | $349,363 | $8,559,383 | $1,138,941 | $1,138,941 | $0 |
| 14 | 2021 | 9 | $8,559,383 | $349,363 | $8,210,020 | $1,106,713 | $1,106,713 | $0 |
| 15 | 2022 | 10 | $8,210,020 | $349,363 | $7,860,658 | $1,074,485 | $1,074,485 | $0 |
| 16 | 2023 | 11 | $7,860,658 | $349,363 | $7,511,295 | $1,042,258 | $1,042,258 | $0 |
| 17 | 2024 | 12 | $7,511,295 | $349,363 | $7,161,933 | $1,010,030 | $1,010,030 | $0 |
| 18 | 2025 | 13 | $7,161,933 | $349,363 | $6,812,570 | $977,802 | $977,802 | $0 |
| 19 | 2026 | 14 | $6,812,570 | $349,363 | $6,463,207 | $945,575 | $945,575 | $0 |
| 20 | 2027 | 15 | $6,463,207 | $349,363 | $6,113,845 | $913,347 | $913,347 | $0 |
| 21 | 2028 | 16 | $6,113,845 | $349,363 | $5,764,482 | $881,119 | $881,119 | $0 |
| 22 | 2029 | 17 | $5,764,482 | $349,363 | $5,415,120 | $848,892 | $848,892 | $0 |
| 23 | 2030 | 18 | $5,415,120 | $349,363 | $5,065,757 | $816,664 | $816,664 | $0 |
| 24 | 2031 | 19 | $5,065,757 | $349,363 | $4,716,395 | $784,436 | $784,436 | $0 |
| 25 | 2032 | 20 | $4,716,395 | $349,363 | $4,367,032 | $752,208 | $752,208 | $0 |
| 26 | 2033 | 21 | $4,367,032 | $349,363 | $4,017,669 | $719,981 | $719,981 | $0 |
| 27 | 2034 | 22 | $4,017,669 | $349,363 | $3,668,307 | $687,753 | $687,753 | $0 |
| 28 | 2035 | 23 | $3,668,307 | $349,363 | $3,318,944 | $655,525 | $655,525 | $0 |
| 29 | 2036 | 24 | $3,318,944 | $349,363 | $2,969,582 | $623,298 | $623,298 | $0 |
| 30 | 2037 | 25 | $2,969,582 | $349,363 | $2,620,219 | $591,070 | $591,070 | $0 |
| 31 | 2038 | 26 | $2,620,219 | $349,363 | $2,270,857 | $558,842 | $558,842 | $0 |
| 32 | 2039 | 27 | $2,270,857 | $349,363 | $1,921,494 | $526,615 | $526,615 | $0 |
| 33 | 2040 | 28 | $1,921,494 | $349,363 | $1,572,132 | $494,387 | $494,387 | $0 |
| 34 | 2041 | 29 | $1,572,132 | $349,363 | $1,222,769 | $462,159 | $462,159 | $0 |
| 35 | 2042 | 30 | $1,222,769 | $349,363 | $873,406 | $429,932 | $429,932 | $0 |
| 36 | 2043 | 31 | $873,406 | $349,363 | $524,044 | $397,704 | $397,704 | $0 |
| 37 | 2044 | 32 | $524,044 | $349,363 | $174,681 | $365,476 | $365,476 | $0 |
| 38 | 2045 | 33 | $174,681 | $174,681 | $0 | $174,681 | $174,681 | $0 |
| 39 | 2046 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2047 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2048 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2049 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2050 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2051 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2052 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2053 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $11,179,602 | | | | |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet C5 - OPPD Base Plan Upgrade #5

