



Western Area  
Power Administration

Western Area Power Administration (WAPA)  
Upper Great Plains Region (WAPA-UGP)  
Transmission and Ancillary Services  
Rate True-up Calculation  
**Effective January 1, 2022**

WAPA-UGP 2020 Rate True-up Calculation

(Rate Order No. WAPA-188)

WAPA-UGP

Transmission and Ancillary Services List of Workpapers and Schedules

**Worksheet Tab Label**

Summary-TrueUp  
WS1-RateBase  
WS2-AllocFactor  
WS3-RevCredits  
WS4-CostData  
WS5-BPUz  
WS6-BPUr  
WS7-BPUFac  
WS8-TranFac  
WS9-AI-Inc  
WS10-AI-Excl  
WS11-FacChanges  
WS12-SSCD  
WS13-SSCDFac  
WS14-Reg  
WS15-Res

**Worksheet Tab Description**

[Worksheet "Summary-TrueUp" -- Calculation of True-ups](#)  
[Worksheet 1 -- Calculation of Rate Base](#)  
[Worksheet 2 -- Allocation Factors](#)  
[Worksheet 3 -- Revenue Credit detail](#)  
[Worksheet 4 -- Cost Support Data](#)  
[Worksheet 5 -- SPP Base Plan Upgrades \(BPU\) - Zonal](#)  
[Worksheet 6 -- SPP Base Plan Upgrades \(BPU\) - Regional](#)  
[Worksheet 7 -- SPP Base Plan Upgrades \(BPU\) - Facilities](#)  
[Worksheet 8 -- Transmission Facilities](#)  
[Worksheet 9 -- WAPA-UGP Facilities Included per SPP Tariff Attachment A1](#)  
[Worksheet 10 -- WAPA-UGP Facilities Excluded per SPP Tariff Attachment A1](#)  
[Worksheet 11 -- Facility Changes Detail](#)  
[Worksheet 12 -- Scheduling, System Control and Dispatch Service \(SSCD\) ARR](#)  
[Worksheet 13 -- Scheduling, System Control and Dispatch Service \(SSCD\) Facilities](#)  
[Worksheet 14 -- Regulation and Frequency Response ARR](#)  
[Worksheet 15 -- Reserves ARR](#)

Date	Worksheet	Reference Cell(s)	Change From	Change To	Description
9/1/2021					

Summary of incremental changes: thru XX/XX/XXXX -- Annual Update.



Line No.	(1)	REFERENCE (2)	COMPANY TOTAL (3)		ALLOCATOR (4)	TRANSMISSION ALLOCATED AMOUNT (5)
1	GROSS REVENUE REQUIREMENT	(L69)				\$ 158,185,311
2	REVENUE CREDITS	(Note R)				(20,546,354)
3	PRIOR PERIOD TRUE-UP					(1,752,994)
4	NET REVENUE REQUIREMENT	(L1 + L2 + L3)				\$ 135,885,963
	<b>RATE BASE:</b>					(Col 3 times Col 4)
	GROSS PLANT IN SERVICE	(Note A)				
5	Production	WS4-CostData L4 C2+C3+C4	1,198,944,607	NA		
6	Transmission	WS4-CostData L3 C2+C3+C4	1,516,476,765	TP	1.00000	1,516,476,765
7	Distribution	WS4-CostData C2 L2-L3-L4	59,094,530	NA		
		Bal Sheet - Other Assets - SGL 175002	0	W/S	1.00000	0
8	General & Intangible		0	CE	0.00000	0
9	Common		0	GP=	54.657%	0
10	TOTAL GROSS PLANT	(sum L5 : 9)	2,774,515,902			1,516,476,765
	ACCUMULATED DEPRECIATION					
11	Production	WS4-CostData L15 C2+C3+C4	605,952,613	NA		
12	Transmission	WS4-CostData L14 C2+C3+C4	752,145,782	TP	1.00000	752,145,782
13	Distribution	WS4-CostData C2 L13-L14-L15	29,265,346	NA		
		Bal Sheet - Other Assets - SGL 175902	0	W/S	1.00000	0
14	General & Intangible		0	CE	0.00000	0
15	Common		0	GP=	54.657%	0
16	TOTAL ACCUM. DEPRECIATION	(sum L11 : 15)	1,387,363,740			752,145,782
	NET PLANT IN SERVICE					
17	Production	(L5 - L11)	592,991,994			
18	Transmission	(L6 - L12)	764,330,983			764,330,983
19	Distribution	(L7 - L13)	29,829,184			
20	General & Intangible	(L8 - L14)	0			0
21	Common	(L9 - L15)	0			0
22	TOTAL NET PLANT	(sum L17 : 21)	1,387,152,162	NP=	55.101%	764,330,983
	ADJUSTMENTS TO RATE BASE	(Note B)				
23	Account No. 281	(enter negative)	0		0.00000	0
24	Account No. 282	(enter negative)	0	NP	0.55101	0
25	Account No. 283	(enter negative)	0	NP	0.55101	0
26	Account No. 190		0	NP	0.55101	0
27	Account No. 255	(enter negative)	0	NP	0.55101	0
28	TOTAL ADJUSTMENTS	(sum L23 : 27)	0			0
29	LAND HELD FOR FUTURE USE	(Note C)	0	TP	1.00000	0
	WORKING CAPITAL	(Note D)				
30	CWC	calculated	25,678,377			0
		Bal Sheet - Other Assets - SGL 151191 (Note C)	0	TE	0.00000	0
31	Materials & Supplies		0	GP	0.54657	0
32	Prepayments	Bal Sheet Other Assets	0			0
33	TOTAL WORKING CAPITAL	(sum L30 : 32)	25,678,377			0
34	RATE BASE	(sum L 22, 28, 29, 33)	1,412,830,539			764,330,983
	<b>O&amp;M</b>					
	Transmission	ROOs Schedule 11 (Note E)				
35	Western-UGP	WS4-CostData L118 C2	71,526,158	PTP/UGP	0.95062	67,994,364
36	Western-RMR	WS4-CostData L118 C3	45,826,814	PTP/RMR	0.00894	409,488
37	COE	WS4-CostData L118 C4	54,504,188	PTP/COE	0.07375	4,019,449
38	Less Account 565	(Note E)	0	NA	1.00000	0
	A&G	ROOs Schedule 11 (Note F)				
39	Western-UGP	WS4-CostData L92 C2	20,575,063	PTP/UGP	0.95062	19,559,115
40	Western-RMR	WS4-CostData L92 C3	12,994,794	PTP/RMR	0.00894	116,116
41	Less FERC Annual Fees		0	W/S	1.00000	0
42	Less EPRI & Reg. Comm. Exp. & Non-safety Ad	(Note G)	0	W/S	1.00000	0
43	Plus Transmission Related Reg. Comm. Exp	(Note G)	0	TE	0.00000	0
44	Common		0	CE	0.00000	0
45	Transmission Lease Payments		0	NA	1.00000	0
		(sum L 35, 36, 37, 39, 40, 43, 44 less 38, 41, 42)	205,427,017			92,098,532
46	TOTAL O&M					
	DEPRECIATION EXPENSE					
47	Transmission	ROOs Schedule 4				
48	Western-UGP	WS4-CostData L38 C2	33,044,407	PTP/UGP	0.95062	31,412,752
49	Western-RMR	WS4-CostData L38 C3	18,388,293	PTP/RMR	0.00894	164,310
50	COE	WS4-CostData L38 C4	17,325,261	PTP/COE	0.07375	1,277,663
51	General		0	W/S	1.00000	0
52	Common		0	CE	0.00000	0
53	TOTAL DEPRECIATION	(sum L47 : 52)	68,757,961			32,854,725
	TAXES OTHER THAN INCOME TAXES	(Note H)				
	LABOR RELATED					
54	Payroll		0	W/S	1.00000	0
55	Highway and vehicle		0	W/S	1.00000	0
	PLANT RELATED					
56	Property		0	GP	0.54657	0
57	Gross Receipts		0		0.00000	0
58	Other		0	GP	0.54657	0
59	Payments in lieu of taxes		0	GP	0.54657	0
60	TOTAL OTHER TAXES	(sum L 54 : 59)	0			0
	INCOME TAXES	(Note I)				
61	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		0.00%			
62	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ where WCLTD= (line 100) and R= (line 102) and FIT, SIT & p are as given in footnote I.		0.00%			
63	$1 / (1 - T) =$ (from line 61)		0.0000			
64	Amortized Investment Tax Credit	(enter negative)	0			0
65	Income Tax Calculation	(L62 * L68)	0	NA		0
66	ITC adjustment	(L63 * L64)	0	NP	0.55101	0
67	Total Income Taxes	(L65 + L66)	0			0
68	RETURN [ Rate Base * Rate of Return]	(L34 * L102)	61,427,917	NA		33,232,054
69	REV. REQUIREMENT	(sum L46, 53, 60, 67, 68)	335,612,895			158,185,311

**SUPPORTING CALCULATIONS AND NOTES**

TRANSMISSION PLANT INCLUDED IN UMZ RATES									
70	Total transmission plant	(L6, C3)							1,516,476,765
71	Less transmission plant excluded from UMZ rates	(Note K)							0
72	Less transmission plant included in OATT Ancillary Services	(Note L)							0
73	Transmission plant included in UMZ rates	(L70 less L71 and L72)							1,516,476,765
74	Percentage of transmission plant included in UMZ Rates	(L73 / L70)				TP=			1.00000
TRANSMISSION EXPENSES									
75	Total transmission expenses	(sum L35 to L37, C3)							0
76	Less transmission expenses included in OATT Ancillary Services	(Note J)							0
77	Included transmission expenses	(L75 - L76)							0
78	Percentage of transmission expenses after adjustment (line 8 divided by line 6)	(L77/ L75)							0.00000
79	Percentage of transmission plant included in UMZ Rates	(L74)				TP			1.00000
80	Percentage of transmission expenses included in UMZ Rates	(L79 * L78)				TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S)									
			\$		TP		Allocation		
81	Production		0		0.00		0		
82	Transmission		19,559,115		1.00		19,559,115		
83	Distribution		0		0.00		0		W&S Allocator
84	Other		0		0.00		0		(\$ / Allocation)
85	Total	(sum L81 to L84)	19,559,115				19,559,115	=	1.00000
PERCENTAGE OF TOTAL PLANT ALLOCATOR PTP									
			\$						
86	Transmission Plant in Service Western-UGP		1,414,831,065						
87	Total Plant in Service Western-UGP		1,488,320,853						
88	UGP Percentage of Transmission Plant to Total Plant	(L86 / L87)				PTP/UGP =			0.95062
89	Transmission Plant in Service Western-RMR		7,335,303						
90	Total Plant in Service Western-RMR		820,911,400						
91	RMR Percentage of Transmission Plant to Total Plant	(L89 / L90)				PTP/RMR =			0.00894
92	Transmission Plant in Service COE		94,310,397						
93	Total Plant in Service COE		1,278,859,746						
94	COE Percentage of Transmission Plant to Total Plant	(L92 / L93)				PTP/COE =			0.07375
COMMON PLANT ALLOCATOR (CE)									
			\$				% Electric		Labor Ratio =
95	Electric		0				(L95 / L98)		(L85)
96	Gas		0				0.00000	*	1.00000
97	Water		0						
98	Total	(sum L95 to L97)	0						
RETURN (R)									
99	Long Term Interest ROOs Schedule 5		\$37,973,105						
			\$		%	Cost			Weighted
						(Note O)			=WCLTD
100	Long Term Debt	HFD Sch's 21RX & 21X Col 8 L	873,374,279	100%		0.0435			0.0435 =R
101	Proprietary Capital	23,25,26,29,30	0	0%		0.1238			0.0000
102	Total (sum lines 31-32)	(sum L100 to L101)	873,374,279	100%					0.0435
103									12.38%
104							Proprietary Capital Cost Rate =		1.00
REVENUE CREDITS									
									Load
ACCOUNT 447 (SALES FOR RESALE)									
105	a. Bundled Non-RQ Sales for Resale	(Note P)							0
106	b. Bundled Sales for Resale included in Divisor on page 1								0
107	Total of (a)-(b)								0
ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)									
108	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)							61,359
ACCOUNT 456 (OTHER ELECTRIC REVENUES)									
109	a. Transmission charges for all transmission transactions								0
110	b. Transmission charges for all transmission transactions included in Divisor on page 1								0
111									0
112	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).

**B** 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 46 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 from ROOs Schedule 11 as Total O&M less Purchase Power, Transmission Service Provided by Others (FERC 565), O&M Expense Fort Peck Powerhouse, Prior Year Adjustments, A&G Expense from ROOs Schedule 11, plus CME and Warehouse Interest from ROOs Schedule 5. Depreciation Expense from ROOs Schedule 4.

**F** Totals of ROOs Schedule 11A Object Classes 1411, 1412, 1415, 1416, 1421, 1422, 1425, 1426, 1431, 1432, 1441, 1442.

**G** Line 42 - EPRI Annual Membership Dues, all Regulatory Commission Expenses, and non-safety related advertising. Line 43 - 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 99) / long term debt (line 100). 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 105 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 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.

WAPA-UGP 2020 Rate True-up Calculation

[\(Back to Worksheet Links\)](#)

Worksheet 3 - Revenue Credit Calculation

12 Months Ending 09/30/2020 True-up

Line No.	ACCOUNT	MONTH (1)	REFERENCE (2)	COMPANY TOTAL		TRANSMISSION	
				ALLOCATION	FLOCAION	ALLOCATED AMOUNT	ALLOCATED AMOUNT
			(3)	(4)			(5)
1	Z2 Sch 7/8 Jan-20		Z2	20,646	NA	100%	20,646
2	Z2 Sch 7/8 Feb-20		Z2	-	NA	100%	0
3	Z2 Sch 7/8 Mar-20		Z2	12,741	NA	100%	12,741
4	Z2 Sch 7/8 Apr-20		Z2	30,894	NA	100%	30,894
5	Z2 Sch 7/8 May-20		Z2	7,731	NA	100%	7,731
6	Z2 Sch 7/8 Jun-20		Z2	7,732	NA	100%	7,732
7	Z2 Sch 7/8 Jul-20		Z2	7,802	NA	100%	7,802
8	Z2 Sch 7/8 Aug-20		Z2	7,805	NA	100%	7,805
9	Z2 Sch 7/8 Sep-20		Z2	7,709	NA	100%	7,709
10	Z2 Sch 7/8 Oct-20		Z2	(2,854)	NA	100%	(2,854)
11	Z2 Sch 7/8 Nov-20		Z2	(9,994)	NA	100%	(9,994)
12	Z2 Sch 7/8 Dec-20		Z2	2,549	NA	100%	2,549
13	Z2 Sch 7/8 Adjustments		Z2	-		100%	0
14	Subtotal			92,763			92,763
15	Schedule 7 Jan-20		FIRM PTP	(334,902)	TP	100%	(334,902)
16	Schedule 7 Feb-20		FIRM PTP	(352,443)	TP	100%	(352,443)
17	Schedule 7 Mar-20		FIRM PTP	(336,060)	TP	100%	(336,060)
18	Schedule 7 Apr-20		FIRM PTP	(324,909)	TP	100%	(324,909)
19	Schedule 7 May-20		FIRM PTP	(359,746)	TP	100%	(359,746)
20	Schedule 7 Jun-20		FIRM PTP	(392,983)	TP	100%	(392,983)
21	Schedule 7 Jul-20		FIRM PTP	(432,149)	TP	100%	(432,149)
22	Schedule 7 Aug-20		FIRM PTP	(552,069)	TP	100%	(552,069)
23	Schedule 7 Sep-20		FIRM PTP	(434,241)	TP	100%	(434,241)
24	Schedule 7 Oct-20		FIRM PTP	(394,797)	TP	100%	(394,797)
25	Schedule 7 Nov-20		FIRM PTP	(508,004)	TP	100%	(508,004)
26	Schedule 7 Dec-20		FIRM PTP	(406,976)	TP	100%	(406,976)
27	Schedule 7 Adjustments		FIRM PTP	-		100%	0
28	Subtotal			(4,829,278)			(4,829,278)
29	Schedule 8 Jan-20		NONFIRM PTP	(149,950)	TP	100%	(149,950)
30	Schedule 8 Feb-20		NONFIRM PTP	(191,422)	TP	100%	(191,422)
31	Schedule 8 Mar-20		NONFIRM PTP	(301,189)	TP	100%	(301,189)
32	Schedule 8 Apr-20		NONFIRM PTP	(271,501)	TP	100%	(271,501)
33	Schedule 8 May-20		NONFIRM PTP	(207,775)	TP	100%	(207,775)
34	Schedule 8 Jun-20		NONFIRM PTP	(141,768)	TP	100%	(141,768)
35	Schedule 8 Jul-20		NONFIRM PTP	(174,763)	TP	100%	(174,763)
36	Schedule 8 Aug-20		NONFIRM PTP	(169,506)	TP	100%	(169,506)
37	Schedule 8 Sep-20		NONFIRM PTP	(229,756)	TP	100%	(229,756)
38	Schedule 8 Oct-20		NONFIRM PTP	(257,363)	TP	100%	(257,363)
39	Schedule 8 Nov-20		NONFIRM PTP	(305,488)	TP	100%	(305,488)
40	Schedule 8 Dec-20		NONFIRM PTP	(174,793)	TP	100%	(174,793)
41	Schedule 8 Adjustments		NONFIRM PTP	-		100%	0
42	Subtotal			(2,575,274)			(2,575,274)
43	Sch 7/8/11 Jan-20		MISO SEAMS	(76,845)	TP	100%	(76,845)
44	Sch 7/8/11 Feb-20		MISO SEAMS	(197,400)	TP	100%	(197,400)
45	Sch 7/8/11 Mar-20		MISO SEAMS	(98,801)	TP	100%	(98,801)
46	Sch 7/8/11 Apr-20		MISO SEAMS	(98,573)	TP	100%	(98,573)
47	Sch 7/8/11 May-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
48	Sch 7/8/11 Jun-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
49	Sch 7/8/11 Jul-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
50	Sch 7/8/11 Aug-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
51	Sch 7/8/11 Sep-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
52	Sch 7/8/11 Oct-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
53	Sch 7/8/11 Nov-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
54	Sch 7/8/11 Dec-20		MISO SEAMS	(100,545)	TP	100%	(100,545)
55	Sch 7/8/11 Adjustments		MISO SEAMS	-		100%	0
56	Subtotal			(1,275,976)			(1,177,377)
57	Sch 11 Jan-20		ZONAL PTP ADJUSTMENTS	(399)	BP		(399)
58	Sch 11 Feb-20		ZONAL PTP ADJUSTMENTS	(1)	BP		(1)
59	Sch 11 Mar-20		ZONAL PTP ADJUSTMENTS	37,319	BP		37,319
60	Sch 11 Apr-20		ZONAL PTP ADJUSTMENTS	(8,028)	BP		(8,028)
61	Sch 11 May-20		ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
62	Sch 11 Jun-20		ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
63	Sch 11 Jul-20		ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
64	Sch 11 Aug-20		ZONAL PTP ADJUSTMENTS	7,991	BP		7,991
65	Sch 11 Sep-20		ZONAL PTP ADJUSTMENTS	1	BP		1
66	Sch 11 Oct-20		ZONAL PTP ADJUSTMENTS	(1)	BP		(1)
67	Sch 11 Nov-20		ZONAL PTP ADJUSTMENTS	(29,291)	BP		(29,291)
68	Sch 11 Dec-20		ZONAL PTP ADJUSTMENTS	-	BP		0
69	Sch 11 Adjustments		ZONAL PTP ADJUSTMENTS	-	BP		0
70	Subtotal			(16,381)			(16,381)
71	7088 Feb-20		SSCD	(1,098,131)	NA	100%	(1,098,131)
72	7088 Mar-20		SSCD	(1,169,715)	NA	100%	(1,169,715)
73	7088 Apr-20		SSCD	(1,160,161)	NA	100%	(1,160,161)
74	7088 May-20		SSCD	(1,041,912)	NA	100%	(1,041,912)
75	7088 Jun-20		SSCD	(916,610)	NA	100%	(916,610)
76	7088 Jul-20		SSCD	(968,652)	NA	100%	(968,652)
77	7088 Aug-20		SSCD	(1,077,787)	NA	100%	(1,077,787)
78	7088 Sep-20		SSCD	(1,122,614)	NA	100%	(1,122,614)
79	7088 Oct-20		SSCD	(1,048,253)	NA	100%	(1,048,253)
80	7088 Nov-20		SSCD	(981,683)	NA	100%	(981,683)
81	7088 Dec-20		SSCD	(990,914)	NA	100%	(990,914)
82	7088 Jan-21		SSCD	(1,084,264)	NA	100%	(1,084,264)
83	7088 Adjustments		SSCD	-	NA	100%	0
84	Subtotal			(12,660,696)			(12,660,696)
85	45420 Jan-20		RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
86	45420 Feb-20		RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)

