



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, 2023

WAPA-UGP 2021 Rate True-up Calculation

(Rate Order No. WAPA-188)

WAPA-UGP

Transmission and Ancillary Services List of Workpapers and Schedules

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WAPA-UGP 2021 Rate True-up Calculation		Back to Worksheet Links					
Summary-TrueUp							
12 Months Ending 09/30/2021 True-up		(1)	(2)	(3)	(4)	(5)	(6)
		Western-UGP					
		True-up Summary					
Line No.	Description	Reference	SPP 2021 Estimate	SPP 2021 Actual	Allocation	Western-UGP Difference	
						Annual	
1	Gross Zonal Revenue Requirement-Sch 9	WS1-RateBase C5L1	\$ 159,272,879	\$ 153,920,765		\$	(5,352,114)
2	Firm Point-to-Point Transmission Service Credit/1	WS3-RevCredits C6L28	\$ (4,275,634)	\$ (7,468,448)	100%	\$	(3,192,814)
3	Non-Firm Point-to-Point Transmission Service Credit	WS3-RevCredits C6L42	\$ (2,576,834)	\$ (3,311,473)	100%	\$	(734,639)
4	Revenue from Existing Transmission Agreements	WS3-RevCredits C6L56+L70	\$ (1,195,616)	\$ (1,217,103)	100%	\$	(21,487)
5	Scheduling, System Control, and Dispatch Service Credit	WS12-SSCD C2L11	\$ (11,370,493)	\$ (12,076,278)	100%	\$	(705,785)
6	Account No. 454	WS3-RevCredits C6L98	\$ (78,071)	\$ (6,640)	100%	\$	71,431
7	Z2 Nonfirm Point-to-Point Revenue Credit	WS3-RevCredits C6L14	\$ -	\$ 33,892	100%	\$	33,892
8	Schedule 11 Point-to-Point Revenue Credit	Summary-ATRR C5L9	\$ (10,636)	\$ -	100%	\$	10,636
9	Total Revenue Credits	Subtotal	\$ (19,507,284)	\$ (24,046,049)		\$	(4,538,765)
11	Prior Year True Up	WS1-RateBase C5L3	\$ 7,289,377	\$ 7,289,377		\$	-
12	2021 Net Revenue Requirement-Sch 9	Subtotal	\$ 147,054,972	\$ 137,164,093		\$	(9,890,879)
13	2021 Network Revenue (estimated/received)	WS3-RevCredits C6L112	\$ (147,054,972)	\$ (147,054,971)		\$	1
14	Total Schedule 9 2021 True-up (to WS1-RateBase, Line 3, 2023 est)		\$ -	\$ (9,890,879)		\$	(9,890,879)
15							
16	SPP BPU - Gross Zonal Schedule 11 Revenue Requirement		\$ 809,576	\$ 745,344		\$	(64,232)
17	BPU Zonal Schedule 11 PTP Revenue (estimated/received)		\$ (15,909)	\$ (76,760)		\$	(60,851)
18	BPU Zonal Schedule 11 Revenue (estimated/received)		\$ (793,667)	\$ (794,932)		\$	(1,265)
19	Total SPP BPU - Zonal Schedule 11 2021 True-up (to WS5-BPUz, C14L12, 2023 est)		\$ -	\$ (126,349)		\$	(126,349)
20							
21	SPP BPU - Gross Regional Schedule 11 Revenue Requirement		\$ 123,342	\$ 110,701		\$	(12,641)
22	BPU Regional Schedule 11 PTP Revenue (estimated/received)		\$ (2,424)	\$ (9,213)		\$	(6,789)
23	BPU Regional Schedule 11 Revenue (estimated/received)		\$ (120,918)	\$ (129,262)		\$	(8,344)
24	Total SPP BPU - Regional Schedule 11 2021 True-up (to WS6-BPUz, C14L11, 2023 est)		\$ -	\$ (27,774)		\$	(27,774)
25	2021 Actual SSCD Revenue Requirement	WS12-SSCD C2L13	\$ 10,681,584	\$ 11,463,206			
26	2021 Revenue received for SSCD service	WS3-RevCredits C6L84		\$ (11,860,463)			
27	Total SSCD 2021 True-up (to WS12-SSCD, Line 13, 2023 est)	Subtotal L25+L26		\$ (397,257)			
28	2021 Actual Regulation & Frequency Response Revenue Requirement	WS14-Reg C2L9	\$ 447,694	\$ 301,752			
29	2021 Revenue received (estimated/received)	WS3-RevCredits C6L154		\$ (447,694)			
30	Total Regulation & Freq Response 2021 True-up (to WS14-Reg, Line 2, 2023 est)	Subtotal L28+L29		\$ (145,942)			
31	2021 Actual Reserves Revenue Requirement	WS15-Res C2L11	\$ 487,465	\$ 323,391			
32	2021 Revenue received (estimated/received)	WS3-RevCredits C6L126+L140		\$ (487,465)			
33	Total Reserves 2021 True-up (to WS15-Res, Line 11, 2023 est)	Subtotal L31+L32		\$ (164,074)			
34	1/ Short-Term Firm Point-to-Point Transmission Service Credit						

Summary of incremental changes: Minor updates to increase transparency					
(1) Date	(2) Worksheet	(3) Reference Cell(s)	(4) Change From	(5) Change To	(6) Description
9/1/2023	WS7-BPUFac	L47			In order to conform with the SPP Tariff regarding Regional sharing of BPU costs, the following footnote was added to select BPUs: The Region-Wide Revenue Requirement Amount for this project or reservation is 0%, pursuant to the provisions of Tariff Attachment J because the investment is less than \$100,000. The remainder of the Revenue Requirement is the Zonal Revenue Requirement Amount.

WAPA-UGP 2021 Rate True-up Calculation					
Worksheet 1 - Schedule 9 Revenue Requirement - Non-Levelized					
Utilizing Financial Statement Results of Operations (ROOs)					
12 Months Ending 09/30/2021 True-up					
Line No.	REFERENCE	COMPANY TOTAL (\$)	ALLOCATOR	TRANSMISSION ALLOCATED AMOUNT (\$)	
(1)	(2)	(3)	(4)	(5)	
1	GROSS REVENUE REQUIREMENT	(L69)		153,920,765	
2	REVENUE CREDITS	(Note R)		(24,046,049)	
3	PRIOR PERIOD TRUE-UP			7,289,377	
4	NET REVENUE REQUIREMENT	(L1 + L2 + L3)		137,164,093	
RATE BASE:					
GROSS PLANT IN SERVICE		(Note A)		(Col 3 times Col 4)	
5	Production	WS4-CostData L4 C2+C3+C4	NA		
6	Transmission	WS4-CostData L3 C2+C3+C4	TP	1,540,233,593	
7	Distribution	WS4-CostData C2 L2-L3-L4	NA		
Bal Sheet - Other Assets - SGL					
8	General & Intangible	175002	W/S	0	
9	Common		CE	0	
10	TOTAL GROSS PLANT	(sum L5 : 9)	GP=	54.37%	
ACCUMULATED DEPRECIATION					
11	Production	WS4-CostData L15 C2+C3+C4	NA		
12	Transmission	WS4-CostData L14 C2+C3+C4	TP	772,825,629	
13	Distribution	WS4-CostData C2 L13-L14-L15	NA		
Bal Sheet - Other Assets - SGL					
14	General & Intangible	175902	W/S	0	
15	Common		CE	0	
16	TOTAL ACCUM. DEPRECIATION	(sum L11 : 15)		772,825,629	
NET PLANT IN SERVICE					
17	Production	(L5 - L11)			
18	Transmission	(L6 - L12)		767,407,964	
19	Distribution	(L7 - L13)			
20	General & Intangible	(L8 - L14)		0	
21	Common	(L9 - L15)		0	
22	TOTAL NET PLANT	(sum L17 : 21)		767,407,964	
ADJUSTMENTS TO RATE BASE		(Note B)			
23	Account No. 281	(enter negative)	0	0.00000	
24	Account No. 282	(enter negative)	0	NP	
25	Account No. 283	(enter negative)	0	NP	
26	Account No. 190		0	NP	
27	Account No. 255	(enter negative)	0	NP	
28	TOTAL ADJUSTMENTS	(sum L23 : 27)		0	
29	LAND HELD FOR FUTURE USE	(Note C)	0	TP	
WORKING CAPITAL		(Note D)			
30	CWC	calculated	25,322,218	0	
Bal Sheet - Other Assets - SGL					
31	Materials & Supplies	151191 (Note C)	0	TE	
32	Prepayments	Bal Sheet Other Assets	0	GP	
33	TOTAL WORKING CAPITAL	(sum L30 : 32)		0	
34	RATE BASE	(sum L 22, 28, 29, 33)		767,407,964	
O&M					
Transmission		ROOs Schedule 11 (Note E)			
35	Western-UGP	WS4-CostData L118 C2	70,744,582	PTP/UGP	
36	Western-RMR	WS4-CostData L118 C3	45,485,837	PTP/RMR	
37	COE	WS4-CostData L118 C4	51,502,422	PTP/COE	
38	Less Account 565	(Note E)		NA	
A&G		ROOs Schedule 11 (Note F)			
39	Western-UGP	WS4-CostData L92 C2	21,512,056	PTP/UGP	
40	Western-RMR	WS4-CostData L92 C3	13,332,847	PTP/RMR	
41	Less FERC Annual Fees		0	W/S	
42	Less EPRI & Reg. Comm. Exp. & Non-safety Ad	(Note G)	0	W/S	
43	Plus Transmission Related Reg. Comm. Exp	(Note G)	0	TE	
44	Common		0	CE	
45	Transmission Lease Payments		0	NA	
(sum L 35, 36, 37, 39, 40, 43, 44 less 38, 41, 42)			202,577,744		
46	TOTAL O&M			91,855,988	
DEPRECIATION EXPENSE					
Transmission		ROOs Schedule 4			
47	Western-UGP	WS4-CostData L38 C2	31,104,445	PTP/UGP	
48	Western-RMR	WS4-CostData L38 C3	18,484,301	PTP/RMR	
49	COE	WS4-CostData L38 C4	18,246,534	PTP/COE	
50	General		0	W/S	
51	Common		0	CE	
52	TOTAL DEPRECIATION	(sum L47 : 52)		67,835,279	
TAXES OTHER THAN INCOME TAXES		(Note H)			
LABOR RELATED					
54	Payroll		0	W/S	
55	Highway and vehicle		0	W/S	
PLANT RELATED					
56	Property		0	GP	
57	Gross Receipts		0		
58	Other		0	GP	
59	Payments in lieu of taxes		0	GP	
60	TOTAL OTHER TAXES	(sum L 54 : 59)		0	
INCOME TAXES		(Note I)			
61	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		0.0%		
62	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.0%		
where WCLTD= (line 100) and R= (line 102) and FIT, SIT & p are as given in footnote I.					
63	1 / (1 - T) = (from line 61)		0.0		
64	Amortized Investment Tax Credit	(enter negative)	0		
65	Income Tax Calculation	(L62 * L68)	0	NA	
66	ITC adjustment	(L63 * L64)	0	NP	
67	Total Income Taxes	(L65 + L66)		0	
68	RETURN [Rate Base * Rate of Return]	(L34 * L102)		57,955,706	
69	REV. REQUIREMENT	(sum L46, 53 ,60, 67, 68)		328,368,729	
				NA	
				31,044,721	
				153,920,765	