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | **Project Description:** | Sub 1398 / 161 KV | | |
|---|---|---|---|---|
| 1 | Investment | $ 3,063,525.34 | Current Year | 2014 |
| 2 | Service Year (yyyy) | 2013 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month (1-12) | 6 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 32 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | $95,735 |

| | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2013 | 1 | $3,063,525 | $47,868 | $3,015,658 | $210,143 | $210,143 | $0 |
| 7 | 2014 | 2 | $3,015,658 | $95,735 | $2,919,923 | $365,089 | $365,089 | $0 |
| 8 | 2015 | 3 | $2,919,923 | $95,735 | $2,824,187 | $356,258 | $356,258 | $0 |
| 9 | 2016 | 4 | $2,824,187 | $95,735 | $2,728,452 | $347,427 | $347,427 | $0 |
| 10 | 2017 | 5 | $2,728,452 | $95,735 | $2,632,717 | $338,596 | $338,596 | $0 |
| 11 | 2018 | 6 | $2,632,717 | $95,735 | $2,536,982 | $329,764 | $329,764 | $0 |
| 12 | 2019 | 7 | $2,536,982 | $95,735 | $2,441,247 | $320,933 | $320,933 | $0 |
| 13 | 2020 | 8 | $2,441,247 | $95,735 | $2,345,512 | $312,102 | $312,102 | $0 |
| 14 | 2021 | 9 | $2,345,512 | $95,735 | $2,249,776 | $303,270 | $303,270 | $0 |
| 15 | 2022 | 10 | $2,249,776 | $95,735 | $2,154,041 | $294,439 | $294,439 | $0 |
| 16 | 2023 | 11 | $2,154,041 | $95,735 | $2,058,306 | $285,608 | $285,608 | $0 |
| 17 | 2024 | 12 | $2,058,306 | $95,735 | $1,962,571 | $276,777 | $276,777 | $0 |
| 18 | 2025 | 13 | $1,962,571 | $95,735 | $1,866,836 | $267,945 | $267,945 | $0 |
| 19 | 2026 | 14 | $1,866,836 | $95,735 | $1,771,101 | $259,114 | $259,114 | $0 |
| 20 | 2027 | 15 | $1,771,101 | $95,735 | $1,675,365 | $250,283 | $250,283 | $0 |
| 21 | 2028 | 16 | $1,675,365 | $95,735 | $1,579,630 | $241,451 | $241,451 | $0 |
| 22 | 2029 | 17 | $1,579,630 | $95,735 | $1,483,895 | $232,620 | $232,620 | $0 |
| 23 | 2030 | 18 | $1,483,895 | $95,735 | $1,388,160 | $223,789 | $223,789 | $0 |
| 24 | 2031 | 19 | $1,388,160 | $95,735 | $1,292,425 | $214,958 | $214,958 | $0 |
| 25 | 2032 | 20 | $1,292,425 | $95,735 | $1,196,690 | $206,126 | $206,126 | $0 |
| 26 | 2033 | 21 | $1,196,690 | $95,735 | $1,100,954 | $197,295 | $197,295 | $0 |
| 27 | 2034 | 22 | $1,100,954 | $95,735 | $1,005,219 | $188,464 | $188,464 | $0 |
| 28 | 2035 | 23 | $1,005,219 | $95,735 | $909,484 | $179,632 | $179,632 | $0 |
| 29 | 2036 | 24 | $909,484 | $95,735 | $813,749 | $170,801 | $170,801 | $0 |
| 30 | 2037 | 25 | $813,749 | $95,735 | $718,014 | $161,970 | $161,970 | $0 |
| 31 | 2038 | 26 | $718,014 | $95,735 | $622,279 | $153,139 | $153,139 | $0 |
| 32 | 2039 | 27 | $622,279 | $95,735 | $526,543 | $144,307 | $144,307 | $0 |
| 33 | 2040 | 28 | $526,543 | $95,735 | $430,808 | $135,476 | $135,476 | $0 |
| 34 | 2041 | 29 | $430,808 | $95,735 | $335,073 | $126,645 | $126,645 | $0 |
| 35 | 2042 | 30 | $335,073 | $95,735 | $239,338 | $117,813 | $117,813 | $0 |
| 36 | 2043 | 31 | $239,338 | $95,735 | $143,603 | $108,982 | $108,982 | $0 |
| 37 | 2044 | 32 | $143,603 | $95,735 | $47,868 | $100,151 | $100,151 | $0 |
| 38 | 2045 | 33 | $47,868 | $47,868 | $0 | $47,868 | $47,868 | $0 |
| 39 | 2046 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2047 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2048 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2049 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2050 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2051 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2052 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2053 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $3,063,525 | | | | |