87	45420	Mar-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
88	45420	Apr-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
89	45420	May-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
90	45420	Jun-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
91	45420	Jul-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
92	45420	Aug-20	RENT FROM ELECTRIC PROPERTY	(6,292)	TP	100%	(6,292)
93	45420	Sep-20	RENT FROM ELECTRIC PROPERTY	(9,361)	TP	100%	(9,361)
94	45420	Oct-20	RENT FROM ELECTRIC PROPERTY	(554)	TP	100%	(554)
95	45420	Nov-20	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
96	45420	Dec-20	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
97	45420	Adjustments	RENT FROM ELECTRIC PROPERTY	-	TP	100%	-
98		Subtotal		(61,359)			(61,359)
99	45643	Feb-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
100	45643	Mar-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
101	45643	Apr-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
102	45643	May-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
103	45643	Jun-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
104	45643	Jul-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
105	45643	Aug-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
106	45643	Sep-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
107	45643	Oct-20	REVENUE FROM TRANS.	(11,391,846)	TP	100%	(11,391,846)
108	45643	Nov-20	REVENUE FROM TRANS.	(11,391,833)	TP	100%	(11,391,833)
109	45643	Dec-20	REVENUE FROM TRANS.	(11,360,469)	TP	100%	(11,360,469)
110	45643	Jan-21	REVENUE FROM TRANS.	(11,329,105)	TP	100%	(11,329,105)
111	45643	Adjustments	REVENUE FROM TRANS.	-	TP	100%	0
112		Subtotal		(136,607,915)			(136,607,915)
113	7080	Feb-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
114	7080	Mar-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
115	7080	Apr-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
116	7080	May-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
117	7080	Jun-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
118	7080	Jul-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
119	7080	Aug-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
120	7080	Sep-20	RESRV-SUPPLEMENTAL	(14,413)	NA	100%	(14,413)
121	7080	Oct-20	RESRV-SUPPLEMENTAL	(24,653)	NA	100%	(24,653)
122	7080	Nov-20	RESRV-SUPPLEMENTAL	(17,075)	NA	100%	(17,075)
123	7080	Dec-20	RESRV-SUPPLEMENTAL	(17,075)	NA	100%	(17,075)
124	7080	Jan-21	RESRV-SUPPLEMENTAL	(17,075)	NA	100%	(17,075)
125	7080	Adjustments	RESRV-SUPPLEMENTAL	-	NA	100%	0
126		Subtotal		(191,180)			(191,180)
127	7089	Feb-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
128	7089	Mar-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
129	7089	Apr-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
130	7089	May-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
131	7089	Jun-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
132	7089	Jul-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
133	7089	Aug-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
134	7089	Sep-20	RESRV-SPIN	(14,413)	NA	100%	(14,413)
135	7089	Oct-20	RESRV-SPIN	(24,653)	NA	100%	(24,653)
136	7089	Nov-20	RESRV-SPIN	(17,075)	NA	100%	(17,075)
137	7089	Dec-20	RESRV-SPIN	(17,075)	NA	100%	(17,075)
138	7089	Jan-21	RESRV-SPIN	(17,075)	NA	100%	(17,075)
139	7089	Adjustments	RESRV-SPIN	-	NA	100%	0
140		Subtotal		(191,180)			(191,180)
141	7091	Feb-20	REGULATION	(33,381)	NA	100%	(33,381)
142	7091	Mar-20	REGULATION	(33,381)	NA	100%	(33,381)
143	7091	Apr-20	REGULATION	(33,381)	NA	100%	(33,381)
144	7091	May-20	REGULATION	(33,381)	NA	100%	(33,381)
145	7091	Jun-20	REGULATION	(33,381)	NA	100%	(33,381)
146	7091	Jul-20	REGULATION	(33,381)	NA	100%	(33,381)
147	7091	Aug-20	REGULATION	(33,381)	NA	100%	(33,381)
148	7091	Sep-20	REGULATION	(33,381)	NA	100%	(33,381)
149	7091	Oct-20	REGULATION	(55,361)	NA	100%	(55,361)
150	7091	Nov-20	REGULATION	(24,331)	NA	100%	(24,331)
151	7091	Dec-20	REGULATION	(24,331)	NA	100%	(24,331)
152	7091	Jan-21	REGULATION	(24,331)	NA	100%	(24,331)
153	7091	Adjustments	REGULATION	-	NA	100%	0
154		Subtotal		(395,405)			(395,405)
155	Sch 11	Feb-20	BPU-ZONAL REVENUE	(562,054)	NA	100%	(562,054)
156	Sch 11	Mar-20	BPU-ZONAL REVENUE	(562,054)	NA	100%	(562,054)
157	Sch 11	Apr-20	BPU-ZONAL REVENUE	(562,054)	NA	100%	(562,054)
158	Sch 11	May-20	BPU-ZONAL REVENUE	(57,462)	NA	100%	(57,462)
159	Sch 11	Jun-20	BPU-ZONAL REVENUE	(57,462)	NA	100%	(57,462)
160	Sch 11	Jul-20	BPU-ZONAL REVENUE	(57,462)	NA	100%	(57,462)
161	Sch 11	Aug-20	BPU-ZONAL REVENUE	(57,462)	NA	100%	(57,462)
162	Sch 11	Sep-20	BPU-ZONAL REVENUE	(57,462)	NA	100%	(57,462)
163	Sch 11	Oct-20	BPU-ZONAL REVENUE	447,131	NA	100%	447,131
164	Sch 11	Nov-20	BPU-ZONAL REVENUE	951,723	NA	100%	951,723
165	Sch 11	Dec-20	BPU-ZONAL REVENUE	(54,171)	NA	100%	(54,171)
166	Sch 11	Dec-20	BPU-ZONAL REVENUE	(49,970)	NA	100%	(49,970)
167	Sch 11	Adjustments	BPU-ZONAL REVENUE	-	NA	100%	0
168		Subtotal		(678,758)			(678,758)
169	Sch 11	Feb-20	BPU-ZONAL PTP	(40,417)	NA	100%	(40,417)
170	Sch 11	Mar-20	BPU-ZONAL PTP	(44,718)	NA	100%	(44,718)
171	Sch 11	Apr-20	BPU-ZONAL PTP	(4,500)	NA	100%	(4,500)
172	Sch 11	May-20	BPU-ZONAL PTP	(4,242)	NA	100%	(4,242)
173	Sch 11	Jun-20	BPU-ZONAL PTP	(4,192)	NA	100%	(4,192)
174	Sch 11	Jul-20	BPU-ZONAL PTP	(4,884)	NA	100%	(4,884)
175	Sch 11	Aug-20	BPU-ZONAL PTP	(5,116)	NA	100%	(5,116)
176	Sch 11	Sep-20	BPU-ZONAL PTP	(4,854)	NA	100%	(4,854)
177	Sch 11	Oct-20	BPU-ZONAL PTP	31,779	NA	100%	31,779

178	Sch 11	Nov-20	BPU-ZONAL PTP	71,468	NA	100%	71,468
179	Sch 11	Dec-20	BPU-ZONAL PTP	(4,653)	NA	100%	(4,653)
180	Sch 11	Jan-21	BPU-ZONAL PTP	(4,852)	NA	100%	(4,852)
181	Sch 11	Adjustments	BPU-ZONAL PTP	-	NA	100%	0
182		Subtotal		(19,181)			(19,181)
183	Sch 11	Feb-20	BPU-REGIONAL REVENUE	(96,029)	NA	100%	(96,029)
184	Sch 11	Mar-20	BPU-REGIONAL REVENUE	(96,028)	NA	100%	(96,028)
185	Sch 11	Apr-20	BPU-REGIONAL REVENUE	(96,026)	NA	100%	(96,026)
186	Sch 11	May-20	BPU-REGIONAL REVENUE	(9,824)	NA	100%	(9,824)
187	Sch 11	Jun-20	BPU-REGIONAL REVENUE	(9,824)	NA	100%	(9,824)
188	Sch 11	Jul-20	BPU-REGIONAL REVENUE	(9,826)	NA	100%	(9,826)
189	Sch 11	Aug-20	BPU-REGIONAL REVENUE	(9,818)	NA	100%	(9,818)
190	Sch 11	Sep-20	BPU-REGIONAL REVENUE	(9,806)	NA	100%	(9,806)
191	Sch 11	Oct-20	BPU-REGIONAL REVENUE	76,399	NA	100%	76,399
192	Sch 11	Nov-20	BPU-REGIONAL REVENUE	162,618	NA	100%	162,618
193	Sch 11	Dec-20	BPU-REGIONAL REVENUE	(11,465)	NA	100%	(11,465)
194	Sch 11	Jan-21	BPU-REGIONAL REVENUE	(13,189)	NA	100%	(13,189)
195	Sch 11	Adjustments	BPU-REGIONAL REVENUE	-	NA	100%	0
196		Subtotal		(122,816)			(122,816)
197	Sch 11	Feb-20	BPU-REGIONAL PTP	(4,949)	NA	100%	(4,949)
198	Sch 11	Mar-20	BPU-REGIONAL PTP	(5,178)	NA	100%	(5,178)
199	Sch 11	Apr-20	BPU-REGIONAL PTP	(532)	NA	100%	(532)
200	Sch 11	May-20	BPU-REGIONAL PTP	(522)	NA	100%	(522)
201	Sch 11	Jun-20	BPU-REGIONAL PTP	(550)	NA	100%	(550)
202	Sch 11	Jul-20	BPU-REGIONAL PTP	(615)	NA	100%	(615)
203	Sch 11	Aug-20	BPU-REGIONAL PTP	(684)	NA	100%	(684)
204	Sch 11	Sep-20	BPU-REGIONAL PTP	(585)	NA	100%	(585)
205	Sch 11	Oct-20	BPU-REGIONAL PTP	4,101	NA	100%	4,101
206	Sch 11	Nov-20	BPU-REGIONAL PTP	8,434	NA	100%	8,434
207	Sch 11	Dec-20	BPU-REGIONAL PTP	(630)	NA	100%	(630)
208	Sch 11	Jan-21	BPU-REGIONAL PTP	(663)	NA	100%	(663)
209	Sch 11	Adjustments	BPU-REGIONAL PTP	-	NA	100%	0
210		Subtotal		(2,374)			(2,374)
211	NOTES:	Includes twelve months of revenue credits from January-December or February-January depending on when WAPA began receiving revenue credits from SPP. Revenue credit sheet may be updated					
212		or adjusted as necessary to include all revenue credits received. Reference to FERC Code or Object Class indicates Financial Account source. Other reference indicates SPP Invoice as source document.					
213		Z2 Schedule 7/8 clawbacks					
214		Schedule 7 - Firm PTP Transmission revenues					
215		Schedule 8 - Non-Firm PTP Transmission revenues					
216		Schedule 7/8/11 - MISO's SPP PTP transmission service revenues					
217		Schedule 11 - Zonal PTP adjustment revenues					
190		7088 - Scheduling, System Control and Dispatch Services revenues					
191		45420 - Other Rental revenues					
192		45643 - Firm Network Transmission revenues					
193		7080 - Supplemental Reserves revenues					
194		7089 - Spinning Reserves revenues					
195		7091 - Regulation Service revenues					
196		Schedule 11 Base Plan Upgrade, Zonal and Regional revenues					



Line No.	DESCRIPTION (1)	TRANSMISSION (2)	GENERATION (3)	COE GENERATION (4)	BASE PLAN UPGRADES- REGIONAL (4)	BASE PLAN UPGRADES- ZONAL (5)	REFERENCE (5)
1	<b>A. Operation and Maintenance Expense</b>						
2	O&M Expense	\$72,423,301	\$92,929,910	\$50,484,739	\$52,384	\$350,155	WS4-CostData (O&M Expenses Worksheet)
3	Transmission of Electricity by Others	\$0	\$0	\$0	\$0	\$0	
4	Total O&M Expense	\$72,423,301	\$92,929,910	\$50,484,739	\$52,384	\$350,155	L2 + L3
5	Net Plant Investment	\$764,330,983	\$771,131,883	\$585,725,691	\$550,200	\$3,677,786	WS4-CostData (Net Plant Investment Worksheet)
6	O&M as % of Net Plant Investment	9.475%	12.051%	8.619%	9.521%	9.521%	L4/L5
7	<b>B. A&amp;G Expense</b>						
8	A&G Expense	\$19,675,231	\$199,005	\$0	\$15,069	\$100,725	WS4-CostData (A&G Expenses Worksheet)
9	Net Plant Investment	\$764,330,983	\$771,131,883	\$585,725,691	\$550,200	\$3,677,786	L5
10	A&G as % of Net Plant Investment	2.574%	0.026%	0.000%	2.739%	2.739%	L8/L9
11	<b>C. Depreciation Expense</b>						
12	Depreciation Expense	\$32,854,725	\$20,990,807	\$16,047,598	\$24,201	\$161,768	WS4-CostData (Depreciation Expense Worksheet)
13	Net Plant Investment	\$764,330,983	\$771,131,883	\$585,725,691	\$550,200	\$3,677,786	L5
14	Depreciation as a % of Net Plant Investment	4.298%	2.722%	2.740%	4.399%	4.399%	L12/L13
15	<b>D. Taxes Other than Income Taxes for Transmission</b>						
16	Not applicable.						
17	<b>E. Allocation of General Plant</b>						
18	No General Plant identified at this time, all plant is identified as either generation or transmission related.						
19	<b>F. Cost of Capital</b>						
20	Weighted Transmission Composite Interest Rate	4.344%	4.560%	4.560%	4.344%	4.344%	WS4-CostData (Cost of Capital Worksheet)
21	<b>G. Fixed Charge Rate</b>						
22	Operation and Maintenance Expense	9.475%	12.051%	8.619%	9.521%	9.521%	L6
23	A&G Expense	2.574%	0.026%	0.000%	2.739%	2.739%	L10
24	Depreciation Expense	4.298%	2.722%	2.740%	4.399%	4.399%	L14
25	Taxes Other than Income Taxes	0.000%	0.000%	0.000%	0.000%	0.000%	
26	Allocation of General Plant to Transmission	0.000%	0.000%	0.000%	0.000%	0.000%	
27	Cost of Capital	4.344%	4.560%	4.560%	4.344%	4.344%	L20
28	Total	20.692%	19.359%	15.919%	21.002%	21.002%	
29	<b>H. Revenue Requirement</b>						
30	Fixed Charge Rate	20.692%	19.359%	15.919%	21.002%	21.002%	L28
31	Net Plant Investment	\$764,330,983	\$771,131,883	\$585,725,691	\$550,200	\$3,677,786	L5
32	Annual Western-UGPR Cost	\$158,156,352	\$149,283,653	\$93,241,669	\$115,554	\$772,414	L30 * L31

WAPA-UGP 2020 Rate True-up Calculation  
 Worksheet 4 - Cost Support Data  
 12 Months Ending 09/30/2020 True-up

[\(Back to Worksheet Links\)](#)

Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
1	<b>Net Plant Investment Worksheet</b>									
2	Total PS Plant-in-Service	1,488,320,853	1/	820,911,400	2/	1,278,859,746	3/	552,632,734	12/	4,140,724,732
3	PS-ED Transmission Plant-in-Service	1,414,831,065	4/	7,335,303	5/	94,310,397	6/	0		1,516,476,765
4	PS-ED Generation Plant-in-Service	14,395,258	7/	0		1,184,549,349	L2-L3	552,632,734	L2-L3	1,751,577,341
5	PS-ED SSCD Plant-in-Service	16,747,261	8/							16,747,261
6	BPU-Regional Plant-in-Service	1,089,999	13/							1,089,999
7	BPU-Zonal Plant-in-Service	7,286,053	13/							7,286,053
8	Generation Plant to Total Plant	0.00967	L4/L2	0.00000	L4/L2	0.92625	L4/L2	1.00000	L4/L2	
9	Transmission Plant to Total Plant	0.95062	L3/L2	0.00894	L3/L2	0.07375	L3/L2	0.00000	L3/L2	
10	SSCD Plant to Total Plant	0.01125	L5/L2							
11	BPU-Regional Plant to Total Plant	0.00073	L6/L2							
12	BPU-Zonal Plant to Total Plant	0.00490	L7/L2							
13	PS Accumulated Depreciation	737,060,169	9/	425,636,730	10/	646,500,268	11/	374,492,845	12/	2,183,690,012
14	PS-ED Trans. Accumulated Depreciation	700,665,869	L9*L13	3,803,302	L9*L13	47,676,610	L9*L13	0	L9*L13	752,145,782
15	PS-ED Gen. Accumulated Depreciation	7,128,954	L8*L13	0	L6*L9	598,823,658	L13-L14	374,492,845	L8*L13	980,445,458
16	PS-ED SSCD Accumulated Depreciation	8,293,735	L10*L13							8,293,735
17	BPU-Regional Accumulated Depreciation	539,800	L11*L13							539,800
18	BPU-Zonal Accumulated Depreciation	3,608,267	L12*L13							3,608,267
19	PS-ED Net Transmission Plant	714,165,195	L3-L14	3,532,000	L3-L14	46,633,787	L3-L14	0	L3-L14	764,330,983
20	PS-ED Net Generation Plant	7,266,304	L4-L15	0	L4-L15	585,725,691	L4-L15	178,139,888	L4-L15	771,131,883
21	PS-ED Net SSCD Plant	8,453,526	L5-L16							8,453,526
22	BPU-Regional Net Plant	550,200	L6-L17							550,200
23	BPU-Zonal Net Plant	3,677,786	L7-L18							3,677,786
24	1/ WS8-TransFac, C1L509									
25	2/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations (ROOs), Schedule 1									
26	3/ Corps of Engineers (COE) Financial Statements, Electric and Power Multi-Purpose Plant in Service									
27	4/ WS8-TransFac, C5L509									
28	5/ WS8-TransFac, C5L500									
29	6/ WS8-TransFac, C5L507									
30	7/ WS8-TransFac, C3L509									
31	8/ SSCD Plant-in-Service is based on a percentage of Watertown Operations Centers cost, based on FTE									
32	9/ UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
33	10/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
34	11/ Corps of Engineers Financial Statements, Statement of Assets and Liabilities									
35	12/ Combined Financial Statements, Combining Schedules of Revenues and Expenses Data by Agency									
36	13/ WS7-BPUFac									

