

Formula-based Rate Template
Omaha Public Power District (OPPD)
Using 2016 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2017

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		\$60,516,589
		Revenue Credits		
2	456*	Less: Rev from SPP for Point-to-Point *	Note A, Worksheet A *	\$ 927,852
3	456	Less: Other Short-term Point-to-Point Revenue	Note A, Worksheet A	\$ -
4	454	Less: Transmission Related Rents	Note B, Worksheet B	\$ 246,112
5		Total Transmission Revenue Credits		-\$1,173,964
6		OPPD Zonal Revenue Requirement		\$59,342,625
7		Less: Base Plan Upgrades Revenues	Note C, Worksheet C, C1, C2, C3, C4, C5, C6	-\$7,639,534
8		Zonal Net ATRR for SPP Open Access Transmission Tariff (OATT) Attachment H	Note G, Worksheet G	<u>\$51,703,091</u>
B. Point-to-Point Transmission Service Rates				
		Divisor		
9		Network - Average of 12 Coincident Peaks	Note D, Worksheet D	1,766.6
10		Long-Term PTP Reservations	Note D, Worksheet D	1,274.8
11		Total Demand		<u>3,041.4</u>
		Rates for SPP OATT Attachment T		
12		Point-to-Point Firm & Non-Firm (\$/Kilowatt (kW) /Year)	Line 8 / Line 11 / 1000	\$17.00
13		Point-to-Point Firm & Non-Firm (\$/kW/Month)	Line 12 / 12 months	\$1.42
14		Point-to-Point Firm & Non-Firm (\$/kW/Week)	Line 12 / 52 weeks	\$0.327
15		Point-to-Point Firm (\$/kW/Day) On Peak	Line 14 / 5 days	\$0.065
16		Point-to-Point Firm (\$/kW/Day) Off Peak	Line 14 / 7 days	\$0.047
17		Non-firm Point-to-Point (\$/kW/Day) On Peak	Line 14 / 5 days	\$0.065
17a		Non-firm Point-to-Point (\$/kW/Day) Off Peak	Line 14 / 7 days	\$0.047
18		Non-firm Point-to-Point (\$/kW/Hour) On Peak	Line 17 / 16	\$0.00409
18a		Non-firm Point-to-Point (\$/kW/Hour) Off Peak	Line 17a / 24	\$0.00195
C. Base Plan Upgrade ATRR				
19		Base Plan Upgrade ATRR without Incentives	Note C Worksheets C, C1, C2, C3, C4, C5, C6	\$7,639,534
20		Additional ATRR for Incentives on Base Plan Upgrades		\$0
21		Base Plan Upgrade ATRR for SPP OATT Schedule 11		<u>\$7,639,534</u>
D. Scheduling, System Control, and Dispatch Annual Revenue Requirements				
22		OPPD Scheduling, System Control & Dispatch Costs for SPP Schedule 1	Note E, Worksheet E	<u>\$2,828,678</u>

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

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Calculate Gross ATRR

Line No.	Account	Description	Notes	Total OPPD	Adjustments	Adjust OPPD	Transmission		Transmission
							Allocation Basis	Allocation %	
Operating & Maintenance (O&M)									
<u>Direct O&M</u>									
23	500-557	Production		\$ 558,588,684	\$ 22,347,062	\$ 580,935,747	n/a		\$ -
24	580-598	Distribution		\$ 44,750,442		\$ 44,750,442	n/a		\$ -
25	901-917	Customer		\$ 31,670,217	\$223	\$ 31,670,440	n/a		\$ -
26		Subtotal		\$635,009,344	\$ 22,347,285	\$ 657,356,629			\$ -
27	560-575*	Transmission		\$ 35,680,978	\$ (3,144,326)	\$ 32,536,652	All Transmission	100%	\$ 32,536,652
28	565	Less: Transmission of Electricity by Others	Note K, Worksheet K		\$ (17,525,670)	\$ (17,525,670)			\$ (17,525,670)
29	561	Less: Load Dispatch (Acct 561)	Note N		\$ (4,931,110)	\$ (4,931,110)			\$ (4,931,110)
30		Subtotal		\$ 670,690,321	\$ (3,253,821)	\$ 667,436,501			\$ 10,079,872
<u>Administrative & General (A&G)</u>									
31	920-932	A&G		\$ 152,914,074		\$ 152,914,074	Wages & Salaries	4.27%	\$ 6,529,431
32		Less: Federal Energy Regulatory Commission Assessment Fees in 928		\$ (733,471)		\$ (733,471)	Wages & Salaries	4.27%	\$ (31,319)
33		Less: Gen Advertising (930.02)	Note H, Worksheet H		\$ (16,406)	\$ (16,406)	Wages & Salaries	4.27%	\$ (701)
34		Less: Misc General Exp (930.03)	Note H, Worksheet H		\$ 16,183	\$ 16,183	Wages & Salaries	4.27%	\$ 691
35		Total A&G		\$ 152,180,603	\$ (223)	\$ 152,180,380			\$ 6,498,102
36		Total O&M and A&G		\$ 822,870,925	\$ (3,254,043)	\$ 819,616,881			\$ 16,577,974
Depreciation & Amortization Expense									
37	310-346	Production	Note F, Worksheet F	\$ 49,447,621	\$ 462,340	\$ 49,909,961	Direct to Production		\$ -
38	352-359	Transmission		\$ 10,257,269	\$ 2,765,334	\$ 13,022,603	Direct to Transmission		\$ 13,022,603
39	360-373	Distribution		\$ 50,856,902	\$ (1,014,998)	\$ 49,841,904	Direct to Dist		\$ -
40	389-397 & 301-313	General & Intangible		\$ 17,026,233	\$ (2,212,675)	\$ 14,813,557	Wages & Salaries	4.27%	\$ 632,539
41		Total Depreciation & Amortization	\$92,624,941	\$ 127,588,025	\$ -	\$ 127,588,025			\$ 13,655,142
42	408.1-409.1	Payments in Lieu of Taxes	Note Q	\$ 34,137,651		\$ 34,137,651	Net Plant	17.42%	\$ 5,946,779
43	427-432	Interest Expense (net of interest revenue)	Note P	\$ 87,913,597		\$ 87,913,597	Net Plant	17.42%	\$ 15,314,549
44		Margin Requirement	Note L	\$ 46,483,000		\$ 46,483,000	Net Plant	17.42%	\$ 8,097,339
Regional Transmission Organization Incentive (RTO)									
45			Note J, Worksheet J	\$924,807		\$924,807	Direct to Transmission		\$ 924,807
46		Required Revenues w/o Add Margin on Incentive Plant		\$1,119,918,004	\$ (3,254,043)	\$1,116,663,961			\$ 60,516,589
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		\$1,119,918,004	\$ (3,254,043)	\$1,116,663,961			\$ 60,516,589

