

Western-UGP Transmission and Ancillary Services Rate True-up Calculation

Effective January 1, 2019

2017 Rate True-up Calculation (Update 1 - 12/28/18)

Western-UGP

Transmission and Ancillary Services List of Workpapers and Schedules

WAUGP-ATRR 2017 true up	ATRR -2017 actual
WAUGP-AS1 2017 true up	Scheduling, System Control and Dispatch Service ATRR - 2017 actual
FACILITY COST DETAIL 2017 true up	Facility Costs - 2017 actual
FACILITIES - Included per AI	Western-UGP Facilities Included per AI
FACILITIES - Excluded per AI	Western-UGP Facilities Excluded per AI
FACILITIES - Changes	List of facility changes
COST DATA 2017 true up	Cost Support - 2017 actual
Annual Costs 2017 true up	Annual Costs - 2017 actual
WAUW-AS3 2017 true up	Regulation and Frequency Response ATRR - 2017 actual
WAUW-AS5&6 2017 true up	Reserves ATRR - 2017 actual
SSCD Facilities - 2017 true up	SSCD Facility Costs - 2017 actual

Western-UGP True-up Summary (Update 1)			
Description	SPP	SPP	Western-UGP 2017 Difference
	January - December 2017 Estimate	January - December 2017 Actual	Annual
Annual Actual Gross Revenue Requirement	149,874,331	153,501,655	3,627,324
Short-Term Firm Point-to-Point Transmission Service Credit/1	\$ (6,002,300)	\$ (7,045,124)	\$ (1,042,824)
Non-Firm Point-to-Point Transmission Service Credit	\$ (460,000)	\$ (1,410,042)	\$ (950,042)
Revenue from Existing Transmission Agreements	\$ (1,039,700)	\$ (2,578,280)	\$ (1,538,580)
Scheduling, System Control, and Dispatch Service Credit	\$ (12,200,825)	\$ (\$10,876,880)	\$ 1,323,945
Account No. 454	\$ (103,100)	\$ (101,013)	\$ 2,087
Total Revenue Credits	\$ (19,805,925)	\$ (22,011,339)	\$ (2,205,414)
Prior Year True Up	\$ 16,967,212	\$ 16,967,212	\$ -
2017 Net Revenue Requirement	147,035,618	148,457,528	\$ 1,421,910
2017 Network Revenue (estimated/received)	\$ (147,035,618)	\$ (146,319,386)	\$ 716,232
Total 2017 True-up (to WAUGP-ATRR 2019 est)	\$ -	\$ 2,138,142	\$ 2,138,142
2017 Actual SSCD Revenue Requirement		\$ 10,338,856	
2017 Revenue received for SSCD service		\$ (12,098,637)	
Total true-up to include in 2019 estimate (to WAUGP-AS1 2019 est, Line 13)		\$ (1,759,781)	
2017 Actual Regulation & Frequency Response Revenue Requirement		\$ 282,407	
2017 Revenue received (Western-UGP Ancillary Billing Summary)		\$ (301,656)	
Total true-up to include in 2019 estimate (to WAUW-AS3 2019 est, Line 2)		\$ (19,249)	
2017 Actual Reserves Revenue Requirement		\$ 253,851	
2017 Revenue received (Western-UGP Ancillary Billing Summary)		\$ (257,621)	
Total true-up to include in 2019 estimate (to WAUW-AS5 2019 est, Line 6)		\$ (3,770)	
1/ Short-Term Firm Point-to-Point Transmission Service Credit reduced by Z2 claw-back total for 2017			

Revision History

<u>Version</u>	<u>Date</u>	<u>Filename</u>	<u>Changes</u>
Original	9/25/2018	WAPA-UGP-Trans-Anc-Service-Rates-2017-TrueUp.xlsx	Original Version Adjustments to Big Bend and Fort Peck COE facilities included/excluded in Transmission System (with corresponding updates to FACILITIES - Included per AI, FACILITIES - Excluded per AI, and FACILITIES Changes worksheets), Break out of individual costs for COE Switchyards in "Facilities 2017 true up" worksheet. True Ups changed due to updates.
Rev 1	12/28/2018	WAPA-UGP-Trans-Anc-Service-Rates-2017-TrueUp(Rev1).xlsx	

Western-UGP
Revenue Requirement - Non-Levelized
Utilizing Financial Statement Results of Operations
12 Months Ending 09/30/2017 ACTUAL (Update 1)

Line No.	(1)	REFERENCE (2)	COMPANY TOTAL (3)		ALLOCATOR (4)	TRANSMISSION ALLOCATED AMOUNT (5)
1	GROSS REVENUE REQUIREMENT	(line 76)				\$ 153,501,655
	REVENUE CREDITS	(Note R)				
2	Short-Term Firm Point-to-Point Transmission Service Credit		7,045,124	NA	1.00000	7,045,124
3	Non-Firm Point-to-Point Transmission Service Credit		1,410,042	NA	1.00000	1,410,042
4	Revenue from Existing Transmission Agreements		2,578,280	NA	1.00000	2,578,280
5	Scheduling, System Control, and Dispatch Service Credit		10,338,856	NA	1.00000	10,338,856
6	Account No. 454	(line 115)	101,013	TP	1.00000	101,013
7	Account No. 456	(line 119)	0	TP	1.00000	0
8	TOTAL REVENUE CREDITS					21,473,315
9	PRIOR PERIOD TRUE-UP					16,967,212
10	Portion of ATRR eligible for SPP region-wide cost sharing					0
11	NET REVENUE REQUIREMENT	(line 1 - line 8 + line 9 + line 10)				\$ 148,995,552
	RATE BASE:					(Col 3 times Col 4)
	GROSS PLANT IN SERVICE	(Note A)				
12	Production	Schedule 1A Total	1,047,738,650	NA		
13	Transmission	Schedule 1A Total	1,417,271,423	TP	1.00000	1,417,271,423
14	Distribution	Schedule 1A Total	45,092,905	NA		
		Bal Sheet - Other Assets - SGL				
15	General & Intangible	175002	0	W/S	1.00000	0
16	Common		0	CE	0.00000	0
17	TOTAL GROSS PLANT	(sum lines 12 to 16)	2,510,102,978	GP=	56.463%	1,417,271,423
	ACCUMULATED DEPRECIATION					
18	Production	Schedule 4	551,665,920	NA		
19	Transmission	Schedule 4	688,949,821	TP	1.00000	688,949,821
20	Distribution	Schedule 4	21,762,536	NA		
		Bal Sheet - Other Assets - SGL				
21	General & Intangible	175902	0	W/S	1.00000	0
22	Common		0	CE	0.00000	0
23	TOTAL ACCUM. DEPRECIATION	(sum lines 18 to 22)	1,262,378,277			688,949,821
	NET PLANT IN SERVICE					
24	Production	(line 12 - line 18)	496,072,731			
25	Transmission	(line 13 - line 19)	728,321,602			728,321,602
26	Distribution	(line 14 - line 20)	23,330,369			
27	General & Intangible	(line 15 - line 21)	0			0
28	Common	(line 16 - line 22)	0			0
29	TOTAL NET PLANT	(sum lines 24 to 28)	1,247,724,702	NP=	58.372%	728,321,602
	ADJUSTMENTS TO RATE BASE	(Note B)				
30	Account No. 281	(enter negative)	0		0.00000	0
31	Account No. 282	(enter negative)	0	NP	0.58372	0
32	Account No. 283	(enter negative)	0	NP	0.58372	0
33	Account No. 190		0	NP	0.58372	0
34	Account No. 255	(enter negative)	0	NP	0.58372	0
35	TOTAL ADJUSTMENTS	(sum lines 30 to 34)	0			0
36	LAND HELD FOR FUTURE USE	(Note C)	0	TP	1.00000	0
37	WORKING CAPITAL	(Note D)				
	CWC	calculated	23,883,624			0
		Bal Sheet - Other Assets - SGL				
38	Materials & Supplies	151191 (Note C)	0	TE	0.00000	0
39	Prepayments	Bal Sheet Other Assets	0	GP	0.56463	0
40	TOTAL WORKING CAPITAL	(sum lines 37 to 39)	23,883,624			0
41	RATE BASE	(sum lines 29, 35, 36, 40)	1,271,608,325			728,321,602
	O&M					
	Transmission	Schedule 11 (Note E)				
42	Western-UGP		64,553,635	PTP/UGP	0.95307	61,524,415
43	Western-RMR		49,394,313	PTP/RMR	0.00933	460,894
44	COE	COE Financial Stmt	48,576,331	PTP/COE	0.09757	4,739,678
45	Less Account 565	(Note E)	0	NA	1.00000	0
	A&G	Schedule 11 (Note F)				
46	Western-UGP		21,118,848	PTP/UGP	0.95307	20,127,833
47	Western-RMR		7,425,862	PTP/RMR	0.00933	69,290
48	Less FERC Annual Fees		0	W/S	1.00000	0
49	Less EPRI & Reg. Comm. Exp. & Non-safety Ad	(Note G)	0	W/S	1.00000	0
50	Plus Transmission Related Reg. Comm. Exp	(Note G)	0	TE	0.00000	0
51	Common		0	CE	0.00000	0
52	Transmission Lease Payments		0	NA	1.00000	0
		(sum lines 42, 43, 44, 46, 47, 50,				
53	TOTAL O&M	51 less 45, 48, 49)	191,068,989			86,922,110
	DEPRECIATION EXPENSE					
54	Transmission	Schedule 4				
55	Western-UGP		31,515,585	PTP/UGP	0.95307	30,036,696
56	Western-RMR		18,138,747	PTP/RMR	0.00933	169,251
57	COE		12,327,254	PTP/COE	0.09757	1,202,792
58	General		0	W/S	1.00000	0
59	Common		0	CE	0.00000	0
60	TOTAL DEPRECIATION	(sum lines 54 to 59)	61,981,586			31,408,739
	TAXES OTHER THAN INCOME TAXES	(Note H)				
	LABOR RELATED					
61	Payroll		0	W/S	1.00000	0
62	Highway and vehicle		0	W/S	1.00000	0
	PLANT RELATED					
63	Property		0	GP	0.56463	0
64	Gross Receipts		0		0.00000	0
65	Other		0	GP	0.56463	0
66	Payments in lieu of taxes		0	GP	0.56463	0
67	TOTAL OTHER TAXES	(sum lines 61 to 66)	0			0
	INCOME TAXES	(Note I)				
68	$T=1 - \frac{1 - (1 - SIT) * (1 - FIT)}{(1 - SIT * FIT * p)}$		0.00%			
69	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD= (line 107) and R= (line 109) and FIT, SIT & p are as given in footnote I.		0.00%			
70	$1 / (1 - T) =$ (from line 68)		0.0000			
71	Amortized Investment Tax Credit	(enter negative)	0			0
72	Income Tax Calculation	(line 69 * line 75)	0	NA		0
73	ITC adjustment	(line 70 * line 71)	0	NP	0.58372	0
74	Total Income Taxes	(line 72 + line 73)	0			0
75	RETURN [Rate Base * Rate of Return]	(line 41 * line 106)	61,406,238	NA		35,170,806
76	REV. REQUIREMENT	(sum lines 53, 60, 67, 74, 75)	314,456,812			153,501,655

SUPPORTING CALCULATIONS AND NOTES

TRANSMISSION PLANT INCLUDED IN UMZ RATES									
77	Total transmission plant	(line 13, column 3)							1,417,271,423
78	Less transmission plant excluded from UMZ rates	(Note K)							0
79	Less transmission plant included in OATT Ancillary Services	(Note L)							0
80	Transmission plant included in IS rates	(line 77 less line 78 and 79)							1,417,271,423
81	Percentage of transmission plant included in UMZ Rates	(line 80 / line 77)				TP=			1.00000
TRANSMISSION EXPENSES									
82	Total transmission expenses	(sum lines 42 to 44, column 3)							0
83	Less transmission expenses included in OATT Ancillary Services	(Note J)							0
84	Included transmission expenses	(line 82 - line 83)							0
85	Percentage of transmission expenses after adjustment (line 8 divided by line 6)	(line 84/ line 82)							0.00000
86	Percentage of transmission plant included in UMZ Rates	(line 81)				TP			1.00000
87	Percentage of transmission expenses included in UMZ Rates	(line 86 * line 85)				TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S)									
			\$		TP	Allocation			
88	Production		0	0.00		0			
89	Transmission		21,676,966	1.00		21,676,966			
90	Distribution		0	0.00		0			W&S Allocator
91	Other		0	0.00		0			(\$ / Allocation)
92	Total	(sum lines 88 to 91)	21,676,966			21,676,966	=		1.00000
PERCENTAGE OF TOTAL PLANT ALLOCATOR PTP									
			\$						
93	Transmission Plant in Service Western-UGP		1,298,697,804						
94	Total Plant in Service Western-UGP		1,362,640,574						
95	UGP Percentage of Transmission Plant to Total Plant	(line 93 / line 94)				PTP/UGP	=		0.95307
96	Transmission Plant in Service Western-RMR		7,328,766						
97	Total Plant in Service Western-RMR		785,428,386						
98	RMR Percentage of Transmission Plant to Total Plant	(line 96 / line 97)				PTP/RMR	=		0.00933
99	Transmission Plant in Service COE		111,244,853						
100	Total Plant in Service COE		1,140,133,638						
101	COE Percentage of Transmission Plant to Total Plant	(line 99 / line 100)				PTP/COE	=		0.09757
COMMON PLANT ALLOCATOR (CE)									
			\$			% Electric		Labor Ratio =	CE
102	Electric		0			(line 102 / line 105)		(line 92)	0.00000
103	Gas		0			0.00000	*		
104	Water		0						
105	Total	(sum lines 102 to 104)	0						
RETURN (R)									
106	Long Term Interest Schedule 5		\$43,698,735						
			\$		%	Cost (Note O)		Weighted	=WCLTD
107	Long Term Debt	HFD Sch's 21RX & 21X Col 8 Lines	904,919,069	100%		0.0483		0.0483	=R
108	Proprietary Capital	23,25,26,29,30	0	0%		0.1238		0.0000	
109	Total (sum lines 31-32)	(sum lines 107 to 108)	904,919,069	100%				0.0483	
110								Proprietary Capital Cost Rate =	12.38%
111								TIER =	1.00
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
112	a. Bundled Non-RQ Sales for Resale	(Note P)							0
113	b. Bundled Sales for Resale included in Divisor on page 1								0
114	Total of (a)-(b)								0
115	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)							101,013
116	ACCOUNT 456 (OTHER ELECTRIC REVENUES)								0
117	a. Transmission charges for all transmission transactions								0
118	b. Transmission charges for all transmission transactions included in Divisor on page 1								0
119	Total of (a)-(b)								0