SUPPORTING CALCULATIONS AND NOTES									
TRANSMISSION PLANT INCLUDED IN UMZ RATES									
70	Total transmission plant	(L6, C3)						1,540,233,593	
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)						1,540,233,593	
74	Percentage of transmission plant included in UMZ Rates	(L73 / L70)				TP=		1.00	
TRANSMISSION EXPENSES									
75	Total transmission expenses	(sum L35 to L37, C3)							
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)						0.0%	
79	Percentage of transmission plant included in UMZ Rates	(L74)				TP=		1.00	
80	Percentage of transmission expenses included in UMZ Rates	(L79 * L78)				TE=		0.0%	
WAGES & SALARY ALLOCATOR (W&S)									
				TP	Allocation				
81	Production		0	0.00	0				
82	Transmission		20,443,466	1.00	20,443,466				
83	Distribution		0	0.00	0				
84	Other		0	0.00	0	W&S Allocator (\$ / Allocation)			
85	Total	(sum L81 to L84)	20,443,466		20,443,466	=		1.00	
PERCENTAGE OF TOTAL PLANT ALLOCATOR PTP									
				(Note M)					
86	Transmission Plant in Service Western-UGP		1,439,830,714						
87	Total Plant in Service Western-UGP		1,515,091,381						
88	UGP Percentage of Transmission Plant to Total Plant	(L86 / L87)			PTP/UGP	=		0.95	
89	Transmission Plant in Service Western-RMR		7,335,304						
90	Total Plant in Service Western-RMR		823,752,671						
91	RMR Percentage of Transmission Plant to Total Plant	(L89 / L90)			PTP/RMR	=		0.01	
92	Transmission Plant in Service COE		93,067,575						
93	Total Plant in Service COE		1,310,212,369						
94	COE Percentage of Transmission Plant to Total Plant	(L92 / L93)			PTP/COE	=		0.07	
COMMON PLANT ALLOCATOR (CE)									
				(Note N)					
95	Electric		0		% Electric (L95 / L98)		Labor Ratio = (L85)		CE 0.00000
96	Gas		0						
97	Water		0		0.00000 *		1.00		
98	Total	(sum L95 to L97)	0						
RETURN (R)									
99	Long Term Interest ROOs Schedule 5		35,847,666						
					Cost (Note O)		Weighted		=WCLTD
					%				
100	Long Term Debt	HFD Sch's 21RX & 21X Col 8 L 23,25,26,29,30	886,134,046	100%	0.04		0.04 =R		
101	Proprietary Capital		0	0%	0.12		0.00		
102	Total (sum lines 31-32)	(sum L100 to L101)	886,134,046	100%			0.04		
103					Proprietary Capital Cost Rate =		12.38%		
104					TIER =		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		
108	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)					6,640		
109	ACCOUNT 456 (OTHER ELECTRIC REVENUES)						0		
110	a. Transmission charges for all transmission transactions						0		
111	b. Transmission charges for all transmission transactions included in Divisor on page 1						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 Acct 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.								

Line No.	DESCRIPTION (1)	TRANSMISSION (2)	GENERATION (3)	COE GENERATION (4)	BASE PLAN UPGRADES- REGIONAL (5)	BASE PLAN UPGRADES- ZONAL (6)	REFERENCE (7)
1	A. Operation and Maintenance Expense						
2	O&M Expense	\$71,293,797	\$97,525,818	\$47,844,080	\$50,889	\$342,635	WS4-CostData (O&M Expenses Worksheet)
3	Transmission of Electricity by Others	\$0	\$0	\$0	\$0	\$0	
4	Total O&M Expense	\$71,293,797	\$97,525,818	\$47,844,080	\$50,889	\$342,635	L2 + L3
5	Net Plant Investment	\$767,407,964	\$786,620,265	\$602,374,294	\$543,449	\$3,659,006	WS4-CostData (Net Plant Investment Worksheet)
6	O&M as % of Net Plant Investment	9.29%	12.40%	7.94%	9.36%	9.36%	L4/L5
7	B. A&G Expense						
8	A&G Expense	\$20,562,191	\$200,144	\$0	\$15,474	\$104,189	WS4-CostData (A&G Expenses Worksheet)
9	Net Plant Investment	\$767,407,964	\$786,620,265	\$602,374,294	\$543,449	\$3,659,006	L5
10	A&G as % of Net Plant Investment	2.68%	0.03%	0.00%	2.85%	2.85%	L8/L9
11	C. Depreciation Expense						
12	Depreciation Expense	\$31,020,056	\$22,011,061	\$16,950,438	\$22,375	\$150,647	WS4-CostData (Depreciation Expense Worksheet)
13	Net Plant Investment	\$767,407,964	\$786,620,265	\$602,374,294	\$543,449	\$3,659,006	L5
14	Depreciation as a % of Net Plant Investment	4.04%	2.80%	2.81%	4.12%	4.12%	L12/L13
15	D. Taxes Other than Income Taxes for Transmission						
16	Not applicable.						
17	E. Allocation of General Plant						
18	No General Plant identified at this time, all plant is identified as either generation or transmission related.						
19	F. Cost of Capital						
20	Weighted Transmission Composite Interest Rate	4.04%	3.17%	3.17%	4.04%	4.04%	WS4-CostData (Cost of Capital Worksheet)
21	G. Fixed Charge Rate						
22	Operation and Maintenance Expense	9.29%	12.40%	7.94%	9.36%	9.36%	L6
23	A&G Expense	2.68%	0.03%	0.00%	2.85%	2.85%	L10
24	Depreciation Expense	4.04%	2.80%	2.81%	4.12%	4.12%	L14
25	Taxes Other than Income Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	
26	Allocation of General Plant to Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	
27	Cost of Capital	4.04%	3.17%	3.17%	4.04%	4.04%	L20
28	Total	20.05%	18.39%	13.93%	20.37%	20.37%	
29	H. Revenue Requirement						
30	Fixed Charge Rate	20.05%	18.39%	13.93%	20.37%	20.37%	L28
31	Net Plant Investment	\$767,407,964	\$786,620,265	\$602,374,294	\$543,449	\$3,659,006	L5
32	Annual Western-UGPR Cost	\$153,889,477	\$144,697,838	\$83,908,891	\$110,701	\$745,344	L30 * L31