## Formula-based Rate Template
### Omaha Public Power District (OPPD)
### Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015

## Worksheet C6 - OPPD Base Plan Upgrade #6

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | **Project Description:** | Sub 1260 / 161 KV | | |
|---|---|---|---|---|
| 1 | Investment | $ 4,410,087.18 | Current Year | 2014 |
| 2 | Service Year (yyyy) | 2014 | Incentive ROE increase (Basis Points) | 0.00% |
| 3 | Service Month (1-12) | 11 | FCR w/o incentives, less depreciation | 9.22% |
| 4 | Useful life | 32 | FCR w/ incentives approved for these facilities, less dep | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | $137,815 |

| | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additonal ATRR for Incentives on Base Plan Upgrades |
|---|---|---|---|---|---|---|---|---|
| 6 | 2014 | 1 | $4,410,087 | $11,485 | $4,398,603 | $79,111 | $79,111 | $0 |
| 7 | 2015 | 2 | $4,398,603 | $137,815 | $4,260,787 | $530,860 | $530,860 | $0 |
| 8 | 2016 | 3 | $4,260,787 | $137,815 | $4,122,972 | $518,147 | $518,147 | $0 |
| 9 | 2017 | 4 | $4,122,972 | $137,815 | $3,985,157 | $505,434 | $505,434 | $0 |
| 10 | 2018 | 5 | $3,985,157 | $137,815 | $3,847,342 | $492,721 | $492,721 | $0 |
| 11 | 2019 | 6 | $3,847,342 | $137,815 | $3,709,526 | $480,008 | $480,008 | $0 |
| 12 | 2020 | 7 | $3,709,526 | $137,815 | $3,571,711 | $467,295 | $467,295 | $0 |
| 13 | 2021 | 8 | $3,571,711 | $137,815 | $3,433,896 | $454,582 | $454,582 | $0 |
| 14 | 2022 | 9 | $3,433,896 | $137,815 | $3,296,081 | $441,869 | $441,869 | $0 |
| 15 | 2023 | 10 | $3,296,081 | $137,815 | $3,158,266 | $429,156 | $429,156 | $0 |
| 16 | 2024 | 11 | $3,158,266 | $137,815 | $3,020,450 | $416,443 | $416,443 | $0 |
| 17 | 2025 | 12 | $3,020,450 | $137,815 | $2,882,635 | $403,730 | $403,730 | $0 |
| 18 | 2026 | 13 | $2,882,635 | $137,815 | $2,744,820 | $391,017 | $391,017 | $0 |
| 19 | 2027 | 14 | $2,744,820 | $137,815 | $2,607,005 | $378,304 | $378,304 | $0 |
| 20 | 2028 | 15 | $2,607,005 | $137,815 | $2,469,189 | $365,591 | $365,591 | $0 |
| 21 | 2029 | 16 | $2,469,189 | $137,815 | $2,331,374 | $352,878 | $352,878 | $0 |
| 22 | 2030 | 17 | $2,331,374 | $137,815 | $2,193,559 | $340,165 | $340,165 | $0 |
| 23 | 2031 | 18 | $2,193,559 | $137,815 | $2,055,744 | $327,452 | $327,452 | $0 |
| 24 | 2032 | 19 | $2,055,744 | $137,815 | $1,917,929 | $314,739 | $314,739 | $0 |
| 25 | 2033 | 20 | $1,917,929 | $137,815 | $1,780,113 | $302,025 | $302,025 | $0 |
| 26 | 2034 | 21 | $1,780,113 | $137,815 | $1,642,298 | $289,312 | $289,312 | $0 |
| 27 | 2035 | 22 | $1,642,298 | $137,815 | $1,504,483 | $276,599 | $276,599 | $0 |
| 28 | 2036 | 23 | $1,504,483 | $137,815 | $1,366,668 | $263,886 | $263,886 | $0 |
| 29 | 2037 | 24 | $1,366,668 | $137,815 | $1,228,852 | $251,173 | $251,173 | $0 |
| 30 | 2038 | 25 | $1,228,852 | $137,815 | $1,091,037 | $238,460 | $238,460 | $0 |
| 31 | 2039 | 26 | $1,091,037 | $137,815 | $953,222 | $225,747 | $225,747 | $0 |
| 32 | 2040 | 27 | $953,222 | $137,815 | $815,407 | $213,034 | $213,034 | $0 |
| 33 | 2041 | 28 | $815,407 | $137,815 | $677,592 | $200,321 | $200,321 | $0 |
| 34 | 2042 | 29 | $677,592 | $137,815 | $539,776 | $187,608 | $187,608 | $0 |
| 35 | 2043 | 30 | $539,776 | $137,815 | $401,961 | $174,895 | $174,895 | $0 |
| 36 | 2044 | 31 | $401,961 | $137,815 | $264,146 | $162,182 | $162,182 | $0 |
| 37 | 2045 | 32 | $264,146 | $137,815 | $126,331 | $149,469 | $149,469 | $0 |
| 38 | 2046 | 33 | $126,331 | $126,331 | $0 | $126,331 | $126,331 | $0 |
| 39 | 2047 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2048 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2049 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2050 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2051 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2052 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2053 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2054 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $4,410,087 | | | | |