- Note Letter** General Note: References to Results of Operations in this revenue requirement template indicate the Financial Statement Results of Operations (ROOs) Schedule where data is located. To the extent the references to ROOs data are missing, the entity will include a "Notes" section to provide this data.
- A Combines plant data for both the Western-Upper Great Plains Region (Western-UGP) and Western-Rocky Mountain Region (Western-RMR). Does not apply to Western. For others, the balances in Accounts 190, 281, 282 and 283, as adjusted by any contra accounts identified as regulatory assets amounts in or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
 - C Transmission related only.
 - D Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at line 53 column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported in the Other Assets Section of the Balance Sheet.
 - E For O&M Expense, Calculated as Total O&M from Results of Operations less Purchase Power, Transmission Service Provided by Others (FERC 565), O&M Expense Fort Peck Powerhouse, Prior Year Adjustments, A&G Expense from Schedule 11, plus CME and Warehouse Interest from Schedule 5. Depreciation Expense from Results of Operations Schedule 4.
 - F Totals of Results of Operations Schedule 11A Object Classes 1411, 1412, 1415, 1416, 1421, 1422, 1425, 1426, 1431, 1432, 1441, 1442
 - G Line 49 - EPRI Annual Membership Dues, all Regulatory Commission Expenses, and non-safety related advertising. Line 50 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting.
 - H Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
 - I Western is not subject to Federal or State Income Tax.
Inputs Required:
FIT = 0.00%
SIT = 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of federal income tax deductible for state purposes)
 - J Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Act No. 561. Western does not include transmission expenses in ancillary service rates
 - K Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until RUS 12 balances are adjusted to reflect application of seven-factor test).
 - L Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - M Percentage of Total Plant Allocators are developed separately for Western-UGP and Western-RMR to allocate O&M, A&G, and Depreciation Expenses between Transmission and Generation.
 - N Western does not have Common Plant.
 - O Debt cost rate = long-term interest (line 106) / long term debt (line 107). The Proprietary Capital Cost rate is implicit, a residual calculation after TIER is determined. TIER will be supported in the filing and no change in TIER may be made absent a filing with the ISO and the FERC, if the entity is under FERC's jurisdiction.
 - P Line 112 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456 and all other uses are to be included in the divisor
 - Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
 - R The revenues credited in lines 2-5 shall include only the amounts received directly reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Revenue Requirement Template.

Western-UGP 2017 Actual (**Update 1**)

Scheduling, System Control and Dispatch Service

Line No.	DESCRIPTION (1)	SSCD (2)	REFERENCE (3)
1	A. Operation and Maintenance Expense	\$10,094,691	O&M Expenses Worksheet
2	B. A&G Expense	\$190,948	A&G Expenses Worksheet
3	C. Depreciation Expense	\$284,952	Depreciation Expense Worksheet
4	D. Taxes Other than Income Taxes for Transmission	\$0	Not Applicable No General Plant identified at this time, all plant is identified as either generation or transmission related
5	E. Allocation of General Plant	\$0	
6	F. Cost of Capital		
7	Weighted Transmission Composite Interest Rate	4.805%	Cost of Capital Worksheet
8	Net Plant Investment	\$6,374,420	
9	Cost of Capital	\$306,289	L7*L8
10	H. Revenue Requirement		
11	Annual Western-UGPR Cost	\$10,876,880	L1+L2+L3+L13
12	SSCD Revenue from non-Transmission Facilities	\$538,024	
13	Revenue Requirement for SSCD for Transmission Facilities	\$10,338,856	L11-L12

Western-UGP
2017 Actual Facility Costs (Update 1)

Line No.	FID	DESCRIPTION	(1) PRIOR YEAR FACILITY TOTALS (\$)	(2) ATTACHMENT AI ADJUSTMENTS	(3) GENERATION ADJUSTMENTS	(4) FY2017 ACT SPP TOTALS (\$)
1	TL	AUR BR	AURORA- BROOKINGS 115-KV T/L	133,158	-	133,158
2	TL	AUR FL	AURORA-FLANDREAU 115-KV T/L	96,623	-	96,623
3	TL	BK HET	BAKER-HETTINGER	459,778	-	459,778
4	TL	BU GA	BEULAH-GARRISON	357,454	-	357,454
5	TL	BS GH	BISMARCK-GLENHAM	5,076,897	-	5,076,897
6	TL	BS JT 1	BISMARCK-JAMESTOWN NO. 1	7,077,933	-	7,077,933
7	TL	BS JT 2	BISMARCK-JAMESTOWN NO. 2	4,229,572	-	4,229,572
8	TL	BS MDR	BISMARCK-MEDORA	15,472,112	-	15,472,112
9	TL	BR SF	BROOKINGS-SIOUX FALLS	2,067,611	-	2,067,611
10	TL	BR WT 1	BROOKINGS-WATERTOWN NO. 1	1,718,240	-	1,718,240
11	TL	BR WT 2	BROOKINGS-WATERTOWN NO. 2	3,318,558	-	3,318,558
12	TL	BR WHT	BROOKINGS-WHITE 115/230KV	2,952,237	-	2,952,237
13	TL	CF EH A	CANYON FERRY-EAST HELENA "A"	141,044	-	141,044
14	TL	CF EH B	CANYON FERRY-EAST HELENA "B"	141,044	-	141,044
15	TL	CA JT	CARRINGTON-JAMESTOWN	1,259,668	-	1,259,668
16	TL	WC BU	CHARLIE CREEK - WATFORD CITY	13,451,446	-	13,451,446
17	TL	CCRBEF	CHARLIE CREEK-BELFIELD	14,513,308	-	14,513,308
18	TL	CONSH2	CONRAD-SHELBY #2	5,804,318	-	5,804,318
19	TL	CS MY	CRESTON-MARYVILLE	1,366,481	-	1,366,481
20	TL	DC MC	DAWSON COUNTY - MILES CITY	2,605,678	-	2,605,678
21	TL	DC GL	DAWSON-GLENDIVE	553,800	-	553,800
22	TL	DC MDR	DAWSON-MEDORA	3,026,142	-	3,026,142
23	TL	DC OF	DAWSON-O'FALLON CREEK	918,676	-	918,676
24	TL	DC WN	DAWSON-WILLISTON	1,258,900	-	1,258,900
25	TL	DN CS	DENISON-CRESTON	20,977,731	-	20,977,731
26	TL	DL CA	DEVILS LAKE-CARRINGTON	7,672,600	-	7,672,600
27	TL	DL LA	DEVILS LAKE-LAKOTA	1,872,142	-	1,872,142
28	TL	ED FO	EDGELEY-FORMAN	375,316	-	375,316
29	TL	ED GR	EDGELEY-GROTON	771,572	-	771,572
30	TL	ELCMA	ELK CREEK-NEWELL-MAURINE 115-kv T/L	60,704	-	60,704
31	TL	FA GK	FARGO-GRAND FORKS	2,369,098	-	2,369,098
32	TL	FA MO	FARGO-MORRIS	7,305,876	-	7,305,876
33	TL	FO SU D	FORMAN-SUMMIT (BISMARCK)	922,098	-	922,098
34	TL	FO SU C	FORMAN-SUMMIT (HURON)	4,465,037	-	4,465,037
35	TL	FP DC 1	FORT PECK-DAWSON 1	302,165	-	302,165
36	TL	FP DC 2	FORT PECK-DAWSON 2	8,301,710	-	8,301,710
37	TL	FP HV	FORT PECK-HAVRE	28,806,330	-	28,806,330
38	TL	FP WH	FORT PECK-WHATELY	157,876	-	157,876
39	TL	FP WN	FORT PECK-WILLISTON	10,096,097	-	10,096,097
40	TL	FP WP 2	FORT PECK-WOLF POINT #2	7,554,492	-	7,554,492
41	TL	FR FT D	FORT RANDALL-FORT THOMPSON 1&2	7,782,247	-	7,782,247
42	TL	FR GP	FORT RANDALL-GAVIN'S POINT	2,354,242	-	2,354,242
43	TL	FR GY	FORT RANDALL-GREGORY	777,327	-	777,327
44	TL	FR MV	FORT RANDALL-MT VERNON	1,232,511	-	1,232,511

Facilities 2017 true up

45	TL	FR ON	FORT RANDALL-O'NEILL	679,540	-	-	679,540
46	TL	FR SC D	FORT RANDALL-SIOUX CITY 1&2	11,019,006	-	-	11,019,006
47	TL	FT GI	FORT THOMPSON-GRAND ISLAND	16,397,505	-	-	16,397,505
48	TL	FT HU D	FORT THOMPSON-HURON 230-KV 1&2	6,788,951	-	-	6,788,951
49	TL	FT SF D	FORT THOMPSON-SIOUX FALLS 1&2	10,455,917	-	-	10,455,917
50	TL	GA BS D	GARRISON-BISMARCK 230KV 1&2	10,713,977	-	-	10,713,977
51	TL	GA JT	GARRISON-JAMESTOWN	4,763,399	-	-	4,763,399
52	TL	GA ML	GARRISON-MALLARD	1,948,079	-	-	1,948,079
53	TL	GA WJ	GARRISON-WM. J. NEAL	1,521,174	-	-	1,521,174
54	TL	GP BN	GAVINS POINT-BELDEN	455,727	-	-	455,727
55	TL	GP SF	GAVINS POINT-SIOUX FALLS	3,361,449	-	-	3,361,449
56	TL	GF MO	GRANITE FALLS- MORRIS	3,279,089	-	-	3,279,089
57	TL	GF MNV	GRANITE FALLS-MINNESOTA VALLEY	156,778	-	-	156,778
58	TL	GTFCON	GREAT FALLS-CONRAD	12,744,945	-	-	12,744,945
59	TL	GY MS	GREGORY-MISSION	10,110,752	-	-	10,110,752
60	TL	GR HU	GROTON-HURON	1,212,199	-	-	1,212,199
61	TL	GR SU	GROTON-SUMMIT	3,255,847	-	-	3,255,847
62	TL	HV RB	HAVRE-RAINBOW	8,681,332	-	-	8,681,332
63	TL	HV SH2	HAVRE-SHELBY#2	5,561,905	-	-	5,561,905
64	TL	HE DV	HESKETT-DEVAUL	3,647,666	-	-	3,647,666
65	TL	HETNU	HETTINGER-NEW UNDERWOOD	11,263,708	-	-	11,263,708
66	TL	HU MV	HURON-MT VERNON	617,623	-	-	617,623
67	TL	HU WT D	HURON-WATERTOWN 230KV 1&3	6,319,622	-	-	6,319,622
68	TL	JT ED	JAMESTOWN-EDGELEY	324,360	-	-	324,360
69	TL	JT FA 1	JAMESTOWN-FARGO NO. 1	4,941,649	-	-	4,941,649
70	TL	JT FA 2	JAMESTOWN-FARGO NO. 2	3,155,850	-	-	3,155,850
71	TL	JT GK	JAMESTOWN-GRAND FORKS	26,728,586	-	-	26,728,586
72	TL	JT VC	JAMESTOWN-VALLEY CITY	1,055,414	-	-	1,055,414
73	TL	LE DL	LEEDS-DEVILS LAKE	8,982,948	-	-	8,982,948
74	TL	LE RL	LEEDS-ROLLA	5,842,404	-	-	5,842,404
75	TL	ML RG	MALLARD-RUGBY	1,089,083	-	-	1,089,083
76	TL	MR MS	MARTIN-MISSION	1,816,904	-	-	1,816,904
77	TL	MR PL	MARTIN-PHILIP	1,790,108	-	-	1,790,108
78	TL	MA RC	MAURINE-RAPID CITY	6,346,265	-	-	6,346,265
79	TL	MC BK	MILES CITY-BAKER	10,569,338	-	-	10,569,338
80	TL	MC CU	MILES CITY-CUSTER	3,750,704	-	-	3,750,704
81	TL	NU PL	NEW UNDERWOOD-PHILIP	2,915,316	-	-	2,915,316
82	TL	NU RC 1	NEW UNDERWOOD-RAPID CITY NO. 1	1,132,486	-	-	1,132,486
83	TL	NU RC 2	NEW UNDERWOOD-RAPID CITY NO. 2	309,991	-	-	309,991
84	TL	NU SG C	NEW UNDERWOOD-STEGALL (HURON)	2,651,860	-	-	2,651,860
85	TL	OA FT N	OAHE-FORT THOMPSON 230KV 1&2	3,973,416	-	-	3,973,416
86	TL	OA FT S	OAHE-FORT THOMPSON 230KV 3&4	5,563,296	-	-	5,563,296
87	TL	OA GH	OAHE-GLENHAM	5,949,648	-	-	5,949,648
88	TL	OA MA	OAHE-MAURINE	1,967,901	-	-	1,967,901
89	TL	OA NU	OAHE-NEW UNDERWOOD	6,683,770	-	-	6,683,770
90	TL	OA PI	OAHE-PIERRE	388,816	-	-	388,816
91	TL	OF MC	O'FALLON CREEK-MILES CITY	2,488,318	-	-	2,488,318
92	TL	PI PL	PIERRE-PHILIP	2,140,436	-	-	2,140,436