WAPA-UGP 2020 Rate True-up Calculation										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
37	<b>Depreciation Worksheet</b>									
38	PS Depreciation Expense	33,044,407	1/	18,388,293	2/	17,325,261	3/	4,623,599	4/	73,381,560
39	PS-ED Transmission Depreciation 5/	31,412,752		164,310		1,277,663		0		32,854,725
40	PS-ED Generation Depreciation 6/	319,610		0		16,047,598		4,623,599		20,990,807
41	PS-ED SSCD Depreciation 7/	371,831								371,831
42	BPU-Regional Depreciation	24,201								24,201
43	BPU-Zonal Depreciation	161,768								161,768
44	1/ FY UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
45	2/ FY RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
46	3/ FY Corps of Engineers Statement of Revenues and Expenses									
47	4/ Combined Financial Statements, Detail by Agency									
48	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,									
49	calculated on L9 of the Net Plant Investment Worksheet									
50	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									
51	on L8 of the Net Plant Investment Worksheet. COE generation depreciation is COE total depreciation less transmission depreciation									
52	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 L10 of the Net Plant									
53	Investment Worksheet									

WAPA-UGP 2020 Rate True-up Calculation										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
54	<b>Cost of Capital Worksheet</b>									
55	<b>Long Term Debt:</b>									
56	FY Balances	864,610,604	1/	343,716,718	1/	656,103,606	1/	224,828,062	1/	2,089,258,990
57	<b>Interest Expenses:</b>									
58	FY Interest	37,901,878	13/	17,399,110	13/	24,235,474	2/	14,436,858	2/	93,973,320
59	Average Interest Rate	4.384%	L58/L56	5.062%	L58/L56	3.694%	L58/L56	6.421%	L58/L56	
60	Transmission Plant Factor	0.9330	3/	0.0048	4/	0.0622	5/	0.0000	6/	
61	Weighted Trans. Composite Rate									4.344% 7/
62	Generation Plant Factor	0.0082	8/	0.0000	9/	0.6763	10/	0.3155	11/	
63	Weighted Gen. Composite Rate									4.560% 12/
64	1/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedules 21X and 21RX									
65	2/ Interest from Combined Financial Statements, Detail By Agency/Col M L53									
66	3/ C2L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
67	4/ C3L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
68	5/ C4L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
69	6/ C5L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet									
70	7/ (C2L59*C2L60)+(C3L59*C3L60)+(C4L59*C4L60)+(C5L59*C5L60)									
71	8/ C2L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
72	9/ C3L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
73	10/ C4L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
74	11/ C5L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet									
75	12/ (C2L59*C2L62)+(C3L59*C3L62)+(C4L59*C4L62)+(C5L59*C5L62)									
76	13/ FY UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 5									

WAPA-UGP 2020 Rate True-up Calculation						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
77	<b>A&amp;G Expenses Worksheet</b>					
78	<b>Object Class</b>	<b>WESTERN UGPR 1/</b>	<b>WESTERN RMR 2/</b>	<b>COE 3/</b>	<b>BOR 3/</b>	<b>Total</b>
79	1411	12,410,830	8,126,050	0	0	20,536,880
80	1412	6,081,626	4,543,767	0	0	10,625,393
81	1415	(176,753)	(136,363)	0	0	(313,116)
82	1416	(113,146)	(309,223)	0	0	(422,369)
83	1421	1,188,318	774,032	0	0	1,962,350
84	1422	1,186,885	280	0	0	1,187,166
85	1425	(2,151)	(3,257)	0	0	(5,408)
86	1426	(547)	(492)	0	0	(1,039)
87	1431	0	0	0	0	0
88	1432	0	0	0	0	0
89	1441	0	0	0	0	0
90	1442	0	0	0	0	0
91	1444	0	0	0	0	0
92	<b>PS Total A&amp;G</b>	20,575,063	12,994,794	0	0	33,569,857
93	<b>PS-ED Transmission A&amp;G 4/</b>	19,559,115	116,116	0	0	19,675,231
94	<b>PS-ED Generation A&amp;G 5/</b>	199,005	0	0	0	199,005
95	<b>PS-ED SSCD A&amp;G 6/</b>	231,520	0	0	0	231,520
96	<b>BPU-Regional A&amp;G</b>	15,069				15,069
97	<b>BPU-Zonal A&amp;G</b>	100,725				100,725
98	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					
99	2/ Western RMR A&G Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11A					
100	3/ A&G Expenses for COE and BOR are unavailable. All COE and BOR A&G expenses are included in O&M Expenses					
101	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 L9 of the Net Plant Investment Worksheet					
102	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 L8 of the Net Plant Investment Worksheet					
103	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 L10 of the Net Plant Investment Worksheet					

WAPA-UGP 2020 Rate True-up Calculation						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
106	<b>O&amp;M Expenses Worksheet</b>					
107		<b>WESTERN-UGP 1/</b>	<b>WESTERN-RMR 2/</b>	<b>COE 3/</b>	<b>BOR 4/</b>	<b>Total</b>
108	<b>Total Electric Operating Expense</b>	190,460,595	83,256,788	54,504,188	41,753,360	369,974,930
109	<b>Less:</b>					
110	<b>Other Power Supply Expenses</b>	99,353,971	24,935,424			124,289,394
111	<b>A&amp;G Expenses</b>	20,575,063	12,994,794			33,569,857
112	<b>Prior Year Adjustments</b>	10,187	0			10,187
113	<b>Annual Reserve Sharing Group Cost</b>	0	0			0
114	<b>Plus:</b>					
115	<b>Moveable Property Interest</b>	883,788	415,491			1,299,279
116	<b>Warehouse Stores Interest</b>	120,996	84,753			205,749
117	<b>Scheduling, System Control &amp; Dispatch</b>	11,008,871	0			11,008,871
118	<b>PS Total O&amp;M</b>	71,526,158	45,826,814	54,504,188	41,753,360	213,610,520
119	<b>PS-ED Transmission O&amp;M 5/</b>	67,994,364	409,488	4,019,449	0	72,423,301
120	<b>PS-ED Generation O&amp;M 6/</b>	691,812	0	50,484,739	41,753,360	92,929,910
121	<b>BPU-Regional O&amp;M</b>	52,384				52,384
122	<b>BPU-Zonal O&amp;M</b>	350,155				350,155
123	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					
124	Moveable Property and Warehouse Stores Interest, which are from Schedule 5					
125	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					
126	Stores Interest, which are from Schedule 5					
127	3/ Total Corps O&M Expenses are from the Corps of Engineers Financial Statements					
128	4/ Total BOR O&M Expenses are from the Combined Financial Statements					
129	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 L9 of the					
130	Net Plant Investment Worksheet					
131	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 L8 of the					
132	Net Plant Investment Worksheet					

WAPA-UGP 2020 Rate True-up Calculation  
 Worksheet 5 - Zonal SPP Upgrade Calculations  
 12 Months Ending 09/30/2020 True-up

[\(Back to Worksheet Links\)](#)

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (Zonal Allocation) \$ (3)	Allocation Factor % (4)	Project Accumulated Depreciation \$ (5)	Allocation for Transmission O&M \$ (6)	Allocation for General Plant Depreciation \$ (7)	Allocation for A&G \$ (8)	Cost of Capital (9)	Project Net Plant \$ (10)	Cost of Capital \$ (11)	Project ATRR \$ (12)	Revenue Credit Allocation \$ /1 (13)	Net ATRR \$ (14)
1	ROBERTS COUNTY 115 kV SUBSTATION, 71926	SUB	2,212,759	30.37%	1,095,823	106,341	49,129	30,590	4.344%	1,116,936	48,521	234,581	(5,825)	228,755
2	ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927	SUB	5,073,024	69.63%	2,512,310	243,801	112,634	70,131	4.344%	2,560,714	111,239	537,805	(13,355)	524,450
3	WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856	SUB	270	0.004%	134	13	6	4	4.344%	136	6	29	(1)	28
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14	<b>Total</b>		<b>7,286,053</b>	<b>100%</b>	<b>3,608,267</b>	<b>350,155</b>	<b>161,768</b>	<b>100,725</b>		<b>3,677,786</b>	<b>159,766</b>	<b>772,414</b>	<b>(19,181)</b>	<b>753,234</b>
15	1/ Revenue Credit Allocation Total from W53-Rev Credit C5L182 and allocated based on the ratio of Zonal project plant-in-service to total Zonal plant-in-service, calculated in column 4 of this worksheet													

WAPA-UGP 2020 Rate True-up Calculation  
 Worksheet 6 - Base Plan Upgrades-Regional  
 12 Months Ending 09/30/2020 True-up

[\(Back to Worksheet Links\)](#)

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (Regional Allocation) \$ (3)	Allocation Factor % (4)	Project Accumulated Depreciation \$ (5)	Allocation for Transmission O&M \$ (6)	Allocation for General Plant Depreciation \$ (7)	Allocation for A&G \$ (8)	Cost of Capital (9)	Project Net Plant \$ (10)	Cost of Capital \$ (11)	Project ATRR \$ (12)	Revenue Credit Allocation \$ /1 (13)	Net ATRR \$ (14)
1	Roberts County 115 kV Substation, 71926	SUB	1,089,866	99.99%	539,734	52,377	24,198	15,067	4.344%	550,133	23,898	115,540	(2,374)	113,166
2	Williston Substation 115 kV Terminal Upgrades, 61856	SUB	133	0.012%	66	6	3	2	4.344%	67	3	14	(0)	14
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14	<b>Total</b>		<b>1,089,999</b>	<b>100%</b>	<b>539,800</b>	<b>52,384</b>	<b>24,201</b>	<b>15,069</b>		<b>550,200</b>	<b>23,901</b>	<b>115,554</b>	<b>(2,374)</b>	<b>113,180</b>

1/ Revenue Credit Allocation Total from W53-Rev Credit CSL210 and allocated based on the ratio of Regional project plant-in-service to total Regional plant-in-service, calculated in column 4 of this worksheet



WAPA-UGP 2020 Rate True-up Calculation  
 Worksheet 7 - SPP Base Plan Upgrades-Facilities  
 12 Months Ending 09/30/2020 True-up

[Back to Worksheet Links](#)

2020 SPP TRUE-UP SUMMARY	FID	DESCRIPTION	PRIOR YEAR FACILITY TOTALS (\$)	BASE PLAN UPGRADES- REGIONAL	BASE PLAN UPGRADES ZONAL	FY2020 SPP TOTALS (\$)
ROBERTS COUNTY SUBSTATION	RCO	ROBERTS COUNTY 115 kV SUBSTATION, 71926	3,302,626	1,089,866	2,212,759	3,302,626
ROBERTS COUNTY SUBSTATION	RCO	ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927	5,073,024	0	5,073,024	5,073,024
WILLISTON SUBSTATION	WN	WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856	403	133	270	403
			8,376,053	1,089,999	7,286,053	8,376,053

2020 SPP TRUE-UP DETAIL:	FID	DESCRIPTION	FID COST DETAIL (\$)	REG %	REG TOTAL (\$)	ZONAL %	ZONAL TOTAL (\$)
RCO	RCO	STEEL STRUCTURE	181,965	33.00%	60,049	67.00%	121,917
RCO	RCO	STEEL STRUCTURE	131,277	33.00%	43,321	67.00%	87,956
RCO	RCO	STEEL STRUCTURE	265,373	33.00%	87,573	67.00%	177,800
RCO	RCO	DISCONNECT SWITCH	73,712	33.00%	24,325	67.00%	49,387
RCO	RCO	DISCONNECT SWITCH	141,931	33.00%	46,837	67.00%	95,094
RCO	RCO	DISCONNECT SWITCH	179,996	33.00%	59,399	67.00%	120,597
RCO	RCO	CCVT	39,217	33.00%	12,942	67.00%	26,276
RCO	RCO	CCVT	89,701	33.00%	29,601	67.00%	60,100
RCO	RCO	CIRCUIT BREAKER	22,459	33.00%	7,412	67.00%	15,048
RCO	RCO	CIRCUIT BREAKER	410,893	33.00%	135,595	67.00%	275,298
RCO	RCO	STEEL STRUCTURE	304,124	33.00%	100,361	67.00%	203,763
RCO	RCO	STATION SERVICE, LAND, CONTROL BUILDING	1,461,976	33.00%	482,452	67.00%	979,524
<b>ROBERTS COUNTY 115 kV SUBSTATION, 71926 - SUBTOTAL</b>			<b>\$ 3,302,626</b>		<b>1,089,866</b>		<b>2,212,759</b>
RCO	RCO	POWER TRANSFORMER	20,893	0.00%	0	100.00%	20,893
RCO	RCO	POWER TRANSFORMER	461,395	0.00%	0	100.00%	461,395
RCO	RCO	POWER TRANSFORMER	481,329	0.00%	0	100.00%	481,329
RCO	RCO	DISCONNECT SWITCH	158,422	0.00%	0	100.00%	158,422
RCO	RCO	DISCONNECT SWITCH	61,693	0.00%	0	100.00%	61,693
RCO	RCO	DISCONNECT SWITCH	161,498	0.00%	0	100.00%	161,498
RCO	RCO	CCVT	13,072	0.00%	0	100.00%	13,072
RCO	RCO	CCVT	28,805	0.00%	0	100.00%	28,805
RCO	RCO	VOLTAGE TRANSFORMER	13,891	0.00%	0	100.00%	13,891
RCO	RCO	VOLTAGE TRANSFORMER	32,368	0.00%	0	100.00%	32,368
RCO	RCO	VOLTAGE TRANSFORMER	14,101	0.00%	0	100.00%	14,101
RCO	RCO	INSTRUMENT TRANSFORMER	13,037	0.00%	0	100.00%	13,037
RCO	RCO	INSTRUMENT TRANSFORMER	35,655	0.00%	0	100.00%	35,655
RCO	RCO	CIRCUIT BREAKER	25,490	0.00%	0	100.00%	25,490
RCO	RCO	CIRCUIT BREAKER	397,859	0.00%	0	100.00%	397,859
RCO	RCO	STEEL STRUCTURE	229,083	0.00%	0	100.00%	229,083
RCO	RCO	POWER TRANSFORMER	138,325	0.00%	0	100.00%	138,325
RCO	RCO	STEEL STRUCTURE	423,875	0.00%	0	100.00%	423,875
RCO	RCO	ARRESTER	13,145	0.00%	0	100.00%	13,145
RCO	RCO	OIL STORAGE TANK	103,408	0.00%	0	100.00%	103,408
RCO	RCO	STATION SERVICE, LAND, CONTROL BUILDING	2,245,681	0.00%	0	100.00%	2,245,681
<b>ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927 - SUBTOTAL</b>			<b>5,073,024</b>		<b>-</b>		<b>5,073,024</b>
WN	WN	RELAYS	403	33.00%	133	67.00%	270
<b>WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856 - SUBTOTAL</b>			<b>403</b>		<b>133</b>		<b>270</b>
<b>TOTAL</b>			<b>8,376,053</b>		<b>1,089,999</b>		<b>7,286,053</b>

WAPA-UGP 2020 Rate True-up Calculation  
Worksheet 8 - Transmission Facilities  
12 Months Ending 09/30/2020 True-up

[\(Back to Worksheet Links\)](#)

			(1)	(2)	(3)	(4)	(5)
Line No.	FID	DESCRIPTION	PRIOR YEAR FACILITY TOTALS (\$)	ATTACHMENT AI ADJUSTMENTS (\$)	GENERATION ADJUSTMENTS (\$)	OTHER ADJUSTMENTS (\$)	FY2020 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	357,312	-	-	357,312
5	TL	BS GH	BISMARCK-GLENHAM	6,319,980	-	-	6,319,980
6	TL	BS JT 1	BISMARCK-JAMESTOWN NO. 1	9,317,120	-	-	9,317,120
7	TL	BS JT 2	BISMARCK-JAMESTOWN NO. 2	4,229,572	-	-	4,229,572
8	TL	BS MDR	BISMARCK-MEDORA	12,764,457	-	-	12,764,457
9	TL	BR SF	BROOKINGS-SIOUX FALLS	2,564,429	-	-	2,564,429
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"	337,236	-	-	337,236
14	TL	CA JT	CARRINGTON-JAMESTOWN	1,259,668	-	-	1,259,668
15	TL	WC BU	CHARLIE CREEK - WATFORD CITY	13,451,446	-	-	13,451,446
16	TL	CCRBEF	CHARLIE CREEK-BELFIELD	14,513,308	-	-	14,513,308
17	TL	CR DC	CIRCLE-DAWSON COUNTY	3,624,968	-	-	3,624,968
18	TL	CONSH2	CONRAD-SHELBY #2	6,735,890	-	-	6,735,890
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	3,464,064	-	-	3,464,064
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	9,154,519	-	-	9,154,519
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	8,267,213	-	-	8,267,213
33	TL	FO RCO	FORMAN-ROBERTS COUNTY	183,485	-	-	183,485
34	TL	FO SU D	FORMAN-SUMMIT (BISMARCK)	922,098	-	-	922,098
35	TL	FO SU C	FORMAN-SUMMIT (HURON)	4,465,037	-	-	4,465,037
36	TL	FP DC 1	FORT PECK-DAWSON 1	3,908,826	-	-	3,908,826
37	TL	FP DC 2	FORT PECK-DAWSON 2	4,627,356	-	-	4,627,356
38	TL	FP HV	FORT PECK-HAVRE	28,806,330	-	-	28,806,330
39	TL	FP WH	FORT PECK-WHATELY	157,876	-	-	157,876
40	TL	FP WN	FORT PECK-WILLISTON	13,223,860	-	-	13,223,860
41	TL	FP WP 2	FORT PECK-WOLF POINT #2	7,554,492	-	-	7,554,492
42	TL	FR FT D	FORT RANDALL-FORT THOMPSON 1&2	7,782,247	-	-	7,782,247
43	TL	FR GP	FORT RANDALL-GAVIN'S POINT	2,319,939	-	-	2,319,939