# Formula-based Rate Template
## Omaha Public Power District (OPPD)
### Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015

| | | | Network Load | | | | LTPTP Reservations - Grandfathered | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Line No. | Month | Date for Network & Hour Ending | OPPD Load | Less: Load in other SPP Zone (6) | Plus: Network WS Load Less WAPA (4) | Total Network Load | Misc WAPA Deliveries in OPPD's CA (1) | NPPD (2) | LES (3) | OPPD (5) | NC2 Deliveries (7) | Total LTPTP | Total |
| 1 | Jan | 1/6/2014 19:00 | 1,733.8 | -13.5 | 14.0 | 1,734.3 | 22.159 | 41.44 | 105.0 | 759.0 | 348.0 | 1,275.599 | 3,009.883 |
| 2 | Feb | 2/5/2014 19:00 | 1,715.5 | -13.0 | 13.6 | 1,716.1 | 22.159 | 41.44 | 105.0 | 759.0 | 348.0 | 1,275.599 | 2,991.721 |
| 3 | Mar | 3/2/2014 20:00 | 1,632.6 | -13.2 | 13.6 | 1,632.9 | 22.247 | 41.44 | 105.0 | 759.0 | 348.0 | 1,275.687 | 2,908.619 |
| 4 | Apr | 4/3/2014 21:00 | 1,363.4 | -9.2 | 11.4 | 1,365.6 | 22.267 | 41.575 | 105.0 | 759.0 | 348.0 | 1,275.842 | 2,641.490 |
| 5 | May | 5/30/2014 17:00 | 1,927.4 | -6.9 | 12.9 | 1,933.4 | 22.267 | 41.575 | 105.0 | 759.0 | 347.0 | 1,274.842 | 3,208.250 |
| 6 | June | 6/18/2014 17:00 | 2,191.1 | -9.3 | 15.5 | 2,197.3 | 22.191 | 41.575 | 105.0 | 759.0 | 347.0 | 1,274.766 | 3,472.037 |
| 7 | Jul | 7/21/2014 17:00 | 2,291.1 | -15.7 | 15.9 | 2,291.3 | 22.191 | 41.56 | 105.0 | 759.0 | 347.0 | 1,274.751 | 3,566.037 |
| 8 | Aug | 8/21/2014 18:00 | 2,168.8 | -14.8 | 14.5 | 2,168.5 | 22.191 | 41.44 | 105.0 | 759.0 | 347.0 | 1,274.631 | 3,443.141 |
| 9 | Sept | 9/4/2014 16:00 | 2,132.1 | -7.7 | 15.3 | 2,139.7 | 22.191 | 41.44 | 105.0 | 759.0 | 347.0 | 1,274.631 | 3,414.365 |
| 10 | Oct | 10/1/2014 17:00 | 1,488.5 | -7.0 | 10.9 | 1,492.4 | 22.191 | 41.44 | 105.0 | 759.0 | 347.0 | 1,274.631 | 2,767.070 |
| 11 | Nov | 11/17/2014 19:00 | 1,564.0 | -11.8 | 13.0 | 1,565.1 | 22.233 | 41.123 | 105.0 | 759.0 | 347.0 | 1,274.356 | 2,839.505 |
| 12 | Dec | 12/30/2014 19:00 | 1,644.3 | -14.0 | 13.3 | 1,643.5 | 22.233 | 41.123 | 105.0 | 759.0 | 347.0 | 1,274.356 | 2,917.902 |
| 13 | Total | | 21,852.5 | -136.0 | 163.9 | 21,880.3 | 266.5 | 497.2 | 1,260.0 | 9,108.0 | 4,168.0 | 15,299.691 | 37,180.020 |
| 14 | 12 CP Average | | 1,821.0 | -11.3 | 13.7 | 1,823.4 | | | | | | | **1,823.4** |
| 15 | Avg of LTPTP Res | | | | | | 22.2 | 41.4 | 105.0 | 759.0 | 347.3 | 1,275.0 | **1,274.9** |
| 16 | **Total Billing Units to Page 1** | | 1,821.0 | -11.3 | 13.7 | 1,823.4 | 22.2 | 41.4 | 105.0 | 759.0 | 347.3 | 1,275.0 | **3,098.3** |