* 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.

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Calculate Allocators

Line No.	Description	Notes	2016	% Allocator					
Wages & Salaries									
		Note O							
51	Production		\$ 93,392,788	68.32%					
52	Transmission		\$ 5,832,707	4.27%					
53	Distribution		\$ 21,845,377	15.98%					
54	Customer/Other		\$ 15,623,189	11.43%					
55	Subtotal		<u>\$ 136,694,060</u>	<u>100.00%</u>					
56	A&G		<u>\$ 17,824,952</u>						
57	Total		<u>\$ 154,519,012</u>						
Plant in Service									
		Note M							
			Booked Total	SPP AI	Plant Adjusted for		Transmission		
			OPPD	Adjustments	Assign Intangible	SPP AI Definition	Transmission	Allocation %	
<u>Plant in Service</u>									
		Gross Transmission							
58	Transmission	Plant Allocation	\$ 423,791,073	\$ 100,927,167	\$ 19,783,285	\$ 544,501,525	\$ 544,501,525		15%
59	All Other		\$ 3,279,404,228	\$ (100,927,167)	\$ 13,182,434	\$ 3,191,659,495			85%
60	Subtotal		<u>\$ 3,703,195,301</u>	<u>\$ (0)</u>	<u>\$ 32,965,719</u>	<u>\$ 3,736,161,020</u>	<u>\$ 544,501,525</u>		<u>100%</u>
		Allocated on Gross							
61	General & Intangible	Transmission Plant %	\$ 262,908,596	\$ -	\$ (32,965,719)	\$ 229,942,877	\$ 33,502,677		
62	Electric & Intangible Plant *		<u>\$ 3,966,103,897</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 3,966,103,897</u>	<u>\$ 578,004,202</u>		
<u>Accumulated Depreciation</u>									
63	Transmission		\$ 162,318,484	\$ 10,612,408	\$ 8,133,163	\$ 181,064,055	\$ 181,064,055		
64	All Other		\$ 1,476,383,994	\$ (10,612,408)	\$ 6,569,202	\$ 1,472,340,789			
65	Subtotal		<u>\$ 1,638,702,479</u>	<u>\$ -</u>	<u>\$ 14,702,365</u>	<u>\$ 1,653,404,844</u>	<u>\$ 181,064,055</u>		
		Allocated to trans based							
66	General & Intangible	on Gross Transmission	\$ 104,965,148	\$ -	\$ (14,702,365)	\$ 90,262,783	\$ 9,884,661		
67	Electric & Intangible Plant	Plant %	<u>\$ 1,743,667,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,743,667,627</u>	<u>\$ 190,948,716</u>		
<u>Net Plant</u>									
68	Transmission	Line 58 - Line 63	\$ 261,472,589	\$ 90,314,759	\$ 11,650,122	\$ 363,437,470	\$ 363,437,470		
69	All Other	Line 59 - Line 64	\$ 1,803,020,234	\$ (90,314,759)	\$ 6,613,232	\$ 1,719,318,707			
70	Subtotal		<u>\$ 2,064,492,822</u>	<u>\$ (0)</u>	<u>\$ 18,263,354</u>	<u>\$ 2,082,756,176</u>	<u>\$ 363,437,470</u>		
71	General & Intangible	Line 61 - Line Line 66	\$ 157,943,448	\$ -	\$ (18,263,354)	\$ 139,680,094	\$ 23,618,017		
72	Electric & Intangible Plant	Net Plant Allocator	<u>\$ 2,222,436,270</u>	<u>\$ (0)</u>	<u>\$ -</u>	<u>\$ 2,222,436,270</u>	<u>\$ 387,055,486</u>		<u>17.42%</u>

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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, C3, C4, C5 and C6 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, C4, C5, C6 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.