44	TL	FR GY	FORT RANDALL-GREGORY	777,327	-	-	777,327
45	TL	FR MV	FORT RANDALL-MT VERNON	1,308,562	-	-	1,308,562
46	TL	FR ON	FORT RANDALL-O'NEILL	937,082	-	-	937,082
47	TL	FR SC D	FORT RANDALL-SIOUX CITY 1&2	11,019,006	-	-	11,019,006
48	TL	FT GI	FORT THOMPSON-GRAND ISLAND	17,840,941	-	-	17,840,941
49	TL	FT HU D	FORT THOMPSON-HURON 230-KV 1&2	6,788,951	-	-	6,788,951
50	TL	FT SF D	FORT THOMPSON-SIOUX FALLS 1&2	10,455,917	-	-	10,455,917
51	TL	GA BS D	GARRISON-BISMARCK 230KV 1&2	10,713,977	-	-	10,713,977
52	TL	GA JT	GARRISON-JAMESTOWN	5,062,688	-	-	5,062,688
53	TL	GA ML	GARRISON-MALLARD	1,948,079	-	-	1,948,079
54	TL	GA WJ	GARRISON-WM. J. NEAL	1,521,174	-	-	1,521,174
55	TL	GP BN	GAVINS POINT-BELDEN	455,727	-	-	455,727
56	TL	GP SF	GAVINS POINT-SIOUX FALLS	3,361,449	-	-	3,361,449
57	TL	GF MO	GRANITE FALLS- MORRIS	3,279,089	-	-	3,279,089
58	TL	GF MNV	GRANITE FALLS-MINNESOTA VALLEY	156,778	-	-	156,778
59	TL	GTFCON	GREAT FALLS-CONRAD	12,744,945	-	-	12,744,945
60	TL	GY MS	GREGORY-MISSION	10,110,752	-	-	10,110,752
61	TL	GR HU	GROTON-HURON	1,270,645	-	-	1,270,645
62	TL	GR SU	GROTON-SUMMIT	3,255,847	-	-	3,255,847
63	TL	HV RB	HAVRE-RAINBOW	8,681,332	-	-	8,681,332
64	TL	HV SH2	HAVRE-SHELBY#2	5,561,905	-	-	5,561,905
65	TL	HE DV	HESKETT-DEVAUL	6,016,436	-	-	6,016,436
66	TL	HETNU	HETTINGER-NEW UNDERWOOD	11,263,708	-	-	11,263,708
67	TL	HU MV	HURON-MT VERNON	617,623	-	-	617,623
68	TL	HU WT D	HURON-WATERTOWN 230KV 1&3	6,319,622	-	-	6,319,622
69	TL	JT ED	JAMESTOWN-EDGELEY	1,189,520	-	-	1,189,520
70	TL	JT FA 1	JAMESTOWN-FARGO NO. 1	4,941,649	-	-	4,941,649
71	TL	JT FA 2	JAMESTOWN-FARGO NO. 2	3,155,850	-	-	3,155,850
72	TL	JT GK	JAMESTOWN-GRAND FORKS	28,856,299	-	-	28,856,299
73	TL	JT VC	JAMESTOWN-VALLEY CITY	1,055,414	-	-	1,055,414
74	TL	LAHCF	LAKE HELENA SWITCHYARD - CANYON FERRY 100 KV	282,088	-	-	282,088
75	TL	LE DL	LEEDS-DEVILS LAKE	8,987,642	-	-	8,987,642
76	TL	LE RL	LEEDS-ROLLA	6,257,786	-	-	6,257,786
77	TL	ML RG	MALLARD-RUGBY	1,089,083	-	-	1,089,083
78	TL	MR MS	MARTIN-MISSION	1,816,904	-	-	1,816,904
79	TL	MR PL	MARTIN-PHILIP	1,790,108	-	-	1,790,108
80	TL	MA RC	MAURINE-RAPID CITY	6,346,265	-	-	6,346,265
81	TL	MC BK	MILES CITY-BAKER	10,569,338	-	-	10,569,338
82	TL	MC CU	MILES CITY-CUSTER	3,750,704	-	-	3,750,704
83	TL	NU PL	NEW UNDERWOOD-PHILIP	2,915,316	-	-	2,915,316
84	TL	NU RC 1	NEW UNDERWOOD-RAPID CITY NO. 1	1,132,486	-	-	1,132,486
85	TL	NU RC 2	NEW UNDERWOOD-RAPID CITY NO. 2	309,991	-	-	309,991
86	TL	NU SG C	NEW UNDERWOOD-STEGALL (HURON)	2,651,860	-	-	2,651,860
87	TL	OA FT N	OAHE-FORT THOMPSON 230KV 1&2	3,973,416	-	-	3,973,416
88	TL	OA FT S	OAHE-FORT THOMPSON 230KV 3&4	5,563,296	-	-	5,563,296
89	TL	OA GH	OAHE-GLENHAM	5,949,648	-	-	5,949,648
90	TL	OA MA	OAHE-MAURINE	1,967,901	-	-	1,967,901
91	TL	OA NU	OAHE-NEW UNDERWOOD	6,683,770	-	-	6,683,770
92	TL	OA PI	OAHE-PIERRE	388,816	-	-	388,816
93	TL	OF MC	O'FALLON CREEK-MILES CITY	2,488,318	-	-	2,488,318

94	TL	PI PL	PIERRE-PHILIP	2,140,436	-	-	2,140,436
95	TL	RC DRY	RAPID CITY-DRY CREEK	9,269,194	-	-	9,269,194
96	TL	ELCRC	RAPID CITY-ELK CREEK 115-KV T/L	52,064	-	-	52,064
97	TL	RCOSU	ROBERTS COUNTY-SUMMIT	91,742	-	-	91,742
98	TL	RG LE	RUGBY-LEEDS	2,235,655	-	-	2,235,655
99	TL	SH SH2	SHELBY-SHELBY #2	576,090	(576,090)	-	-
100	TL	SC DN	SIOUX CITY-DENISON	10,989,275	-	-	10,989,275
101	TL	SC SP	SIOUX CITY-SPENCER	1,938,353	-	-	1,938,353
102	TL	SC SF	SIOUX FALLS- SIOUX CITY	3,217,192	-	-	3,217,192
103	TL	SF VFO	SIOUX FALLS-VIRGIL FODNESS 230KV T-LINE	277,897	-	-	277,897
104	TL	SU WT	SUMMIT-WATERTOWN	6,743,203	-	-	6,743,203
105	TL	TT TI	TIBER TAP-TIBER	1,084,858	-	-	1,084,858
106	TL	UJ SF	UTICA JCT-SIOUX FALLS	3,485,236	-	-	3,485,236
107	TL	VC FO	VALLEY CITY-FORMAN	2,418,957	-	-	2,418,957
108	TL	VR GTF	VERONA GREAT FALLS 161-KV LINE	5,110,115	-	-	5,110,115
109	TL	UJ VFO	VIRGIL FODNESS-UTICA JUNCTION-FT RANDALL/RASMUS	312,931	-	-	312,931
110	TL	WT GF D	WATERTOWN-GRANITE FALLS 1&2	7,488,154	-	-	7,488,154
111	TL	WT SC	WATERTOWN-SIOUX CITY	26,924,889	-	-	26,924,889
112	TL	WC BU	WATFORD CITY-BEULAH	349,954	-	-	349,954
113	TL	WN WC	WILLISTON-WATFORD CITY	17,627,868	-	-	17,627,868
114	TL	WP CR	WOLF POINT-CIRCLE	11,035,514	-	-	11,035,514
115	TL	WJ RG	WM. J. NEAL-RUGBY	4,629,316	-	-	4,629,316
116	TL	YT CU	YELLOWTAIL-CUSTER	2,265,163	-	-	2,265,163
117	<b>TL Total</b>		<b>TRANSMISSION LINES</b>	<b>587,968,501</b>	<b>(576,090)</b>	<b>-</b>	<b>587,392,411</b>
118	SUB	AN	ANITA	6,259	-	-	6,259
119	SUB	APD	APPELDORN SUBSTATION	5,878,984	-	-	5,878,984
120	SUB	AR	ARMOUR SUBSTATION	2,318,295	(800,024)	-	1,518,272
121	SUB	AHS	ASH SUBSTATION	63,325	-	-	63,325
122	SUB	AB	ASSINNIBOINE	35,005	(35,005)	-	-
123	SUB	AUR	AURORA SUBSTATION	2,899,881	(124,344)	-	2,775,537
124	SUB	BK	BAKER	279,691	-	-	279,691
125	SUB	BN	BELDEN SUBSTATION	298,522	-	-	298,522
126	SUB	BEF	BELFIELD SUBSTATION	13,779,308	(163,836)	-	13,615,472
127	SUB	BE	BERESFORD SUBSTATION	4,733,510	(231,321)	-	4,502,189
128	SUB	BB	BISBEE SUBSTATION	272,529	(218,122)	-	54,408
129	SUB	BS	BISMARCK SUBSTATION	18,166,329	(187,218)	-	17,979,111
130	SUB	BI	BISON	12,472	-	-	12,472
131	SUB	BOL	BOLE SUB	2,997,082	(630,455)	-	2,366,627
132	SUB	BO	BONESTEEL SUBSTATION	3,398,446	(1,226,623)	-	2,171,823
133	SUB	BR	BROOKINGS SUBSTATION	17,356,137	-	-	17,356,137
134	SUB	CBC	CAMPBELL COUNTY SWITCHING STATION	4,765,826	-	-	4,765,826
135	SUB	CF	CANYON FERRY	45,210	-	-	45,210
136	SUB	CRP	CARPENTER SUBSTATION	2,463,312	-	-	2,463,312
137	SUB	CA	CARRINGTON SUBSTATION	3,845,459	(1,007,873)	-	2,837,586
138	SUB	CCR	CHARLIE CREEK	1,376,076	-	-	1,376,076
139	SUB	CR	CIRCLE SUBSTATION	9,139,054	(2,140,670)	-	6,998,384
140	SUB	CON	CONRAD SUB	5,387,897	(151,625)	-	5,236,272
141	SUB	CS	CRESTON SUBSTATION	8,453,084	-	-	8,453,084
142	SUB	CRO	CROSSOVER SUB	12,735,595	-	-	12,735,595
143	SUB	CQE	CULBERTSON EAST SWITCHING STATION	2,390,851	-	-	2,390,851

144	SUB	CU	CUSTER SUBSTATION	4,672,136	(346,142)	-	4,325,994
145	SUB	CT	CUSTER TRAIL SUBSTATION	1,567,242	(1,567,242)	-	-
146	SUB	DC	DAWSON COUNTY SUBSTATION	10,478,271	(2,305)	-	10,475,967
147	SUB	DNT	DENBIGH TAP	848,872	(109,673)	-	739,200
148	SUB	DN	DENISON SUBSTATION	16,394,238	(183,385)	-	16,210,853
149	SUB	DV	DEVAUL SUBSTATION	1,705,147	(1,705,147)	-	0
150	SUB	DL	DEVILS LAKE SUBSTATION	2,918,979	(97,895)	-	2,821,084
151	SUB	DK	DICKINSON	23,704	-	-	23,704
152	SUB	EJ	E. J. MANNING	49,112	-	-	49,112
153	SUB	EA	EAGLE	66,108	-	-	66,108
154	SUB	EB	EAGLE BUTTE SUBSTATION	2,201,771	(351,323)	-	1,850,448
155	SUB	ED	EDGELEY SUBSTATION	6,773,221	(1,197,122)	-	5,576,099
156	SUB	ELC	ELK CREEK SUBSTATION	2,099,907	(17,147)	-	2,082,760
157	SUB	EL	ELLENDALE SUBSTATION	579	(579)	-	-
158	SUB	ELI	ELLIOTT SWITCHING STATION	3,507,129	(41,652)	-	3,465,476
159	SUB	END	ENDERLIN TAP STATION	749,768	(247,423)	-	502,345
160	SUB	EXI	EXIRA SWITCHING STATION	5,529,337	(164,229)	-	5,365,108
161	SUB	FVW	FAIRVIEW WEST SWITCHING STATION	4,296,873	-	-	4,296,873
162	SUB	FH	FAITH SUBSTATION	1,235,034	(541,181)	-	693,853
163	SUB	FA	FARGO SUBSTATION	27,861,695	-	-	27,861,695
164	SUB	FL	FLANDREAU SUBSTATION	4,266,040	(40,435)	-	4,225,605
165	SUB	FO	FORMAN SUBSTATION	7,435,622	(1,050,833)	-	6,384,789
166	SUB	FR	FORT RANDALL	253,710	-	-	253,710
167	SUB	FT2	FORT THOMPSON #2	13,463,134	-	-	13,463,134
168	SUB	FT	FORT THOMPSON SUBSTATION	16,988,725	(163,144)	-	16,825,581
169	SUB	GL	GLENDIVE SUBSTATION	1,725,310	-	-	1,725,310
170	SUB	GK	GRAND FORKS SUBSTATION	10,579,463	-	-	10,579,463
171	SUB	GI	GRAND ISLAND SUBSTATION	17,413,353	-	-	17,413,353
172	SUB	GRP	GRAND PRAIRIE SUBSTATION /1	-	-	-	-
173	SUB	GF	GRANITE FALLS SUBSTATION	23,914,829	(2,113,167)	-	21,801,662
174	SUB	GTF	GREAT FALLS SUB	8,439,044	-	-	8,439,044
175	SUB	GY	GREGORY SUBSTATION	1,517,925	(43,752)	-	1,474,173
176	SUB	GR	GROTON SUBSTATION	6,180,011	(326,877)	-	5,853,134
177	SUB	GSO	GROTON SOUTH SUBSTATION	8,552,324	-	-	8,552,324
178	SUB	HA	HARLEM	98,534	-	-	98,534
179	SUB	HV	HAVRE SUBSTATION	11,868,322	(62,475)	-	11,805,846
180	SUB	HBN	HEBRON SUBSTATION	6,841,034	(59,777)	-	6,781,256
181	SUB	HET	HETTINGER	10,832	-	-	10,832
182	SUB	HLK	HILKEN SUBSTATION	3,894,020	(143,716)	-	3,750,303
183	SUB	HU	HURON SUBSTATION	12,505,665	(362,525)	-	12,143,140
184	SUB	JT	JAMESTOWN SUBSTATION	25,178,539	(1,479,440)	-	23,699,098
185	SUB	KD	KILLDEER SUBSTATION	7,092,854	(1,180,480)	-	5,912,374
186	SUB	LA	LAKOTA SUBSTATION	3,670,766	(1,307,837)	-	2,362,929
187	SUB	LE	LEEDS SUBSTATION	3,943,917	(158,722)	-	3,785,195
188	SUB	LET	LETCHER SUBSTATION	11,108,748	-	-	11,108,748
189	SUB	ML	MALLARD	29,969	-	-	29,969
190	SUB	MT	MALTA	340,848	-	-	340,848
191	SUB	MDN	MANDAN SUBSTATION	19,476	-	-	19,476
192	SUB	MR	MARTIN SUBSTATION	1,829,481	(1,134,120)	-	695,361
193	SUB	MA	MAURINE SUBSTATION	8,065,072	(593,801)	-	7,471,271

194	SUB	MD	MIDLAND SUBSTATION	831,466	(154,097)	-	677,369
195	SUB	MC2	MILES CITY SUB #2	6,938,868	-	-	6,938,868
196	SUB	MC3	MILES CITY SUB #3	1,895,702	-	-	1,895,702
197	SUB	MC	MILES CITY SUBSTATION	1,202,099	-	-	1,202,099
198	SUB	MGV	MINGUSVILLE SUBSTATION	5,351,152	-	-	5,351,152
199	SUB	MS	MISSION SUBSTATION	3,473,710	(586,992)	-	2,886,718
200	SUB	MO	MORRIS SUBSTATION	8,007,360	(1,095,435)	-	6,911,925
201	SUB	MV	MT VERNON SUBSTATION	2,030,824	(139,934)	-	1,890,890
202	SUB	NA	NASHUA SUB	72,368	(72,368)	-	-
203	SUB	NEL	NELSON SUBSTATION	1,944,817	(33,744)	-	1,911,073
204	SUB	NU	NEW UNDERWOOD SUBSTATION	18,333,139	-	-	18,333,139
205	SUB	NL	NEWELL SUBSTATION	4,116,914	(287,497)	-	3,829,418
206	SUB	OF	O'FALLON CREEK SUBSTATION	3,335,109	(58,595)	-	3,276,514
207	SUB	ON	O'NEILL SUB (NPP)	180,660	-	-	180,660
208	SUB	PET	PENN TAP	890,607	(108,485)	-	782,122
209	SUB	PL	PHILIP SUBSTATION	2,037,148	(209,290)	-	1,827,858
210	SUB	PI	PIERRE SUBSTATION	4,310,496	(699,890)	-	3,610,606
211	SUB	PLL	PLEASANT LAKE TAP	992,415	(160,601)	-	831,814
212	SUB	RB	RAINBOW SUBSTATION	250,629	(250,629)	-	-
213	SUB	RC	RAPID CITY SUBSTATION	5,739,051	(556,793)	-	5,182,257
214	SUB	RH	RICHLAND SUBSTATION	1,733,528	(1,733,528)	-	-
215	SUB	RCO	ROBERTS COUNTY /2	8,375,651	-	(8,375,651)	(0)
216	SUB	RL	ROLLA SUBSTATION	623,513	-	-	623,513
217	SUB	RY	RUDYARD SUBSTATION	3,160,305	(1,380,449)	-	1,779,856
218	SUB	RG	RUGBY SUBSTATION	8,722,196	(570,712)	-	8,151,484
219	SUB	SA	SAVAGE SUB	74,403	-	-	74,403
220	SUB	SH	SHELBY SUBSTATION	861,699	(861,699)	-	-
221	SUB	SH2	SHELBY SUBSTATION #2	5,897,302	(169,696)	-	5,727,606
222	SUB	SL	SHIRLEY TAP	22,102	-	-	22,102
223	SUB	SC2	SIOUX CITY #2	13,150,690	-	-	13,150,690
224	SUB	SC	SIOUX CITY SUBSTATION	16,893,262	-	-	16,893,262
225	SUB	SF	SIOUX FALLS SUBSTATION	14,959,603	(516,513)	-	14,443,090
226	SUB	SP	SPENCER	8,022,741	(254,683)	-	7,768,058
227	SUB	SNY	STANLEY	49,735	-	-	49,735
228	SUB	SB	SULLY BUTTES	74,428	-	-	74,428
229	SUB	SU	SUMMIT SUBSTATION	2,851,689	(384,548)	-	2,467,141
230	SUB	TR	TERRY TAP	606,044	(103,121)	-	502,923
231	SUB	TT	TIBER TAP	166,306	-	-	166,306
232	SUB	TN	TOWNER	5,204,626	-	-	5,204,626
233	SUB	TY	TYNDALL SUBSTATION	937,621	(125,594)	-	812,027
234	SUB	UJ	UTICA JCT.	12,974,150	-	-	12,974,150
235	SUB	VH	V. T. HANLON	12,235,483	-	-	12,235,483
236	SUB	VC	VALLEY CITY SUBSTATION	6,894,550	(176,541)	-	6,718,009
237	SUB	VR	VERONA	120,972	-	-	120,972
238	SUB	VE	VETAL TAP	232,375	-	-	232,375
239	SUB	VFO	VIRGIL FODNESS SUBSTATION	3,206,763	-	-	3,206,763
240	SUB	WL	WALL SUBSTATION	1,571,437	(654,299)	-	917,138
241	SUB	WNB	WANBLEE TAP	-	-	-	-
242	SUB	WDD	WARD SUBSTATION	3,453,847	(45,362)	-	3,408,486
243	SUB	WB	WASHBURN SUBSTATION	2,072,439	(931,181)	-	1,141,258