(1) Auburn, Fremont, Falls City, Nebraska City Utilities, Peru, Syracuse, Tecumseh, UNO
(2) Nehawka, Plattsmouth, Verden & OASIS numbers 1585185; 1585186 (Auburn 21mw)
(3) OASIS numbers 1585188; 1585187; 1585192
(4) Calculate Wholesale Network Load w/o WAPA. See Lines 17 - 29 below.
(5) Detail of OPPD Marketing Transactions. See lines 30 - 42 below
(6) Steinauer, Wahoo and North Bend Network Load in NPPD's Zone
(7) OASIS number 1585595; 73224372; 1589750; 1585621; 1589101; 1589103; 1588942; 1585627; 1585630; 1585604; 1585567; 1587762; 1587761

| | | Calculate Wholesale NW Load - MW | | | |
|---|---|---|---|---|---|
| | | Total WS Load | Less: Syracuse - WAPA | Less: Tecumseh - WAPA | Total |
| 17 | Jan | 14.0 | 0 | 0 | 14.0 |
| 18 | Feb | 13.6 | 0 | 0 | 13.6 |
| 19 | Mar | 13.6 | 0 | 0 | 13.6 |
| 20 | Apr | 11.4 | 0 | 0 | 11.4 |
| 21 | May | 12.9 | 0 | 0 | 12.9 |
| 22 | June | 15.5 | 0 | 0 | 15.5 |
| 23 | July | 15.9 | 0 | 0 | 15.9 |
| 24 | Aug | 14.5 | 0 | 0 | 14.5 |
| 25 | Sept | 15.3 | 0 | 0 | 15.3 |
| 26 | Oct | 10.9 | 0 | 0 | 10.9 |
| 27 | Nov | 13.0 | 0 | 0 | 13.0 |
| 28 | Dec | 13.3 | 0 | 0 | 13.3 |
| 29 | Total MW | 163.9 | 0 | 0 | 163.853 |