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Worksheet A - Revenue Credits, Account 456

Detail of 456 - Transmission Wheeling Fees

Line No.	FERC Account	Description	Transmission	Other	Total	Transmission Related Revenue			
						Revenue associated with billing units included in the Denominator	Revenue associated with BPU Charges	Transmission Revenue Credit	Total Transmission Revenue
1		Scheduling Fees		\$395,077	\$395,077				
2		Reactive		\$1,015,878	\$1,015,878				
3		Regulation			\$0				
3a		Energy Imbalance			\$0				
4		Distribution Line		\$119,293	\$119,293				
5		Distribution Subs		\$52,375	\$52,375				
6		Transformers		\$6,445	\$6,445				
7		Losses			\$0				
8		Distribution Wheeling Fees (Direct)		\$1,765,944	\$1,765,944				
9		MAPP F & SPP Revenue			\$0.00		\$0	\$0	\$0
10		Point-to-Point Firm (PTP)	\$7,803,637		\$7,803,637.10	\$7,803,637		\$0	\$7,803,637
11		Point-to-Point Non-Firm (NF PTP)			\$0			\$0	\$0
12	456		<u>\$7,803,637</u>	<u>\$3,355,012</u>	<u>\$11,158,649</u>	<u>\$7,803,637</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,803,637</u>
13		Add: Short-term OPPD Merchant PTP *							<u>\$0</u>
14		Revenue Credits							<u><u>\$0</u></u>

* See Worksheet D (line 42) for details

**SPP Point-to-Point revenue booked into OPPD account 457.1 in the amount of \$ 3,042,669

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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	\$204,213	\$0	\$204,213
2	45412, 45413	Allocated portion of general rent (1)	\$981,239	\$939,340	\$41,899
3	All Other Sub Accts	Other	\$2,632,411	\$2,632,411	\$0
4	454	Rent Revenue Credits	<u>\$3,817,863</u>	\$3,571,750	<u>\$246,112</u>

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

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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)	\$60,516,589	Page 2, Line 46
2	Less: Revenue Credits	-\$1,173,964	Page 1, Line 5
3	Less: Depreciation Expense	<u>-\$13,655,142</u>	Page 2, Line 41
4	Revenue Requirement w/o Depr	\$45,687,484	
5	Net Plant	\$387,055,486	Page 3, Line 72
6	Net Rev Req w/o Depreciation	<u>\$45,687,484</u>	Line 4 above
7	BPU FCR	<u><u>11.80%</u></u>	

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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	2016
2	Service Year (yyyy)	2008	Incentive ROE increase (Basis Points)	0.00%
3	Service Month (1-12)	7	FCR w/o incentives, less depreciation	11.80%
4	Useful life	39	FCR w/ incentives approved for these facilities, less dep	11.80%
5	CIAC (Yes or No)	No	Annual Depreciation Expense	\$326,103

Investment Year	Year #	Beginning Balance	Depreciation Expense	Ending Balance	BPU Rev Req w/o Incentives	BPU Rev Req w/ incentives	Additional
							ATRR for
							Incentives on
							Base Plan
							Upgrades
6	2008	1	\$12,718,000	\$135,876	\$12,582,124	\$878,464	\$0
7	2009	2	\$12,582,124	\$326,103	\$12,256,021	\$1,772,786	\$0
8	2010	3	\$12,256,021	\$326,103	\$11,929,919	\$1,734,293	\$0
9	2011	4	\$11,929,919	\$326,103	\$11,603,816	\$1,695,801	\$0
10	2012	5	\$11,603,816	\$326,103	\$11,277,714	\$1,657,308	\$0
11	2013	6	\$11,277,714	\$326,103	\$10,951,611	\$1,618,815	\$0
12	2014	7	\$10,951,611	\$326,103	\$10,625,509	\$1,580,323	\$0
13	2015	8	\$10,625,509	\$326,103	\$10,299,406	\$1,541,830	\$0
14	2016	9	\$10,299,406	\$326,103	\$9,973,303	\$1,503,337	\$0
15	2017	10	\$9,973,303	\$326,103	\$9,647,201	\$1,464,845	\$0
16	2018	11	\$9,647,201	\$326,103	\$9,321,098	\$1,426,352	\$0
17	2019	12	\$9,321,098	\$326,103	\$8,994,996	\$1,387,859	\$0
18	2020	13	\$8,994,996	\$326,103	\$8,668,893	\$1,349,366	\$0
19	2021	14	\$8,668,893	\$326,103	\$8,342,791	\$1,310,874	\$0
20	2022	15	\$8,342,791	\$326,103	\$8,016,688	\$1,272,381	\$0
21	2023	16	\$8,016,688	\$326,103	\$7,690,585	\$1,233,888	\$0
22	2024	17	\$7,690,585	\$326,103	\$7,364,483	\$1,195,396	\$0
23	2025	18	\$7,364,483	\$326,103	\$7,038,380	\$1,156,903	\$0
24	2026	19	\$7,038,380	\$326,103	\$6,712,278	\$1,118,410	\$0
25	2027	20	\$6,712,278	\$326,103	\$6,386,175	\$1,079,918	\$0
26	2028	21	\$6,386,175	\$326,103	\$6,060,073	\$1,041,425	\$0
27	2029	22	\$6,060,073	\$326,103	\$5,733,970	\$1,002,932	\$0
28	2030	23	\$5,733,970	\$326,103	\$5,407,868	\$964,440	\$0
29	2031	24	\$5,407,868	\$326,103	\$5,081,765	\$925,947	\$0
30	2032	25	\$5,081,765	\$326,103	\$4,755,662	\$887,454	\$0
31	2033	26	\$4,755,662	\$326,103	\$4,429,560	\$848,962	\$0
32	2034	27	\$4,429,560	\$326,103	\$4,103,457	\$810,469	\$0
33	2035	28	\$4,103,457	\$326,103	\$3,777,355	\$771,976	\$0
34	2036	29	\$3,777,355	\$326,103	\$3,451,252	\$733,483	\$0
35	2037	30	\$3,451,252	\$326,103	\$3,125,150	\$694,991	\$0
36	2038	31	\$3,125,150	\$326,103	\$2,799,047	\$656,498	\$0
37	2039	32	\$2,799,047	\$326,103	\$2,472,944	\$618,005	\$0
38	2040	33	\$2,472,944	\$326,103	\$2,146,842	\$579,513	\$0
39	2041	34	\$2,146,842	\$326,103	\$1,820,739	\$541,020	\$0
40	2042	35	\$1,820,739	\$326,103	\$1,494,637	\$502,527	\$0
41	2043	36	\$1,494,637	\$326,103	\$1,168,534	\$464,035	\$0
42	2044	37	\$1,168,534	\$326,103	\$842,432	\$425,542	\$0
43	2045	38	\$842,432	\$326,103	\$516,329	\$387,049	\$0
44	2046	39	\$516,329	\$326,103	\$190,226	\$348,557	\$0
45	2047	40	\$190,226	\$190,226	\$0	\$190,226	\$0
46	2048	41	\$0	\$0	\$0	\$0	\$0
47	2049	42	\$0	\$0	\$0	\$0	\$0
48	2050	43	\$0	\$0	\$0	\$0	\$0
49	2051	44	\$0	\$0	\$0	\$0	\$0
50	2052	45	\$0	\$0	\$0	\$0	\$0
			<u>\$12,718,000</u>				