244	SUB	WT2	WATERTOWN #2	3,223,563	-	-	3,223,563
245	SUB	WTS	WATERTOWN STATIC VAR SYSTEM	11,778,775	-	-	11,778,775
246	SUB	WT	WATERTOWN SUBSTATION	16,071,738	-	-	16,071,738
247	SUB	WC	WATFORD CITY SUB	7,600,294	(108,365)	-	7,491,928
248	SUB	WSG	WESSINGTON SPRINGS SUBSTATION	5,141,440	(181,849)	-	4,959,591
249	SUB	WH2	WHATELY (NORTHERN)	40,860	-	-	40,860
250	SUB	WH	WHATELY SUBSTATION	109,910	(54,083)	-	55,827
251	SUB	WHT	WHITE 345/115 SUB	11,080,709	-	-	11,080,709
252	SUB	WV	WICKSVILLE SUBSTATION	831,304	(250,593)	-	580,710
253	SUB	WN2	WILLISTON 2 SUBSTATION	15,594,604	-	-	15,594,604
254	SUB	WN	WILLISTON SUBSTATION /2	8,198,987	(97,320)	-	8,101,264
255	SUB	WI	WINNER SUBSTATION	3,234,614	(101,869)	-	3,132,746
256	SUB	WJ	WM. J. NEAL	183,222	-	-	183,222
257	SUB	WP	WOLF POINT SUBSTATION	7,205,454	(1,346,899)	-	5,858,555
258	SUB	WO	WOONSOCKET SUBSTATION	2,775,992	(1,579,680)	-	1,196,312
259	SUB	YJ	YANKTON JCT.	76,396	-	-	76,396
260	SUB	YA	YANKTON SUBSTATION	2,935	-	-	2,935
261	<b>SUB Total</b>	<b>SUBSTATIONS</b>		<b>733,539,620</b>	<b>(39,753,596)</b>	<b>(8,376,054)</b>	<b>685,409,970</b>
262	O&M	ARC	ARMOUR O&M SER. CEN.	3,488,667	-	-	3,488,667
263	O&M	BSM	BISMARCK O&M SER. CEN.	9,917,899	-	-	9,917,899
264	O&M	DCF	DAWSON SER. CEN.	6,853,289	-	-	6,853,289
265	O&M	DLM	DEVILS LAKE O&M SER. CEN.	3,852,064	-	-	3,852,064
266	O&M	FAO	FARGO LINE MAINTENANCE FACILITY	2,203,121	-	-	2,203,121
267	O&M	FAM	FARGO O&M SER. CEN.	584,445	-	-	584,445
268	O&M	FPM	FORT PECK SER. CEN.	8,407,259	-	-	8,407,259
269	O&M	FTM	FORT THOMPSON O&M S. C.	2,209,623	-	-	2,209,623
270	O&M	HVM	HAVRE SERVICE CENTER	493,999	-	-	493,999
271	O&M	HUM	HURON O&M SER. CEN.	2,797,866	-	-	2,797,866
272	O&M	JTM	JAMESTOWN O&M SER. CEN.	3,874,657	-	-	3,874,657
273	O&M	MCM	MILES CITY MTCE FAC.	1,025,254	-	-	1,025,254
274	O&M	NUM	NEW UNDERWOOD SER. CEN.	96,884	-	-	96,884
275	O&M	PLM	PHILIP O&M SER. CENT.	1,679,382	-	-	1,679,382
276	O&M	PIM	PIERRE O&M SER. CEN.	1,051,383	-	-	1,051,383
277	O&M	RCM	RAPID CITY GARAGE & STOR.	2,221,967	-	-	2,221,967
278	O&M	SCM	SIoux CITY O&M SER. CEN.	7,115,527	-	-	7,115,527
279	O&M	SFC	SIoux FALLS O&M SER. CEN.	239,920	-	-	239,920
280	O&M	WTM	WATERTOWN MAINT. CEN.	7,452,151	-	-	7,452,151
281	<b>O&amp;M Total</b>	<b>O&amp;M SERVICE &amp; MAINT. CENTERS</b>		<b>65,565,356</b>	-	-	<b>65,565,356</b>
282	OPS	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	6,046,941	-	-	6,046,941
283	OPS	WTO	WATERTOWN OPERATIONS CENT	1,568,214	-	(272,719)	1,295,496
284	OPS	WTO F	WATERTOWN OPER CTR (BFPS)	12,069,072	-	(1,224,082)	10,844,990
285	<b>OPS Total</b>	<b>OPERATION CENTERS</b>		<b>19,684,227</b>	-	<b>(1,496,801)</b>	<b>18,187,426</b>
286	MOB	MOBW2	MOB 115KV SWITCH TRAILER	69,741	-	-	69,741
287	MOB	MOBT13	MOB TRANSF 111KV 15MVA	213,000	-	-	213,000
288	MOB	MOBT2	MOB TRANSF 115KV 10MVA	218,493	-	-	218,493
289	MOB	MOBT12	MOB TRANSF 115KV 25MVA	814,665	-	-	814,665
290	MOB	MOBT4	MOB TRANSF 115KV 40MVA	526,201	-	-	526,201
291	MOB	MOBT6	MOB TRANSF 230KV 1-33MVA	170,278	-	-	170,278
292	MOB	MOBB2	MOBILE BY PASS KIT (BISMARCK)	35,071	-	-	35,071
293	MOB	MOBB1	MOBILE BY PASS KIT (HURON)	163,695	-	-	163,695

294	MOB	MOBC4	MOBILE CAPACITOR BANK	19,075	-	-	19,075
295	MOB	MOBS6	MOBILE SUB 110KV	127,144	-	-	127,144
296	MOB	MOBS9	MOBILE SUB 115KV 20MVA	404,166	-	-	404,166
297	MOB	MOBS10	MOBILE SUB 115KV/41.8 KV 20MVA	1,474,766	(1,474,766)	-	0
298	MOB	MOBS7	MOBILE SUB 41.8 KV	192,498	(192,498)	-	-
299	MOB	MOBS5	MOBILE SUB 69KV	71,118	-	-	71,118
300	MOB	MOBR2	MOB SH.REACTOR	179,328	-	-	179,328
301	<b>MOB Total</b>	<b>MOBILE EQUIPMENT</b>		<b>4,679,239</b>	<b>(1,667,264)</b>	<b>-</b>	<b>3,011,975</b>
302	GEN	BG FT L	BIG BEND-FORT THOMPSON (LOW VOLTAGE)	81,944	-	(81,944)	-
303	GEN	FP	FORT PECK POWERPLANT (COE)	64,611	-	(64,611)	-
304	GEN	FT BG 1	FORT THOMPSON-BIG BEND NO. 1	922,164	-	-	922,164
305	GEN	FT BG 2	FORT THOMPSON-BIG BEND NO. 2	690,735	-	-	690,735
306	<b>GEN Total</b>	<b>TRANSMISSION-RELATED GEN. FACILITIES</b>		<b>1,759,454</b>	<b>-</b>	<b>(146,555)</b>	<b>1,612,899</b>
307	COM	ATC	ATLANTIC COMMUNICATION SITE	17,199	-	(5,495)	11,704
308	COM	BK2	BAKER RELAY	255,789	-	(81,725)	174,064
309	COM	BTY	BANTRY	409,860	-	(130,950)	278,909
310	COM	BAE	BARRETT	99,835	-	(31,897)	67,937
311	COM	BMW	BATTLE MT. MICROWAVE	329,570	-	(105,298)	224,273
312	COM	BPR	BELLE PRAIRIE	257,179	-	(82,169)	175,010
313	COM	BET	BENEDICT	196,601	-	(62,814)	133,787
314	COM	BU	BEULAH	10,679	-	(3,412)	7,267
315	COM	BG	BIG BEND	113,362	-	(36,219)	77,143
316	COM	BJR	BIJOU REPEATER	587,474	-	(187,698)	399,776
317	COM	BAO	BILLINGS AREA OFFICE	158,946	-	(136,495)	22,451
318	COM	BSR	BISMARCK REPEATER	413,471	-	(132,104)	281,367
319	COM	BIR	BISON REPEATER	232,618	-	(74,321)	158,296
320	COM	BON	BOLE NORTH REPEATER	149,228	-	(47,678)	101,550
321	COM	BRI	BRINSMAD	122,277	-	(39,068)	83,210
322	COM	BSL	BRISTOL	19,704	-	(6,296)	13,409
323	COM	BRV	BRUNSVILLE REPEATER	92,595	-	(29,584)	63,011
324	COM	BFF	BUFFALO	107,342	-	(34,296)	73,046
325	COM	CAH	CAHOON	199,392	-	(63,706)	135,686
326	COM	CAZ	CARRINGTON REPEATER	703,661	-	(224,820)	478,841
327	COM	CHK	CHARTER OAK REPEATER	37,034	-	(11,832)	25,201
328	COM	CHI F	CHINOOK (BEFP)	284,048	-	(90,753)	193,295
329	COM	CHR	CHINOOK REPEATER	17,797	-	(5,686)	12,111
330	COM	CKR	CLARK MW REPEATER	742,840	-	(237,337)	505,502
331	COM	CLV	CLEVELAND REPEATER, N.D.	66,872	-	(21,366)	45,507
332	COM	CMR	COLEMAN REPEATER	105,281	-	(33,637)	71,644
333	COM	CME	COLOME REPEATER	301,355	-	(96,283)	205,072
334	COM	CBR	CONRAD BUTTE REPEATER	887,627	-	(283,597)	604,030
335	COM	CNN	COTTON	1,399	-	(447)	952
336	COM	CSR	CRESTON REPEATER	21,340	-	(6,818)	14,522
337	COM	CLR	CROW LAKE REPEATER	251,029	-	(80,204)	170,825
338	COM	CBT	CROWN BUTTE	52,565	-	(16,795)	35,770
339	COM	CRR	CULBERTSON RADIO RELAY SITE	1,926	-	(615)	1,311
340	COM	CQR	CULBERTSON REPEATER	31,102	-	(9,937)	21,165
341	COM	CUL	CUSTER LOOKOUT	84,854	-	(27,111)	57,743
342	COM	DAL	DALTON (WES)	63,660	-	(20,339)	43,321
343	COM	DLC	DEVILS LAKE FIBER REGEN	257,505	-	(82,273)	175,232



344	COM	DLZ	DEVILS LAKE REPEATER	530,315	-	(169,436)	360,879
345	COM	DOD	DODSON REPEATER	882,795	-	(282,053)	600,742
346	COM	DO	DOGDEN BUTTE	403,352	-	(128,871)	274,481
347	COM	DRS	DRISCOLL	79,113	-	(25,277)	53,837
348	COM	DU	DUPREE REPEATER	1,821	-	(582)	1,239
349	COM	DUT	DUTTON REPEATER (BEFP)	79,275	-	(25,328)	53,946
350	COM	ERB	EAST RAINY BUTTE	151,425	-	(48,380)	103,045
351	COM	ECK	ECKELSON	240,324	-	(76,783)	163,540
352	COM	EKR	ELKTON	211,379	-	(67,536)	143,844
353	COM	ELZ	ELLENDALE REPEATER	814,135	-	(260,116)	554,019
354	COM	EWA	ELLSWORTH AIR BASE	200,661	-	(64,111)	136,550
355	COM	ERH	ERHARD	99,569	-	(31,812)	67,757
356	COM	EX	EXIRA REPEATER	2,527	-	(807)	1,720
357	COM	FB	F. L. BLAIR	76,407	-	(24,412)	51,995
358	COM	FAP	FAIRPOINT REPEATER	206,550	-	(65,993)	140,557
359	COM	FNR	FALLON REPEATER	211,743	-	(67,652)	144,091
360	COM	FAC	FARGO MICROWAVE	109,866	-	(35,102)	74,764
361	COM	FCS	FERGUS FALLS COMMUNICATIONS SITE	498,567	-	(159,292)	339,275
362	COM	FLW	FLOWING WELLS	68,763	-	(21,970)	46,793
363	COM	FBS	FORBES COMMUNICATION SITE	70,575	-	(22,549)	48,026
364	COM	FTH	FORSYTH	132,263	-	(42,258)	90,005
365	COM	FP1	FORT PECK RELAY (WES)	97,512	-	(31,155)	66,357
366	COM	FPC	FORT PECK COMMUNICATIONS BUILDING	423,029	-	(135,158)	287,871
367	COM	FPR	FORT PECK REPEATER	105,589	-	(33,736)	71,853
368	COM	FPI	FORT PIERRE POLE YARD	785,698	-	(251,031)	534,668
369	COM	FTR	FORT THOMPSON REPEATER	99,223	-	(31,702)	67,521
370	COM	FTP	FORT THOMPSON REPEATER (EAST RIVER)	301,614	-	(96,366)	205,248
371	COM	FCR	FOX CREEK MICROWAVE	423,094	-	(135,179)	287,915
372	COM	FRY	FRYBURG SUB & MICROWAVE	61,204	-	(19,555)	41,649
373	COM	GA	GARRISON	303,954	-	(97,113)	206,841
374	COM	GRR	GARY REPEATER	80,799	-	(25,815)	54,983
375	COM	GP	GAVIN'S POINT	148,752	-	(47,526)	101,226
376	COM	GPR	GAVINS POINT REPEATER	325,520	-	(104,004)	221,516
377	COM	GET	GETTYSBURG REPEATER	378,095	-	(120,801)	257,294
378	COM	GH	GLENHAM	272,857	-	(87,178)	185,679
379	COM	GKM	GRAND FORKS MINNKOTA (MPC)	23,847	-	(7,619)	16,228
380	COM	GWN	GWINNER COMMUNICATIONS SITE	736,184	-	(235,211)	500,974
381	COM	HSB	HAILSTONE BUTTE	78,926	-	(25,217)	53,709
382	COM	HOY	HALLOWAY REPEATER	109,706	-	(35,051)	74,655
383	COM	HRT	HARLEM REPEATER	882,588	-	(281,987)	600,601
384	COM	HTH	HATHAWAY	68,891	-	(22,011)	46,880
385	COM	HMW	HERMOSA MICROWAVE	302,701	-	(96,713)	205,988
386	COM	HLR	HIGHLAND REPEATER	22,884	-	(7,311)	15,572
387	COM	HMR	HIGHMORE REPEATER	157,601	-	(50,354)	107,248
388	COM	HIW	HIGHWOOD	22,896	-	(7,315)	15,581
389	COM	HI	HINSDALE	201,837	-	(64,487)	137,350
390	COM	HIR	HINSDALE REPEATER	85,068	-	(27,179)	57,889
391	COM	HOE	HOPEWELL REPEATER	273,932	-	(87,521)	186,411
392	COM	HNT	HUNTER MICROWAVE	210,227	-	(67,168)	143,060
393	COM	HUD	HURON DISTRICT OFFICE	780,865	-	(249,486)	531,379

394	COM	HYS	HYSHAM	90,227	-	(28,827)	61,399
395	COM	JTR	JAMESTOWN REPEATER	46,981	-	(15,011)	31,971
396	COM	JCK	JONES CREEK	267,395	-	(85,433)	181,962
397	COM	KCK	KELLY CREEK	206,813	-	(66,077)	140,736
398	COM	KDZ	KILLDEER REPEATER	543,500	-	(173,648)	369,852
399	COM	KNE	KNEE HILL MW	941,914	-	(300,941)	640,972
400	COM	LAC	LAC QUI PARLE	759,357	-	(242,615)	516,743
401	COM	LKR	LAKE ANDES REPEATER	735,971	-	(235,143)	500,828
402	COM	LEF	LEFOR	48,470	-	(15,486)	32,984
403	COM	LI	LINDSAY RIDGE	64,370	-	(20,566)	43,804
404	COM	LCS	LINTON COMMUNICATIONS SITE	330,604	-	(105,628)	224,976
405	COM	LMO	LITTLE MISSOURI SUBSTATION	54,516	-	(17,418)	37,098
406	COM	LDP	LODGEPOLE REPEATER	32,445	-	(10,366)	22,079
407	COM	MRP	MALTA REPEATER	794,469	-	(253,833)	540,636
408	COM	MNM	MANDAN MICROWAVE SITE	69,988	-	(22,361)	47,627
409	COM	MPR	MAPLE RIVER	172,792	-	(55,207)	117,585
410	COM	MRR	MARTIN REPEATER	291,094	-	(93,005)	198,089
411	COM	MAV	MAYVILLE	187,939	-	(60,046)	127,892
412	COM	MLR	MIDLAND REPEATER	542,296	-	(173,264)	369,033
413	COM	MOX	MOE REPEATER	15,012	-	(4,796)	10,215
414	COM	MH	MOORHEAD	125,057	-	(39,956)	85,101
415	COM	MSR	MORRIS REPEATER & MICROWAVE	133,451	-	(42,637)	90,813
416	COM	NWC	NEWCASTLE REPEATER	216,330	-	(69,117)	147,213
417	COM	OA	OAHE	577,874	-	(184,631)	393,243
418	COM	OK	O'KREEK REPEATER	373,459	-	(119,320)	254,139
419	COM	OR	ORCHARD REPEATER	2,626,362	-	(839,123)	1,787,239
420	COM	OTO	OTO MICROWAVE	16,445	-	(5,254)	11,191
421	COM	OTW	OTTUMWA ROAD REPEATER SITE	7,685	-	(2,455)	5,229
422	COM	PGE	PAGE N.D.	1,646	-	(526)	1,120
423	COM	PAH	PAHOJA SUB	107,003	-	(34,187)	72,816
424	COM	PEK	PEAK	92,751	-	(29,634)	63,117
425	COM	PLJ	PHILIP JCT. REPEATER	636,441	-	(203,343)	433,098
426	COM	PKT	PICKERT MINNKOTA (MPC)	17,849	-	(5,703)	12,147
427	COM	PIR	PINE RIDGE	190,891	-	(60,990)	129,901
428	COM	PO	POPLAR (MDU)	371,733	-	(118,769)	252,964
429	COM	PRR	PRIMGHAR REPEATER	37,178	-	(11,878)	25,299
430	COM	PUR	PUKWANNA REPEATER	4,772	-	(1,525)	3,247
431	COM	RCR	RAPID CITY REPEATER	428,660	-	(136,957)	291,703
432	COM	RE	RICHARDSON COULEE	161,748	-	(51,679)	110,070
433	COM	RER	RICHARDSON COULEE REPEATER	166,315	-	(53,138)	113,177
434	COM	RHM	RICHLAND MW REPEATER (BEPS)	267,563	-	(85,487)	182,077
435	COM	RRR	ROCKY RIDGE REPEATER	226,934	-	(72,505)	154,428
436	COM	ROG	ROLLAG	83,270	-	(26,605)	56,665
437	COM	RGZ	RUGBY REPEATER	396,627	-	(126,722)	269,905
438	COM	RI	RUTLAND	1,122,799	-	(358,734)	764,064
439	COM	SAO	SACO	1,237	-	(395)	842
440	COM	SNB	SENTINEL BUTTE	92,148	-	(29,441)	62,707
441	COM	SRE	SHEEP COULEE REPEATER	933,275	-	(298,181)	635,093
442	COM	SCQ	SIoux CITY REPEATER	457,086	-	(146,039)	311,047
443	COM	SFR	SIoux FALLS REPEATER	344,683	-	(110,126)	234,557