OPPD Long-Term Transactions

| | OASIS # | 1585243 | 1588959 | 1584797 | 1585574; 1585579 | 73224364, 1585219, 1585214 | 1589110 | Total |
|---|---|---|---|---|---|---|---|---|
| 30 | Jan | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 31 | Feb | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 32 | Mar | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 33 | Apr | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 34 | May | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 35 | June | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 36 | July | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 37 | Aug | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 38 | Sept | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 39 | Oct | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 40 | Nov | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 41 | Dec | 315 | 69 | 15.0 | 150 | 200.0 | 10 | 759 |
| 42 | Total | 3,780 | 828 | 180 | 1,800 | 2400 | 120 | 9,108 |
| | Sink | WR | AECI | NPPD | LES & MEC | MPS | OPPD | |

OPPD Marketing Short-Term Transactions

| | Hourly | Daily | Weekly | Monthly | Total |
|---|---|---|---|---|---|
| PTP-Firm | 0 | 0 | | 0 | |
| PTP Non-Firm | 0 | 0 | 0 | | |
| PTP-Firm | $0.000 | $0.000 | $0.000 | $0.00 | |
| PTP Non-Firm | $0.000 | $0.000 | $0.000 | $0.00 | |
| PTP-Firm | $0 | $0 | $0 | $0 | $0 |
| PTP Non-Firm | $0 | $0 | $0 | $0 | $0 |
| Total All Short-Term Transactions | | | | $0 | $0 |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet E - ARR for Ancillary Service #1 - Scheduling System Control & Dispatch

| Line No. | FERC Account | Description | Amount |
| --- | --- | --- | --- |
| | | **Determine Scheduling, System Control & Dispatch Cost** | |
| 1 | 561 | Load Dispatching * | $1,476,845.23 |
| 2 | 556 | System Control & Load Dispatch | $0.00 |
| 3 | | **Total ATRR for AS#1** | **$1,476,845.23** |

* Does not include SPP Admin fees booked into this account

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet F - OPPD Depreciation Expense Adjustment Detail

| Line No. | Function | As Booked | Intangible Plant Depreciation Exp | SPP AI - Lines & Subs | SPP AI - Generator Leads & Step-Ups | Total Depr Exp Adjustment | Adjusted Depreciation Expense |
|---|---|---|---|---|---|---|---|
| 1 | Production | $71,238,481 | $1,516,042 | | $74,030 | $1,590,072 | $72,828,553 |
| 2 | Transmission | $10,087,248 | $1,376,846 | $868,335 | -$74,030 | $2,171,151 | $12,258,399 |
| 3 | Distribution | $42,555,738 | | -$857,221 | | -$857,221 | $41,698,517 |
| 4 | General | $12,461,200 | $1,249,102 | -$11,114 | | $1,237,988 | $13,699,188 |
| 5 | Intangible | $4,141,991 | -$4,141,991 | | | -$4,141,991 | $0 |
| 6 | Total | $140,484,657 | $0 | $0 | $0 | $0 | $140,484,657 |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet G - OPPD Revenue Summary

**Based on Proposed Rates & Historic Billing Units**

| Line No. | Description | SPP Rates | GFA Rates | BPU Rates | Total System |
|---|---|---|---|---|---|
| 1 | Billing Units (Avg MW) | 1,823.4 | 1,274.9 | | 3,098.3 |
| 2 | Rates | $1.12 | $1.12 | | |
| 3 | Total Revenue | $24,594,263 | $17,196,022 | $6,232,519 | $48,022,804 |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet H - OPPD Account 930 Details