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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
2	Service Year (yyyy)	2009 Incentive ROE increase (Basis Points)
3	Service Month (1-12)	10 FCR w/o incentives, less depreciation
4	Useful life	32 FCR w/ incentives approved for these facilities, less dep
5	CIAC (Yes or No)	No Annual Depreciation Expense

Investment Year	Year #	Beginning Balance	Depreciation Expense	Ending Balance	BPU Rev Req w/o Incentives	BPU Rev Req w/ incentives	Additional
							ATRR for Incentives on Base Plan Upgrades
6	2009	\$20,997,000	\$109,359	\$20,887,641	\$725,746	\$725,746	\$0
7	2010	\$20,887,641	\$656,156	\$20,231,484	\$3,044,252	\$3,044,252	\$0
8	2011	\$20,231,484	\$656,156	\$19,575,328	\$2,966,800	\$2,966,800	\$0
9	2012	\$19,575,328	\$656,156	\$18,919,172	\$2,889,349	\$2,889,349	\$0
10	2013	\$18,919,172	\$656,156	\$18,263,016	\$2,811,897	\$2,811,897	\$0
11	2014	\$18,263,016	\$656,156	\$17,606,859	\$2,734,445	\$2,734,445	\$0
12	2015	\$17,606,859	\$656,156	\$16,950,703	\$2,656,993	\$2,656,993	\$0
13	2016	\$16,950,703	\$656,156	\$16,294,547	\$2,579,542	\$2,579,542	\$0
14	2017	\$16,294,547	\$656,156	\$15,638,391	\$2,502,090	\$2,502,090	\$0
15	2018	\$15,638,391	\$656,156	\$14,982,234	\$2,424,638	\$2,424,638	\$0
16	2019	\$14,982,234	\$656,156	\$14,326,078	\$2,347,186	\$2,347,186	\$0
17	2020	\$14,326,078	\$656,156	\$13,669,922	\$2,269,735	\$2,269,735	\$0
18	2021	\$13,669,922	\$656,156	\$13,013,766	\$2,192,283	\$2,192,283	\$0
19	2022	\$13,013,766	\$656,156	\$12,357,609	\$2,114,831	\$2,114,831	\$0
20	2023	\$12,357,609	\$656,156	\$11,701,453	\$2,037,379	\$2,037,379	\$0
21	2024	\$11,701,453	\$656,156	\$11,045,297	\$1,959,928	\$1,959,928	\$0
22	2025	\$11,045,297	\$656,156	\$10,389,141	\$1,882,476	\$1,882,476	\$0
23	2026	\$10,389,141	\$656,156	\$9,732,984	\$1,805,024	\$1,805,024	\$0
24	2027	\$9,732,984	\$656,156	\$9,076,828	\$1,727,572	\$1,727,572	\$0
25	2028	\$9,076,828	\$656,156	\$8,420,672	\$1,650,120	\$1,650,120	\$0
26	2029	\$8,420,672	\$656,156	\$7,764,516	\$1,572,669	\$1,572,669	\$0
27	2030	\$7,764,516	\$656,156	\$7,108,359	\$1,495,217	\$1,495,217	\$0
28	2031	\$7,108,359	\$656,156	\$6,452,203	\$1,417,765	\$1,417,765	\$0
29	2032	\$6,452,203	\$656,156	\$5,796,047	\$1,340,313	\$1,340,313	\$0
30	2033	\$5,796,047	\$656,156	\$5,139,891	\$1,262,862	\$1,262,862	\$0
31	2034	\$5,139,891	\$656,156	\$4,483,734	\$1,185,410	\$1,185,410	\$0
32	2035	\$4,483,734	\$656,156	\$3,827,578	\$1,107,958	\$1,107,958	\$0
33	2036	\$3,827,578	\$656,156	\$3,171,422	\$1,030,506	\$1,030,506	\$0
34	2037	\$3,171,422	\$656,156	\$2,515,266	\$953,055	\$953,055	\$0
35	2038	\$2,515,266	\$656,156	\$1,859,109	\$875,603	\$875,603	\$0
36	2039	\$1,859,109	\$656,156	\$1,202,953	\$798,151	\$798,151	\$0
37	2040	\$1,202,953	\$656,156	\$546,797	\$720,699	\$720,699	\$0
38	2041	\$546,797	\$546,797	\$0	\$546,797	\$546,797	\$0
39	2042	\$0	\$0	\$0	\$0	\$0	\$0
40	2043	\$0	\$0	\$0	\$0	\$0	\$0
41	2044	\$0	\$0	\$0	\$0	\$0	\$0
42	2045	\$0	\$0	\$0	\$0	\$0	\$0
43	2046	\$0	\$0	\$0	\$0	\$0	\$0
44	2047	\$0	\$0	\$0	\$0	\$0	\$0
45	2048	\$0	\$0	\$0	\$0	\$0	\$0
46	2049	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$20,997,000</u>				