444	COM	SI	SIoux PASS	1,366	-	(436)	930
445	COM	SNA	SNAKE BUTTE REPEATER	541,759	-	(173,092)	368,667
446	COM	SPN	SPALDING REPEATER	534,311	-	(170,712)	363,599
447	COM	SM	SPIRIT MOUND	295,982	-	(94,566)	201,416
448	COM	STR	STRASBERG	1,853	-	(592)	1,261
449	COM	SMR	SUMMIT REPEATER	50,053	-	(15,992)	34,061
450	COM	TCS	TAPPEN COMMUNICATIONS SITE	478,072	-	(152,744)	325,328
451	COM	TA	TAPPEN REPEATER	461,151	-	(147,338)	313,813
452	COM	TEN	TENNANT COMMUNICATIONS SITE	8,782	-	(2,806)	5,976
453	COM	TOR	TORONTO REPEATER	106,096	-	(33,898)	72,198
454	COM	TFR	TRIPP REPEATER	216,887	-	(69,295)	147,592
455	COM	TU	TURKEY RIDGE REPEATER	588,190	-	(187,927)	400,263
456	COM	TYE	TYLER REPEATER	1,242,428	-	(396,956)	845,472
457	COM	VIC	VICTOR (EREC)	228,059	-	(72,865)	155,194
458	COM	VIA	VIDA	102,031	-	(32,599)	69,432
459	COM	WLR	WALL REPEATER	543,452	-	(173,633)	369,819
460	COM	WTR	WATERTOWN REPEATER	729,389	-	(233,040)	496,349
461	COM	WS	WAYSIDE	17,781	-	(5,681)	12,100
462	COM	WSR	WESSINGTON SPGS. REPEATER	690,356	-	(220,569)	469,787
463	COM	WEF	WESTFIELD	25,198	-	(8,051)	17,147
464	COM	WSW	WHITE SWAN	91,987	-	(29,390)	62,597
465	COM	WK C	WHITLOCK (BCPS)	165,594	-	(52,907)	112,687
466	COM	WRP	WILLISTON REPEATER	19,230	-	(6,144)	13,086
467	COM	WOB	WOLBACH REPEATER	28,280	-	(9,035)	19,244
468	COM	YT P	YELLOWTAIL SWITCHYARD (BEPS)	223,367	-	(71,366)	152,001
469	<b>COM Total</b>		<b>COMMUNICATION FACILITIES</b>	<b>44,328,610</b>	<b>-</b>	<b>(14,248,703)</b>	<b>30,079,907</b>
470	MCCS	MC4	MILES CITY CONVERTER STATION - BEPS	19,890,752	-	-	19,890,752
471	MCCS	MC4	MILES CITY CONVERTER STATION - BEFP	3,680,369	-	-	3,680,369
472	<b>MCCS Total</b>		<b>MILES CITY CONVERTER STATION</b>	<b>23,571,121</b>	<b>-</b>	<b>-</b>	<b>23,571,121</b>
473	DIST	BFTBP	BUFORD TRENTON TAP - BUFORD TRENTON P.P.	650,001	(650,001)	-	-
474	DIST	BP	BUFORD TRENTON PUMP SUB	184,827	(184,827)	-	-
475	DIST	FN	FALLON PUMPING PLANT SUB	223,594	(223,594)	-	-
476	DIST	FE	FALLON RELIFT PUMPING PLANT	171,257	(171,257)	-	-
477	DIST	FN GG	FALLON-GLENDIVE PUMP #4	25,506	(25,506)	-	-
478	DIST	FP WP	FORT PECK-WOLF POINT	485,722	(485,722)	-	0
479	DIST	FG	FRAZER PUMP SUB	253,597	(253,597)	-	-
480	DIST	GA SK	GARRISON-SNAKE CREEK	1,079,092	(1,079,092)	-	-
481	DIST	GG	GLENDIVE P.P. #1 SUB	425,706	(425,706)	-	-
482	DIST	IN	INTAKE SUBSTATION	108,040	(108,040)	-	-
483	DIST	IN INP	INTAKE-INTAKE PUMP	6,494	(6,494)	-	-
484	DIST	SV	SAVAGE PUMPING PLANT SUB	102,283	(102,283)	-	-
485	DIST	SY	SHIRLEY PUMP SUBSTATION	1,237,730	(1,237,730)	-	-
486	DIST	SK	SNAKE CREEK PUMP SUBSTATION	920,941	(920,941)	-	-
487	DIST	TE	TERRY PUMPING PLANT SWITCH	474,404	(474,404)	-	-
488	DIST	TI	TIBER DAM SUBSTATION	659,368	(659,368)	-	-
489	DIST	VA	WIOTA SUBSTATION	216,163	(216,163)	-	-
490	<b>DIST Total</b>		<b>DISTRIBUTION FACILITIES</b>	<b>7,224,725</b>	<b>(7,224,725)</b>	<b>-</b>	<b>0</b>
491	RMR	NU SG J	NEW UNDERWOOD-STEGALL	287,835	-	-	287,835
492	RMR	SG	STEGALL SUBSTATION	12,414,413	(12,111,804)	-	302,609
493	RMR	SG	STEGALL SUBSTATION	226,392	(226,392)	-	-

494	RMR	SG WS	STEGALL-WAYSIDE	2,978,205	-	-		2,978,205
495	RMR	WS	WAYSIDE	237,296				237,296
496	RMR	YT PY	YELLOWTAIL SWITCHYARD-YELLOWTAIL (PPL)	121,495	(91,121)			30,374
497	RMR	PY	YELLOWTAIL (PPL)	692,335	(519,251)			173,084
498	RMR	YT P	YELLOWTAIL SWITCHYARD	13,270,517	(9,952,888)			3,317,629
499	RMR	YT	YELLOWTAIL SWITCHYARD (YT)	33,085	(24,814)			8,271
500	<b>RMR Total</b>		<b>ROCKY MOUNTAIN REGION FACILITIES</b>	<b>30,261,573</b>	<b>(22,926,270)</b>	-	-	<b>7,335,303</b>
501	COE		BIG BEND	2,370,873	(1,772,523)			598,349
502	COE		FORT PECK	6,186,445	(933,623)			5,252,823
503	COE		FORT RANDALL	25,114,692	(3,244,666)			21,870,026
504	COE		GARRISON	88,976,669	(45,917,715)			43,058,954
505	COE		GAVINS POINT	11,255,584	(7,108,375)			4,147,210
506	COE		OAHE	22,940,618	(3,557,583)			19,383,035
507	<b>COE Total</b>		<b>CORPS OF ENGINEERS FACILITIES</b>	<b>156,844,881</b>	<b>(62,534,484)</b>	-		<b>94,310,397</b>
508	<b>Grand Total</b>		<b>TOTAL FACILITIES</b>	<b>1,675,427,307</b>	<b>(134,682,429)</b>	<b>(14,395,258)</b>	<b>(9,872,855)</b>	<b>1,516,476,765</b>
509			SUBTOTAL WESTERN-UGP ONLY	1,488,320,853	(49,221,675)	14,395,258	9,872,855	1,414,831,065
510	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)							
511	2/ Plant balance does not include facilities included in Zonal and Regional Worksheet, WS7-BPUFac							
512			DISTRIBUTION FACILITIES		111,756,159			1,512,710,111

Line No.	FID	Facility	Specific Plant Included	Attachment A1 Criteria						Further Description
				1	1(b)	2	3	4	5	
<b>Substations</b>										
1	APD	Appeldorn	230-kV breakers 482, 586, 682 and assoc. switches and switch 487	x						
2			station service KW4A, KW30A and switches	x						
3	AR	Armour	115-kV switches 16x, 26x, 76x	x						
4			12.47-kV switches 172x, KW1A	x						maintenance building SS
5			station service KZ1A, KX2A and switches	x						
6			115/69 kV transformer KY1A		x					Three East River members are served through KY1A (Charles Mix, Douglas and Southeastern)
7			69 kV breaker 1052 and assoc switches		x					Two East River members are served through 1052 (Douglas and Southeastern)
8	AHT	Ash Tap	115-kV switches 1161, 1261, 1361	x						
9	AUR	Aurora	115-kV breakers 266, 464, 562, 662 and assoc. switches	x						
10			capacitor PY4A	x						
11			station service KY2A and KW2A	x						
12	BN	Belden (NPPD)	115-kV breaker 1106 and assoc. switches	x						
13	BEF	Belfield	230-kV breakers 1282, 1382, 1582 and assoc. switches	x						
14			345/230-kV transformer KU1A	x						
15			345-kV breakers 292, 396, 492 and assoc. switches	x						
16			station service KW1B and assoc. switches	x						
17			reactor KW2A, 13.8 breaker 3224 and assoc. switches	x						
18	BEF	Beresford	115-kV breakers 262, 362, 462, 566, 764, 864 and assoc. switches	x						
19			capacitors PY7A, PY8A	x						
20			station service KZ1A and switch 1451	x						
21			115/69kV transformer KY1A		x					Two East River members are served through KY1A (Clay-Union and Southeastern)
22			69kV breaker 1652 and assoc. switches		x					Two East River members are served through 1652 (Clay-Union and Southeastern)
23	BB	Bisbee	69-kV switches 247, 347	x						
24	BS	Bismarck	230-kV breakers 182, 282, 382, 482, 582, 682, 782, 882, 986, 9182, 9282 and assoc. switches	x						
25			230/115-kV transformers KV3A, KV8A	x						
26			115-kV breakers 3062, 3162, 3362, 3562 and assoc. switches	x						
27			station service KW4A, KW4E, KW4F and assoc. switches	x						
28			12.47-kV breaker 1422, switches 142x, 152x, 1221, 1829	x						maintenance buildings ss
29	BOL	Bole	230-kV switches 182, 282, 481, 482	x						
30			station service KW21A, switch 2123	x						
31			230/69-kV transformer KV1A	x						
32			69-kV switches 1351, 1355	x						
33			69-kV breaker 1152 and assoc. switches		x					Sun River Electric Cooperative and NorthWestern MT
34	BO	Bonesteel	115-kV breakers 664, 764 and assoc. switches	x						
35			capacitors PY6A, PY7A	x						
36			115-kV switches 46x, 26x	x						
37			station service KW1A, switch 1521	x						
38	BR	Brookings	115-kV breakers 1362, 1462, 1666, 1862, 1962 and assoc. switches	x						
39			capacitors PY11A and PY20A, breakers 1164, 2064	x						
40			station service KW1A, KZ1A and assoc. switches	x						
41			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)
42			115 kV switches 161, 361, 461	x						
43			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)
44	CBC	Campbell County	230-kV breakers 182, 282, 382 and assoc. switches	x						
45	CD	Cando Tap	69-kV switches 1751, 1753	x						
46	CF	Canyon Ferry	100-kV breakers 162, 262, 366, 462 and assoc. switches	x						
47	CRP	Carpenter	230-kV breakers 182, 382, 486 and assoc. switches	x	x					Two East River members (Coddington Clark and Kingsbury)
48			station service KW1A, KW3A and assoc. switches	x						
49	CA	Carrington	115-kV breakers 262, 362 and assoc. switches, switch 161	x						
50			capacitor PX3A	x						
51			station service KW9A and assoc. switches	x						
52	CCR	Charlie Creek	345-kV breakers 4096, 4192 and assoc switches	x						
53	CR	Circle	115-kV breakers 1462, 1562, 1666, 1764, 1864 and assoc. switches	x						
54			capacitors PY17A, PY18A	x						
55			reactor KY17A	x						
56			station service KX9A, switches 94x	x						
57	CON	Conrad	230-kV breakers 182, 382, 482 and assoc. switches	x						
58			230/115-kV transformer KV1A	x						
59			reactor KW31A, breaker 3124, switch 3123	x						
60			115-kV breaker 1162, 1362, 1452, and assoc. switches / switches 1263, 1265	x						
61			station service KW30A, switch 3023	x						
62	CS	Creston	161 kV breakers 162, 262, 362, 466, 562, 662, 762, 964, 8161, 8262 and assoc. switches	x						
63			161/69-kV transformer KY3A	x						
64			capacitors PZ21A and PY9A	x						
65			69-kV breakers 2252, 2352, 2456 and assoc. switches	x						
66			station service KW3A, KW6A, Breakers 323, 623 and assoc. switches	x						
67	CRO	Crossover	230-kV breakers 582, 586, 786, 882 and assoc. switches	x		x				to NWMT
68			230-kV switches 981, 983, 985, 987, 989, 990	x						
69			phase shifter KV8A	x						
70	CQE	Culbertson East	115-kV switches 16x, 26x, 36x	x	x					two customers (Oreg Generation and Basin Generation)
71	CU	Custer	230-kV breakers 182, 382, 482 and assoc. switches	x						
72			station service KW2A and assoc. switches	x						
73			reactor KW1B and assoc. switches	x						
74			230/69/12.47-kV transformer KV1A	x						
75			reactor KZ2A, 69-kV breaker 2152 and assoc. switches	x						
76	DC	Dawson County	115-kV breakers 162, 262, 362, 462, 662, 762, 862 and assoc. switches	x						
77			230-kV breakers 2282, 2382, 2482, 2582, 2682 and assoc switches	x						
78			230/115-kV transformer KU5A	x						
79			capacitors PY7A, PY8A	x						
80			reactor KY8A	x						
81			station service KZ2B, KW2B and assoc. switches	x						
82			reactors KZ1A, KZ2A, KZ3A, breakers 3122, 3222, 3322 and assoc. switches	x						
83	DN	Denison	161-kV breakers 1362, 1566, 1662 and assoc. switches / switches 1461, 1465	x						
84			230-kV breakers 186, 282, 382, 386 and assoc. switches	x						
85			230/161-kV transformer KV1A	x						
86			reactor KW30A and assoc. switches	x						
87			230/69-kV transformers KV2A and KV3A	x						
88			69-kV breakers 2156, 2254, 2352, 2452, 2652, 2754, 2952 and assoc. switches	x						
89			capacitors PZ27A, PZ22A	x						
90			reactors KZ27A, KZ22A	x						
91			station service KW30B, KW20C and assoc. switches	x						





285		69kV breaker 1252 and assoc breakers	x						One East River member and two irrigation districts served through KY2A and 1252 (Oahe, Grey Goose Irrigation and Crow Creek Irrigation)
286		Station Service KW1D, KW1E, KW1F and assoc switches	x						
287	RC	Rapid City 115-kV breakers 162, 262, 362, 462, 562, 664, 766, 862, 2164 and assoc switches	x						
288		reactors KY10A, KY21A	x						
289		capacitors PY6A, PY21A	x						
290		station service KW20A, KW43A KW42A, switches 202x, 422x, 432x, 431x	x						
291	RCO	Roberts County 115-kV breakers 2162, 2262, 2362 and assoc. switches	x						
292		69-kV breakers 5152, 5252, 5456, 5652 and assoc. switches	x						
293		station service KY21A	x						
294	RL	Rolla 115-kV breaker 1162 and assoc switches	x						
295	RY	Rudyard 115-kV switches 260, 261, 160, 161	x						
296		station service KW1A, switches 521, 523	x						
297	RG	Rugby 115-kV breakers 1262, 1362, 1462, 1566, 1662, 1762, 1864, 1966 and assoc switches	x						
298		capacitor PY8A	x						
299		reactor KY2A	x						
300		Station Service KX2A, KW1A and assoc. switches and equipment	x						
301	SH2	Shelby 2 115-kV breakers 1062, 1362, 1462 and assoc. switches, switches 1263, 1265	x						
302		230/115-kV transformer KV3A	x						
303		reactor KW3A, breaker 3124 and assoc switches	x						
304		station service KW2A and assoc. switches	x						
305		230-kV breakers 482, switches 481, 383, 281, 183	x						
306	SC	Sioux City 230-kV breakers 182, 282, 382, 482, 582, 682, 9182 and assoc switches, switch 7283	x						
307		230/161-kV transformers KV1A and KV5A	x						
308		161-kV breakers 1062, 1162, 1262, 1362, 1562, 1662, 8162	x						
309		reactors KW53A, KW54A, breakers 5324, 5424 and assoc switches	x						
310		station service KW1B, KW1C, switches 502x, 512x, 522x	x						
311		69-kV breakers 2156, 2352, 2852, 2952, 3052, 3152 and assoc switches	x	x					to NIPCO (looped) and MEC
312	SC2	Sioux City 2 345-kV breakers 8498, 8592, 8692, 8696 and assoc switches	x						
313		reactor KU6A	x						
314		345/230-kV transformers KU1A, KU1B, switches 8091, 8081, 8291, 8281	x						
315		230-kV breakers 7382, 7482 and assoc switches	x						
316		reactors KW10A, KW10B, breakers 5522, 5622 and assoc switches	x						
317		station service K1, K2 and assoc switches	x						
318	SF	Sioux Falls 230-kV breakers 2182, 2282, 2382, 2482, 2582, 2682, 2782, 9182 and assoc switches	x						
319		230/115-kV transformers KV3A, KV5A	x						
320		reactors KW31A, KW51A	x						
321		breakers 3124, 5124 and assoc switches	x						
322		station service KW33A, KW53A, KZ1A, switches 33xx, 53xx, 1851	x						
323		115-kV breakers 162, 262, 362, 462, 562, 662, 762, 966, 7162 and assoc switches	x						
324	SP	Spencer 161-kV breakers 162,462,562, 662 and assoc switches	x						
325		Reactor PY6A	x						
326		161/69-kV transformer KY1A	x						
327		69-kV breakers 1142, 1242, 1342, 1442, 1542 and assoc switches	x	x					to NIPCO and Wisdom Sub
328		station service KW10A and assoc switches	x						
329	SG	Stegall 230 kV main and transfer bus, breaker 382 and assoc switches	x						
330		Reactor KV3A, breaker 384 and assoc. switches	x						
331	SU	Summit 115-kV breakers 262, 362, 462, 562, 762, and assoc switches , switch 163	x						
332		station service KZ1A, switch 1351	x						
333		115/69 kV transformer KY1A	x	x					Four East River members served through KY1A (Whetstone, Lake Region, Traverse, and Codington-Clark)
334		69 kV breaker 1152 and assoc. switches	x						Three East River members served through 1152 (Whetstone, Lake Region, and Traverse)
335	TI	Tiber 115-kV switches 1260, 1261	x	x					2 customers (generator and Marias)
336	TN	Towner 115-kV breakers 2166, 2262, 2362 and assoc switches	x						
337		station service KY1A1	x						
338	TY	Tyndall 115-kV switches 16x, 26x, 361	x						
339		Station Service KZ1A and switches 351 and 751	x						
340	UJ	Utica Junction 230-kV breakers 282, 286, 382, 482, 486, 582, 682, 686 and assoc switches	x						
341		230/115-kV transformer KV3A	x						
342		115-kV breakers 1266, 1362, 1562, 1762 and assoc switches	x						
343		station service KW3A and assoc switches	x						
344	VC	Valley City 115-kV 162, 262, 362, 462, 562 and assoc switches	x						
345		115/69-kV transformer KY1A	x	x	x				2 customers (Minnkota Power and City of Valley City)
346		station service KW2A and switch 321	x						
347	VFO	Virgil Fodness 230-kV breakers 382, 386, 482, 486 and assoc switches	x						
348		230-kV switches 185 and 283	x						
349	VH	VT Hanlon 230-kV breakers 382, 482, 582, 682, 686 and assoc switches	x						
350		Reactor KW70A and breaker 7024	x						
351		69-kV breaker 5053 and assoc switch	x						
352		station service KW60A, KW24A, breaker 7423 and assoc switches	x						
353	WL	Wall 115-kV switches 16x, 26x, 36x, 461	x						
354		station service KW1B, switch 821	x						
355		115-kV interrupters 162 and 262 and assoc. switches	x						Zero costs, customer funded
356	WDD	Ward 230-kV breakers 182, 282, 286 and assoc switches	x						
357		new 230-kV breaker in ring bus	x						Zero costs, customer funded
358	WB	Washburn 230-kV switches 18x, 28x	x						
359		station service KX3A, KW9A and assoc switches	x						
360	WT	Watertown 230-kV breakers 182, 282, 382, 482, 582, 682, 882, 984, 1182, 9182 and assoc switches	x						
361		reactor KV9A	x						
362		capacitor PV9A	x						
363		230/115-kV transformers KV2A, KV8A	x						
364		115-kV breakers 862, 1162, 1262, 1362, 1562, 1762, 1862, 1962, 8162 and assoc switches	x	x					1762 - two customers MRES and NorthWestern Energy
365		station service KY3A, KHA, KHB, K1, K2 and assoc switches	x						
366		reactor KW1A, breaker 3122 and assoc switches	x						
367		13.2-kV switches 372x, 362x, 82x	x						
368		115/69 kV transformer KY3A	x	x					Two East River members are served through KY3A (Codington-Clark and H-D)
369		69 kV breaker 2752 and assoc switches	x	x					Two East River members served through 2752 (Codington-Clark and H-D)
370	WT2	Watertown 2 345-kV breakers 7296, 7292, 7398 and assoc switches	x						
371		reactor KU3A	x						
372	WTS	Watertown Static Var All Facilities and Equipment	x						
373	WC	Watford City 230-kV breakers 682, 782, 882, 982 and assoc switches	x						
374		230-kV switches 282, 283, 182, 183	x						
375		station service KW1B, switches 121, 123	x						
376		reactor KY16A, switches 166x	x						
377		capacitor PY16A	x						
378		115-kV breakers 1262, 1362 and assoc switches	x						
379		reactor KY17A, switches 176x	x						
380		capacitor PY17A	x						