Descriptions are from OPPD's Accounting Manual

| Line No. | Account No. | Description | Amount |
|---|---|---|---|
| 1 | 930.01 | Corporate Notices & Fees | $61,984.21 |
| 2 | 930.02 | Industry Association/Corporate Communications | $73,753.75 |
| 3 | 930.03 | Miscellaneous General Expenses | $82,435.76 |
| 4 | | Total Account 930 | $218,173.72 |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet I - Fixed Charge Rate w/o Incentive for Non-Base Plan Upgrade

| Line No. | Description | Transmission Amount | % Debt Equity | Notes |
|---|---|---|---|---|
| | **Calculate Fixed Charge Rate (FCR) without Incentive Return** | | | |
| 1 | Required Revenue w/o Incentive Return | $50,830,228 | | Page 2, Line 45 |
| 2 | Less: Revenue Credits | -$2,807,424 | | Page 1, Line 5 |
| 3 | Less: Depreciation Expense | -$12,680,334 | | Page 2, Line 41 |
| 4 | Revenue Requirement w/o Depr | $35,342,470 | | |
| | | | | |
| 5 | Net Plant | $383,128,358 | | Page 3, Line 72 |
| 6 | Net Rev Req w/o Depreciation | $35,342,470 | | Line 4 above |
| 7 | FCR w/o Incentive | 9.22% | | |
| | | | | |
| | **Calculate Equity %** | | | |
| 8 | Long-term Debt * | $2,092,210 | 52% | OPPD Financials |
| 9 | Equity | $1,921,513 | 48% | OPPD Financials |
| 10 | Total | $4,013,723 | | |

* Excludes NC2 separate electric system revenue bonds for NC2 participants

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet I1 - OPPD Incentive Plant #1 for Non-Base Plan Upgrades

Facilities receiving incentives accepted by FERC in Docket No.

| Line No. | Project Description: | | | | Amounts |
|---|---|---|---|---|---|
| 1 | Investment | | Current Year | | 2014 |
| 2 | Service Year (yyyy) | 2007 | Incentive ROE increase (Basis Points) | | 0.00% |
| 3 | Service Month (1-12) | 1 | FCR w/o incentives, less depreciation | | 9.22% |
| 4 | Useful life | 30 | FCR w/ incentives approved for these facilities, less dep | | 9.22% |
| 5 | CIAC (Yes or No) | No | Annual Depreciation Expense | | $0 |
| 6 | | | | | |