Formula-based Rate Template
Omaha Public Power District (OPPD)

Using 2016 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2017

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					2016
2	Service Year (y	2011	Incentive ROE increase (Basis Points)					0.00%
3	Service Month	9	FCR w/o incentives, less depreciation					11.80%
4	Useful life	32	FCR w/ incentives approved for these facilities, less dep					11.80%
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	Additional ATRR for Incentives on Base Plan Upgrades
6	2011	\$7,617,744	\$59,514	\$7,558,230	\$356,901	\$356,901	\$0
7	2012	\$7,558,230	\$238,055	\$7,320,176	\$1,102,118	\$1,102,118	\$0
8	2013	\$7,320,176	\$238,055	\$7,082,121	\$1,074,018	\$1,074,018	\$0
9	2014	\$7,082,121	\$238,055	\$6,844,067	\$1,045,918	\$1,045,918	\$0
10	2015	\$6,844,067	\$238,055	\$6,606,012	\$1,017,819	\$1,017,819	\$0
11	2016	\$6,606,012	\$238,055	\$6,367,958	\$989,719	\$989,719	\$0
12	2017	\$6,367,958	\$238,055	\$6,129,903	\$961,620	\$961,620	\$0
13	2018	\$6,129,903	\$238,055	\$5,891,849	\$933,520	\$933,520	\$0
14	2019	\$5,891,849	\$238,055	\$5,653,794	\$905,420	\$905,420	\$0
15	2020	\$5,653,794	\$238,055	\$5,415,740	\$877,321	\$877,321	\$0
16	2021	\$5,415,740	\$238,055	\$5,177,685	\$849,221	\$849,221	\$0
17	2022	\$5,177,685	\$238,055	\$4,939,631	\$821,122	\$821,122	\$0
18	2023	\$4,939,631	\$238,055	\$4,701,576	\$793,022	\$793,022	\$0
19	2024	\$4,701,576	\$238,055	\$4,463,522	\$764,922	\$764,922	\$0
20	2025	\$4,463,522	\$238,055	\$4,225,467	\$736,823	\$736,823	\$0
21	2026	\$4,225,467	\$238,055	\$3,987,413	\$708,723	\$708,723	\$0
22	2027	\$3,987,413	\$238,055	\$3,749,358	\$680,623	\$680,623	\$0
23	2028	\$3,749,358	\$238,055	\$3,511,304	\$652,524	\$652,524	\$0
24	2029	\$3,511,304	\$238,055	\$3,273,249	\$624,424	\$624,424	\$0
25	2030	\$3,273,249	\$238,055	\$3,035,195	\$596,325	\$596,325	\$0
26	2031	\$3,035,195	\$238,055	\$2,797,140	\$568,225	\$568,225	\$0
27	2032	\$2,797,140	\$238,055	\$2,559,086	\$540,125	\$540,125	\$0
28	2033	\$2,559,086	\$238,055	\$2,321,031	\$512,026	\$512,026	\$0
29	2034	\$2,321,031	\$238,055	\$2,082,977	\$483,926	\$483,926	\$0
30	2035	\$2,082,977	\$238,055	\$1,844,922	\$455,827	\$455,827	\$0
31	2036	\$1,844,922	\$238,055	\$1,606,868	\$427,727	\$427,727	\$0
32	2037	\$1,606,868	\$238,055	\$1,368,813	\$399,627	\$399,627	\$0
33	2038	\$1,368,813	\$238,055	\$1,130,759	\$371,528	\$371,528	\$0
34	2039	\$1,130,759	\$238,055	\$892,704	\$343,428	\$343,428	\$0
35	2040	\$892,704	\$238,055	\$654,650	\$315,328	\$315,328	\$0
36	2041	\$654,650	\$238,055	\$416,595	\$287,229	\$287,229	\$0
37	2042	\$416,595	\$238,055	\$178,541	\$259,129	\$259,129	\$0
38	2043	\$178,541	\$178,541	\$0	\$178,541	\$178,541	\$0
39	2044	\$0	\$0	\$0	\$0	\$0	\$0
40	2045	\$0	\$0	\$0	\$0	\$0	\$0
41	2046	\$0	\$0	\$0	\$0	\$0	\$0
42	2047	\$0	\$0	\$0	\$0	\$0	\$0
43	2048	\$0	\$0	\$0	\$0	\$0	\$0
44	2049	\$0	\$0	\$0	\$0	\$0	\$0
45	2050	\$0	\$0	\$0	\$0	\$0	\$0
46	2051	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$7,617,744</u>				

Formula-based Rate Template
Omaha Public Power District (OPPD)