649	FRYBURG SUB & MICROWAVE						x
650	GARRISON						x
651	GARY REPEATER						x
652	GAVIN'S POINT						x
653	GAVINS POINT REPEATER						x
654	GETTYSBURG REPEATER						x
655	GLENHAM						x
656	GRAND FORKS MINNKOTA (MPC)						x
657	HAILSTONE BUTTE						x
658	HALLOWAY REPEATER						x
659	HARLEM	microwave, RTU					x
660	HARLEM REPEATER						x
661	HATHAWAY						x
662	HERMOSA MICROWAVE						x
663	HETTINGER	RTU, PTs					x
664	HIGHLAND REPEATER						x
665	HIGHMORE REPEATER						x
666	HIGHWOOD	meters NWMT NITS from Great Falls					x
667	HINSDALE						x
668	HINSDALE REPEATER						x
669	HOPEWELL REPEATER						x
670	HUNTER MICROWAVE						x
671	HURON DISTRICT OFFICE						x
672	HYSHAM						x
673	JAMESTOWN REPEATER						x
674	JONES CREEK						x
675	KELLY CREEK						x
676	KILLDEER REPEATER						x
677	KNEE HILL MW						x
678	LAC QUI PARLE						x
679	LAKE ANDES REPEATER						x
680	LEFOR						x
681	LINDSAY RIDGE						x
682	LINTON COMMUNICATIONS SITE						x
683	LITTLE MISSOURI SUBSTATION						x
684	LODGEPOLE REPEATER						x
685	MALLARD	RTU, SCADA					x
686	MALTA	microwave, RTU					x
687	MALTA REPEATER						x
688	MDN Mandan	multiplexer					x
689	MANDAN MICROWAVE SITE						x
690	MAPLE RIVER						x
691	MARTIN REPEATER						x
692	MAYVILLE						x
693	MIDLAND REPEATER						x
694	MILES CITY SUB (BEFP)						x
695	MOE REPEATER						x
696	MOORHEAD						x
697	MORRIS REPEATER & MICROWAVE						x
698	NEWCASTLE REPEATER						x
699	OAHE						x
700	O'KREEK REPEATER						x
701	ORCHARD REPEATER						x
702	OTO MICROWAVE						x
703	OTTUMWA ROAD REPEATER SITE						x
704	PAGE N.D.						x
705	PAHOJA SUB						x
706	PEAK						x
707	PHILIP JCT. REPEATER						x
708	PINE RIDGE						x
709	POPLAR (MDU)	antenna, meters for MDU					x
710	PRIMGHAR REPEATER						x
711	PUKWANNA REPEATER						x
712	RAPID CITY REPEATER						x
713	RICHARDSON COULEE						x
714	RICHARDSON COULEE REPEATER						x
715	RICHLAND MW REPEATER (BEPS)						x
716	ROCKY RIDGE REPEATER						x
717	ROLLAG						x
718	RUGBY REPEATER						x
719	RUTLAND						x
720	SACO						x
721	SA SAVAGE	land, steel structure, meter equipment					x
722	SENTINEL BUTTE						x
723	SHEEP COULEE REPEATER						x
724	SIOUX CITY REPEATER						x
725	SIOUX FALLS REPEATER						x
726	SIOUX PASS						x
727	SNAKE BUTTE REPEATER						x
728	SPALDING REPEATER						x
729	SPIRIT MOUND						x
730	STANLEY	meters to MDU					x
731	STRASBERG						x
732	SB SULLY BUTTES	fiber termination equipment					x
733	SUMMIT REPEATER						x
734	TAPPEN COMMUNICATIONS SITE						x
735	TAPPEN REPEATER						x
736	TENNANT COMMUNICATIONS SITE						x
737	TORONTO REPEATER						x
738	TRIPP REPEATER						x
739	TURKEY RIDGE REPEATER						x
740	TYLER REPEATER						x
741	VR Verona	comm, multiplex, battery					x
742	VICTOR (EREC)						x
743	VIDA						x
744	V. T. HANLON	SCADA					x
745	WALL REPEATER						x
746	WATERTOWN REPEATER						x
747	WAYSIDE						x

748	WESSINGTON SPGS. REPEATER						x										
749	WESTFIELD						x										
750	WH2	Whately (Northern)	Instrument Transformer				x										
751	WHITE SWAN						x										
752	WHITLOCK (BCPS)						x										
753	WM. J. NEAL		multiplexer				x										
754	WOLBACH REPEATER						x										
755	YANKTON JCT.		multiplexer, channel bank, SCADA				x										
756	YELLOWTAIL SWITCHYARD (BEPS)						x										
757	Miles City Converter Station																
758	MILES CITY CONVERTER STATION - BEPS					x											
759	MILES CITY CONVERTER STATION - BEFP					x											
760	Rocky Mountain Region Facilities																
761	NEW UNDERWOOD-STEGALL					x											
762	STEGALL SUBSTATION					x											
763	STEGALL-WAYSIDE					x											
764	YT	YELLOWTAIL SWITCHYARD	230-kV breakers 182, 282, 9182 and assoc switches				x										
765																	
766		Corps Switchyard Facilities															
767	BG	Big Bend	230-kV interrupters 1083, 7089, 4083 and assoc. switches				x										
768	FP	Fort Peck	69-kV breaker 1142 and assoc. switches				x										
769			161-kV breaker 762				x										
770			115-kV breakers 772, 776, 1572, 1576, 1672, 1676 and assoc switches				x										
771			230-kV breaker 1382 and associated switches				x										
772			230/115-kV transformer				x										
773			161/115-kV transformer KV7A				x										
774	FR	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										
775			115-kV breakers 962, 966, 1562, 1556, 1662, 1666, 1762, 1766, 1862, 1866, 1962, 1966 and assoc switches				x										
776			2 - 230/115-kV transformers				x										
777	GA	Garrison	115-kV breakers 2062, 2066, 2162, 2166, 2262, 2266, 2362, 2366, 2462, 2466, 2562, 2566, 2662, 2666, 2769 and assoc switches				x										
778			230-kV breakers 3389, 3482, 3486, 3682, 3686, 3782, 3786, 3882, 3886, 3982, 3986, 4082, 4086, 4182, 4186 and assoc switches, switches 33xx				x										
779			230/115-kV transformer				x										
780	GP	Gavins Point	115-kV breakers 462, 562, 662, 762, 862 and assoc switches				x										
781	OA	Oahe	230-kV breakers 2182, 2282, 2286, 2382, 2482, 2486, 2582, 2682, 2782, 2982, 3082 and assoc switches				x										
782			115-kV breakers 1062, 1262, 1362, 1386, 1462, 1562, 1566 and assoc switches				x										
783			2 - 230/115-kV transformers				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.

Line No.	FID	Facility	Specific Plant NOT Included	Further Description
1		<b>Substations</b>		
2				
3	AR	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	AUR	Aurora	115-kV breaker 162, 362 and assoc. switches	
7	BEF	Belfield	230-kV breaker 1482 and assoc switches	
8	BE	Beresford	69-kV breaker 1552 and assoc. switches	East River
9			12.47-kV switch 821, 823, 829	City of Beresford
10	BG	Big Bend	230-kV interrupters 1081, 2081, 2081, 4081 and assoc switches	
11	BB	Bisbee	69/12.5-kV transformer K21A and switch 145	
12			12.5-kV breaker 124 and assoc. switches	CPEC
13	BS	Bismarck	115-kV breaker 3462 and assoc. switches	Capitol Electric
14			12.5-kV switches 1527, 1529	USBR
15	BOL	Bole	69-kV breaker 1452 and 1252 and assoc. switches	NWMT
16	BO	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	BFT	Buford Trenton Tap	All Not Included	
20	BP	Buford Trenton Pumping	All Not Included	
21	CA	Carrington	115-kV interrupter 162	
22			41.8-kV breakers 142, 242, 342, 442, 542, 642, 842 and assoc. switches	protection for non-included transformer (transformer not owned by Western)
23	CR	Circle	115-kV breaker 1162 and assoc. switches	Otter Tail and CPE
24			115-kV breaker 1262, 1362 and assoc. switches	Keystone
25			115/34.5-kV transformer KY12A	McCone
26			34.5-kV breaker 142 and assoc. switches	McCone
27	CON	Conrad	115-kV breaker 1062 and assoc. switches	Sun River
28	CU	Custer	69-kV breakers 2252, 2352 and assoc. switches	Yellowstone Valley and Mid-Yellowstone
29	CT	Custer Trail	All Not Included	
30	DC	Dawson County	115-kV switch 1061	
31	DNT	Denbigh Tap	Switches 1460, 1461	protection for non-included transformer (transformer not owned by Western)
32	DN	Denison	69-kV breaker 2552 and assoc. switches	City of Denison
33	DV	Devaul	All Not Included	
34	DL	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	EB	Eagle Butte	115/69-kV transformer KY1A and 115-kV interrupter 762	
37			69-kV breaker 1752 and assoc. switches	Moreau Grand
38	ED	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	ELC	Elk Creek	115-kV ground switch 1160	
43	ELI	Elliot	115-kV interrupter 2063 and assoc. switches, 115-kV switch 369	
44	END	Enderlin Tap	Interrupter 1862 and assoc. switches	
45	EXI	Exira	Switches 169, 369, 569	Generator Lead
46	FH	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	FN	Fallon Pumping	All Not Included	
49	FE	Fallon Relift	All Not Included	
50	FL	Flandreau	12.47-kV switches 3121, 3122, 3123, 3129, 3223	City of Flandreau
51	FO	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	FR	Fort Randall	115-kV breaker 962 and assoc. switches	
58	FT	Fort Thompson	69-kV breaker 4452 and assoc. switches	West Central
59	FG	Frazer Pumping	All Not Included	
60	GA	Garrison	115-kV breakers 462, 562 and assoc switches	generator leads
61	GP	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	generator leads
62	GGT	Glendive Pumping No. 1 Tap	All Not Included	
63	GG	Glendive Pumping No. 1	All Not Included	
64	GF	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 breakers 2862, 3262 and assoc. switches	
67	GY	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	GR	Groton	69-kV breaker 1552 and assoc. switches	East River
70	HV	Havre	12.5-kV breaker 822 and assoc. switches	Hill County
71	HBN	Hebron	230-kV switches 989 and 589	
72	HLK	Hilken	take-off structure to Baldwin Wind	generator lead
73	HU	Huron	115-kV switches 1261, 1265	
74			115/69-kV transformer KY1A	
75			69-kV breakers 1952, 2052 and assoc. switches	East River
76	IN	Intake	All Not Included	
77	INP	Intake Pumping	All Not Included	
78	JT	Jamestown	115/41.8-kV transformers KY1A and KY2A	
79			115-kV breaker 662 and assoc. switches	
80			41.8-kV breaker 1142 and assoc. switches	Otter Tail, Normally Open - emergency tie
81			12.47-kV breaker 1522, 1722 and assoc. switches	
82	KD	Killdeer	115/41.8-kV transformer KY4A and switch 469	
83			41.8-kV breaker 442, 642 and switches 343, 345	MDU and Upper Mo.
84	LA	Lakota	12.5-kV breaker 1022 and assoc. switches	City of Lakota
85			69-kV breaker 152 and assoc. switches	
86			115/69-kV transformer KY1A, switches 362, 363	
87	LE	Leeds	69/12.5-kV transformer K23A and switch 645	
88			12.5-kV breaker 624 and assoc. switches	CPEC
89	MR	Martin	115/34.5-kV transformer KY1A and interrupter 962	
90			34.5-kV breaker 1242 and assoc. switches	LaCreek
91	MA	Maurine	115/69-kV transformer KY1A and switches 1263, 1265	
92			115-kV breaker 1762	
93			69-kV breaker 2252 and assoc. switches	Grand Electric
94	MD	Midland	Capacity Rights in 115/69 kV Transformer KY1A	
95	MS	Mission	115/24.9-kV transformer KY1A and interrupter 362	Cherry-Todd
96	MO	Morris	41.8-kV breakers 3132, 3232, 3332 and assoc switches	
97			115/41.8-kV transformer KY3A	
98			115-kV breaker 1362 and assoc switches	
99	MV	Mount Vernon	69-kV breaker 1852 and assoc. switches	East River
100	NAT	Nashua Tap	All Not Included	
101	NEL	Nelson Tap	Switch 1861	
102	NL	Newell	69-kV breakers 2252, 2452 and assoc. switches	Rushmore
103	NU	New Underwood	13.8 kV interrupter 4423 and assoc. switch	
104	OA	Oahe	230-kV breakers 2882, 2482, 2486, 2082, 1162 and assoc. switches	generator lead
105			115-kV breaker 1162 and assoc. switches	generator lead

106	OF	O'Fallon Creek	12.47-kV breaker 522 and assoc. switches and equipment	MDU
107	PET	Penn Tap	Switches 1860, 1861	
108	PL	Philip	115/69-kV transformer KY1A and switches 1963	
109			69-kV breaker 2152 and assoc. switches	West Central
110	PI	Pierre	115/12.47-kV transformer KY1A and 115-kV interrupter 762	
111			12.47-kV breakers 2212, 2312, 2412 and assoc. switches	City of Pierre
112	PLL	Pleasant Lake Tap	Switched 760, 761	
113	RC	Rapid City	115/12.47-kV transformer KY1A	
114	RH	Richland	All Not Included	
115	RY	Rudyard	115/69/12.5-kV transformer KY1A and interrupter 362	
116			69-kV breaker 752 and assoc. switches	Hill County
117			12.5-kV breaker 422 and assoc. switches	Hill County
118	RG	Rugby	115/41.8-kV transformer KY1A and breaker 1162 and assoc. switches	
119			41.8-kV breaker 2142 and assoc. switches	Otter Tail
120	SV	Savage Pumping	All Not Included	
121	SH2	Shelby	All Not Included	
122	SH2	Shelby 2	115-kV breaker 1162 and assoc. switches	to Shelby
123	SY	Shirley Pumping	All Not Included	
124	SF	Sioux Falls	115-kV breaker 862 and assoc. switches	East River
125			69-kV breaker 1552 and assoc. switches	East River
126	SP	Spencer	69-kV breaker 1642 and assoc. switches	City of Spencer
127	SU	Summit	41.8-kV breakers 2142, 2242 and assoc. switches	
128			115/41.8-kV transformer KY1B	
129			115-kV interrupter 862 and switch 861	
130	TE	Terry Pumping	All Not Included	
131	TR	Terry Tap	115/34.5-kV transformer KY1A and switch 363	
132			34.5-kV breaker 342 and assoc. switches	Buffalo Rapids and MDU
133	TI	Tiber	115/12.5-kV transformer KY1A and breaker 1262	
134			12.5-kV breaker 122 and assoc. switches	USBR
135	TY	Tyndall	69-kV breaker 452 and assoc. switches	East River
136			115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
137	VC	Valley City	69-kV breakers 344, 1144 and assoc. switches	City of Valley City
138	WL	Wall	115/12.47-kV transformer KY1B and interrupters 461 and 562	
139			12.47-kV breaker 622 and assoc. switches	West River
140	WDD	Ward	230-kV switch 889	
141	WB	Washburn	230/41.8-kV transformer KU1A and breaker 282	
142			41.8-kV breaker 342 and assoc. switches	Otter Tail - emergency tie
143	WC	Watford City	115-kV interrupter 162	protection for non-included transformer (transformer not owned by Western)
144	WSG	Wessington Springs	230-kV switch 989	generator outlet
145	WH	Whately	69/12.5-kV transformer KYA and switches 253, 257	
146			12.5-kV breaker 224 and assoc. switches	Norval
147	WV	Wicksville	115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
148			24.9-kV breaker 1032 and assoc. switches	West River
149	WN	Williston	60-kV breaker 3552 and assoc. switches	MDU non-credited line
150	WN2	Williston 2	115-kV breaker 2562 and assoc. switches	
151	WI	Winner	12.47-kV breakers 2222, 2422, 2523 and assoc. switches	City of Winner and Rosebud Electric
152	VAT	Wiota	All Not Included	
153	VAT	Wiota Tap	All Not Included	
154	WP	Wolf Point	115/34.5-kV transformer KY1A and switches 1963, 1965	
155			34.5-kV breakers 2142, 2242, 2342, 2442 and assoc. switches	MDU and Norval
156			12.5-kV breakers 3222, 3322, 3422 and assoc. switches	Norval and McCone
157	WO	Woonsocket	34.5-kV breakers 442 and 542 and assoc. switches	NWPS and City of Wessington Springs
158			115/69-kV transformer KY1B and 115-kV breaker 862	
159			Mobile Transformer 115/34.5-kV	
160			115-kV interrupters 362 and 862 and assoc. switches, switch M263, M261	
161		<b>Transmission Lines</b>		
162		SHELBY-SHELBY2	115-kV	
163		<b>Corps Switchyard Facilities</b>		
164		Big Bend	230-kV interrupters 1081, 2081, 3081, 4081 and assoc switches	
165		Fort Peck	230-kV interrupters 481, 581 and assoc switches	
166			115-kV switches 861, 961	
167		Fort Randall	115-kV switch 960	
168			230-kV switches 1180, 1280, 1380	
169		Garrison	230-kV breakers 182, 282, 382 and assoc switches	
170			115-kV breakers 462, 561, 1762 and assoc switches	
171			13.8-kV breaker 2722 and assoc switches	
172		Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	
173		Oahe	115-kV breaker 1162 and assoc. switches	
174			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.