WAPA-UGP 2021 Rate True-up Calculation

Worksheet 3 - Revenue Credit Calculation

12 Months Ending 09/30/2021 True-up

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Line No.	ACCOUNT	MONTH	REFERENCE	COMPANY TOTAL	ALLOCATOR	LOCATION	TRANSMISSION
							ALLOCATED AMOUNT
	(1)	(2)	(3)	(4)		(5)	(6)
1	Z2 Sch 7/8	Jan-21	Z2	4,584	NA	100%	4,584
2	Z2 Sch 7/8	Feb-21	Z2	3,721	NA	100%	3,721
3	Z2 Sch 7/8	Mar-21	Z2	5,210	NA	100%	5,210
4	Z2 Sch 7/8	Apr-21	Z2	4,842	NA	100%	4,842
5	Z2 Sch 7/8	May-21	Z2	1,579	NA	100%	1,579
6	Z2 Sch 7/8	Jun-21	Z2	1,844	NA	100%	1,844
7	Z2 Sch 7/8	Jul-21	Z2	1,770	NA	100%	1,770
8	Z2 Sch 7/8	Aug-21	Z2	1,769	NA	100%	1,769
9	Z2 Sch 7/8	Sep-21	Z2	1,766	NA	100%	1,766
10	Z2 Sch 7/8	Oct-21	Z2	1,757	NA	100%	1,757
11	Z2 Sch 7/8	Nov-21	Z2	1,779	NA	100%	1,779
12	Z2 Sch 7/8	Dec-21	Z2	3,271	NA	100%	3,271
13	Z2 Sch 7/8 Adjustments		Z2	-		100%	0
14	Subtotal			33,892			33,892
15	Schedule 7	Jan-21	FIRM PTP	(137,224)	TP	100%	(137,224)
16	Schedule 7	Feb-21	FIRM PTP	(711,789)	TP	100%	(711,789)
17	Schedule 7	Mar-21	FIRM PTP	(465,861)	TP	100%	(465,861)
18	Schedule 7	Apr-21	FIRM PTP	(494,162)	TP	100%	(494,162)
19	Schedule 7	May-21	FIRM PTP	(583,962)	TP	100%	(583,962)
20	Schedule 7	Jun-21	FIRM PTP	(704,284)	TP	100%	(704,284)
21	Schedule 7	Jul-21	FIRM PTP	(746,531)	TP	100%	(746,531)
22	Schedule 7	Aug-21	FIRM PTP	(771,901)	TP	100%	(771,901)
23	Schedule 7	Sep-21	FIRM PTP	(881,759)	TP	100%	(881,759)
24	Schedule 7	Oct-21	FIRM PTP	(689,282)	TP	100%	(689,282)
25	Schedule 7	Nov-21	FIRM PTP	(706,760)	TP	100%	(706,760)
26	Schedule 7	Dec-21	FIRM PTP	(574,932)	TP	100%	(574,932)
27	Schedule 7 Adjustments		FIRM PTP	-		100%	0
28	Subtotal			(7,468,448)			(7,468,448)
29	Schedule 8	Jan-21	NONFIRM PTP	51,322	TP	100%	51,322
30	Schedule 8	Feb-21	NONFIRM PTP	(260,323)	TP	100%	(260,323)
31	Schedule 8	Mar-21	NONFIRM PTP	(276,012)	TP	100%	(276,012)
32	Schedule 8	Apr-21	NONFIRM PTP	(339,131)	TP	100%	(339,131)
33	Schedule 8	May-21	NONFIRM PTP	(245,420)	TP	100%	(245,420)
34	Schedule 8	Jun-21	NONFIRM PTP	(282,446)	TP	100%	(282,446)
35	Schedule 8	Jul-21	NONFIRM PTP	(221,327)	TP	100%	(221,327)
36	Schedule 8	Aug-21	NONFIRM PTP	(274,991)	TP	100%	(274,991)
37	Schedule 8	Sep-21	NONFIRM PTP	(372,011)	TP	100%	(372,011)
38	Schedule 8	Oct-21	NONFIRM PTP	(372,363)	TP	100%	(372,363)
39	Schedule 8	Nov-21	NONFIRM PTP	(454,020)	TP	100%	(454,020)
40	Schedule 8	Dec-21	NONFIRM PTP	(264,752)	TP	100%	(264,752)
41	Schedule 8 Adjustments		NONFIRM PTP	-		100%	0
42	Subtotal			(3,311,473)			(3,311,473)
43	Sch 7/8/11	Jan-21	MISO SEAMS	(78,639)	TP	100%	(78,639)
44	Sch 7/8/11	Feb-21	MISO SEAMS	(100,545)	TP	100%	(100,545)
45	Sch 7/8/11	Mar-21	MISO SEAMS	(100,545)	TP	100%	(100,545)
46	Sch 7/8/11	Apr-21	MISO SEAMS	(100,545)	TP	100%	(100,545)
47	Sch 7/8/11	May-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
48	Sch 7/8/11	Jun-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
49	Sch 7/8/11	Jul-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
50	Sch 7/8/11	Aug-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
51	Sch 7/8/11	Sep-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
52	Sch 7/8/11	Oct-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
53	Sch 7/8/11	Nov-21	MISO SEAMS	(102,555)	TP	100%	(102,555)
54	Sch 7/8/11	Dec-21	MISO SEAMS	(102,561)	TP	100%	(102,561)
55	Sch 7/8/11 Adjustments		MISO SEAMS	-		100%	0
56	Subtotal			(1,200,722)			(1,200,722)
57	Sch 11	Jan-21	ZONAL PTP ADJUSTMENTS	(399)	BP		(399)
58	Sch 11	Feb-21	ZONAL PTP ADJUSTMENTS	(1)	BP		(1)
59	Sch 11	Mar-21	ZONAL PTP ADJUSTMENTS	37,319	BP		37,319
60	Sch 11	Apr-21	ZONAL PTP ADJUSTMENTS	(8,028)	BP		(8,028)
61	Sch 11	May-21	ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
62	Sch 11	Jun-21	ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
63	Sch 11	Jul-21	ZONAL PTP ADJUSTMENTS	(7,991)	BP		(7,991)
64	Sch 11	Aug-21	ZONAL PTP ADJUSTMENTS	7,991	BP		7,991
65	Sch 11	Sep-21	ZONAL PTP ADJUSTMENTS	1	BP		1
66	Sch 11	Oct-21	ZONAL PTP ADJUSTMENTS	(1)	BP		(1)
67	Sch 11	Nov-21	ZONAL PTP ADJUSTMENTS	(29,291)	BP		(29,291)
68	Sch 11	Dec-21	ZONAL PTP ADJUSTMENTS	-	BP		0
69	Sch 11 Adjustments		ZONAL PTP ADJUSTMENTS	-	BP		0
70	Subtotal			(16,381)			(16,381)
71	7088	Feb-21	SSCD	(1,852,041)	NA	100%	(1,852,041)
72	7088	Mar-21	SSCD	(1,076,694)	NA	100%	(1,076,694)
73	7088	Apr-21	SSCD	(165,722)	NA	100%	(165,722)

74	7088	May-21	SSCD	(896,643)	NA	100%	(896,643)
75	7088	Jun-21	SSCD	(865,942)	NA	100%	(865,942)
76	7088	Jul-21	SSCD	(1,014,308)	NA	100%	(1,014,308)
77	7088	Aug-21	SSCD	(1,051,150)	NA	100%	(1,051,150)
78	7088	Sep-21	SSCD	(1,031,191)	NA	100%	(1,031,191)
79	7088	Oct-21	SSCD	(944,465)	NA	100%	(944,465)
80	7088	Nov-21	SSCD	(895,271)	NA	100%	(895,271)
81	7088	Dec-21	SSCD	(975,240)	NA	100%	(975,240)
82	7088	Jan-21	SSCD	(1,091,795)	NA	100%	(1,091,795)
83	7088	Adjustments	SSCD	-	NA	100%	0
84		Subtotal		(11,860,463)			(11,860,463)
85	45420	Jan-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
86	45420	Feb-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
87	45420	Mar-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
88	45420	Apr-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
89	45420	May-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
90	45420	Jun-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
91	45420	Jul-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
92	45420	Aug-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
93	45420	Sep-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
94	45420	Oct-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
95	45420	Nov-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
96	45420	Dec-21	RENT FROM ELECTRIC PROPERTY	(553)	TP	100%	(553)
97	45420	Adjustments	RENT FROM ELECTRIC PROPERTY	-	TP	100%	-
98		Subtotal		(6,640)			(6,640)
99	45643	Feb-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
100	45643	Mar-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
101	45643	Apr-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
102	45643	May-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
103	45643	Jun-21	REVENUE FROM TRANS.	(12,244,819)	TP	100%	(12,244,819)
104	45643	Jul-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
105	45643	Aug-21	REVENUE FROM TRANS.	(12,264,343)	TP	100%	(12,264,343)
106	45643	Sep-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
107	45643	Oct-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
108	45643	Nov-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
109	45643	Dec-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
110	45643	Jan-21	REVENUE FROM TRANS.	(12,254,581)	TP	100%	(12,254,581)
111	45643	Adjustments	REVENUE FROM TRANS.	-	TP	100%	0
112		Subtotal		(147,054,971)			(147,054,971)
113	7080	Feb-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
114	7080	Mar-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
115	7080	Apr-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
116	7080	May-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
117	7080	Jun-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
118	7080	Jul-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
119	7080	Aug-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
120	7080	Sep-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
121	7080	Oct-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
122	7080	Nov-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
123	7080	Dec-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
124	7080	Jan-21	RESRV-SUPPLEMENTAL	(20,311)	NA	100%	(20,311)
125	7080	Adjustments	RESRV-SUPPLEMENTAL	-	NA	100%	0
126		Subtotal		(243,732)			(243,732)
127	7089	Feb-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
128	7089	Mar-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
129	7089	Apr-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
130	7089	May-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
131	7089	Jun-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
132	7089	Jul-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
133	7089	Aug-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
134	7089	Sep-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
135	7089	Oct-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
136	7089	Nov-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
137	7089	Dec-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
138	7089	Jan-21	RESRV-SPIN	(20,311)	NA	100%	(20,311)
139	7089	Adjustments	RESRV-SPIN	-	NA	100%	0
140		Subtotal		(243,732)			(243,732)
141	7091	Feb-21	REGULATION	(37,308)	NA	100%	(37,308)
142	7091	Mar-21	REGULATION	(37,308)	NA	100%	(37,308)
143	7091	Apr-21	REGULATION	(37,308)	NA	100%	(37,308)
144	7091	May-21	REGULATION	(37,308)	NA	100%	(37,308)
145	7091	Jun-21	REGULATION	(37,308)	NA	100%	(37,308)
146	7091	Jul-21	REGULATION	(37,308)	NA	100%	(37,308)
147	7091	Aug-21	REGULATION	(37,308)	NA	100%	(37,308)
148	7091	Sep-21	REGULATION	(37,308)	NA	100%	(37,308)
149	7091	Oct-21	REGULATION	(37,308)	NA	100%	(37,308)
150	7091	Nov-21	REGULATION	(37,308)	NA	100%	(37,308)
151	7091	Dec-21	REGULATION	(37,308)	NA	100%	(37,308)