Using 2016 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2017

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	2016
2	Service Year (yyyy)	2013	Incentive ROE increase (Basis Points)	0.00%
3	Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.80%
4	Useful life	32	FCR w/ incentives approved for these facilities, less dep	11.80%
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	Additional
							Incentives on
							Base Plan
							Upgrades
6	2013	\$11,179,602	\$174,681	\$11,004,921	\$932,434	\$932,434	\$0
7	2014	\$11,004,921	\$349,363	\$10,655,558	\$1,607,130	\$1,607,130	\$0
8	2015	\$10,655,558	\$349,363	\$10,306,196	\$1,565,891	\$1,565,891	\$0
9	2016	\$10,306,196	\$349,363	\$9,956,833	\$1,524,653	\$1,524,653	\$0
10	2017	\$9,956,833	\$349,363	\$9,607,470	\$1,483,415	\$1,483,415	\$0
11	2018	\$9,607,470	\$349,363	\$9,258,108	\$1,442,177	\$1,442,177	\$0
12	2019	\$9,258,108	\$349,363	\$8,908,745	\$1,400,938	\$1,400,938	\$0
13	2020	\$8,908,745	\$349,363	\$8,559,383	\$1,359,700	\$1,359,700	\$0
14	2021	\$8,559,383	\$349,363	\$8,210,020	\$1,318,462	\$1,318,462	\$0
15	2022	\$8,210,020	\$349,363	\$7,860,658	\$1,277,224	\$1,277,224	\$0
16	2023	\$7,860,658	\$349,363	\$7,511,295	\$1,235,985	\$1,235,985	\$0
17	2024	\$7,511,295	\$349,363	\$7,161,933	\$1,194,747	\$1,194,747	\$0
18	2025	\$7,161,933	\$349,363	\$6,812,570	\$1,153,509	\$1,153,509	\$0
19	2026	\$6,812,570	\$349,363	\$6,463,207	\$1,112,270	\$1,112,270	\$0
20	2027	\$6,463,207	\$349,363	\$6,113,845	\$1,071,032	\$1,071,032	\$0
21	2028	\$6,113,845	\$349,363	\$5,764,482	\$1,029,794	\$1,029,794	\$0
22	2029	\$5,764,482	\$349,363	\$5,415,120	\$988,556	\$988,556	\$0
23	2030	\$5,415,120	\$349,363	\$5,065,757	\$947,317	\$947,317	\$0
24	2031	\$5,065,757	\$349,363	\$4,716,395	\$906,079	\$906,079	\$0
25	2032	\$4,716,395	\$349,363	\$4,367,032	\$864,841	\$864,841	\$0
26	2033	\$4,367,032	\$349,363	\$4,017,669	\$823,603	\$823,603	\$0
27	2034	\$4,017,669	\$349,363	\$3,668,307	\$782,364	\$782,364	\$0
28	2035	\$3,668,307	\$349,363	\$3,318,944	\$741,126	\$741,126	\$0
29	2036	\$3,318,944	\$349,363	\$2,969,582	\$699,888	\$699,888	\$0
30	2037	\$2,969,582	\$349,363	\$2,620,219	\$658,650	\$658,650	\$0
31	2038	\$2,620,219	\$349,363	\$2,270,857	\$617,411	\$617,411	\$0
32	2039	\$2,270,857	\$349,363	\$1,921,494	\$576,173	\$576,173	\$0
33	2040	\$1,921,494	\$349,363	\$1,572,132	\$534,935	\$534,935	\$0
34	2041	\$1,572,132	\$349,363	\$1,222,769	\$493,696	\$493,696	\$0
35	2042	\$1,222,769	\$349,363	\$873,406	\$452,458	\$452,458	\$0
36	2043	\$873,406	\$349,363	\$524,044	\$411,220	\$411,220	\$0
37	2044	\$524,044	\$349,363	\$174,681	\$369,982	\$369,982	\$0
38	2045	\$174,681	\$174,681	\$0	\$174,681	\$174,681	\$0
39	2046	\$0	\$0	\$0	\$0	\$0	\$0
40	2047	\$0	\$0	\$0	\$0	\$0	\$0
41	2048	\$0	\$0	\$0	\$0	\$0	\$0
42	2049	\$0	\$0	\$0	\$0	\$0	\$0
43	2050	\$0	\$0	\$0	\$0	\$0	\$0
44	2051	\$0	\$0	\$0	\$0	\$0	\$0
45	2052	\$0	\$0	\$0	\$0	\$0	\$0
46	2053	\$0	\$0	\$0	\$0	\$0	\$0
		<u>\$11,179,602</u>					

Formula-based Rate Template
Omaha Public Power District (OPPD)