| Line | Investment Year | Year # | Beginning Balance | Depreciation Expense | Ending Balance | BPU Rev Req w/o Incentives | BPU Rev Req w/ incentives | Additional Revenue Requirement |
|---|---|---|---|---|---|---|---|---|
| 7 | 2007 | 1 | $0 | $0 | $0 | $0 | $0 | $0 |
| 8 | 2008 | 2 | $0 | $0 | $0 | $0 | $0 | $0 |
| 9 | 2009 | 3 | $0 | $0 | $0 | $0 | $0 | $0 |
| 10 | 2010 | 4 | $0 | $0 | $0 | $0 | $0 | $0 |
| 11 | 2011 | 5 | $0 | $0 | $0 | $0 | $0 | $0 |
| 12 | 2012 | 6 | $0 | $0 | $0 | $0 | $0 | $0 |
| 13 | 2013 | 7 | $0 | $0 | $0 | $0 | $0 | $0 |
| 14 | 2014 | 8 | $0 | $0 | $0 | $0 | $0 | $0 |
| 15 | 2015 | 9 | $0 | $0 | $0 | $0 | $0 | $0 |
| 16 | 2016 | 10 | $0 | $0 | $0 | $0 | $0 | $0 |
| 17 | 2017 | 11 | $0 | $0 | $0 | $0 | $0 | $0 |
| 18 | 2018 | 12 | $0 | $0 | $0 | $0 | $0 | $0 |
| 19 | 2019 | 13 | $0 | $0 | $0 | $0 | $0 | $0 |
| 20 | 2020 | 14 | $0 | $0 | $0 | $0 | $0 | $0 |
| 21 | 2021 | 15 | $0 | $0 | $0 | $0 | $0 | $0 |
| 22 | 2022 | 16 | $0 | $0 | $0 | $0 | $0 | $0 |
| 23 | 2023 | 17 | $0 | $0 | $0 | $0 | $0 | $0 |
| 24 | 2024 | 18 | $0 | $0 | $0 | $0 | $0 | $0 |
| 25 | 2025 | 19 | $0 | $0 | $0 | $0 | $0 | $0 |
| 26 | 2026 | 20 | $0 | $0 | $0 | $0 | $0 | $0 |
| 27 | 2027 | 21 | $0 | $0 | $0 | $0 | $0 | $0 |
| 28 | 2028 | 22 | $0 | $0 | $0 | $0 | $0 | $0 |
| 29 | 2029 | 23 | $0 | $0 | $0 | $0 | $0 | $0 |
| 30 | 2030 | 24 | $0 | $0 | $0 | $0 | $0 | $0 |
| 31 | 2031 | 25 | $0 | $0 | $0 | $0 | $0 | $0 |
| 32 | 2032 | 26 | $0 | $0 | $0 | $0 | $0 | $0 |
| 33 | 2033 | 27 | $0 | $0 | $0 | $0 | $0 | $0 |
| 34 | 2034 | 28 | $0 | $0 | $0 | $0 | $0 | $0 |
| 35 | 2035 | 29 | $0 | $0 | $0 | $0 | $0 | $0 |
| 36 | 2036 | 30 | $0 | $0 | $0 | $0 | $0 | $0 |
| 37 | 2037 | 31 | $0 | $0 | $0 | $0 | $0 | $0 |
| 38 | 2038 | 32 | $0 | $0 | $0 | $0 | $0 | $0 |
| 39 | 2039 | 33 | $0 | $0 | $0 | $0 | $0 | $0 |
| 40 | 2040 | 34 | $0 | $0 | $0 | $0 | $0 | $0 |
| 41 | 2041 | 35 | $0 | $0 | $0 | $0 | $0 | $0 |
| 42 | 2042 | 36 | $0 | $0 | $0 | $0 | $0 | $0 |
| 43 | 2043 | 37 | $0 | $0 | $0 | $0 | $0 | $0 |
| 44 | 2044 | 38 | $0 | $0 | $0 | $0 | $0 | $0 |
| 45 | 2045 | 39 | $0 | $0 | $0 | $0 | $0 | $0 |
| 46 | 2046 | 40 | $0 | $0 | $0 | $0 | $0 | $0 |
| 47 | 2047 | 41 | $0 | $0 | $0 | $0 | $0 | $0 |
| | | | | $0 | | | | |

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates**

**Effective 8/1/2015**

## Worksheet J - SPP RTO Incentive Adder

| Line No. | Description | Amount | Equity % |
|---|---|---|---|
| | **Calculate Premium for Joining an RTO** | | |
| | (Plant based on 2011 data) | | |
| 1 | Transmission Plt | $523,035,281 | |
| 2 | Allocated Share of General | $25,444,784 | |
| 3 | Total Plant | $548,480,064 | |
| 4 | X Equity Ratio | 48% | |
| 5 | X 50 Basis Point Premium | 0.0050 | |
| | Premium $$ | $1,316,352 | |
| | | | |
| | **Calculate Equity %** | | |
| | (Based on 2014 F&O) | (in thousands) | |
| 6 | Long-term Debt * | $2,092,210 | 52% |
| 7 | Equity | $1,921,513 | 48% |
| 8 | Total | $4,013,723 | |

* Excludes NC2 separate electric system revenue bonds for NC2 participants

# Formula-based Rate Template

**Omaha Public Power District (OPPD)**

**Using 2014 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2015**

## Worksheet K - Account 565 Transmission by Others

| Line No. | Account No. | Description | | Amount |
|---|---|---|---|---|
| 1 | 565 | Account Total | | $13,141,185 |
| | | Less: Transmission by Others | | |
| 2 | | Trans service in MAPP, MISO, SPP, WAPA | $ (13,116,567) | |
| 3 | | Other | $430,752 | |
| 4 | | Total Transmission by Others | | -$12,685,816 |
| 5 | | Portion of Account 565 Included in Transmission Rates | | $455,369 |