Facilities 2017 true up

93	TL	RC DRY	RAPID CITY-DRY CREEK	9,269,194			9,269,194
94	TL	ELCRC	RAPID CITY-ELK CREEK 115-KV T/L	52,064	-	-	52,064
95	TL	RG LE	RUGBY-LEEDS	2,235,655	-	-	2,235,655
96	TL	SH SH2	SHELBY-SHELBY #2	576,090	(576,090)		-
97	TL	SC DN	SIOUX CITY-DENISON	6,094,716	-	-	6,094,716
98	TL	SC SP	SIOUX CITY-SPENCER	1,938,353	-	-	1,938,353
99	TL	SC SF	SIOUX FALLS- SIOUX CITY	3,217,192	-	-	3,217,192
100	TL	SF VFO	SIOUX FALLS-VIRGIL FODNESS 230KV T-LINE	277,897	-	-	277,897
101	TL	SU WT	SUMMIT-WATERTOWN	6,743,203	-	-	6,743,203
102	TL	TT TI	TIBER TAP-TIBER	1,084,858	-	-	1,084,858
103	TL	UJ SF	UTICA JCT-SIOUX FALLS	3,485,236	-	-	3,485,236
104	TL	VC FO	VALLEY CITY-FORMAN	1,527,895	-	-	1,527,895
105	TL	VR GTF	VERONA GREAT FALLS 161-KV LINE	5,110,115	-	-	5,110,115
106	TL	UJ VFO	VIRGIL FODNESS-UTICA JUNCTION-FT RANDALL/RASMUS	312,931	-	-	312,931
107	TL	WT GF D	WATERTOWN-GRANITE FALLS 1&2	7,488,154	-	-	7,488,154
108	TL	WT SC	WATERTOWN-SIOUX CITY	26,924,889	-	-	26,924,889
109	TL	WC BU	WATFORD CITY-BEULAH	349,954	-	-	349,954
110	TL	WN WC	WILLISTON-WATFORD CITY	17,627,868	-	-	17,627,868
111	TL	WP CR	WOLF POINT-CIRCLE	10,963,800	-	-	10,963,800
112	TL	WJ RG	WM. J. NEAL-RUGBY	4,629,316	-	-	4,629,316
113	TL	YT CU	YELLOWTAIL-CUSTER	2,265,163	-	-	2,265,163
114	TL Total		TRANSMISSION LINES	561,847,449	(576,090)	-	561,271,359
115	SUB	AN	ANITA	6,259	-	-	6,259
116	SUB	APD	APPELDORN SUBSTATION	5,878,984	-	-	5,878,984
117	SUB	AR	ARMOUR SUBSTATION	2,397,544	(787,024)	-	1,610,520
118	SUB	AHS	ASH SUBSTATION	63,325	-	-	63,325
119	SUB	AB	ASSINNIBOINE	35,005	(35,005)	-	0
120	SUB	AUR	AURORA SUBSTATION	2,899,881	(124,344)	-	2,775,537
121	SUB	BK	BAKER	295,410	-	-	295,410
122	SUB	BN	BELDEN SUBSTATION	164,986	-	-	164,986
123	SUB	BEF	BELFIELD SUBSTATION	13,779,308	(163,836)	-	13,615,472
124	SUB	BE	BERESFORD SUBSTATION	4,706,447	(230,493)	-	4,475,954
125	SUB	BB	BISBEE SUBSTATION	272,529	(217,774)	-	54,755
126	SUB	BS	BISMARCK SUBSTATION	17,762,642	(180,705)	-	17,581,937
127	SUB	BI	BISON	12,472	-	-	12,472
128	SUB	BOL	BOLE SUB	2,997,082	(630,455)	-	2,366,627
129	SUB	BO	BONESTEEL SUBSTATION	3,398,446	(1,226,623)	-	2,171,823
130	SUB	BR	BROOKINGS SUBSTATION	4,460,377	-	-	4,460,377
131	SUB	CB	CAMPBELL COUNTY SWITCHING STATION /1	-	-	-	-
132	SUB	CF	CANYON FERRY	45,210	-	-	45,210
133	SUB	CRP	CARPENTER SUBSTATION	2,463,312	-	-	2,463,312
134	SUB	CA	CARRINGTON SUBSTATION	3,819,873	(1,007,873)	-	2,812,000
135	SUB	CCR	CHARLIE CREEK	1,376,076	-	-	1,376,076
136	SUB	CR	CIRCLE SUBSTATION	9,139,054	(2,140,670)	-	6,998,384
137	SUB	CON	CONRAD SUB	5,569,097	(315,045)	-	5,254,052
138	SUB	CS	CRESTON SUBSTATION	8,453,084	-	-	8,453,084
139	SUB	CRO	CROSSOVER SUB	11,176,976	-	-	11,176,976
140	SUB	CQE	CULBERTSON EAST SWITCHING STATION	2,390,851	-	-	2,390,851

141	SUB	CU	CUSTER SUBSTATION	4,633,608	(346,142)	-	4,287,466
142	SUB	CT	CUSTER TRAIL SUBSTATION	1,484,722	(1,484,722)	-	-
143	SUB	DC	DAWSON COUNTY SUBSTATION	10,640,460	(2,305)	-	10,638,155
144	SUB	DNT	DENBIGH TAP	848,872	(109,673)	-	739,199
145	SUB	DN	DENISON SUBSTATION	16,188,021	(183,385)	-	16,004,636
146	SUB	DV	DEVAUL SUBSTATION	1,602,554	(1,602,554)	-	-
147	SUB	DL	DEVILS LAKE SUBSTATION	2,926,792	(81,504)	-	2,845,288
148	SUB	DK	DICKINSON	23,704	-	-	23,704
149	SUB	EJ	E. J. MANNING	49,112	-	-	49,112
150	SUB	EA	EAGLE	66,108	-	-	66,108
151	SUB	EB	EAGLE BUTTE SUBSTATION	1,347,433	(351,323)	-	996,110
152	SUB	ED	EDGELEY SUBSTATION	6,569,979	(1,197,122)	-	5,372,857
153	SUB	ELC	ELK CREEK SUBSTATION	2,099,907	(17,147)	-	2,082,760
154	SUB	EL	ELLENDALE SUBSTATION	579	(579)	-	-
155	SUB	ELI	ELLIOTT SWITCHING STATION	3,440,172	(41,652)	-	3,398,520
156	SUB	END	ENDERLIN TAP STATION	749,768	(247,423)	-	502,345
157	SUB	EXI	EXIRA SWITCHING STATION	5,500,776	(164,229)	-	5,336,547
158	SUB	FVW	FAIRVIEW WEST SWITCHING STATION	4,296,873	-	-	4,296,873
159	SUB	FH	FAITH SUBSTATION	1,224,932	(572,275)	-	652,657
160	SUB	FA	FARGO SUBSTATION	27,393,037	-	-	27,393,037
161	SUB	FL	FLANDREAU SUBSTATION	4,266,040	(40,435)	-	4,225,605
162	SUB	FO	FORMAN SUBSTATION	6,895,095	(359,356)	-	6,535,739
163	SUB	FTH	FORSYTH	130,348	-	-	130,348
164	SUB	FR	FORT RANDALL	253,710	-	-	253,710
165	SUB	FT2	FORT THOMPSON #2	10,793,612	-	-	10,793,612
166	SUB	FT	FORT THOMPSON SUBSTATION	17,173,846	(163,144)	-	17,010,702
167	SUB	GL	GLENDIVE SUBSTATION	1,725,310	-	-	1,725,310
168	SUB	GK	GRAND FORKS SUBSTATION	10,396,362	-	-	10,396,362
169	SUB	GI	GRAND ISLAND SUBSTATION	17,087,483	-	-	17,087,483
170	SUB	GRP	GRAND PRAIRIE SUBSTATION /1	253,720	-	-	253,720
171	SUB	GF	GRANITE FALLS SUBSTATION	23,908,615	(2,205,360)	-	21,703,255
172	SUB	GTF	GREAT FALLS SUB	8,439,044	-	-	8,439,044
173	SUB	GY	GREGORY SUBSTATION	1,698,687	(43,752)	-	1,654,935
174	SUB	GR	GROTON SUBSTATION	5,207,479	(326,877)	-	4,880,602
175	SUB	HA	HARLEM	98,534	-	-	98,534
176	SUB	HV	HAVRE SUBSTATION	11,822,560	(62,475)	-	11,760,085
177	SUB	HBN	HEBRON SUBSTATION /1	-	-	-	-
178	SUB	HET	HETTINGER	10,832	-	-	10,832
179	SUB	HLK	HILKEN SUBSTATION	3,894,020	(143,716)	-	3,750,304
180	SUB	HU	HURON SUBSTATION	11,333,098	(320,531)	-	11,012,567
181	SUB	JT	JAMESTOWN SUBSTATION	19,416,839	(1,837,674)	-	17,579,165
182	SUB	KD	KILLDEER SUBSTATION	7,144,766	(582,628)	-	6,562,138
183	SUB	LA	LAKOTA SUBSTATION	2,796,418	(1,307,837)	-	1,488,581
184	SUB	LE	LEEDS SUBSTATION	3,943,917	(158,722)	-	3,785,195
185	SUB	LET	LETCHER SUBSTATION	11,108,748	-	-	11,108,748
186	SUB	ML	MALLARD	29,969	-	-	29,969
187	SUB	MT	MALTA	340,848	-	-	340,848
188	SUB	MDN	MANDAN SUBSTATION	19,476	-	-	19,476

189	SUB	MR	MARTIN SUBSTATION	1,829,481	(1,134,120)	-	695,361
190	SUB	MA	MAURINE SUBSTATION	7,925,435	(246,914)	-	7,678,521
191	SUB	MD	MIDLAND SUBSTATION	836,212	(154,097)	-	682,115
192	SUB	MC2	MILES CITY SUB #2	6,744,074	-	-	6,744,074
193	SUB	MC3	MILES CITY SUB #3	1,895,702	-	-	1,895,702
194	SUB	MC	MILES CITY SUBSTATION	1,202,100	-	-	1,202,100
195	SUB	MGV	MINGUSVILLE SUBSTATION	5,807,276	-	-	5,807,276
196	SUB	MS	MISSION SUBSTATION	3,473,710	(586,992)	-	2,886,718
197	SUB	MO	MORRIS SUBSTATION	7,229,447	(1,095,435)	-	6,134,012
198	SUB	MV	MT VERNON SUBSTATION	2,030,824	(139,236)	-	1,891,588
199	SUB	NA	NASHUA SUB	72,368	(72,368)	-	-
200	SUB	NEL	NELSON SUBSTATION	1,944,817	(33,744)	-	1,911,073
201	SUB	NU	NEW UNDERWOOD SUBSTATION	18,333,139	(41,135)	-	18,292,004
202	SUB	NL	NEWELL SUBSTATION	1,152,964	(287,497)	-	865,467
203	SUB	OF	O'FALLON CREEK SUBSTATION	3,264,302	(58,595)	-	3,205,707
204	SUB	ON	O'NEILL SUB (NPP)	180,660	-	-	180,660
205	SUB	PET	PENN TAP	890,607	(108,485)	-	782,122
206	SUB	PL	PHILIP SUBSTATION	2,037,148	(209,290)	-	1,827,858
207	SUB	PI	PIERRE SUBSTATION	4,284,664	(699,890)	-	3,584,774
208	SUB	PLL	PLEASANT LAKE TAP	992,415	(101,191)	-	891,224
209	SUB	RB	RAINBOW SUBSTATION	250,629	(250,629)	-	-
210	SUB	RC	RAPID CITY SUBSTATION	5,739,051	(556,793)	-	5,182,258
211	SUB	RH	RICHLAND SUBSTATION	1,733,528	(1,733,528)	-	-
212	SUB	RL	ROLLA SUBSTATION	623,513	-	-	623,513
213	SUB	RY	RUDYARD SUBSTATION	3,163,391	(1,380,449)	-	1,782,942
214	SUB	RG	RUGBY SUBSTATION	8,722,780	(569,611)	-	8,153,169
215	SUB	SA	SAVAGE SUB	74,403	-	-	74,403
216	SUB	SH	SHELBY SUBSTATION	861,699	(861,699)	-	-
217	SUB	SH2	SHELBY SUBSTATION #2	5,302,756	(169,696)	-	5,133,060
218	SUB	SL	SHIRLEY TAP	22,102	-	-	22,102
219	SUB	SC2	SIOUX CITY #2	13,019,488	-	-	13,019,488
220	SUB	SC	SIOUX CITY SUBSTATION	17,232,686	-	-	17,232,686
221	SUB	SF	SIOUX FALLS SUBSTATION	14,637,620	(516,513)	-	14,121,107
222	SUB	SP	SPENCER	3,755,590	(245,264)	-	3,510,326
223	SUB	SNY	STANLEY	49,735	-	-	49,735
224	SUB	SB	SULLY BUTTES	74,428	-	-	74,428
225	SUB	SU	SUMMIT SUBSTATION	2,827,058	(373,848)	-	2,453,210
226	SUB	TR	TERRY TAP	606,044	(103,121)	-	502,923
227	SUB	TT	TIBER TAP	166,306	-	-	166,306
228	SUB	TY	TYNDALL SUBSTATION	931,157	(125,594)	-	805,563
229	SUB	UJ	UTICA JCT.	12,974,150	-	-	12,974,150
230	SUB	VH	V. T. HANLON	5,553	-	-	5,553
231	SUB	VC	VALLEY CITY SUBSTATION	6,819,468	(176,541)	-	6,642,927
232	SUB	VR	VERONA	108,751	-	-	108,751
233	SUB	VE	VETAL TAP	232,375	-	-	232,375
234	SUB	VFO	VIRGIL FODNESS SUBSTATION	3,206,763	-	-	3,206,763
235	SUB	WL	WALL SUBSTATION	1,571,437	(654,299)	-	917,138
236	SUB	WDD	WARD SUBSTATION	3,453,847	(45,361)	-	3,408,486