Using 2016 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2017

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	2016
2	Service Year (yyyy)	2013	Incentive ROE increase (Basis Points)	0.00%
3	Service Month (1-12)	6	FCR w/o incentives, less depreciation	11.80%
4	Useful life	32	FCR w/ incentives approved for these facilities, less dep	11.80%
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	Additional
							Incentives on
							Base Plan
							Upgrades
6	2013	\$3,063,525	\$47,868	\$3,015,658	\$255,513	\$255,513	\$0
7	2014	\$3,015,658	\$95,735	\$2,919,923	\$440,399	\$440,399	\$0
8	2015	\$2,919,923	\$95,735	\$2,824,187	\$429,098	\$429,098	\$0
9	2016	\$2,824,187	\$95,735	\$2,728,452	\$417,798	\$417,798	\$0
10	2017	\$2,728,452	\$95,735	\$2,632,717	\$406,497	\$406,497	\$0
11	2018	\$2,632,717	\$95,735	\$2,536,982	\$395,197	\$395,197	\$0
12	2019	\$2,536,982	\$95,735	\$2,441,247	\$383,896	\$383,896	\$0
13	2020	\$2,441,247	\$95,735	\$2,345,512	\$372,596	\$372,596	\$0
14	2021	\$2,345,512	\$95,735	\$2,249,776	\$361,296	\$361,296	\$0
15	2022	\$2,249,776	\$95,735	\$2,154,041	\$349,995	\$349,995	\$0
16	2023	\$2,154,041	\$95,735	\$2,058,306	\$338,695	\$338,695	\$0
17	2024	\$2,058,306	\$95,735	\$1,962,571	\$327,394	\$327,394	\$0
18	2025	\$1,962,571	\$95,735	\$1,866,836	\$316,094	\$316,094	\$0
19	2026	\$1,866,836	\$95,735	\$1,771,101	\$304,793	\$304,793	\$0
20	2027	\$1,771,101	\$95,735	\$1,675,365	\$293,493	\$293,493	\$0
21	2028	\$1,675,365	\$95,735	\$1,579,630	\$282,192	\$282,192	\$0
22	2029	\$1,579,630	\$95,735	\$1,483,895	\$270,892	\$270,892	\$0
23	2030	\$1,483,895	\$95,735	\$1,388,160	\$259,592	\$259,592	\$0
24	2031	\$1,388,160	\$95,735	\$1,292,425	\$248,291	\$248,291	\$0
25	2032	\$1,292,425	\$95,735	\$1,196,690	\$236,991	\$236,991	\$0
26	2033	\$1,196,690	\$95,735	\$1,100,954	\$225,690	\$225,690	\$0
27	2034	\$1,100,954	\$95,735	\$1,005,219	\$214,390	\$214,390	\$0
28	2035	\$1,005,219	\$95,735	\$909,484	\$203,089	\$203,089	\$0
29	2036	\$909,484	\$95,735	\$813,749	\$191,789	\$191,789	\$0
30	2037	\$813,749	\$95,735	\$718,014	\$180,488	\$180,488	\$0
31	2038	\$718,014	\$95,735	\$622,279	\$169,188	\$169,188	\$0
32	2039	\$622,279	\$95,735	\$526,543	\$157,888	\$157,888	\$0
33	2040	\$526,543	\$95,735	\$430,808	\$146,587	\$146,587	\$0
34	2041	\$430,808	\$95,735	\$335,073	\$135,287	\$135,287	\$0
35	2042	\$335,073	\$95,735	\$239,338	\$123,986	\$123,986	\$0
36	2043	\$239,338	\$95,735	\$143,603	\$112,686	\$112,686	\$0
37	2044	\$143,603	\$95,735	\$47,868	\$101,385	\$101,385	\$0
38	2045	\$47,868	\$47,868	\$0	\$47,868	\$47,868	\$0
39	2046	\$0	\$0	\$0	\$0	\$0	\$0
40	2047	\$0	\$0	\$0	\$0	\$0	\$0
41	2048	\$0	\$0	\$0	\$0	\$0	\$0
42	2049	\$0	\$0	\$0	\$0	\$0	\$0
43	2050	\$0	\$0	\$0	\$0	\$0	\$0
44	2051	\$0	\$0	\$0	\$0	\$0	\$0
45	2052	\$0	\$0	\$0	\$0	\$0	\$0
46	2053	\$0	\$0	\$0	\$0	\$0	\$0
			<u>\$3,063,525</u>				

Formula-based Rate Template
Omaha Public Power District (OPPD)

Using 2016 Actual Financial & Operating Data for Southwest Power Pool (SPP) Rates Effective 8/1/2017

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 2016
2	Service Year (yyyy)	2014 Incentive ROE increase (Basis Points) 0.00%
3	Service Month (1-12)	11 FCR w/o incentives, less depreciation 11.80%
4	Useful life	32 FCR w/ incentives approved for these facilities, less dep 11.80%
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	Additional	
							ATRR for	
							Incentives on	
							Base Plan	
							Upgrades	
6	2014	\$4,410,087	\$11,485	\$4,398,603	\$98,019	\$98,019	\$0	
7	2015	\$4,398,603	\$137,815	\$4,260,787	\$640,753	\$640,753	\$0	
8	2016	\$4,260,787	\$137,815	\$4,122,972	\$624,485	\$624,485	\$0	
9	2017	\$4,122,972	\$137,815	\$3,985,157	\$608,218	\$608,218	\$0	
10	2018	\$3,985,157	\$137,815	\$3,847,342	\$591,950	\$591,950	\$0	
11	2019	\$3,847,342	\$137,815	\$3,709,526	\$575,682	\$575,682	\$0	
12	2020	\$3,709,526	\$137,815	\$3,571,711	\$559,415	\$559,415	\$0	
13	2021	\$3,571,711	\$137,815	\$3,433,896	\$543,147	\$543,147	\$0	
14	2022	\$3,433,896	\$137,815	\$3,296,081	\$526,880	\$526,880	\$0	
15	2023	\$3,296,081	\$137,815	\$3,158,266	\$510,612	\$510,612	\$0	
16	2024	\$3,158,266	\$137,815	\$3,020,450	\$494,345	\$494,345	\$0	
17	2025	\$3,020,450	\$137,815	\$2,882,635	\$478,077	\$478,077	\$0	
18	2026	\$2,882,635	\$137,815	\$2,744,820	\$461,810	\$461,810	\$0	
19	2027	\$2,744,820	\$137,815	\$2,607,005	\$445,542	\$445,542	\$0	
20	2028	\$2,607,005	\$137,815	\$2,469,189	\$429,275	\$429,275	\$0	
21	2029	\$2,469,189	\$137,815	\$2,331,374	\$413,007	\$413,007	\$0	
22	2030	\$2,331,374	\$137,815	\$2,193,559	\$396,740	\$396,740	\$0	
23	2031	\$2,193,559	\$137,815	\$2,055,744	\$380,472	\$380,472	\$0	
24	2032	\$2,055,744	\$137,815	\$1,917,929	\$364,205	\$364,205	\$0	
25	2033	\$1,917,929	\$137,815	\$1,780,113	\$347,937	\$347,937	\$0	
26	2034	\$1,780,113	\$137,815	\$1,642,298	\$331,670	\$331,670	\$0	
27	2035	\$1,642,298	\$137,815	\$1,504,483	\$315,402	\$315,402	\$0	
28	2036	\$1,504,483	\$137,815	\$1,366,668	\$299,135	\$299,135	\$0	
29	2037	\$1,366,668	\$137,815	\$1,228,852	\$282,867	\$282,867	\$0	
30	2038	\$1,228,852	\$137,815	\$1,091,037	\$266,600	\$266,600	\$0	
31	2039	\$1,091,037	\$137,815	\$953,222	\$250,332	\$250,332	\$0	
32	2040	\$953,222	\$137,815	\$815,407	\$234,065	\$234,065	\$0	
33	2041	\$815,407	\$137,815	\$677,592	\$217,797	\$217,797	\$0	
34	2042	\$677,592	\$137,815	\$539,776	\$201,530	\$201,530	\$0	
35	2043	\$539,776	\$137,815	\$401,961	\$185,262	\$185,262	\$0	
36	2044	\$401,961	\$137,815	\$264,146	\$168,995	\$168,995	\$0	
37	2045	\$264,146	\$137,815	\$126,331	\$152,727	\$152,727	\$0	
38	2046	\$126,331	\$126,331	\$0	\$126,331	\$126,331	\$0	
39	2047	\$0	\$0	\$0	\$0	\$0	\$0	
40	2048	\$0	\$0	\$0	\$0	\$0	\$0	
41	2049	\$0	\$0	\$0	\$0	\$0	\$0	
42	2050	\$0	\$0	\$0	\$0	\$0	\$0	
43	2051	\$0	\$0	\$0	\$0	\$0	\$0	
44	2052	\$0	\$0	\$0	\$0	\$0	\$0	
45	2053	\$0	\$0	\$0	\$0	\$0	\$0	
46	2054	\$0	\$0	\$0	\$0	\$0	\$0	
		<u>\$4,410,087</u>						