WAPA-UGP 2021 Rate True-up Calculation
Worksheet 4 - Cost Support Data
12 Months Ending 09/30/2021 True-up

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

		WESTERN-UGP		WESTERN-RMR		COE		BOR		TOTAL
Line No.	(1)	(2)	(3)			(4)		(5)		(6)
1	Net Plant Investment Worksheet									
2	Total PS Plant-in-Service	1,515,091,381	1/	823,752,671	2/	1,310,212,369	3/	554,721,824	12/	4,203,778,246
3	PS-ED Transmission Plant-in-Service	1,439,830,714	4/	7,335,304	5/	93,067,575	6/	0		1,540,233,593
4	PS-ED Generation Plant-in-Service	14,096,113	7/	0		1,217,144,794	L2-L3	554,721,824	L2-L3	1,785,962,731
5	PS-ED SSCD Plant-in-Service	17,043,644	8/							17,043,644
6	BPU-Regional Plant-in-Service	1,089,866	13/							1,089,866
7	BPU-Zonal Plant-in-Service	7,338,000	13/							7,338,000
8	Generation Plant to Total Plant	0.00930	L4/L2	0.00000	L4/L2	0.92897	L4/L2	1.00000	L4/L2	
9	Transmission Plant to Total Plant	0.95033	L3/L2	0.00890	L3/L2	0.07103	L3/L2	0.00000	L3/L2	
10	SSCD Plant to Total Plant	0.01125	L5/L2							
11	BPU-Regional Plant to Total Plant	0.00072	L6/L2							
12	BPU-Zonal Plant to Total Plant	0.00484	L7/L2							
13	PS Accumulated Depreciation	759,609,117	9/	442,643,574	10/	661,778,218	11/	377,504,713	12/	2,241,535,621
14	PS-ED Trans. Accumulated Depreciation	721,876,284	L9*L13	3,941,626	L9*L13	47,007,718	L9*L13	0	L9*L13	772,825,629
15	PS-ED Gen. Accumulated Depreciation	7,067,254	L8*L13	0	L6*L19	614,770,500	L13-L14	377,504,713	L8*L13	999,342,467
16	PS-ED SSCD Accumulated Depreciation	8,545,034	L10*L13							8,545,034
17	BPU-Regional Accumulated Depreciation	546,418	L11*L13							546,418
18	BPU-Zonal Accumulated Depreciation	3,678,994	L12*L13							3,678,994
19	PS-ED Net Transmission Plant	717,954,430	L3-L14	3,393,678	L3-L14	46,059,857	L3-L14	0	L3-L14	767,407,964
20	PS-ED Net Generation Plant	7,028,859	L4-L15	0	L4-L15	602,374,294	L4-L15	177,217,112	L4-L15	786,620,265
21	PS-ED Net SSCD Plant	8,498,610	L5-L16							8,498,610
22	BPU-Regional Net Plant	543,449	L6-L17							543,449
23	BPU-Zonal Net Plant	3,659,006	L7-L18							3,659,006
24	1/ WS8-TransFac, C4L508									
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, C8L508									
28	5/ WS8-TransFac, C8L499									
29	6/ WS8-TransFac, C8L506									
30	7/ WS8-TransFac, C6L508									
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 2021 Rate True-up Calculation										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
37	Depreciation Worksheet									
38	PS Depreciation Expense	31,104,445	1/	18,484,301	2/	18,246,534	3/	4,771,233	4/	72,606,512
39	PS-ED Transmission Depreciation 5/	29,559,362		164,598		1,296,096		0		31,020,056
40	PS-ED Generation Depreciation 6/	289,390		0		16,950,438		4,771,233		22,011,061
41	PS-ED SSCD Depreciation 7/	349,902								349,902
42	BPU-Regional Depreciation	22,375								22,375
43	BPU-Zonal Depreciation	150,647								150,647
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 2021 Rate True-up Calculation										
Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
54	Cost of Capital Worksheet									
55	Long Term Debt:									
56	FY Balances	877,337,596	1/	342,291,226	1/	694,461,818	1/	223,085,172	1/	2,137,175,812
57	Interest Expenses:									
58	FY Interest	36,018,325	13/	16,380,473	13/	20,732,097	2/	7,945,400	2/	81,076,296
59	Average Interest Rate	4.105%	L58/L56	4.786%	L58/L56	2.985%	L58/L56	3.562%	L58/L56	
60	Transmission Plant Factor	0.9352	3/	0.0047	4/	0.0601	5/	0.0000	6/	
61	Weighted Trans. Composite Rate									4.04132285407%
62	Generation Plant Factor	0.0079	8/	0.0000	9/	0.6815	10/	0.3106	11/	
63	Weighted Gen. Composite Rate									3.173%
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+C2L6+L7, Net Plant Investment Worksheet/C6L3+C6L6+C6L7, Net Plant Investment Worksheet									
67	4/ C3L3, Net Plant Investment Worksheet/C6L3+C6L6+C6L7, Net Plant Investment Worksheet									
68	5/ C4L3, Net Plant Investment Worksheet/C6L3+C6L6+C6L7, Net Plant Investment Worksheet									
69	6/ C5L3, Net Plant Investment Worksheet/C6L3+C6L6+C6L7, 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 2021 Rate True-up Calculation						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
77	A&G Expenses Worksheet					
78	Object Class	WESTERN UGPR 1/	WESTERN RMR 2/	COE 3/	BOR 3/	Total
79	1411	13,111,986	8,572,676	0	0	21,684,662
80	1412	5,944,556	3,683,083	0	0	9,627,638
81	1415	92,494	46,257	0	0	138,751
82	1416	10,172	143,536	0	0	153,708
83	1421	1,351,874	887,550	0	0	2,239,424
84	1422	1,008,834	938	0	0	1,009,772
85	1425	103	(1,293)	0	0	(1,191)
86	1426	(7,962)	100	0	0	(7,861)
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	PS Total A&G	21,512,056	13,332,847	0	0	34,844,902
93	PS-ED Transmission A&G 4/	20,443,466	118,726	0	0	20,562,191
94	PS-ED Generation A&G 5/	200,144	0	0	0	200,144
95	PS-ED SSCD A&G 6/	241,995	0	0	0	241,995
96	BPU-Regional A&G	15,474				15,474
97	BPU-Zonal A&G	104,189				104,189
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					
104						
105						

WAPA-UGP 2021 Rate True-up Calculation						
Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
106	O&M Expenses Worksheet					
107		WESTERN-UGP 1/	WESTERN-RMR 2/	COE 3/	BOR 4/	Total
108	Total Electric Operating Expense	348,751,135	142,571,348	51,502,422	49,023,545	591,848,450
109	Less:					
110	Other Power Supply Expenses	257,350,374	84,234,697			341,585,071
111	A&G Expenses	21,512,056	13,332,847			34,844,902
112	Prior Year Adjustments	133,377	0			133,377
113	Annual Reserve Sharing Group Cost	38,360	38,360			76,720
114	Plus:					
115	Moveable Property Interest	887,590	405,649			1,293,239
116	Warehouse Stores Interest	140,023	76,384			216,407
117	Scheduling, System Control & Dispatch	11,140,925	0			11,140,925
118	PS Total O&M	70,744,582	45,485,837	51,502,422	49,023,545	216,718,026
119	PS-ED Transmission O&M 5/	67,230,415	405,040	3,658,342	0	71,293,797
120	PS-ED Generation O&M 6/	658,194	0	47,844,080	49,023,545	97,525,818
121	BPU-Regional O&M	50,889				50,889
122	BPU-Zonal O&M	342,635				342,635
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 2021 Rate True-up Calculation
Worksheet 5 - Zonal SPP Upgrade Calculations
12 Months Ending 09/30/2021 True-up