Facilities 2017 true up

237	SUB	WB	WASHBURN SUBSTATION	2,071,165	(939,495)	-	1,131,670
238	SUB	WT2	WATERTOWN #2	2,900,981	-	-	2,900,981
239	SUB	WTS	WATERTOWN STATIC VAR SYSTEM	11,778,775	-	-	11,778,775
240	SUB	WT	WATERTOWN SUBSTATION	16,065,056	-	-	16,065,056
241	SUB	WC	WATFORD CITY SUB	7,600,294	(108,365)	-	7,491,929
242	SUB	WSG	WESSINGTON SPRINGS SUBSTATION	5,141,440	(181,071)	-	4,960,369
243	SUB	WH2	WHATELY (NORTHERN)	40,860	-	-	40,860
244	SUB	WH	WHATELY SUBSTATION	109,910	(54,083)	-	55,827
245	SUB	WHT	WHITE 345/115 SUB	11,022,034	-	-	11,022,034
246	SUB	WV	WICKSVILLE SUBSTATION	831,304	(58,608)	-	772,696
247	SUB	WN2	WILLISTON 2 SUBSTATION	15,594,604	-	-	15,594,604
248	SUB	WN	WILLISTON SUBSTATION	8,198,987	(97,320)	-	8,101,667
249	SUB	WI	WINNER SUBSTATION	3,234,614	(101,869)	-	3,132,745
250	SUB	WJ	WM. J. NEAL	156,417	-	-	156,417
251	SUB	WP	WOLF POINT SUBSTATION	7,181,905	(1,346,899)	-	5,835,006
252	SUB	WO	WOONSOCKET SUBSTATION	2,775,992	(1,057,734)	-	1,718,258
253	SUB	YJ	YANKTON JCT.	76,396	-	-	76,396
254	SUB	YA	YANKTON SUBSTATION	43,844	(43,844)	-	-
255	SUB Total		SUBSTATIONS	649,959,246	(37,735,614)	-	612,223,632
256	O&M	ARC	ARMOUR O&M SER. CEN.	3,488,667	-	-	3,488,667
257	O&M	BSM	BISMARCK O&M SER. CEN.	9,917,899	-	-	9,917,899
258	O&M	DCF	DAWSON SER. CEN.	6,845,966	-	-	6,845,966
259	O&M	DLM	DEVILS LAKE O&M SER. CEN.	3,852,064	-	-	3,852,064
260	O&M	FAO	FARGO LINE MAINTENANCE FACILITY	2,040,287	-	-	2,040,287
261	O&M	FAM	FARGO O&M SER. CEN.	794,673	-	-	794,673
262	O&M	FPM	FORT PECK SER. CEN.	6,234,802	-	-	6,234,802
263	O&M	FTM	FORT THOMPSON O&M S. C.	467,191	-	-	467,191
264	O&M	HVM	HAVRE SERVICE CENTER	520,501	-	-	520,501
265	O&M	HUM	HURON O&M SER. CEN.	2,756,992	-	-	2,756,992
266	O&M	JTM	JAMESTOWN O&M SER. CEN.	3,841,398	-	-	3,841,398
267	O&M	MCM	MILES CITY MTCE FAC.	1,025,254	-	-	1,025,254
268	O&M	NUM	NEW UNDERWOOD SER. CEN.	96,884	-	-	96,884
269	O&M	PLM	PHILIP O&M SER. CENT.	1,679,674	-	-	1,679,674
270	O&M	PIM	PIERRE O&M SER. CEN.	1,051,383	-	-	1,051,383
271	O&M	RCM	RAPID CITY GARAGE & STOR.	2,221,967	-	-	2,221,967
272	O&M	SCM	SIOUX CITY O&M SER. CEN.	3,007,882	-	-	3,007,882
273	O&M	SFC	SIOUX FALLS O&M SER. CEN.	239,920	-	-	239,920
274	O&M	WTM	WATERTOWN MAINT. CEN.	7,292,575	-	-	7,292,575
275	O&M Total		O&M SERVICE & MAINT. CENTERS	57,375,979	-	-	57,375,979
276	OPS	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	6,006,058	-	(1,785,601)	4,220,457
277	OPS	WTO	WATERTOWN OPERATIONS CENT	1,311,373	-	(442,699)	868,674
278	OPS	WTO F	WATERTOWN OPER CTR (BFPS)	12,647,186	-	(4,147,409)	8,499,777
279	OPS Total		OPERATION CENTERS	19,964,617	-	(6,375,709)	13,588,908
280	MOB	MOBW2	MOB 115KV SWITCH TRAILER	69,741	-	-	69,741
281	MOB	MOBT13	MOB TRANSF 111KV 15MVA	213,000	-	-	213,000
282	MOB	MOBT2	MOB TRANSF 115KV 10MVA	218,493	-	-	218,493
283	MOB	MOBT12	MOB TRANSF 115KV 25MVA	556,464	-	-	556,464
284	MOB	MOBT4	MOB TRANSF 115KV 40MVA	526,201	-	-	526,201

285	MOB	MOBT6	MOB TRANSF 230KV 1-33MVA	170,278	-	-	170,278
286	MOB	MOBB2	MOBILE BY PASS KIT (BISMARCK)	35,071	-	-	35,071
287	MOB	MOBB1	MOBILE BY PASS KIT (HURON)	163,695	-	-	163,695
288	MOB	MOBC4	MOBILE CAPACITOR BANK	19,075	-	-	19,075
289	MOB	MOBS6	MOBILE SUB 110KV	127,144	-	-	127,144
290	MOB	MOBS9	MOBILE SUB 115KV 20MVA	404,166	-	-	404,166
291	MOB	MOBS7	MOBILE SUB 41.8 KV	192,498	(192,498)	-	-
292	MOB	MOBS5	MOBILE SUB 69KV	71,118	-	-	71,118
293	MOB	MOBR2	MOB SH.REACTOR	179,328	-	-	179,328
294	MOB Total		MOBILE EQUIPMENT	2,946,272	(192,498)	-	2,753,774
295	GEN	BG FT L	BIG BEND-FORT THOMPSON (LOW VOLTAGE)	81,944	-	(81,944)	-
296	GEN	FP	FORT PECK POWERPLANT (COE)	64,611	-	(64,611)	-
297	GEN	FT BG 1	FORT THOMPSON-BIG BEND NO. 1	922,164	-	-	922,164
298	GEN	FT BG 2	FORT THOMPSON-BIG BEND NO. 2	690,735	-	-	690,735
299	GEN Total		TRANSMISSION-RELATED GEN. FACILITIES	1,759,454	-	(146,555)	1,612,899
300	COM	ATC	ATLANTIC COMMUNICATION SITE	17,199	-	(5,452)	11,747
301	COM	BK2	BAKER RELAY	262,495	-	(83,211)	179,284
302	COM	BTY	BANTRY	343,131	-	(108,773)	234,358
303	COM	BAE	BARRETT	99,835	-	(31,648)	68,187
304	COM	BMW	BATTLE MT. MICROWAVE	324,151	-	(102,756)	221,395
305	COM	BPR	BELLE PRAIRIE	208,954	-	(66,238)	142,716
306	COM	BET	BENEDICT	311,732	-	(98,819)	212,913
307	COM	BU	BEULAH	10,679	-	(3,385)	7,294
308	COM	BG	BIG BEND	113,362	-	(35,936)	77,426
309	COM	BJR	BIJOU REPEATER	568,562	-	(180,234)	388,328
310	COM	BAO	BILLINGS AREA OFFICE	136,495	-	(136,495)	-
311	COM	BSR	BISMARCK REPEATER	396,674	-	(125,746)	270,928
312	COM	BIR	BISON REPEATER	227,955	-	(72,262)	155,693
313	COM	BON	BOLE NORTH REPEATER	149,228	-	(47,305)	101,923
314	COM	BRI	BRINSMADE	147,129	-	(46,640)	100,489
315	COM	BSL	BRISTOL	11,441	-	(3,627)	7,814
316	COM	BRV	BRUNSVILLE REPEATER	92,595	-	(29,353)	63,242
317	COM	BFF	BUFFALO	107,342	-	(34,027)	73,315
318	COM	CAH	CAHOON	194,709	-	(61,723)	132,986
319	COM	CAZ	CARRINGTON REPEATER	693,236	-	(219,756)	473,480
320	COM	CHK	CHARTER OAK REPEATER	15,667	-	(4,966)	10,701
321	COM	CHI F	CHINOOK (BEFP)	284,048	-	(90,043)	194,005
322	COM	CHR	CHINOOK REPEATER	15,293	-	(4,848)	10,445
323	COM	CKR	CLARK MW REPEATER	735,399	-	(233,121)	502,278
324	COM	CLV	CLEVELAND REPEATER, N.D.	66,872	-	(21,198)	45,674
325	COM	CMR	COLEMAN REPEATER	105,281	-	(33,374)	71,907
326	COM	CME	COLOME REPEATER	293,101	-	(92,913)	200,188
327	COM	CBR	CONRAD BUTTE REPEATER	455,668	-	(144,447)	311,221
328	COM	CNN	COTTON	1,399	-	(443)	956
329	COM	CSR	CRESTON REPEATER	11,107	-	(3,521)	7,586
330	COM	CLR	CROW LAKE REPEATER	251,029	-	(79,576)	171,453
331	COM	CBT	CROWN BUTTE	52,565	-	(16,663)	35,902
332	COM	CRR	CULBERTSON RADIO RELAY SITE	1,926	-	(611)	1,315

333	COM	CUL	CUSTER LOOKOUT	80,620	-	(25,557)	55,063
334	COM	DAL	DALTON (WES)	63,660	-	(20,180)	43,480
335	COM	DLC	DEVILS LAKE FIBER REGEN	273,047	-	(86,556)	186,491
336	COM	DLZ	DEVILS LAKE REPEATER	518,898	-	(164,491)	354,407
337	COM	DOD	DODSON REPEATER	882,795	-	(279,846)	602,949
338	COM	DO	DOGDEN BUTTE	439,549	-	(139,337)	300,212
339	COM	DRS	DRISCOLL	79,113	-	(25,079)	54,034
340	COM	DU	DUPREE REPEATER	1,821	-	(577)	1,244
341	COM	DUT	DUTTON REPEATER (BEFP)	75,190	-	(23,835)	51,355
342	COM	ERB	EAST RAINY BUTTE	147,041	-	(46,612)	100,429
343	COM	ECK	ECKELSON	231,893	-	(73,510)	158,383
344	COM	EKR	ELKTON	165,481	-	(52,457)	113,024
345	COM	ELZ	ELLENDALE REPEATER	644,579	-	(204,332)	440,247
346	COM	EWA	ELLSWORTH AIR BASE	204,548	-	(64,842)	139,706
347	COM	ERH	ERHARD	99,569	-	(31,563)	68,006
348	COM	EX	EXIRA REPEATER	2,527	-	(801)	1,726
349	COM	FB	F. L. BLAIR	76,407	-	(24,221)	52,186
350	COM	FAP	FAIRPOINT REPEATER	206,550	-	(65,476)	141,074
351	COM	FNR	FALLON REPEATER	212,944	-	(67,503)	145,441
352	COM	FCS	FERGUS FALLS COMMUNICATIONS SITE	485,567	-	(153,925)	331,642
353	COM	FLW	FLOWING WELLS	68,763	-	(21,798)	46,965
354	COM	FBS	FORBES COMMUNICATION SITE	45,316	-	(14,365)	30,951
355	COM	FP1	FORT PECK RELAY (WES)	326,153	-	(103,391)	222,762
356	COM	FPC	FORT PECK COMMUNICATIONS BUILDING	380,212	-	(120,527)	259,685
357	COM	FPR	FORT PECK REPEATER	109,069	-	(34,575)	74,494
358	COM	FTR	FORT THOMPSON REPEATER	99,223	-	(31,454)	67,769
359	COM	FTP	FORT THOMPSON REPEATER (EAST RIVER)	301,614	-	(95,612)	206,002
360	COM	FCR	FOX CREEK MICROWAVE	423,094	-	(134,121)	288,973
361	COM	FRY	FRYBURG SUB & MICROWAVE	61,204	-	(19,402)	41,802
362	COM	GA	GARRISON	350,713	-	(111,176)	239,537
363	COM	GRR	GARY REPEATER	80,799	-	(25,613)	55,186
364	COM	GP	GAVIN'S POINT	148,752	-	(47,154)	101,598
365	COM	GPR	GAVINS POINT REPEATER	315,049	-	(99,871)	215,178
366	COM	GET	GETTYSBURG REPEATER	368,771	-	(116,900)	251,871
367	COM	GH	GLENHAM	309,680	-	(98,169)	211,511
368	COM	GKM	GRAND FORKS MINNKOTA (MPC)	23,847	-	(7,559)	16,288
369	COM	GWN	GWINNER COMMUNICATIONS SITE	749,741	-	(237,668)	512,073
370	COM	HSB	HAILSTONE BUTTE	74,835	-	(23,723)	51,112
371	COM	HOY	HALLOWAY REPEATER	109,706	-	(34,777)	74,929
372	COM	HRT	HARLEM REPEATER	882,588	-	(279,780)	602,808
373	COM	HTH	HATHAWAY	68,891	-	(21,838)	47,053
374	COM	HMW	HERMOSA MICROWAVE	302,701	-	(95,956)	206,745
375	COM	HLR	HIGHLAND REPEATER	22,884	-	(7,254)	15,630
376	COM	HMR	HIGHMORE REPEATER	145,723	-	(46,194)	99,529
377	COM	HIW	HIGHWOOD	22,896	-	(7,258)	15,638
378	COM	HI	HINSDALE	201,837	-	(63,982)	137,855
379	COM	HIR	HINSDALE REPEATER	66,495	-	(21,079)	45,416
380	COM	HOE	HOPEWELL REPEATER	231,172	-	(73,282)	157,890