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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 *	\$2,828,677.50
2	556	System Control & Load Dispatch	<u>\$0.00</u>
3		Total ATRR for AS#1	<u><u>\$2,828,677.50</u></u>

* Does not include SPP Admin fees booked into this account

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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	\$49,447,621	\$409,508		\$52,832	\$462,340	\$49,909,961
2	Transmission	\$10,257,269	\$1,803,168	\$1,014,998	-\$52,832	\$2,765,334	\$13,022,603
3	Distribution	\$50,856,902		-\$1,014,998		-\$1,014,998	\$49,841,904
4	General	\$12,756,392	\$2,057,165			\$2,057,165	\$14,813,557
5	Intangible	\$4,269,840	-\$4,269,840			-\$4,269,840	\$0
6	Total	\$127,588,025	\$0	\$0	\$0	\$0	\$127,588,025

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**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)	1,766.6	1,274.8		3,041.4
2	Rates	\$1.42	\$1.42		
3	Total Revenue	<u>\$30,031,788</u>	<u>\$21,671,303</u>	<u>\$7,639,534</u>	<u>\$59,342,625</u>

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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	\$148,770.57
2	930.02	Industry Association/Corporate Communications	\$16,406.00
3	930.03	Miscellaneous General Expenses	-\$16,183.17
4		Total Account 930	<u>\$148,993.40</u>

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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	\$60,516,589		Page 2, Line 45
2	Less: Revenue Credits	-\$1,173,964		Page 1, Line 5
3	Less: Depreciation Expense	<u>-\$13,655,142</u>		Page 2, Line 41
4	Revenue Requirement w/o Depr	\$45,687,484		
5	Net Plant	\$387,055,486		Page 3, Line 72
6	Net Rev Req w/o Depreciation	<u>\$45,687,484</u>		Line 4 above
7	FCR w/o Incentive	11.80%		
Calculate Equity %				
8	Long-term Debt *	\$2,168,686	68%	OPPD Financials
9	Equity	<u>\$1,014,522</u>	32%	OPPD Financials
10	Total	<u><u>\$3,183,208</u></u>		

* Excludes NC2 separate electric system revenue bonds for NC2 participants

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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 2016
2	Service Year (yyyy)	2007 Incentive ROE increase (Basis Points) 0.00%
3	Service Month (1-12)	1 FCR w/o incentives, less depreciation 11.80%
4	Useful life	30 FCR w/ incentives approved for these facilities, less dep 11.80%
5	CIAC (Yes or No)	No Annual Depreciation Expense \$0
6		

	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
				<u>\$0</u>				

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Worksheet J - SPP RTO Incentive Adder

Line No.	Description	Amount	Equity %
Calculate Premium for Joining an RTO			
(Plant based on 2015 data)			
1	Transmission Plt	\$544,501,525	
2	Allocated Share of General	\$33,502,677	
3	Total Plant	<u>\$578,004,202</u>	
4	X Equity Ratio	32%	
5	X 50 Basis Point Premium	0.0050	
	Premium \$\$	<u><u>\$924,807</u></u>	
Calculate Equity %			
(Based on 2015 F&O)		(in thousands)	
6	Long-term Debt *	\$2,168,686	68%
7	Equity	<u>\$1,014,522</u>	32%
8	Total	<u><u>\$3,183,208</u></u>	

* Excludes NC2 separate electric system revenue bonds for NC2 participants

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Worksheet K - Account 565 Transmission by Others

Line No.	Account No.	Description	Amount
1	565	Account Total	\$18,169,395
		Less: Transmission by Others	
2		Trans service in MAPP, MISO, SPP, WAPA	\$ (17,905,800)
3		Other	\$380,131
4		Total Transmission by Others	<u>-\$17,525,670</u>
5		Portion of Account 565 Included in Transmission Rates	<u><u>\$643,725</u></u>