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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)	Gross ATRR \$ (12)	Revenue Credit Allocation \$ / 1 (13)	Net ATRR \$ (14)
1	LEWIS-RICHLAND 115 kV Ckt 1, 72052, /1	TL	51,813	0.71%	25,977	2,419	1,064	736	4.04%	25,836	1,044	5,263	(542)	4,721
2	ROBERTS COUNTY 115 kV SUBSTATION, 71926	SUB	2,212,759	30.15%	1,109,393	103,321	45,427	31,418	4.04%	1,103,366	44,591	224,757	(23,147)	201,610
3	ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927	SUB	5,073,024	69.13%	2,543,421	236,876	104,148	72,029	4.04%	2,529,603	102,229	515,283	(53,067)	462,216
4	WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856. 1/	SUB	403	0.01%	202	19	8	6	4.04%	201	8	41	(4)	37
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15	Total		7,338,000	100%	3,678,994	342,635	150,647	104,189		3,659,006	147,872	745,344	(76,760)	668,584
16	1/ Revenue Credit Allocation Total from WS3-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 2021 Rate True-up Calculation														
(Back to Worksheet Links)														
Worksheet 6 - Base Plan Upgrades-Regional														
12 Months Ending 09/30/2021 True-up														
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)	Gross ATRR \$ (12)	Revenue Credit Allocation \$ /1 (13)	Net ATRR \$ (14)
1	Roberts County 115 kV Substation, 71926	SUB	1,089,866	100.00%	546,418	50,889	22,375	15,474	4.04%	543,449	21,963	110,701	(9,213)	101,489
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13	Total		1,089,866	100%	546,418	50,889	22,375	15,474		543,449	21,963	110,701	(9,213)	101,489
1/ Revenue Credit Allocation Total from WS3-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 2021 Rate True-up Calculation Worksheet 7 - SPP Base Plan Upgrades-Facilities 12 Months Ending 09/30/2021 True-up		(Back to Worksheet Links)					
(1)		(2)	(3)	(4)	(5)	(6)	(7)
2021 SPP TRUE-UP SUMMARY							
Line No.	FID	DESCRIPTION	PRIOR YEAR FACILITY TOTALS (\$)		BASE PLAN UPGRADES- REGIONAL	BASE PLAN UPGRADES- ZONAL	FY2021 SPP TOTALS (\$)
1	LC-RH	LEWIS-RICHLAND 115 kV Ckt 1, 72052, /1	51,813		0	51,813	51,813
2	RCO	ROBERTS COUNTY 115 kV SUBSTATION, 71926	3,302,626		1,089,866	2,212,759	3,302,626
3	RCO	ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927	5,073,024		0	5,073,024	5,073,024
4	WN	WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856. 1/	403		0	403	403
5			8,427,866		1,089,866	7,338,000	8,427,866
6	FID	2021 SPP TRUE-UP DETAIL:					
7	LC-RH	DESCRIPTION	FID COST DETAIL (\$)	REG %	REG TOTAL (\$)	ZONAL %	ZONAL TOTAL (\$)
8		CONDUCTOR	51,813	0.00%	0	100.00%	51,813
9		LEWIS-RICHLAND 115 kV Ckt 1, 72052 - SUBTOTAL	51,813		-		51,813
10	RCO	STEEL STRUCTURE	181,965	33.00%	60,049	67.00%	121,917
11	RCO	STEEL STRUCTURE	131,277	33.00%	43,321	67.00%	87,956
12	RCO	STEEL STRUCTURE	265,373	33.00%	87,573	67.00%	177,800
13	RCO	DISCONNECT SWITCH	73,712	33.00%	24,325	67.00%	49,387
14	RCO	DISCONNECT SWITCH	141,931	33.00%	46,837	67.00%	95,094
15	RCO	DISCONNECT SWITCH	179,996	33.00%	59,399	67.00%	120,597
16	RCO	CCVT	39,217	33.00%	12,942	67.00%	26,276
17	RCO	CCVT	89,701	33.00%	29,601	67.00%	60,100
18	RCO	CIRCUIT BREAKER	22,459	33.00%	7,412	67.00%	15,048
19	RCO	CIRCUIT BREAKER	410,893	33.00%	135,595	67.00%	275,298
20	RCO	STEEL STRUCTURE	304,124	33.00%	100,361	67.00%	203,763
21	RCO	STATION SERVICE, LAND, CONTROL BUILDING	1,461,976	33.00%	482,452	67.00%	979,524
22		ROBERTS COUNTY 115 kV SUBSTATION, 71926 - SUBTOTAL	3,302,626		1,089,866		2,212,759
23	RCO	POWER TRANSFORMER	20,893	0.00%	0	100.00%	20,893
24	RCO	POWER TRANSFORMER	461,395	0.00%	0	100.00%	461,395
25	RCO	POWER TRANSFORMER	481,329	0.00%	0	100.00%	481,329
26	RCO	DISCONNECT SWITCH	158,422	0.00%	0	100.00%	158,422
27	RCO	DISCONNECT SWITCH	61,693	0.00%	0	100.00%	61,693
28	RCO	DISCONNECT SWITCH	161,498	0.00%	0	100.00%	161,498
29	RCO	CCVT	13,072	0.00%	0	100.00%	13,072
30	RCO	CCVT	28,805	0.00%	0	100.00%	28,805
31	RCO	VOLTAGE TRANSFORMER	13,891	0.00%	0	100.00%	13,891
32	RCO	VOLTAGE TRANSFORMER	32,368	0.00%	0	100.00%	32,368
33	RCO	VOLTAGE TRANSFORMER	14,101	0.00%	0	100.00%	14,101
34	RCO	INSTRUMENT TRANSFORMER	13,037	0.00%	0	100.00%	13,037
35	RCO	INSTRUMENT TRANSFORMER	35,655	0.00%	0	100.00%	35,655
36	RCO	CIRCUIT BREAKER	25,490	0.00%	0	100.00%	25,490
37	RCO	CIRCUIT BREAKER	397,859	0.00%	0	100.00%	397,859
38	RCO	STEEL STRUCTURE	229,083	0.00%	0	100.00%	229,083
39	RCO	POWER TRANSFORMER	138,325	0.00%	0	100.00%	138,325
40	RCO	STEEL STRUCTURE	423,875	0.00%	0	100.00%	423,875
41	RCO	ARRESTER	13,145	0.00%	0	100.00%	13,145
42	RCO	OIL STORAGE TANK	103,408	0.00%	0	100.00%	103,408
43	RCO	STATION SERVICE, LAND, CONTROL BUILDING	2,245,681	0.00%	0	100.00%	2,245,681
44		ROBERTS COUNTY 115/69 kV TRANSFORMER, 71927 - SUBTOTAL	5,073,024	-	-		5,073,024
45	WN	RELAYS	403	0.00%	0	100.00%	403
46		WILLISTON SUBSTATION 115 kV TERMINAL UPGRADES, 61856 - SUBTOTAL	403		0		403
47		TOTAL	8,427,866		1,089,866		7,338,000
48	1/ The Region-Wide Revenue Requirement Amount for this project or reservation is 0%, pursuant to the provisions of Tariff Attachment J because the investment is less than \$100,000. The remainder of the Revenue Requirement is the Zonal Revenue Requirement Amount.						

WAPA-UGP 2021 Rate True-up Calculation

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Worksheet 8 - Transmission Facilities

12 Months Ending 09/30/2021 True-up

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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	343,710	-	-		343,710
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	6,335,247	-	-		6,335,247
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	3,135,515	-	-		3,135,515
13	TL	CA JT	CARRINGTON-JAMESTOWN	1,259,668	-	-		1,259,668
14	TL	WC BU	CHARLIE CREEK - WATFORD CITY	13,451,446	-	-		13,451,446
15	TL	CCRB EF	CHARLIE CREEK-BELFIELD	14,513,308	-	-		14,513,308
16	TL	CR DC	CIRCLE-DAWSON COUNTY	5,811,567	-	-		5,811,567
17	TL	CONSH2	CONRAD-SHELBY #2	6,735,890	-	-		6,735,890
18	TL	CS MY	CRESTON-MARYVILLE	1,366,481	-	-		1,366,481
19	TL	DC MC	DAWSON COUNTY - MILES CITY	2,605,678	-	-		2,605,678
20	TL	DC GL	DAWSON-GLENDIVE	553,800	-	-		553,800
21	TL	DC MDR	DAWSON-MEDORA	3,464,064	-	-		3,464,064
22	TL	DC OF	DAWSON-O'FALLON CREEK	918,676	-	-		918,676
23	TL	DC WN	DAWSON-WILLISTON /2	1,258,900	-	-	(51,813)	1,207,087
24	TL	DN CS	DENISON-CRESTON	20,977,731	-	-		20,977,731
25	TL	DL CA	DEVILS LAKE-CARRINGTON	9,154,519	-	-		9,154,519
26	TL	DL LA	DEVILS LAKE-LAKOTA	1,872,142	-	-		1,872,142
27	TL	ED FO	EDGELEY-FORMAN	1,981,753	-	-		1,981,753
28	TL	ED GR	EDGELEY-GROTON	771,572	-	-		771,572
29	TL	ELCMA	ELK CREEK-NEWELL-MAURINE 115-kv T/L	34,388	-	-		34,388
30	TL	FA GK	FARGO-GRAND FORKS	2,369,098	-	-		2,369,098
31	TL	FA MO	FARGO-MORRIS	8,661,076	-	-		8,661,076
32	TL	FO RCO	FORMAN-ROBERTS COUNTY	183,485	-	-		183,485
33	TL	FO SU D	FORMAN-SUMMIT (BISMARCK)	922,098	-	-		922,098
34	TL	FO SU C	FORMAN-SUMMIT (HURON)	4,465,037	-	-		4,465,037
35	TL	FP DC 1	FORT PECK-DAWSON 1	215,947	-	-		215,947
36	TL	FP DC 2	FORT PECK-DAWSON 2	8,301,710	-	-		8,301,710
37	TL	FP HV	FORT PECK-HAVRE	28,806,330	-	-		28,806,330
38	TL	FP WH	FORT PECK-WHATELY	157,876	-	-		157,876
39	TL	FP WN	FORT PECK-WILLISTON	15,775,368	-	-		15,775,368
40	TL	FP WP 2	FORT PECK-WOLF POINT #2	7,554,492	-	-		7,554,492
41	TL	FR FT D	FORT RANDALL-FORT THOMPSON 1&2	7,782,247	-	-		7,782,247
42	TL	FR GP	FORT RANDALL-GAVIN'S POINT	2,319,939	-	-		2,319,939
43	TL	FR GY	FORT RANDALL-GREGORY	777,327	-	-		777,327
44	TL	FR MV	FORT RANDALL-MT VERNON	2,305,555	-	-		2,305,555