381	COM	HNT	HUNTER MICROWAVE	210,227	-	(66,642)	143,585
382	COM	HUD	HURON DISTRICT OFFICE	768,139	-	(243,500)	524,639
383	COM	HYS	HYSHAM	90,227	-	(28,602)	61,625
384	COM	JTR	JAMESTOWN REPEATER	46,981	-	(14,893)	32,088
385	COM	JCK	JONES CREEK	267,395	-	(84,764)	182,631
386	COM	KCK	KELLY CREEK	202,226	-	(64,106)	138,120
387	COM	KDZ	KILLDEER REPEATER	536,504	-	(170,072)	366,432
388	COM	KNE	KNEE HILL MW	471,997	-	(149,623)	322,374
389	COM	LAC	LAC QUI PARLE	751,513	-	(238,230)	513,283
390	COM	LKR	LAKE ANDES REPEATER	723,452	-	(229,334)	494,118
391	COM	LEF	LEFOR	48,470	-	(15,365)	33,105
392	COM	LI	LINDSAY RIDGE	79,074	-	(25,066)	54,008
393	COM	LCS	LINTON COMMUNICATIONS SITE	350,612	-	(111,144)	239,468
394	COM	LMO	LITTLE MISSOURI SUBSTATION	54,516	-	(17,282)	37,234
395	COM	LDP	LODGEPOLE REPEATER	32,445	-	(10,285)	22,160
396	COM	MRP	MALTA REPEATER	793,844	-	(251,649)	542,195
397	COM	MNM	MANDAN MICROWAVE SITE	69,988	-	(22,186)	47,802
398	COM	MPR	MAPLE RIVER	172,792	-	(54,775)	118,017
399	COM	MRR	MARTIN REPEATER	300,728	-	(95,331)	205,397
400	COM	MAV	MAYVILLE	196,624	-	(62,330)	134,294
401	COM	MLR	MIDLAND REPEATER	516,515	-	(163,735)	352,780
402	COM	MOX	MOE REPEATER	129,266	-	(40,977)	88,289
403	COM	MH	MOORHEAD	125,057	-	(39,643)	85,414
404	COM	MSR	MORRIS REPEATER & MICROWAVE	128,242	-	(40,653)	87,589
405	COM	NWC	NEWCASTLE REPEATER	216,330	-	(68,577)	147,753
406	COM	OA	OAHE	577,874	-	(183,186)	394,688
407	COM	OK	O'KREEK REPEATER	367,630	-	(116,539)	251,091
408	COM	OR	ORCHARD REPEATER	578,066	-	(183,247)	394,819
409	COM	OTO	OTO MICROWAVE	16,445	-	(5,213)	11,232
410	COM	OTW	OTTUMWA ROAD REPEATER SITE	7,685	-	(2,436)	5,249
411	COM	PGE	PAGE N.D.	1,646	-	(522)	1,124
412	COM	PAH	PAHOJA SUB	107,003	-	(33,920)	73,083
413	COM	PEK	PEAK	83,844	-	(26,579)	57,265
414	COM	PLJ	PHILIP JCT. REPEATER	530,459	-	(168,156)	362,303
415	COM	PIR	PINE RIDGE	186,735	-	(59,195)	127,540
416	COM	PO	POPLAR (MDU)	3,758	-	(1,191)	2,567
417	COM	PRR	PRIMGHAR REPEATER	27,264	-	(8,643)	18,621
418	COM	PUR	PUKWANNA REPEATER	4,772	-	(1,513)	3,259
419	COM	RCR	RAPID CITY REPEATER	340,932	-	(108,075)	232,857
420	COM	RE	RICHARDSON COULEE	161,748	-	(51,274)	110,474
421	COM	RER	RICHARDSON COULEE REPEATER	166,315	-	(52,722)	113,593
422	COM	RHM	RICHLAND MW REPEATER (BEPS)	267,563	-	(84,817)	182,746
423	COM	RRR	ROCKY RIDGE REPEATER	226,934	-	(71,938)	154,996
424	COM	ROG	ROLLAG	172,922	-	(54,816)	118,106
425	COM	RGZ	RUGBY REPEATER	396,722	-	(125,761)	270,961
426	COM	RI	RUTLAND	999,140	-	(316,727)	682,413
427	COM	SAO	SACO	1,237	-	(392)	845
428	COM	SNB	SENTINEL BUTTE	87,667	-	(27,790)	59,877

429	COM	SRE	SHEEP COULEE REPEATER	475,744	-	(150,811)	324,933
430	COM	SCQ	SIoux CITY REPEATER	427,162	-	(135,410)	291,752
431	COM	SFR	SIoux FALLS REPEATER	330,718	-	(104,838)	225,880
432	COM	SI	SIoux PASS	1,366	-	(433)	933
433	COM	SNA	SNAKE BUTTE REPEATER	532,435	-	(168,782)	363,653
434	COM	SPN	SPALDING REPEATER	549,514	-	(174,196)	375,318
435	COM	SM	SPIRIT MOUND	295,982	-	(93,826)	202,156
436	COM	STR	STRASBERG	1,853	-	(587)	1,266
437	COM	SMR	SUMMIT REPEATER	50,053	-	(15,867)	34,186
438	COM	TCS	TAPPEN COMMUNICATIONS SITE	291,767	-	(92,490)	199,277
439	COM	TA	TAPPEN REPEATER	421,026	-	(133,465)	287,561
440	COM	TEN	TENNANT COMMUNICATIONS SITE	8,782	-	(2,784)	5,998
441	COM	TOR	TORONTO REPEATER	106,096	-	(33,632)	72,464
442	COM	TFR	TRIPP REPEATER	216,887	-	(68,753)	148,134
443	COM	TU	TURKEY RIDGE REPEATER	588,190	-	(186,456)	401,734
444	COM	TYE	TYLER REPEATER	1,239,694	-	(392,983)	846,711
445	COM	VIC	VICTOR (EREC)	35,530	-	(11,263)	24,267
446	COM	VIA	VIDA	98,597	-	(31,255)	67,342
447	COM	WLR	WALL REPEATER	479,343	-	(151,952)	327,391
448	COM	WTR	WATERTOWN REPEATER	727,715	-	(230,686)	497,029
449	COM	WS	WAYSIDE	17,781	-	(5,637)	12,144
450	COM	WSR	WESSINGTON SPGS. REPEATER	682,469	-	(216,343)	466,126
451	COM	WEF	WESTFIELD	19,003	-	(6,024)	12,979
452	COM	WSW	WHITE SWAN	91,987	-	(29,160)	62,827
453	COM	WK C	WHITLOCK (BCPS)	165,594	-	(52,493)	113,101
454	COM	WOB	WOLBACH REPEATER	28,280	-	(8,965)	19,315
455	COM	YT P	YELLOWTAIL SWITCHYARD (BEPS)	223,367	-	(70,807)	152,560
456	COM Total		COMMUNICATION FACILITIES	38,594,246	-	(12,327,602)	26,266,644
457	MCCS	MC4	MILES CITY CONVERTER STATION - BEPS	19,890,751	-	-	19,890,751
458	MCCS	MC4	MILES CITY CONVERTER STATION - BEFP	3,713,857	-	-	3,713,857
459	MCCS Total		MILES CITY CONVERTER STATION	23,604,608	-	-	23,604,608
460	DIST	BFTBP	BUFORD TRENTON TAP - BUFORD TRENTON P.P.	650,001	(650,001)	-	-
461	DIST	BP	BUFORD TRENTON PUMP SUB	184,827	(184,827)	-	-
462	DIST	FN	FALLON PUMPING PLANT SUBS	223,594	(223,594)	-	-
463	DIST	FE	FALLON RELIFT PUMPING PLA	171,257	(171,257)	-	-
464	DIST	FN GG	FALLON-GLENDIVE PUMP #4	25,506	(25,506)	-	-
465	DIST	FP WP	FORT PECK-WOLF POINT	190,500	(190,500)	-	-
466	DIST	FG	FRAZER PUMP SUB	253,597	(253,597)	-	-
467	DIST	GA SK	GARRISON-SNAKE CREEK	1,079,092	(1,079,092)	-	-
468	DIST	GG	GLENDIVE P.P. #1 SUB.	425,706	(425,706)	-	-
469	DIST	IN	INTAKE SUBSTATION	108,040	(108,040)	-	-
470	DIST	IN INP	INTAKE-INTAKE PUMP	6,494	(6,494)	-	-
471	DIST	SV	SAVAGE PUMPING PLANT SUBS	102,283	(102,283)	-	-
472	DIST	SY	SHIRLEY PUMP SUBSTATION	1,237,730	(1,237,730)	-	-
473	DIST	SK	SNAKE CREEK PUMP SUBSTATION	920,941	(920,941)	-	-
474	DIST	TE	TERRY PUMPING PLANT SWITCH	474,404	(474,404)	-	-
475	DIST	TI	TIBER DAM SUBSTATION	318,568	(318,568)	-	-
476	DIST	VA	WIOTA SUBSTATION	216,163	(216,163)	-	-

477	DIST Total	DISTRIBUTION FACILITIES	6,588,703	(6,588,703)	-	-
478	RMR	NU SG NEW UNDERWOOD-STEGALL	287,835	-	-	287,835
479	RMR	SG STEGALL SUBSTATION	9,030,765	(8,728,156)	-	302,609
480	RMR	SG WY STEGALL-WAYSIDE	2,978,205	-	-	2,978,205
481	RMR	WY WAYSIDE	237,296	-	-	237,296
482	RMR	YT PY YELLOWTAIL SWITCHYARD-YELLOWTAIL (PPL)	121,495	(91,121)	-	30,374
483	RMR	PY YELLOWTAIL (PPL)	692,335	(519,251)	-	173,084
484	RMR	YT P YELLOWTAIL SWITCHYARD	12,752,527	(9,564,395)	-	3,188,132
485	RMR	YT YELLOWTAIL SWITCHYARD (YT)	131,232	-	-	131,232
486	RMR Total	ROCKY MOUNTAIN REGION FACILITIES	26,231,690	(18,902,924)	-	7,328,766
487	COE	Big Bend	13,739,430	(7,056,327)	(1,390,857)	5,292,246
488	COE	Fort Peck	9,914,432	(374,321)	(472,403)	9,067,708
489	COE	Fort Randall	15,892,504	(449,897)	(1,692,618)	13,749,989
490	COE	Garrison	101,778,262	(12,823,517)	(18,508,673)	70,446,072
491	COE	Gavins Point	8,273,872	(2,189,902)	(2,534,920)	3,549,050
492	COE	Oahe	12,627,190	(1,932,375)	(1,555,028)	9,139,787
493	COE Total	CORPS OF ENGINEERS FACILITIES	162,225,691	(24,826,339)	(26,154,499)	111,244,853
494	Grand Total	TOTAL	1,551,097,956	(88,822,167)	(45,004,365)	1,417,271,423
495		SUBTOTAL WESTERN-UGP ONLY	1,362,640,574	(45,092,905)	18,849,866	1,298,697,804

1/ Plant balance does not include customer liability for network upgrades. Investment is only brought into plant balance as WAPA incurs expense (e.g. if transmission credits are provided to customer)