[\(Back to Worksheet Links\)](#)

WAPA-UGP 2020 Rate True-up Calculation Worksheet 11 - Facility Changes 12 Months Ending 09/30/2020 True-up	
Roberts County 115kV Substation, 71926	New 115-kV substation added due to 2017 ITP. NTC ID 200452.
Roberts County 115/69kV Transformer, 71927	Roberts County 115/69 kV transformer and 69-kV yard added due to 2017 ITP. NTC ID 200452.
Williston 115kV Terminal Upgrades, 61856	115kV terminal upgrades due to 2017 ITP. NTC 200476.
Utica Junction	Wind GIA drove conversion of the 230-kV from a ring bus to a break and half. Customer Funded. 230-kV breakers 182, 282, 286, 271, 482, 486, 582, 682, 686, 782, 882, 886 and assoc switches.
Watford City	Customer funded 230kV Breaker 982 and Switches 983, 981 in Ring Bus
Lake Helena Switchyard-Canyon Ferry 100kV	Customer funded. Linework to reterminate two 100kV circuits into NWMT's Lake Helena switchyard (known as Canyon Ferry-East Helena "A". CF EH A)



WAPA-UGP 2020 Rate True-up Calculation

[\(Back to Worksheet Links\)](#)

Worksheet 12 - Scheduling, System Control, and Dispatch Service

12 Months Ending 09/30/2020 True-up

Line No.	DESCRIPTION (1)	SSCD (2)	REFERENCE (3)
1	<b>A. Operation and Maintenance Expense (\$)</b>	11,008,871	WS4-CostData (O&M Expenses Worksheet)
2	<b>B. A&amp;G Expense (\$)</b>	231,520	WS4-CostData (A&G Expenses Worksheet)
3	<b>C. Depreciation Expense (\$)</b>	371,831	WS4-CostData (Depreciation Expense Worksheet)
4	<b>D. Taxes Other than Income Taxes for Transmission (\$)</b>	\$0	Not Applicable
5	<b>E. Allocation of General Plant</b>	\$0	No General Plant identified at this time, all plant is identified as either generation or transmission related
6	<b>F. Cost of Capital</b>		
7	Weighted Transmission Composite Interest Rate	4.344%	WS4-CostData (C6 L61)
8	Net Plant Investment	\$8,453,526	WS4-CostData (C2 L21)
9	Cost of Capital	\$367,227	L7*L8
10	<b>H. Revenue Requirement</b>		
11	Annual Western-UGPR Cost	\$11,979,449	L1+L2+L3+L9
12	SSCD Revenue from non-Transmission Facilities	\$885,019	L11*L15
13	Revenue Requirement for SSCD for Transmission Facilities	\$11,094,430	L11-L12
14			
15	Ratio for Line 12	7.39%	WS8-TranFac (L512 C2/C5)

WAPA-UGP 2020 Rate True-up Calculation  
Worksheet 13 - SSCD Facilities  
12 Months Ending 09/30/2020 True-up

[\(Back to Worksheet Links\)](#)

2020 SPP TRUE UP SUMMARY	FID	DESCRIPTION	DATA SOURCE:	PRIOR YEAR FACILITY TOTALS (\$)	ATTACHMENT AI ADJUSTMENTS (\$)	GENERATION ADJUSTMENTS (\$)	FY2020 ACT SPP TOTALS (\$)	
	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	2020 ROOS BALANCE	6,046,941	0	0	6,046,941	
	WTO	WATERTOWN OPERATIONS CENTER	2020 ROOS BALANCE	1,568,214	0	(272,719)	1,295,496	
	WTO F	WATERTOWN OPERATIONS CENTER (BFPs)	2020 ROOS BALANCE	12,069,072	0	(1,224,082)	10,844,990	
				19,684,227	0	(1,496,801)	18,187,426	
2020 SPP DETAIL:	FID	DESCRIPTION	ADDITIONAL:	FID COST DETAIL (\$)	SSCD %	SSCD TOTAL (\$)	TRANS %	TRANS TOTAL (\$)
	WAO	IDC	IDC	299	100%	299	100%	299
	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	9,790	100%	9,790	100%	9,790
	WAO	LAND AT KCR	LAND & LAND RIGHTS	1,539	100%	1,539	100%	1,539
	WAO	MICROWAVE TOWER	ANTENNA TOWER	295,486	100%	295,486	100%	295,486
	WAO	IDC	IDC	57,816	100%	57,816	100%	57,816
	WAO	IDC	PLANT NOT CLASSIFIED	5,246	100%	5,246	100%	5,246
	WAO	ANTENNA	PLANT NOT CLASSIFIED	17,480	100%	17,480	100%	17,480
	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	122,582	100%	122,582	100%	122,582
	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	12,407	100%	12,407	100%	12,407
	WAO	SCADA COMMUNICATION EQUIPMENT	SEQUENTIAL EVENT RECORDING SYST	20,217	100%	20,217	100%	20,217
	WAO	INTEREST DURING CONSTRUCTION	IDC	2,475	100%	2,475	100%	2,475
	WAO	FIXED RADIO COMM EQUIPMENT	FIXED RADIO COMM EQUIPMENT	38,408	100%	38,408	100%	38,408
	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	54,138	100%	54,138	100%	54,138
	WAO	BUILDINGS	SERVICE BUILDINGS	531,049	100%	531,049	100%	531,049
	WAO	BUILDINGS	ROOFING	90,309	100%	90,309	100%	90,309
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	OIL STORAGE TANK	54,257	100%	54,257	100%	54,257
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	HEATING	475,746	100%	475,746	100%	475,746
	WAO	STATION EQUIPMENT	AUXILIARY POWER SYSTEM	95,962	100%	95,962	100%	95,962
	WAO	SCADA COMMUNICATION EQUIPMENT	REMOTE TERMINAL UNIT	12,679	100%	12,679	100%	12,679
	WAO	SCADA COMMUNICATION EQUIPMENT	SCADA	1,022,154	100%	1,022,154	100%	1,022,154
	WAO	SCADA COMMUNICATION EQUIPMENT	UNINTERRUPTABLE POWER SUPPLY	122,476	100%	122,476	100%	122,476
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	733,679	100%	733,679	100%	733,679
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY	35,292	100%	35,292	100%	35,292
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY CHARGER	13,959	100%	13,959	100%	13,959
	WAO	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	53,112	100%	53,112	100%	53,112
	WAO	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	184,307	100%	184,307	100%	184,307
	WAO	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	97,180	100%	97,180	100%	97,180
	WAO	FIBER OPTIC EQUIPMENT	CABLE TYPE OPGW	28,885	100%	28,885	100%	28,885
	WAO	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	41,066	100%	41,066	100%	41,066
	WAO	BUILDINGS	SERVICE BUILDINGS	1,320,913	100%	1,320,913	100%	1,320,913
	WAO	IDC	IDC	454,813	100%	454,813	100%	454,813
	WAO	PLANT COMM SYSTEM	PLANT COMM SYSTEM	40,642	100%	40,642	100%	40,642
	WAO	IDC	IDC	577	100%	577	100%	577
		<b>TOTAL</b>		<b>6,046,941</b>		<b>6,046,941</b>		<b>6,046,941</b>
	WTO	AIR CONDITIONER	AIR CONDITIONER	146,013	63.7%	93,011	81.5%	119,001
	WTO	IDC	IDC	10,941	63.7%	6,970	81.5%	8,917
	WTO	ROOFING	ROOFING	676,147	63.7%	430,706	81.5%	551,060
	WTO	GATE	GATE	67,521	63.7%	43,011	81.5%	55,029
	WTO	FENCES	FENCES	573,532	63.7%	365,340	81.5%	467,428
		<b>TOTAL</b>		<b>1,474,154</b>		<b>939,036</b>		<b>1,201,436</b>
	WTO	FIBER OPTICS EQUIPMENT	PLANT COMM SYSTEM	54,317	100%	54,317	100%	54,317
	WTO	IDC	IDC	20,639	100%	20,639	100%	20,639
	WTO	SCADA COMMUNICATION EQUIPMENT	SCADA	6,525	100%	6,525	100%	6,525
	WTO	IDC	IDC	2,414	100%	2,414	100%	2,414
	WTO	SCADA COMMUNICATION EQUIPMENT	SCADA	8,953	100%	8,953	100%	8,953
	WTO	IDC	IDC	1,212	100%	1,212	100%	1,212
		<b>TOTAL</b>		<b>94,060</b>		<b>94,060</b>		<b>94,060</b>
	WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP PART 2 OF 2	TERMINATION EQUIPMENT	134,174	100%	134,174	100%	134,174
	WTO F	ADD DROP MULTIPLEXER (PART 2 OF 2)	ADD DROP MULTIPLEXER	59,005	100%	59,005	100%	59,005
	WTO F	POWER SYSTEM DISPATCH CONSOLES	SCADA	119,667	100%	119,667	100%	119,667
	WTO F	MICROWAVE ALARM SYSTEM MASTER STATION	DATA STATION	19,292	100%	19,292	100%	19,292
	WTO F	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	53,165	100%	53,165	100%	53,165
	WTO F	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	307,465	100%	307,465	100%	307,465
	WTO F	FIBER OPTIC EQUIPMENT	TERMINATION EQUIPMENT	12,820	100%	12,820	100%	12,820
	WTO F	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	415,983	100%	415,983	100%	415,983
	WTO F	IDC	IDC	150,136	100%	150,136	100%	150,136
	WTO F	IDC	IDC	2,533	100%	2,533	100%	2,533
	WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	31,658	100%	31,658	100%	31,658
	WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	85,009	100%	85,009	100%	85,009
	WTO F	FIBER OPTICS EQUIPMENT	ADD DROP MULTIPLEXER	108,685	100%	108,685	100%	108,685
	WTO F	FIBER OPTICS EQUIPMENT	CHANNEL BANK EQUIPMENT	1,934	100%	1,934	100%	1,934
	WTO F	FIBER OPTICS EQUIPMENT	FIBER OPTICS EQUIPMENT	38,123	100%	38,123	100%	38,123
	WTO F	IDC	IDC	23,486	100%	23,486	100%	23,486

WTO F	MULTIPLEXER EXPANDED CAPABILITY ASSET 166934 - PROJECT WTO 0025C (PART 2)	ADD DROP MULTIPLEXER	25,032	100%	25,032	100%	25,032
WTO F	IDC - ASSET 166934 MULTIPLEXER EXPANSION (PART 2)	IDC	514	100%	514	100%	514
WTO F	IDC	IDC	18,650	100%	18,650	100%	18,650
WTO F	ADD DROP MULTIPLEXER (PART 1 OF 2)	TERMINATION EQUIPMENT	2,850	100%	2,850	100%	2,850
WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP (PART 1 OF 2)	TERMINATION EQUIPMENT	6,625	100%	6,625	100%	6,625
WTO F	VHF RADIO COMPARATOR	FIXED RADIO COMM EQUIPMENT	98,003	100%	98,003	100%	98,003
WTO F	IDC	IDC	3,248	100%	3,248	100%	3,248
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	226,333	100%	226,333	100%	226,333
WTO F	IDC	IDC	13,471	100%	13,471	100%	13,471
WTO F	TELEPHONE SYSTEM - 40 CHANNEL RECORDER & CRASH KIT	TELEPHONE SYSTEM	70,115	100%	70,115	100%	70,115
WTO F	IDC	IDC	1,421	100%	1,421	100%	1,421
WTO F	VOICE RECORDER SYSTEM	TELEPHONE SYSTEM	61,005	100%	61,005	100%	61,005
WTO F	SCADA SYSTEM HISTORIAN SOFTWARE	SCADA	202,050	100%	202,050	100%	202,050
WTO F	IDC	IDC	6,761	100%	6,761	100%	6,761
WTO F	SCADA	UNINTERRUPTABLE POWER SUPPLY	121,027	100%	121,027	100%	121,027
WTO F	IDC	IDC	2,484	100%	2,484	100%	2,484
WTO F	AUX PWR SYS - BACKUP GENERATOR	AUXILIARY POWER SYSTEM	454,504	100%	454,504	100%	454,504
WTO F	IDC	IDC	12,877	100%	12,877	100%	12,877
WTO F	(5) DIGITAL VOICE RECORDERS - WTO F	SCADA	20,217	100%	20,217	100%	20,217
WTO F	IDC	IDC	1,979	100%	1,979	100%	1,979
WTO F	BATTERY BANK FOR UPS	BATTERY	36,320	100%	36,320	100%	36,320
WTO F	IDC	IDC	631	100%	631	100%	631
WTO F	DIGITAL TRANS & REC EQUIP	SCADA	23,847	100%	23,847	100%	23,847
WTO F	FREQUENCY CONTROL ADDITIONS	LOAD AND FREQUENCY CONTROL EQ	57,731	100%	57,731	100%	57,731
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	144,190	100%	144,190	100%	144,190
WTO F	PLANT COMM SYSTEM	PLANT COMM SYSTEM	167,020	100%	167,020	100%	167,020
WTO F	IDC	IDC	2,373	100%	2,373	100%	2,373
WTO F	ADD DROP MULTIPLEXER	ADD DROP MULTIPLEXER	267,249	100%	267,249	100%	267,249
WTO F	IDC	IDC	16,354	100%	16,354	100%	16,354
WTO F	TELEPHONE SYSTEM	TELEPHONE SYSTEM	559,892	100%	559,892	100%	559,892
WTO F	IDC	IDC	33,280	100%	33,280	100%	33,280
WTO F	SCADA	SCADA	1,215,754	100%	1,215,754	100%	1,215,754
WTO F	IDC	IDC	15,473	100%	15,473	100%	15,473
	<b>TOTAL</b>		<b>5,452,412</b>		<b>5,452,412</b>		<b>5,452,412</b>
WTO F	WATERTOWN OPERATIONS BUILDING	CONTROL BUILDING	636,802	63.7%	405,643	81.5%	518,994
WTO F	IDC	IDC	3,422	63.7%	2,180	81.5%	2,789
WTO F	RESURFACE PARKING LOT AT WATERTOWN OPS OFFICE	OFFICE BUILDING	152,204	63.7%	96,954	81.5%	124,046
WTO F	WALLS	WALLS	276,284	63.7%	175,993	81.5%	225,171
WTO F	IDC	IDC	2,835	63.7%	1,806	81.5%	2,311
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	SYNC UNIT	20,893	63.7%	13,309	81.5%	17,028
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	REMOTE STATION	20,482	63.7%	13,047	81.5%	16,693
WTO F	IDC	IDC	405,078	63.7%	258,035	81.5%	330,139
WTO F	VEHICLE/STORAGE BUILDING	GARAGE	651,816	63.7%	415,207	81.5%	531,230
WTO F	IDC	IDC	39,508	63.7%	25,167	81.5%	32,199
WTO F	SIDEWALKS	SIDEWALKS	153,428	63.7%	97,734	81.5%	125,044
WTO F	IDC	IDC	2,052	63.7%	1,307	81.5%	1,672
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	146,115	63.7%	93,075	81.5%	119,083
WTO F	IDC - REPLACEMENTS	IDC	1,845	63.7%	1,175	81.5%	1,504
WTO F	IDC - ADDITIONS	IDC	3,845	63.7%	2,449	81.5%	3,133
WTO F	PSOO-WATER SYSTEM	METER EQUIPMENT	219,050	63.7%	139,535	81.5%	178,526
WTO F	IDC	IDC	285,734	63.7%	182,013	81.5%	232,874
WTO F	PWR SYS OPERATIONS OFFICE BUILDING (Part 1 of 2)	STORAGE BUILDING	1,929,776	63.7%	1,229,268	81.5%	1,572,768
WTO F	WATERTOWN OPS BLDG EXPANSION (PSOO)	STORAGE BUILDING	303,096	63.7%	193,072	81.5%	247,023
WTO F	WATERTOWN OPS BLDG EXPANSION	STORAGE BUILDING	1,362,395	63.7%	867,845	81.5%	1,110,352
	<b>TOTAL</b>		<b>6,616,659</b>		<b>4,214,812</b>		<b>5,392,577</b>

WAPA-UGP 2020 Rate True-up Calculation

[\(Back to Worksheet Links\)](#)

Worksheet 14 - Rate for Regulation and Frequency Response

12 Months Ending 09/30/2020 True-up

Line No.	DESCRIPTION (1)	REGULATION and FREQUENCY RESPONSE (2)	REFERENCE (3)
1	Fixed Charge Rate	15.919%	WS2-AllocFactor C4 L30
2	Corps Generation Net Plant Costs (\$)	\$ 585,725,691	WS2-AllocFactor C4 L31
3	Annual Corps Generation Cost (\$)	\$ 93,241,669	L1*L2
4	Plant Capacity (kW)	2,423,000	(1)
5	Cost/kW (\$/kW)	\$ 38.48	L3/L4
6	Capacity Used for Regulation (kW)	8,861	(1)
7	Regulation Revenue Requirement (\$) - Capacity	\$340,988	L5*L6
8	Regulation Revenue Requirement (\$) - Purchases	\$0	(3)
9	Total Regulation Revenue Requirement (\$)	\$340,988	
(1)	WAPA Annual Report plant capacity		
(2)	Corps Generation Net Plant is Total Electric Plant in Service less		
(3)	Cost of Purchases Required to Regulate for Intermittent Resources		

WAPA-UGP 2020 Rate True-up Calculation

[\(Back to Worksheet Links\)](#)

Worksheet 15 - Rate for Reserves

12 Months Ending 09/30/2020 True-up

Line No.	DESCRIPTION (1)	RESERVES (2)	REFERENCE (3)
1	Fixed Charge Rate	15.919%	WS2-AllocFactor C4 L30
2	Corps Generation Net Plant Costs (\$)	\$ 585,725,691	WS2-AllocFactor C4 L31
3	Annual Corps Generation Cost (\$)	\$ 93,241,669	L1*L2
4	Plant Capacity (kW)	2,423,000	(1)
5	Cost/kW (\$/kW-Yr)	\$ 38.48	L3/L4
7	Western's Maximum Load in WAUW Control Area (kW)	157,000	(2)
8	Maximum Generation in WAUW Control Area (kW)	94,000	(3)
9	Capacity used for Reserves (kW) -- 3% Load + 3% Gen	7,530	L8*3% + L9*3% (4)
10	Annual Reserve Sharing Group Cost	\$ 42,123	(5)
11	Annual Reserves Revenue Requirement	\$ 331,892	L10*L5 + L11
(1)	WAPA Annual Report plant capacity		
(2)	WAUW maximum load data		
(3)	WAUW maximum generation data		
(4)	Northwest Power Pool Reserve Sharing System		
(5)	Annual cost associated with Western-UGP's current reserve sharing group membership		