45	TL	FR ON	FORT RANDALL-O'NEILL	1,071,882	-	-	1,071,882
46	TL	FR SC D	FORT RANDALL-SIOUX CITY 1&2	11,019,006	-	-	11,019,006
47	TL	FT GI	FORT THOMPSON-GRAND ISLAND	17,840,941	-	-	17,840,941
48	TL	FT HU D	FORT THOMPSON-HURON 230-KV 1&2	7,747,203	-	-	7,747,203
49	TL	FT SF D	FORT THOMPSON-SIOUX FALLS 1&2	10,455,917	-	-	10,455,917
50	TL	GA BS D	GARRISON-BISMARCK 230KV 1&2	10,713,977	-	-	10,713,977
51	TL	GA JT	GARRISON-JAMESTOWN	5,062,688	-	-	5,062,688
52	TL	GA ML	GARRISON-MALLARD	1,948,079	-	-	1,948,079
53	TL	GA WJ	GARRISON-WM. J. NEAL	1,521,174	-	-	1,521,174
54	TL	GP BN	GAVINS POINT-BELDEN	455,727	-	-	455,727
55	TL	GP SF	GAVINS POINT-SIOUX FALLS	3,361,449	-	-	3,361,449
56	TL	GF MO	GRANITE FALLS- MORRIS	3,279,089	-	-	3,279,089
57	TL	GF MNV	GRANITE FALLS-MINNESOTA VALLEY	156,778	-	-	156,778
58	TL	GTFCON	GREAT FALLS-CONRAD	12,744,945	-	-	12,744,945
59	TL	GY MS	GREGORY-MISSION	10,110,752	-	-	10,110,752
60	TL	GR HU	GROTON-HURON	1,270,645	-	-	1,270,645
61	TL	GR SU	GROTON-SUMMIT	3,255,847	-	-	3,255,847
62	TL	HV RB	HAVRE-RAINBOW	8,681,332	-	-	8,681,332
63	TL	HV SH2	HAVRE-SHELBY#2	5,561,905	-	-	5,561,905
64	TL	HE DV	HESKETT-DEVAUL	6,016,436	-	-	6,016,436
65	TL	HETNU	HETTINGER-NEW UNDERWOOD	11,263,708	-	-	11,263,708
66	TL	HU MV	HURON-MT VERNON	617,623	-	-	617,623
67	TL	HU WT D	HURON-WATERTOWN 230KV 1&3	6,319,622	-	-	6,319,622
68	TL	JT ED	JAMESTOWN-EDGELEY	1,189,520	-	-	1,189,520
69	TL	JT FA 1	JAMESTOWN-FARGO NO. 1	4,941,649	-	-	4,941,649
70	TL	JT FA 2	JAMESTOWN-FARGO NO. 2	3,155,850	-	-	3,155,850
71	TL	JT GK	JAMESTOWN-GRAND FORKS	28,856,299	-	-	28,856,299
72	TL	JT VC	JAMESTOWN-VALLEY CITY	1,055,414	-	-	1,055,414
73	TL	LAHCF	LAKE HELENA SWITCHYARD - CANYON FERRY 100 KV	619,324	-	-	619,324
74	TL	LE DL	LEEDS-DEVILS LAKE	8,987,642	-	-	8,987,642
75	TL	LE RL	LEEDS-ROLLA	6,257,786	-	-	6,257,786
76	TL	ML RG	MALLARD-RUGBY	1,089,083	-	-	1,089,083
77	TL	MR MS	MARTIN-MISSION	1,816,904	-	-	1,816,904
78	TL	MR PL	MARTIN-PHILIP	1,790,108	-	-	1,790,108
79	TL	MA RC	MAURINE-RAPID CITY	6,346,265	-	-	6,346,265
80	TL	MC BK	MILES CITY-BAKER	11,220,164	-	-	11,220,164
81	TL	MC CU	MILES CITY-CUSTER	3,750,704	-	-	3,750,704
82	TL	NU PL	NEW UNDERWOOD-PHILIP	2,915,316	-	-	2,915,316
83	TL	NU RC 1	NEW UNDERWOOD-RAPID CITY NO. 1	1,132,486	-	-	1,132,486
84	TL	NU RC 2	NEW UNDERWOOD-RAPID CITY NO. 2	309,991	-	-	309,991
85	TL	NU SG C	NEW UNDERWOOD-STEGALL (HURON)	2,651,860	-	-	2,651,860
86	TL	OA FT N	OAHE-FORT THOMPSON 230KV 1&2	3,973,416	-	-	3,973,416
87	TL	OA FT S	OAHE-FORT THOMPSON 230KV 3&4	5,563,296	-	-	5,563,296
88	TL	OA GH	OAHE-GLENHAM	5,949,648	-	-	5,949,648
89	TL	OA MA	OAHE-MAURINE	1,967,901	-	-	1,967,901
90	TL	OA NU	OAHE-NEW UNDERWOOD	6,683,770	-	-	6,683,770
91	TL	OA PI	OAHE-PIERRE	388,816	-	-	388,816
92	TL	OF MC	O'FALLON CREEK-MILES CITY	2,488,318	-	-	2,488,318
93	TL	ORD GSO	ORDWAY-GROTON SOUTH	2,038,920	-	-	2,038,920
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	13,411,238	-	-	13,411,238
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	4,267,284	-	-	4,267,284
117	TL Total		TRANSMISSION LINES	604,275,040	(576,090)	-	603,647,137
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	2,931,082	(124,344)	-	2,806,738
124	SUB	BK	BAKER	279,691	-	-	279,691
125	SUB	BN	BELDEN SUBSTATION	298,522	-	-	298,522
126	SUB	BEF	BELFIELD SUBSTATION	13,839,237	(109,224)	-	13,730,013
127	SUB	BE	BERESFORD SUBSTATION	4,733,510	(231,321)	-	4,502,189
128	SUB	BB	BISBEE SUBSTATION	503,976	(395,070)	-	108,906
129	SUB	BS	BISMARCK SUBSTATION	18,422,050	(200,648)	-	18,221,402
130	SUB	BI	BISON	12,472	-	-	12,472
131	SUB	BOL	BOLE SUB	3,076,454	(630,455)	-	2,445,999
132	SUB	BO	BONESTEEL SUBSTATION	3,507,086	(1,226,623)	-	2,280,463
133	SUB	BR	BROOKINGS SUBSTATION	14,007,875	-	-	14,007,875
134	SUB	CBC	CAMPBELL COUNTY SWITCHING STATION	4,765,826	-	-	4,765,826
135	SUB	CF	CANYON FERRY	83,039	-	-	83,039
136	SUB	CRP	CARPENTER SUBSTATION	2,477,599	-	-	2,477,599
137	SUB	CA	CARRINGTON SUBSTATION	3,855,406	(1,007,873)	-	2,847,533
138	SUB	CCR	CHARLIE CREEK	1,376,076	-	-	1,376,076
139	SUB	CR	CIRCLE SUBSTATION	8,713,396	(2,022,076)	-	6,691,320
140	SUB	CON	CONRAD SUB	5,414,479	(151,625)	-	5,262,854
141	SUB	CS	CRESTON SUBSTATION	8,480,962	-	-	8,480,962
142	SUB	CRO	CROSSOVER SUB	12,707,819	-	-	12,707,819
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	16,248,618	(183,385)	-	16,065,233
149	SUB	DV	DEVAUL SUBSTATION	1,657,438	(1,657,438)	-	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	88,696	-	-	88,696
154	SUB	EB	EAGLE BUTTE SUBSTATION	2,149,404	(1,211,250)	-	938,154
155	SUB	ED	EDGELEY SUBSTATION	6,779,995	(1,197,122)	-	5,582,873
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	(494,847)	-	254,921
160	SUB	EXI	EXIRA SWITCHING STATION	5,619,901	(164,229)	-	5,455,672
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	27,550,947	-	-	27,550,947
164	SUB	FL	FLANDREAU SUBSTATION	4,285,185	(40,435)	-	4,244,750
165	SUB	FO	FORMAN SUBSTATION	7,486,471	(1,067,613)	-	6,418,858
166	SUB	FR	FORT RANDALL	253,710	-	-	253,710
167	SUB	FT2	FORT THOMPSON #2	13,508,341	-	-	13,508,341
168	SUB	FT	FORT THOMPSON SUBSTATION	17,189,676	(163,144)	-	17,026,532
169	SUB	GL	GLENDIVE SUBSTATION	1,725,310	-	-	1,725,310
170	SUB	GK	GRAND FORKS SUBSTATION	10,573,330	-	-	10,573,330
171	SUB	GI	GRAND ISLAND SUBSTATION	17,413,353	-	-	17,413,353
172	SUB	GRP	GRAND PRAIRIE SUBSTATION /1	294,370	-	-	294,370
173	SUB	GF	GRANITE FALLS SUBSTATION	23,902,751	(1,922,930)	-	21,979,821
174	SUB	GTF	GREAT FALLS SUB	8,470,404	-	-	8,470,404
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	11,995,179	(62,475)	-	11,932,704
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	12,131,266	(787,192)	-	11,344,074
184	SUB	JT	JAMESTOWN SUBSTATION	26,426,324	(1,112,294)	-	25,314,030
185	SUB	KD	KILLDEER SUBSTATION	7,092,854	(1,180,480)	-	5,912,374
186	SUB	LA	LAKOTA SUBSTATION	3,844,383	(1,591,198)	-	2,253,185
187	SUB	LE	LEEDS SUBSTATION	3,946,797	(158,722)	-	3,788,076
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	6,422,146	(836,290)	-	5,585,856
193	SUB	MA	MAURINE SUBSTATION	7,567,611	(343,742)	-	7,223,869
194	SUB	MD	MIDLAND SUBSTATION	854,585	(154,097)	-	700,488
195	SUB	MC2	MILES CITY SUB #2	7,923,376	-	-	7,923,376
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	7,911,354	(1,095,435)	-	6,815,919
201	SUB	MV	MT VERNON SUBSTATION	5,268,801	(183,841)	-	5,084,960
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	3,310,298	(71,356)	-	3,238,942
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	1,985,540	(209,290)	-	1,776,250
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	3,362,493	(1,380,449)	-	1,982,044
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	4,139,843	(861,699)	-	3,278,144
221	SUB	SH2	SHELBY SUBSTATION #2	5,830,673	(169,696)	-	5,660,977
222	SUB	SL	SHIRLEY TAP	22,102	-	-	22,102
223	SUB	SC2	SIOUX CITY #2	13,009,887	-	-	13,009,887
224	SUB	SC	SIOUX CITY SUBSTATION	16,447,709	-	-	16,447,709
225	SUB	SF	SIOUX FALLS SUBSTATION	14,960,183	(516,513)	-	14,443,670
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	93,606	-	-	93,606
229	SUB	SUH	SULPHUR	-	-	-	-
230	SUB	SU	SUMMIT SUBSTATION	2,893,947	(347,173)	-	2,546,774
231	SUB	TR	TERRY TAP	638,489	(103,121)	-	535,368
232	SUB	TT	TIBER TAP	166,306	-	-	166,306
233	SUB	TN	TOWNER	5,204,626	-	-	5,204,626
234	SUB	TY	TYNDALL SUBSTATION	937,621	(125,594)	-	812,027
235	SUB	UJ	UTICA JCT.	12,816,177	-	-	12,816,177
236	SUB	VH	V. T. HANLON	12,228,700	-	-	12,228,700
237	SUB	VC	VALLEY CITY SUBSTATION	6,889,506	(176,541)	-	6,712,964
238	SUB	VR	VERONA	53,806	-	-	53,806
239	SUB	VE	VETAL TAP	232,375	-	-	232,375
240	SUB	VFO	VIRGIL FODNESS SUBSTATION	3,220,641	-	-	3,220,641
241	SUB	WL	WALL SUBSTATION	1,588,964	(654,299)	-	934,665
242	SUB	WNB	WANBLEE TAP	-	-	-	-
243	SUB	WDD	WARD SUBSTATION	3,453,847	(45,362)	-	3,408,486
244	SUB	WB	WASHBURN SUBSTATION	2,072,261	(942,415)	-	1,129,846
245	SUB	WT2	WATERTOWN #2	3,223,563	-	-	3,223,563
246	SUB	WTS	WATERTOWN STATIC VAR SYSTEM	11,778,775	-	-	11,778,775
247	SUB	WT	WATERTOWN SUBSTATION	16,840,052	-	-	16,840,052
248	SUB	WC	WATFORD CITY SUB	7,600,294	(108,365)	-	7,491,928