Western-UGP Facilities Included per AI for January 1, 2017 Rates (Update 1)*

Line No.	Facility	Specific Plant Included	Attachment AI Criteria						Further Description
			1	1(b)	2	3	4	5	
1	Substations								
2	Appeldorn	230-kV breakers 482, 586, 682 and assoc. switches and switch 487	x						
3		station service KW4A, KW30A and switches	x						
4	Armour	115-kV switches 16x, 26x, 76x	x						
5		12.47-kV switches 172x, KW1A	x						maintenance building SS
6		station service KZ1A, KX2A and switches	x						
7		115/69 kV transformer KY1A	x						Three East River members are served through KY1A (Charles Mix, Douglas and Southeastern)
8		69 kV breaker 1052 and assoc switches	x						Two East River members are served through 1052 (Douglas and Southeastern)
9	Ash Tap	115-kV switches 1161, 1261, 1361	x						
10	Aurora	115-kV breakers 266, 464, 562, 662 and assoc. switches	x						
11		capacitor PY4A	x						
12		station service KY2A and KW2A	x						
13	Belden (NPPD)	115-kV breaker 1106 and assoc. switches	x						
14	Belfield	230-kV breakers 1282, 1382, 1582 and assoc. switches	x						
15		345/230-kV transformer KU1A	x						
16		345-kV breakers 292, 396, 492 and assoc. switches	x						
17		station service KW1B and assoc. switches	x						
18		reactor KW2A, 13.8 breaker 3224 and assoc. switches	x						
19	Beresford	115-kV breakers 262, 362, 462, 566, 764, 864 and assoc. switches	x						
20		capacitors PY7A, PY8A	x						
21		station service KZ1A and switch 1451	x						
22		115/69kV transformer KY1A	x						Two East River members are served through KY1A (Clay-Union and Southeastern)
23		69kV breaker 1652 and assoc. switches	x						Two East River members are served through 1652 (Clay-Union and Southeastern)
24	Bisbee	69-kV switches 247, 347	x						
25	Bismarck	230-kV breakers 182, 282, 382, 386, 482, 582, 682, 782, 882, 986, 9182 and assoc. switches	x						
26		230/115-kV transformers KV3A, KV8A	x						
27		115-kV breakers 3062, 3162, 3362, 3562 and assoc. switches	x						
28		station service KW4A, KW4E, KW4F and assoc. switches	x						
29		12.47-kV breaker 1422, switches 142x, 152x, 1221, 1829	x						maintenance buildings ss
30	Bole	230-kV switches 182, 282, 481, 482	x						
31		station service KW21A, switch 2123	x						
32		230/69-kV transformer KV1A	x						
33		69-kV switches 1351, 1355	x						
34		69-kV breaker 1152 and assoc. switches	x						Sun River Electric Cooperative and NorthWestern MT
35	Bonesteel	115-kV breakers 664, 764 and assoc. switches	x						
36		capacitors PY6A, PY7A	x						
37		115-kV switches 46x, 26x	x						
38		station service KW1A, switch 1521	x						
39	Brookings	115-kV breakers 1164, 1362, 1462, 1666, 1862, 1962, 2064 and assoc. switches	x						
40		capacitors PY11A and PY20A	x						
41		station service KW1A, KZ1A and assoc. switches	x						
42		115/69kV transformer KY1A	x						One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
43		115 kV switches 161, 361, 461	x						One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
44		69 kV breaker 1052 and assoc. switches	x						One East River member and two municipal customers served through 1052 (Sioux Valley Energy, City of White, and City of Volga)
45	Campbell County	230-kV breakers 182, 282, 382 and assoc. switches	x						
46	Cando Tap	69-kV switches 1751, 1753	x						
47	Canyon Ferry	100-kV breakers 162, 262, 266, 362, 366 and assoc. switches	x						
48	Carpenter	230-kV breakers 182, 382, 486 and assoc. switches	x						Two East River members (Coddington Clark and Kingsbury)
49		station service KW1A, KW3A and assoc. switches	x						
50	Carrington	115-kV breakers 262, 362 and assoc. switches, switch 161	x						
51		capacitor PX3A	x						
52		station service KW9A and assoc. switches	x						
53	Charlie Creek	345-kV breakers 4096, 4192 and assoc switches	x						
54	Circle	115-kV breakers 1462, 1562, 1666, 1764, 1864 and assoc. switches	x						
55		capacitors PY17A, PY18A	x						
56		reactor KY17A	x						
57		station service KX9A, switches 94x	x						
58	Conrad	230-kV breakers 182, 382, 482 and assoc. switches	x						
59		230/115-kV transformer KV1A	x						
60		reactor KW31A, breaker 3124, switch 3123	x						
61		115-kV breaker 1162, 1362, 1452, and assoc. switches / switches 1263, 1265	x						
62		station service KW30A, switch 3023	x						
63	Creston	161 kV breakers 162, 262, 362, 466, 562, 662, 762, 964, 8161, 8262 and assoc. switches	x						
64		161/69-kV transformer KY3A	x						
65		capacitors PZ21A and PY9A	x						
66		69-kV breakers 2252, 2352, 2456 and assoc. switches	x						
67		station service KW3A, KW6A, Breakers 323, 623 and assoc. switches	x						
68	Crossover	230-kV breakers 582, 586, 786, 882 and assoc. switches	x		x				to NWMT
69		230-kV switches 981, 983, 985, 987, 989, 990	x						
70		phase shifter KV8A	x						
71	Culbertson East	115-kV switches 16x, 26x, 36x	x		x				two customers (Oreg Generation and Basin Generation)
72	Custer	230-kV breakers 182, 382, 482 and assoc. switches	x						
73		station service KW2A and assoc. switches	x						
74		reactor KW1B and assoc. switches	x						
75		230/69/12.47-kV transformer KV1A	x						
76		reactor KZ2A, 69-kV breaker 2152 and assoc. switches	x						
77	Dawson County	115-kV breakers 162, 262, 362, 462, 662, 762, 862 and assoc. switches	x						
78		230-kV breakers 2282, 2382, 2482, 2582, 2682 and assoc switches	x						
79		230/115-kV transformer KU5A	x						
80		capacitors PY7A, PY8A	x						
81		reactor KY8A	x						
82		station service KZ2B, KW2B and assoc. switches	x						
83		reactors KZ1A, KZ2A, KZ3A, breakers 3122, 3222, 3322 and assoc. switches	x						

769	Fort Randall	230-kV breakers 1182, 1186, 1282, 1286, 1382, 1386, 1982, 1986, 2182, 2186, 2282, 2286, 2382, 2386, 2482, 2486, 2682, 2686 and assoc breakers	x																	
770		115-kV breakers 1562, 1662, 1666, 1762, 1862, 1866, 1962 and assoc switches	x																	
771		2 - 230/115-kV transformers	x																	
772	Garrison	115-kV breakers 2062, 2066, 2162, 2166, 2262, 2266, 2362, 2366, 2462, 2466, 2562, 2566, 2662, 2666, 2769 and assoc switches	x																	
773		230-kV breakers 3389, 3482, 3486, 3682, 3686, 3782, 3786, 3882, 3886, 3982, 3986, 4082, 4086, 4182, 4186 and assoc switches, switches 33xx	x																	
774		230/115-kV transformer	x																	
775	Gavins Point	115-kV breakers 462, 562, 662, 762, 862 and assoc switches	x																	
776	Oahe	230-kV breakers 2182, 2382, 2482, 2486, 2582, 2682, 2782, 2982, 3082 and assoc switches	x																	
777		115-kV breakers 1262, 1362, 1386, 1462 and assoc switches	x																	
778		1 - 230/115-kV transformer	x																	

**One-Line Diagrams showing these included facilities are available upon request.
The diagrams include CEII material and therefore require execution of a Non-Disclosure Agreement with Western Area Power Administration - Upper Great Plains Region.**

- Criteria 1: Non-Radial above 60-kV / (b) Two or More Eligible Customers
- Criteria 2: Interconnect Zones / Surrounding Entities
- Criteria 3: Control and Protection
- Criteria 4: High Side of Transformer
- Criteria 5: DC Interconnection
- Criteria 6: 7 Factor Test

* Based upon Attachment AI of SPP's Tariff and consistent with criteria set forth in the "Zone 19 (Upper Missouri Zone) - Attachment AI Guidance Document", dated 06/14/2016, as prepared by the Attachment AI Working Group in FERC docket ER15-1775-000.

Western-UGP Facilities Excluded under AI January 1, 2017 Rates (Update 1)*			
Line No.	Facility	Specific Plant NOT Included	Further Description
1	Substations		
2			
3	Armour	34.5-kV breaker 542 and assoc. switches	NWPS
4		115/34.5-kV transformer KY2A	
5		115-kV interrupter 462 and assoc. switches	
6	Aurora	115-kV breaker 162, 362 and assoc. switches	
7	Belfield	230-kV breaker 1482 and assoc switches	
8	Beresford	69-kV breaker 1552 and assoc. switches	East River
9		12.47-kV switch 821, 823, 829	City of Beresford
10	Big Bend	230-kV interrupters 1081, 2081, 2081, 4081 and assoc switches	
11	Bisbee	69/12.5-kV transformer K21A and switch 145	
12		12.5-kV breaker 124 and assoc. switches	CPEC
13	Bismarck	115-kV breaker 3462 and assoc. switches	Capitol Electric
14		12.5-kV switches 1527, 1529	USBR
15	Bole	69-kV breaker 1452 and 1252 and assoc. switches	NWMT
16	Bonesteel	115-kV breaker 362 and assoc. switches	
17		115/12.47-kV transformer KY1A	
18		12.47-kV breaker 1422 and assoc. switches	Rosebud Electric
19	Buford Trenton Tap	All Not Included	
20	Buford Trenton Pumping	All Not Included	
21	Carrington	115-kV interrupter 162	protection for non-included transformer (transformer not owned by Western)
22		41.8-kV breakers 142, 242, 342, 442, 542, 642, 842 and assoc. switches	Otter Tail and CPE
23	Circle	115-kV breaker 1162 and assoc. switches	Keystone
24		115-kV breaker 1262, 1362 and assoc. switches	McCone
25		115/34.5-kV transformer KY12A	
26		34.5-kV breaker 142 and assoc. switches	McCone
27	Conrad	115-kV breaker 1062 and assoc. switches	Sun River
28	Custer	69-kV breakers 2252, 2352 and assoc. switches	Yellowstone Valley and Mid-Yellowstone
29	Custer Trail	All Not Included	
30	Dawson County	115-kV switch 1061	protection for non-included transformer (transformer not owned by Western)
31	Denbigh Tap	Switches 1460, 1461	
32	Denison	69-kV breaker 2552 and assoc. switches	City of Denison
33	Devaul	All Not Included	
34	Devils Lake	41.8-kV breaker 1442 and assoc. switches	Otter Tail normally open-emergency tie
35		12.5-kV breaker 1122 and assoc. switches	Minnkota
36	Eagle Butte	115/69-kV transformer KY1A and 115-kV interrupter 762	
37		69-kV breaker 1752 and assoc. switches	Moreau Grand
38	Edgeley	115/41.8-kV transformer KY2A	
39		115-kV breaker 362	
40		41.8-kV breaker 2342 and assoc. switches	Otter Tail
41		69-kV breaker 1252 and assoc. switches	
42	Elk Creek	115-kV ground switch 1160	
43	Elliot	115-kV interrupter 2063 and assoc. switches, 115-kV switch 369	
44	Enderlin Tap	Remove Interrupter 1862 and assoc. switches	
45	Exira	Switches 369, 369, 569	Generator Lead
46	Faith	115/12.47-kV transformer KY1A and 115-kV interrupter 362	
47		12.47-kV breaker 1022 and assoc. switches	City of Faith
48	Fallon Pumping	All Not Included	
49	Fallon Relift	All Not Included	
50	Flandreau	12.47-kV switches 3121, 3122, 3123, 3129, 3223	City of Flandreau
51	Forman	69-kV breaker 452 and assoc. switches	
52		69/41.8-kV transformer K23A and 69-kV switches 353, 355	
53		115-kV breaker 1662 and assoc. switches	
54		41.8-kV breaker 2142 and assoc. switches	Otter Tail
55		41.8/12.5-kV transformer KX6A and switch 1443	
56		12.5-kV breaker 2222 and assoc. switches	Dakota Valley
57	Fort Randall	115-kV breaker 962 and assoc. switches	
58	Fort Thompson	69-kV breaker 4452 and assoc. switches	West Central
59	Frazer Pumping	All Not Included	
60	Garrison	115-kV breakers 462, 562 and assoc switches	generator leads
61	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	generator leads
62	Glendive Pumping No. 1 Tap	All Not Included	
63	Glendive Pumping No. 1	All Not Included	
64	Granite Falls	69-kV breakers 4352, 4452, 4552, 4652 and assoc. switches	GRE normally open and Minn. Valley
65		115/69-kV transformer KY2A	
66		115-kV breaker 3262 and assoc. switches	
67	Gregory	115-kV Disconnect Switch 463	protection for non-included transformer (transformer not owned by Western)
68		12.47-kV breaker 422 and assoc. switches	
69	Groton	69-kV breaker 1552 and assoc. switches	East River
70	Havre	12.5-kV breaker 822 and assoc. switches	Hill County
71	Hilken	take-off structure to Baldwin Wind	generator lead
72	Huron	115-kV switches 1261, 1265	
73		115/69-kV transformer KY1A	
74		69-kV breakers 1952, 2052 and assoc. switches	East River
75	Intake	All Not Included	
76	Intake Pumping	All Not Included	
77	Jamestown	115/41.8-kV transformers KY1A and KY2A	
78		115-kV breaker 662 and assoc. switches	
79		41.8-kV breaker 1142 and assoc. switches	Otter Tail, Normally Open - emergency tie
80		12.47-kV breaker 1522, 1722 and assoc. switches	
81	Killdeer	115/41.8-kV transformer KY4A and switch 469	
82		41.8-kV breaker 442, 642 and switches 343, 345	MDU and Upper Mo.
83	Lakota	12.5-kV breaker 1022 and assoc. switches	City of Lakota
84		69-kV breaker 152 and assoc. switches	
85		115/69-kV transformer KY1A, switches 362, 363	
86	Leeds	69/12.5-kV transformer K23A and switch 645	
87		12.5-kV breaker 624 and assoc. switches	CPEC
88	Martin	115/34.5-kV transformer KY1A and interrupter 962	
89		34.5-kV breaker 1242 and assoc. switches	LaCreek
90	Maurine	115/69-kV transformer KY1A and switches 1263, 1265	
91		69-kV breaker 2252 and assoc. switches	Grand Electric
92	Midland	Capacity Rights in 115/69 kV Transformer KY1A	
93	Mission	115/24.9-kV transformer KY1A and interrupter 362	Cherry-Todd
94	Morris	41.8-kV breakers 3132, 3232, 3332 and assoc switches	
95		115/41.8-kV transformer KY3A	
96		115-kV breaker 1362 and assoc switches	
97	Mount Vernon	69-kV breaker 1852 and assoc. switches	East River
98	Nashua Tap	All Not Included	
99	Nelson Tap	Switch 1861	
100	Newell	69-kV breakers 2252, 2452 and assoc. switches	Rushmore
101	New Underwood	13.8 kV interrupter 4423 and assoc. switch	
102	Oahe	230-kV breakers 2882, 2482, 2486, 2082, 1162 and assoc. switches	generator lead
103		115-kV breaker 1162 and assoc. switches	generator lead
104	O'Fallon Creek	12.47-kV breaker 522 and assoc. switches and equipment	MDU
105	Penn Tap	Switches 1860, 1861	
106	Philip	115/69-kV transformer KY1A and switches 1963	
107		69-kV breaker 2152 and assoc. switches	West Central
108	Pierre	115/12.47-kV transformer KY1A and 115-kV interrupter 762	
109		12.47-kV breakers 2212, 2312, 2412 and assoc. switches	City of Pierre

110	Pleasant Lake Tap	Switched 760, 761	
111	Rapid City	115/12.47-kV transformer KY1A	
112	Richland	All Not Included	
113	Rudyard	115/69/12.5-kV transformer KY1A and interrupter 362	
114		69-kV breaker 752 and assoc. switches	Hill County
115		12.5-kV breaker 422 and assoc. switches	Hill County
116	Rugby	115/41.8-kV transformer KY1A and breaker 1162 and assoc. switches	
117		41.8-kV breaker 2142 and assoc. switches	Otter Tail
118	Savage Pumping	All Not Included	
119	Shelby	All Not Included	
120	Shelby 2	115-kV breaker 1162 and assoc. switches	to Shelby
121	Shirley Pumping	All Not Included	
122	Sioux Falls	115-kV breaker 862 and assoc. switches	East River
123		69-kV breaker 1552 and assoc. switches	East River
124	Spencer	69-kV breaker 1642 and assoc. switches	City of Spencer
125	Summit	41.8-kV breakers 2142, 2242 and assoc. switches	
126		115/41.8-kV transformer KY1B	
127		115-kV interrupter 862 and switch 861	
128	Terry Pumping	All Not Included	
129	Terry Tap	115/34.5-kV transformer KY1A and switch 363	
130		34.5-kV breaker 342 and assoc. switches	Buffalo Rapids and MDU
131	Tiber	115/12.5-kV transformer KY1A and breaker 1262	
132		12.5-kV breaker 122 and assoc. switches	USBR
133	Tyndall	69-kV breaker 452 and assoc. switches	East River
134		115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
135	Valley City	69-kV breakers 344, 1144 and assoc. switches	City of Valley City
136	Wall	115/12.47-kV transformer KY1B and interrupters 461 and 562	
137		12.47-kV breaker 622 and assoc. switches	West River
138	Ward	230-kV Switch 889	
139	Washburn	230/41.8-kV transformer KU1A and breaker 282	
140		41.8-kV breaker 342 and assoc. switches	Otter Tail - emergency tie
141	Watford City	115-kV interrupter 162	protection for non-included transformer (transformer not owned by Western)
142	Wessington Springs	230-kV switch 989	generator outlet
143	Whately	69/12.5-kV transformer KYA and switches 253, 257	
144		12.5-kV breaker 224 and assoc. switches	Norval
145	Wicksville	115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
146		24.9-kV breaker 1032 and assoc. switches	West River
147	Williston	60-kV breaker 3552 and assoc. switches	MDU non-credited line
148	Williston 2	115-kV breaker 2562 and assoc. switches	
149	Winner	12.47-kV breakers 2222, 2422, 2523 and assoc. switches	City of Winner and Rosebud Electric
150	Wiota	All Not Included	
151	Wiota Tap	All Not Included	
152	Wolf Point	115/34.5-kV transformer KY1A and switches 1963, 1965	
153		34.5-kV breakers 2142, 2242, 2342, 2442 and assoc. switches	MDU and Norval
154		12.5-kV breakers 3222, 3322, 3422 and assoc. switches	Norval and McCone
155	Woonsocket	34.5-kV breakers 442 and 542 and assoc. switches	NWPS and City of Wessington Springs
156		115/69-kV transformer KY1B and 115-kV breaker 862	
157		Mobile Transformer 115/34.5-kV	
158		115-kV interrupters 362 and 862 and assoc. switches, switch M263, M261	
159	Transmission Lines		
160	SHELBY-SHELBY2	115-kV	
161	Corps Switchyard Facilities		
162	Big Bend	230-kV interrupters 1081, 2081, 3081, 4081 and assoc switches	
163	Fort Peck	230-kV interrupters 481, 581 and assoc switches	
164		115-kV switches 861, 961	
165	Fort Randall	115-kV breaker 962 and assoc. switches	
166	Garrison	230-kV breakers 182, 282, 382 and assoc switches	
167		115-kV breakers 462, 561 and assoc switches	
168	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	
169	Oahe	115-kV breaker 1162 and assoc. switches	
170		230-kV breakers 2082, 2882 and assoc. switches	

* Based upon Attachment AI of SPP's Tariff and consistent with criteria set forth in the "Zone 19 (Upper Missouri Zone) - Attachment AI Guidance Document", dated 06/14/2016, as prepared by the Attachment AI Working Group in FERC docket ER15-1775-000.

Western-UGP 2017 True-up (Update 1) Facility Changes	
Big Bend	Added 3 existing qualifying 230kV Interruptors and 230kV Buswork (1083, 4083, 7089) for Ft Thompson-Big Bend 230kV lines already included in the Transmission System
Ft Peck	Excluded two 115 switches (861, 961) and two 230 switches (481, 581) on high side of GSUs
Garrison	Maintenance replacements - Total Rebuild. Excluded two 115 breaker bays (462, 562) and three 230 breaker bays (182, 282, 382) on high side of GSUs

Western-UGP 2017 Actual (SPP) (Update 1)										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
1	Net Plant Investment Worksheet									
2	Total PS Plant-in-Service	1,362,640,574	1/	785,428,386	2/	1,140,133,638	3/	503,401,395	12/	3,791,603,994
3	PS-ED Transmission Plant-in-Service	1,298,697,804	4/	7,328,766	5/	111,244,853	6/	0		1,417,271,423
4	PS-ED Generation Plant-in-Service	18,849,866	7/	0		1,028,888,785	L2-L3	503,401,395	L2-L3	1,551,140,045
5	PS-ED SSCD Plant-in-Service	12,320,470	8/							
6	Generation Plant to Total Plant	0.01383	L4/L2	0.00000	L4/L2	0.90243	L4/L2	1.00000	L4/L2	
7	Transmission Plant to Total Plant	0.95307	L3/L2	0.00933	L3/L2	0.09757	L3/L2	0.00000	L3/L2	
8	SSCD Plant to Total Plant	0.00904	L5/L2							
9	PS Accumulated Depreciation	657,631,495	9/	376,687,240	10/	601,231,945	11/	279,134,995	13/	1,914,685,675
10	PS-ED Trans. Accumulated Depreciation	626,771,721	L7*L9	3,514,837	L7*L9	58,663,263	L7*L9	0	L7*L9	688,949,821
11	PS-ED Gen. Accumulated Depreciation	9,097,238	L6*L9	0	L6*L9	542,568,682	L9-L10	279,134,995	L6*L9	830,800,915
12	PS-ED SSCD Accumulated Depreciation	5,946,050								5,946,050
13	PS-ED Net Transmission Plant	671,926,082	L3-L10	3,813,929	L3-L9	52,581,590	L3-L10	0	L3-L10	728,321,602
14	PS-ED Net Generation Plant	9,752,628	L4-L11	0	L4-L10	486,320,103	L4-L11	224,266,400	L4-L11	720,339,131
15	PS-ED Net SSCD Plant	6,374,420	L5-L12							6,374,420
15	1/ Transmission Plant-in-Service Worksheet, C1L495									
16	2/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 1									
17	3/ Corps of Engineers Financial Statements, Electric and Power Multi-Purpose Plant in Service									
18	4/ Transmission Plant-in-Service Worksheet, C4L495									
19	5/ Transmission Plant-in-Service Worksheet, C4L486									
20	6/ Transmission Plant-in-Service Worksheet, C4L493									
21	7/ Transmission Plant-in-Service Worksheet, C3L495									
22	8/ SSCD Plant-in-Service is based on a percentage of Watertown Operations Centers cost, based on FTE									
23	9/ UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
24	10/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
25	11/ Corps of Engineers Financial Statements, Statement of Assets and Liabilities									
26	12/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 15									
27	13/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 17									

Western-UGP 2017 Actual (SPP) (Update 1)										
Line No.	(1)	WESTERN-UGP (2)	WESTERN-RMR (3)	COE (4)	BOR (5)	TOTAL (6)				
1	Depreciation Worksheet									
2	PS Depreciation Expense	31,515,585	1/	18,138,747	2/	12,327,254	3/	3,184,433	4/	65,166,019
3	PS-ED Transmission Depreciation 5/	30,036,696		169,251		1,202,792		0		31,408,739
4	PS-ED Generation Depreciation 6/	435,966		0		11,124,462		3,184,433		14,744,861
5	PS-ED SSCD Depreciation 7/	284,952								284,952
5	1/ FY UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
6	2/ FY RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
7	3/ FY Corps of Engineers Statement of Revenues and Expenses									
8	4/ From data provided by BOR									
9	5/ For UGPR, RMR, COE, and BOR the portion of depreciation expense allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the Net Plant Investment Worksheet									
10	6/ For UGPR, RMR and BOR the portion of depreciation expense allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the Net Plant Investment Worksheet. COE generation depreciation is COE total depreciation less transmission depreciator									
11	7/ For UGPR, the portion of depreciation expense allocated to PS-ED SSCD is based on the ratio of SSCD plant-in-service to total plant in service, calculated on L8 of the Net Plan Investment Worksheet									
12										
13										
14										

Western-UGP 2017 Actual (SPP) (Update 1)										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
1	Cost of Capital Worksheet									
2	Long Term Debt:									
3	FY Balances	886,311,612	1/	448,818,898	1/	574,042,068	1/	212,291,288	1/	2,121,463,866
4	Interest Expenses:									
5	FY Interest	43,563,930	13/	28,141,238	13/	19,641,815	2/	9,219,296	2/	100,566,279
6	Average Interest Rate	4.915%	L6/L3	6.270%	L6/L3	3.422%	L6/L3	4.343%	L6/L3	
7	Transmission Plant Factor	0.9163	3/	0.0052	4/	0.0785	5/	0.0000	6/	
8	Weighted Trans. Composite Rate									4.805% 7/
9	Generation Plant Factor	0.0122	8/	0.0000	9/	0.6633	10/	0.3245	11/	
10	Weighted Gen. Composite Rate									3.739% 12/
11	1/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedules 21X and 21R									
12	2/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 33, 33A and ROOs Schedule 5									
13	3/ C2L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
14	4/ C3L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
15	5/ C4L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
16	6/ C5L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
17	7/ (C2L6*C2L7)+(C3L6*C3L7)+(C4L6*C4L7)+(C5L6*C5L7)									
18	8/ C2L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
19	9/ C3L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
20	10/ C4L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
21	11/ C5L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
22	12/ (C2L6*C2L9)+(C3L6*C3L9)+(C4L6*C4L9)+(C5L6*C5L9)									
23	13/ Interest from Results of Operations Schedule 5									

Western-UGP 2017 Actual (SPP) (Update 1)						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
1	A&G Expenses Worksheet					
2	Object Class	WESTERN UGPR 1/	WESTERN RMR 2/	COE 3/	BOR 3/	Total
3	1411	3,004,993	1,968,615	0	0	4,973,608
4	1412	8,942,177	2,034,778	0	0	10,976,955
5	1415	(45,201)	(27,082)	0	0	(72,283)
6	1416	453,357	(21,395)	0	0	431,962
7	1421	1,305,250	853,185	0	0	2,158,435
8	1422	956,173	4,346	0	0	960,519
9	1425	(4,872)	(981)	0	0	(5,853)
10	1426	(44,013)	(1,598)	0	0	(45,611)
11	1431	0	0	0	0	0
12	1432	0	0	0	0	0
13	1441	4,572,582	2,419,800	0	0	6,992,382
14	1442	1,978,402	196,195	0	0	2,174,597
15	PS Total A&G	21,118,848	7,425,863	0	0	28,544,711
16	PS-ED Transmission A&G 4/	20,127,833	69,290	0	0	20,197,123
17	PS-ED Generation A&G 5/	292,144	0	0	0	292,144
18	PS-ED SSCD A&G 6/	190,948	0	0	0	190,948
19	1/ Western-UGP A&G Expenses are from the UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 11A					
20	2/ Western RMR A&G Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11A					
21	3/ A&G Expenses for COE and BOR are unavailable. All COE and BOR A&G expenses are included in O&M Expense:					
22	4/ The portion of A&G expenses allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the Net Plant Investment Worksheet					
23	Investment Worksheet					
24	5/ The portion of A&G expenses allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the Net Plant Investment Worksheet					
25	Investment Worksheet					
26	6/ The portion of A&G expenses allocated to PS-ED SSCD is based on the ratio of SSCD plant-in-service to total plant-in-service, calculated on L8 of the Net Plant Investment Worksheet					