249	SUB	WSG	WESSINGTON SPRINGS SUBSTATION	5,141,440	(181,849)	-	4,959,591
250	SUB	WH2	WHATELY (NORTHERN)	40,860	-	-	40,860
251	SUB	WH	WHATELY SUBSTATION	109,910	(54,083)	-	55,827
252	SUB	WHT	WHITE 345/115 SUB	11,146,432	-	-	11,146,432
253	SUB	WV	WICKSVILLE SUBSTATION	831,304	(250,593)	-	580,710
254	SUB	WN2	WILLISTON 2 SUBSTATION	15,594,604	-	-	15,594,604
255	SUB	WN	WILLISTON SUBSTATION /2	8,198,987	(97,320)	-	8,101,264
256	SUB	WI	WINNER SUBSTATION	3,296,956	(101,869)	-	3,195,087
257	SUB	WJ	WM. J. NEAL	183,222	-	-	183,222
258	SUB	WP	WOLF POINT SUBSTATION	7,282,270	(1,346,899)	-	5,935,371
259	SUB	WO	WOONSOCKET SUBSTATION	2,775,992	(1,579,680)	-	1,196,312
260	SUB	YJ	YANKTON JCT.	76,396	-	-	76,396
261	SUB	YA	YANKTON SUBSTATION	2,935	-	-	2,935
262	SUB Total		SUBSTATIONS	743,842,298	(40,480,475)	-	694,985,770
263	O&M	ARC	ARMOUR O&M SER. CEN.	3,488,667	-	-	3,488,667
264	O&M	BSM	BISMARCK O&M SER. CEN.	9,921,042	-	-	9,921,042
265	O&M	DCF	DAWSON SER. CEN.	6,853,289	-	-	6,853,289
266	O&M	DLM	DEVILS LAKE O&M SER. CEN.	3,852,064	-	-	3,852,064
267	O&M	FAO	FARGO LINE MAINTENANCE FACILITY	2,203,121	-	-	2,203,121
268	O&M	FAM	FARGO O&M SER. CEN.	584,445	-	-	584,445
269	O&M	FPM	FORT PECK SER. CEN.	8,407,259	-	-	8,407,259
270	O&M	FTM	FORT THOMPSON O&M S. C.	2,209,623	-	-	2,209,623
271	O&M	HVM	HAVRE SERVICE CENTER	493,999	-	-	493,999
272	O&M	HUM	HURON O&M SER. CEN.	2,778,274	-	-	2,778,274
273	O&M	JTM	JAMESTOWN O&M SER. CEN.	3,874,657	-	-	3,874,657
274	O&M	MCM	MILES CITY MTCE FAC.	1,025,254	-	-	1,025,254
275	O&M	NUM	NEW UNDERWOOD SER. CEN.	96,884	-	-	96,884
276	O&M	PLM	PHILIP O&M SER. CENT.	1,679,382	-	-	1,679,382
277	O&M	PIM	PIERRE O&M SER. CEN.	1,051,383	-	-	1,051,383
278	O&M	RCM	RAPID CITY GARAGE & STOR.	2,221,967	-	-	2,221,967
279	O&M	RCN	RAPID CITY NORTH O&M SER. CEN.	1,285,819	-	-	1,285,819
280	O&M	SCM	SIOUX CITY O&M SER. CEN.	7,115,527	-	-	7,115,527
281	O&M	SFC	SIOUX FALLS O&M SER. CEN.	239,920	-	-	239,920
282	O&M	WTM	WATERTOWN MAINT. CEN.	7,452,151	-	-	7,452,151
283	O&M Total		O&M SERVICE & MAINT. CENTERS	66,834,727	-	-	65,548,908
284	OPS	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	6,126,606	-	-	6,126,606
285	OPS	WTO	WATERTOWN OPERATIONS CENT	1,578,314	-	(287,460)	1,290,853
286	OPS	WTO F	WATERTOWN OPER CTR (BFPS)	12,065,340	-	(1,285,587)	10,779,752
287	OPS Total		OPERATION CENTERS	19,770,259	-	-	18,197,212
288	MOB	MOBW2	MOB 115KV SWITCH TRAILER	69,741	-	-	69,741
289	MOB	MOBT2	MOB TRANSF 115KV 10MVA	218,493	-	-	218,493
290	MOB	MOBT12	MOB TRANSF 115KV 25MVA	814,665	-	-	814,665
291	MOB	MOBT4	MOB TRANSF 115KV 40MVA	526,201	-	-	526,201
292	MOB	MOBT6	MOB TRANSF 230KV 1-33MVA	170,278	-	-	170,278
293	MOB	MOBB2	MOBILE BY PASS KIT (BISMARCK)	35,071	-	-	35,071
294	MOB	MOBB1	MOBILE BY PASS KIT (HURON)	163,695	-	-	163,695
295	MOB	MOBC4	MOBILE CAPACITOR BANK	19,075	-	-	19,075
296	MOB	MOBS6	MOBILE SUB 110KV	127,144	-	-	127,144
297	MOB	MOBS9	MOBILE SUB 115KV 20MVA	404,166	-	-	404,166
298	MOB	MOBS10	MOBILE SUB 115KV/41.8 KV 20MVA	1,474,766	(1,474,766)	-	0
299	MOB	MOBS7	MOBILE SUB 41.8 KV	192,498	(192,498)	-	-