Western-UGP 2017 Actual (SPP) (Update 1)						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
1	O&M Expenses Worksheet					
2		WESTERN-UGP 1/	WESTERN-RMR 2/	COE 3/	BOR 4/	Total
3	Total Electric Operating Expense	208,837,953	81,419,301	48,576,331	41,885,629	380,719,214
4	Less:					
5	Other Power Supply Expenses	124,016,526	25,054,479			149,071,005
6	A&G Expenses	21,118,849	7,425,862			28,544,711
7	Prior Year Adjustments	113,971	0			113,971
8	Plus:					
9	Moveable Property Interest	832,607	386,740			1,219,347
10	Warehouse Stores Interest	132,421	68,613			201,034
11	Scheduling, System Control & Dispatch	10,094,691	0			10,094,691
12	PS Total O&M	64,553,635	49,394,313	48,576,331	41,885,629	204,409,908
13	PS-ED Transmission O&M 5/	61,524,415	460,894	4,739,678	0	66,724,987
14	PS-ED Generation O&M 6/	892,992	0	43,836,653	41,885,629	86,615,274
15	1/ All Western-UGP O&M Expenses are from the UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 11; except					
16	Moveable Property and Warehouse Stores Interest, which are from Schedule 5					
17	2/ All Western RMR O&M Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11; except Moveable Property and Warehouse					
18	Stores Interest, which are from Schedule 5					
19	3/ Total Corps O&M Expenses are from the Corps of Engineers Financial Statements					
20	4/ Total BOR O&M Expenses are from the Historical Financial Data in Support of the Power Repayment Study for the Pick-Sloan Missouri Basin Program, Schedule 14					
21	5/ The portion of O&M expenses allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the					
22	Net Plant Investment Worksheet					
23	6/ The portion of O&M expenses allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the					
24	Net Plant Investment Worksheet					

Western-UGP 2017 Actual (SPP) (Update 1)

Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Costs

Line No.	DESCRIPTION (1)	COE			REFERENCE (5)
		TRANSMISSION (2)	GENERATION (3)	GENERATION (4)	
1	A. Operation and Maintenance Expense				
2	O&M Expense	\$66,724,987	\$86,615,274	\$43,836,653	O&M Expenses Worksheet
3	Transmission of Electricity by Others	\$0	\$0	\$0	
4	Total O&M Expense	\$66,724,987	\$86,615,274	\$43,836,653	L2 + L3
5	Net Plant Investment	\$728,321,602	\$720,339,131	\$486,320,103	Net Plant Investment Worksheet
6	O&M as % of Net Plant Investment	9.161%	12.024%	9.014%	L4/L5
7	B. A&G Expense				
8	A&G Expense	\$20,197,123	\$292,144	\$0	A&G Expenses Worksheet
9	Net Plant Investment	\$728,321,602	\$720,339,131	\$486,320,103	L5
10	A&G as % of Net Plant Investment	2.773%	0.041%	0.000%	L8/L9
11	C. Depreciation Expense				
12	Depreciation Expense	\$31,408,739	\$14,744,861	\$11,124,462	Depreciation Expense Worksheet
13	Net Plant Investment	\$728,321,602	\$720,339,131	\$486,320,103	L5
14	Depreciation as a % of Net Plant Investment	4.312%	2.047%	2.287%	L12/L13
15	D. Taxes Other than Income Taxes for Transmission				
16	Not applicable.				
17	E. Allocation of General Plant				
18	No General Plant identified at this time, all plant is identified as either generation or transmission related.				
19	F. Cost of Capital				
20	Weighted Transmission Composite Interest Rate	4.805%	3.739%	3.739%	Cost of Capital Worksheet
21	G. Fixed Charge Rate				
22	Operation and Maintenance Expense	9.161%	12.024%	9.014%	L6
23	A&G Expense	2.773%	0.041%	0.000%	L10
24	Depreciation Expense	4.312%	2.047%	2.287%	L14
25	Taxes Other than Income Taxes	0.000%	0.000%	0.000%	
26	Allocation of General Plant to Transmission	0.000%	0.000%	0.000%	
27	Cost of Capital	4.805%	3.739%	3.739%	L20
28	Total	21.052%	17.850%	15.040%	
29	H. Revenue Requirement				
30	Fixed Charge Rate	21.052%	17.850%	15.040%	L28
31	Net Plant Investment	\$728,321,602	\$720,339,131	\$486,320,103	L5
32	Annual Western-UGPR Cost	\$153,326,479	\$128,583,922	\$73,143,383	L30 * L31

Western-UGP 2017 Actual (Update 1)

Rate for Regulation and Frequency Response

Line No.	DESCRIPTION (1)	REGULATION and FREQUENCY RESPONSE (2)	REFERENCE (3)
1	Fixed Charge Rate	15.040%	(1)
2	Corps Generation Net Plant Costs (\$)	\$ 486,320,103	(2)
3	Annual Corps Generation Cost (\$)	\$ 73,143,383	L1*L2
4	Plant Capacity (kW)	2,295,000	
5	Cost/kW (\$/kW)	\$ 31.87	L3/L4
6	Capacity Used for Regulation (kW)	8,861	
7	Regulation Revenue Requirement (\$) - Capacity	\$282,407	
8	Regulation Revenue Requirement (\$) - Purchases	\$0	(3)
9	Total Regulation Revenue Requirement (\$)	\$282,407	
(1)	Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Corps Revenue Requirement for 2017 Rate		
(2)	Corps Generation Net Plant is Total Electric Plant in Service less less Depreciation Reserve		
(3)	Cost of Purchases Required to Regulate for Intermittent Resources		

Western-UGP 2017 Actual (Update 1)

Rate for Reserves

Line No.	DESCRIPTION (1)	RESERVES (2)	REFERENCE (3)
1	Fixed Charge Rate	15.040%	(1)
2	Corps Generation Net Plant Costs (\$)	\$ 486,320,103	(2)
3	Annual Corps Generation Cost (\$)	\$ 73,143,383	L1*L2
4	Plant Capacity (kW)	2,295,000	
5	Cost/kW (\$/kW-Yr)	\$ 31.87	L3/L4
6	Prior Year True-Up	\$ (5,809)	
8	Western's Maximum Load in WAUW Control Area (kW)	168,000	(3)
9	Maximum Generation in WAUW Control Area (kW)	97,500	(4)
10	Capacity used for Reserves (kW) -- 3% Load + 3% Gen	7,965	L8*3% + L9*3%
11	Annual Reserves Revenue Requirement	\$ 253,851	L10*L5
(1)	Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Generation Revenue Requirement for 2017 Rate		
(2)	Generation Net Plant Costs include the total Corps Generation Plant-in-Service less total Corps Generation Plant depreciation		
(3)	WAUW load monthly peaks for 2017		
(4)	Northwest Power Pool Reserve Sharing System		

Western-UGP 2017 Actual (Update 1)				
SSCD Facilities				
2017 SPP TRUE UP SUMMARY	FID	DESCRIPTION	PRIOR YEAR FACILITY TOTALS (\$)	FY2017 ACT SPP TOTALS (\$)
	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	6,006,058	4,220,457
	WTO	WATERTOWN OPERATIONS CENTER	1,311,373	868,674
	WTO F	WATERTOWN OPERATIONS CENTER (BFPS)	12,647,186	8,499,777
			19,964,617	13,588,909
2017 SPP DETAIL:	FID	DESCRIPTION	FID COST DETAIL (\$)	TRANS TOTAL (\$)
	WAO	IDC	299	210
	WAO	LAND & RIGHTS	9,790	6,879
	WAO	LAND AT KCR	1,539	1,081
	WAO	MICROWAVE TOWER	295,486	207,638
	WAO	IDC	57,816	40,627
	WAO	IDC	5,246	3,686
	WAO	ANTENNA	17,480	12,283
	WAO	MICROWAVE SYSTEM	122,582	86,138
	WAO	MICROWAVE SYSTEM	12,407	8,718
	WAO	SCADA COMMUNICATION EQUIPMENT	20,217	14,206
	WAO	LAND & RIGHTS	54,138	38,042
	WAO	BUILDINGS	531,049	373,168
	WAO	BUILDINGS	90,309	63,460
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	54,257	38,126
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	475,746	334,307
	WAO	STATION EQUIPMENT	95,962	67,433
	WAO	SCADA COMMUNICATION EQUIPMENT	12,679	8,910
	WAO	SCADA COMMUNICATION EQUIPMENT	1,022,154	718,268
	WAO	SCADA COMMUNICATION EQUIPMENT	122,476	86,064
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	733,679	515,557
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	35,292	24,800
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	13,959	9,809
	WAO	TELEPHONE COMMUNICATION EQUIPMENT	53,112	37,322
	WAO	FIBER OPTIC EQUIPMENT	184,307	129,513
	WAO	FIBER OPTIC EQUIPMENT	97,180	68,289
	WAO	FIBER OPTIC EQUIPMENT	28,885	20,297
	WAO	FIBER OPTIC EQUIPMENT	41,066	28,857
	WAO	BUILDINGS	1,320,913	928,206
	WAO	IDC	454,813	319,597
	WAO	PLANT COMM SYSTEM	40,642	28,559
	WAO	IDC	577	406
		TOTAL	6,006,058	4,220,457
	WTO	TELEPHONE COMMUNICATION EQUIPMENT	559,892	364,658
	WTO	IDC	33,280	21,675
	WTO	WALLS	276,284	179,943
	WTO	SIDEWALKS	153,428	99,928
	WTO	IDC	2,052	1,336
	WTO	IDC	2,835	1,847
		TOTAL	1,027,770	669,387
	WTO	FIBER OPTICS EQUIPMENT	267,249	187,796

WTO	IDC	16,354	11,492
	TOTAL	283,603	199,288
WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP PART 2 OF 2	134,174	94,284
WTO F	ADD DROP MULTIPLEXER (PART 2 OF 2)	59,005	41,463
WTO F	POWER SYSTEM DISPATCH CONSOLES	119,667	84,090
WTO F	MICROWAVE ALARM SYSTEM MASTER STATION	19,292	13,557
WTO F	FIBER OPTIC EQUIPMENT	53,165	37,359
WTO F	FIBER OPTIC EQUIPMENT	307,465	216,056
WTO F	FIBER OPTIC EQUIPMENT	12,820	9,008
WTO F	FIBER OPTIC EQUIPMENT	415,983	292,311
WTO F	IDC	150,136	105,501
WTO F	IDC	2,533	1,780
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	31,658	22,246
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	85,009	59,736
WTO F	FIBER OPTICS EQUIPMENT	108,685	76,373
WTO F	FIBER OPTICS EQUIPMENT	1,934	1,359
WTO F	FIBER OPTICS EQUIPMENT	38,123	26,789
WTO F	IDC	23,486	16,503
WTO F	MULTIPLEXER EXPANDED CAPABILITY ASSET 166934 - PROJECT WTO 0025C (PART 2)	25,032	17,590
WTO F	IDC - ASSET 166934 MULTIPLEXER EXPANSION (PART 2)	514	361
WTO F	IDC	18,650	13,105
WTO F	ADD DROP MULTIPLEXER (PART 1 OF 2)	2,850	2,003
WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP (PART 1 OF 2)	6,625	4,655
WTO F	VHF RADIO COMPARATOR	98,003	68,867
WTO F	IDC	3,248	2,282
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	226,333	159,044
WTO F	IDC	13,471	9,466
WTO F	TELEPHONE SYSTEM - 40 CHANNEL RECORDER & CRASH KIT	70,115	49,270
WTO F	IDC	1,421	999
WTO F	VOICE RECORDER SYSTEM	61,005	42,868
WTO F	SCADA SYSTEM HISTORIAN SOFTWARE	202,050	141,981
WTO F	IDC	6,761	4,751
WTO F	IDC	10,395	7,305
WTO F	SCADA MAPBOARD	506,493	355,912
WTO F	SCADA	121,027	85,046
WTO F	IDC	2,484	1,745
WTO F	AUX PWR SYS - BACKUP GENERATOR	454,504	319,380
WTO F	IDC	12,877	9,049
WTO F	(5) DIGITAL VOICE RECORDERS - WTO F	20,217	14,206
WTO F	IDC	1,979	1,391
WTO F	BATTERY BANK FOR UPS	36,320	25,522
WTO F	IDC	631	443
WTO F	DIGITAL TRANS & REC EQUIP	23,847	16,757
WTO F	FREQUENCY CONTROL ADDITIONS	57,731	40,568
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	144,190	101,323
WTO F	SCADA COMMUNICATION EQUIPMENT	1,233,220	866,584
WTO F	IDC	15,694	11,028
WTO F	PLANT COMM SYSTEM	167,020	117,365
WTO F	IDC	2,373	1,668
	TOTAL	5,110,212	3,590,946
WTO F	WATERTOWN OPERATIONS BUILDING	636,802	414,749
WTO F	IDC	3,422	2,229

WTO F	RESURFACE PARKING LOT AT WATERTOWN OPS OFFICE	152,204	99,130
WTO F	REPLACE ROOF AT WATERTOWN OPS OFFICE	41,538	27,054
WTO F	IDC	6,304	4,106
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	20,893	13,608
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	20,482	13,340
WTO F	IDC	405,078	263,827
WTO F	VEHICLE/STORAGE BUILDING	651,816	424,528
WTO F	IDC	39,508	25,732
WTO F	IDC	1,654	1,077
WTO F	OTHER STRUCTURES AND IMPROVEMENTS	15,703	10,227
WTO F	IDC	8,042	5,238
WTO F	IDC	8,042	5,238
WTO F	BUILDINGS	81,569	53,126
WTO F	BUILDINGS	81,569	53,126
WTO F	BUILDINGS	818,051	532,797
WTO F	IDC	66,517	43,322
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	146,115	95,164
WTO F	IDC - REPLACEMENTS	1,845	1,202
WTO F	IDC - ADDITIONS	3,845	2,504
WTO F	BUILDINGS	220,908	143,877
WTO F	IDC	5,015	3,266
WTO F	PSOO-WATER SYSTEM	219,050	142,667
WTO F	IDC	285,734	186,099
WTO F	PWR SYS OPERATIONS OFFICE BUILDING (Part 1 of 2)	1,929,776	1,256,863
WTO F	WATERTOWN OPS BLDG EXPANSION (PSOO)	303,096	197,406
WTO F	WATERTOWN OPS BLDG EXPANSION	1,362,395	887,328
	TOTAL	7,536,974	4,908,831