300	MOB	MOB55	MOBILE SUB 69KV	71,118	-	-	71,118
301	MOB	MOBR2	MOB SH.REACTOR	179,328	-	-	179,328
302	MOB Total		MOBILE EQUIPMENT	4,466,239	(1,667,264)	-	2,798,975
303	GEN	BG FT L	BIG BEND-FORT THOMPSON (LOW VOLTAGE)	81,944	-	(81,944)	-
304	GEN	FP	FORT PECK POWERPLANT (COE)	64,611	-	(64,611)	-
305	GEN	FT BG 1	FORT THOMPSON-BIG BEND NO. 1	922,164	-	-	922,164
306	GEN	FT BG 2	FORT THOMPSON-BIG BEND NO. 2	690,735	-	-	690,735
307	GEN Total		TRANSMISSION-RELATED GEN. FACILITIES	1,759,454	-	(146,555)	1,612,899
308	COM	ATC	ATLANTIC COMMUNICATION SITE	68,567	-	(21,907)	46,660
309	COM	BK2	BAKER RELAY	278,673	-	(89,036)	189,637
310	COM	BTY	BANTRY	409,860	-	(130,950)	278,909
311	COM	BAE	BARRETT	99,835	-	(31,897)	67,937
312	COM	BMW	BATTLE MT. MICROWAVE	352,404	-	(112,593)	239,811
313	COM	BPR	BELLE PRAIRIE	257,179	-	(82,169)	175,010
314	COM	BET	BENEDICT	196,601	-	(62,814)	133,787
315	COM	BU	BEULAH	10,679	-	(3,412)	7,267
316	COM	BG	BIG BEND	113,362	-	(36,219)	77,143
317	COM	BJR	BIJOU REPEATER	517,974	-	(165,493)	352,482
318	COM	BAO	BILLINGS AREA OFFICE	158,946	-	(136,495)	22,451
319	COM	BSR	BISMARCK REPEATER	426,667	-	(136,320)	290,347
320	COM	BIR	BISON REPEATER	232,618	-	(74,321)	158,296
321	COM	BON	BOLE NORTH REPEATER	149,228	-	(47,678)	101,550
322	COM	BRI	BRINSMADE	122,277	-	(39,068)	83,210
323	COM	BSL	BRISTOL	19,704	-	(6,296)	13,409
324	COM	BRV	BRUNSVILLE REPEATER	92,595	-	(29,584)	63,011
325	COM	BFF	BUFFALO	107,342	-	(34,296)	73,046
326	COM	CAH	CAHOON	199,392	-	(63,706)	135,686
327	COM	CAZ	CARRINGTON REPEATER	703,661	-	(224,820)	478,841
328	COM	CHK	CHARTER OAK REPEATER	37,034	-	(11,832)	25,201
329	COM	CHI F	CHINOOK (BEFP)	284,048	-	(90,753)	193,295
330	COM	CHR	CHINOOK REPEATER	17,797	-	(5,686)	12,111
331	COM	CKR	CLARK MW REPEATER	771,076	-	(246,359)	524,717
332	COM	CLV	CLEVELAND REPEATER, N.D.	66,872	-	(21,366)	45,507
333	COM	CMR	COLEMAN REPEATER	105,281	-	(33,637)	71,644
334	COM	CME	COLOME REPEATER	301,355	-	(96,283)	205,072
335	COM	CBR	CONRAD BUTTE REPEATER	967,089	-	(308,985)	658,104
336	COM	CNN	COTTON	1,399	-	(447)	952
337	COM	CSR	CRESTON REPEATER	21,340	-	(6,818)	14,522
338	COM	CLR	CROW LAKE REPEATER	251,029	-	(80,204)	170,825
339	COM	CBT	CROWN BUTTE	52,565	-	(16,795)	35,770
340	COM	CRR	CULBERTSON RADIO RELAY SITE	1,926	-	(615)	1,311
341	COM	CQR	CULBERTSON REPEATER	31,102	-	(9,937)	21,165
342	COM	CUL	CUSTER LOOKOUT	84,854	-	(27,111)	57,743
343	COM	DAL	DALTON (WES)	63,660	-	(20,339)	43,321
344	COM	DLC	DEVILS LAKE FIBER REGEN	257,505	-	(82,273)	175,232
345	COM	DLZ	DEVILS LAKE REPEATER	530,315	-	(169,436)	360,879
346	COM	DOD	DODSON REPEATER	882,795	-	(282,053)	600,742
347	COM	DO	DOGDEN BUTTE	399,032	-	(127,491)	271,541
348	COM	DRS	DRISCOLL	79,113	-	(25,277)	53,837
349	COM	DU	DUPREE REPEATER	1,821	-	(582)	1,239
350	COM	DUT	DUTTON REPEATER (BEFP)	161,993	-	(51,757)	110,237

351	COM	ERB	EAST RAINY BUTTE	151,425	-	(48,380)	103,045
352	COM	ECK	ECKELSON	240,324	-	(76,783)	163,540
353	COM	EKR	ELKTON	211,379	-	(67,536)	143,844
354	COM	ELZ	ELLENDALE REPEATER	814,135	-	(260,116)	554,019
355	COM	EWA	ELLSWORTH AIR BASE	200,661	-	(64,111)	136,550
356	COM	ERH	ERHARD	99,569	-	(31,812)	67,757
357	COM	EX	EXIRA REPEATER	2,527	-	(807)	1,720
358	COM	FB	F. L. BLAIR	101,254	-	(32,351)	68,904
359	COM	FAP	FAIRPOINT REPEATER	206,550	-	(65,993)	140,557
360	COM	FNR	FALLON REPEATER	211,743	-	(67,652)	144,091
361	COM	FAC	FARGO MICROWAVE	109,866	-	(35,102)	74,764
362	COM	FCS	FERGUS FALLS COMMUNICATIONS SITE	519,190	-	(165,881)	353,309
363	COM	FLW	FLOWING WELLS	68,763	-	(21,970)	46,793
364	COM	FBS	FORBES COMMUNICATION SITE	70,575	-	(22,549)	48,026
365	COM	FTH	FORSYTH	132,263	-	(42,258)	90,005
366	COM	FP1	FORT PECK RELAY (WES)	97,512	-	(31,155)	66,357
367	COM	FPC	FORT PECK COMMUNICATIONS BUILDING	423,029	-	(135,158)	287,871
368	COM	FPR	FORT PECK REPEATER	105,589	-	(33,736)	71,853
369	COM	FPI	FORT PIERRE POLE YARD	785,698	-	(251,031)	534,668
370	COM	FTR	FORT THOMPSON REPEATER	99,223	-	(31,702)	67,521
371	COM	FTP	FORT THOMPSON REPEATER (EAST RIVER)	301,614	-	(96,366)	205,248
372	COM	FCR	FOX CREEK MICROWAVE	423,094	-	(135,179)	287,915
373	COM	FRY	FRYBURG SUB & MICROWAVE	61,204	-	(19,555)	41,649
374	COM	GA	GARRISON	303,954	-	(97,113)	206,841
375	COM	GRR	GARY REPEATER	80,799	-	(25,815)	54,983
376	COM	GP	GAVIN'S POINT	148,752	-	(47,526)	101,226
377	COM	GPR	GAVINS POINT REPEATER	325,520	-	(104,004)	221,516
378	COM	GET	GETTYSBURG REPEATER	378,095	-	(120,801)	257,294
379	COM	GH	GLENHAM COMM SITE	272,857	-	(87,178)	185,679
380	COM	GKM	GRAND FORKS MINNKOTA (MPC)	23,847	-	(7,619)	16,228
381	COM	GWN	GWINNER COMMUNICATIONS SITE	736,184	-	(235,211)	500,974
382	COM	HSB	HAILSTONE BUTTE	78,926	-	(25,217)	53,709
383	COM	HOY	HALLOWAY REPEATER	109,706	-	(35,051)	74,655
384	COM	HRT	HARLEM REPEATER	882,588	-	(281,987)	600,601
385	COM	HTH	HATHAWAY	68,891	-	(22,011)	46,880
386	COM	HMW	HERMOSA MICROWAVE	302,701	-	(96,713)	205,988
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	189,111	-	(60,421)	128,690
392	COM	HNT	HUNTER MICROWAVE	210,227	-	(67,168)	143,060
393	COM	HUD	HURON DISTRICT OFFICE	800,964	-	(255,908)	545,056
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	1,096,762	-	(350,415)	746,346
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	MRP	MALTA REPEATER	794,469	-	(253,833)	540,636
407	COM	MNM	MANDAN MICROWAVE SITE	69,988	-	(22,361)	47,627
408	COM	MPR	MAPLE RIVER	172,792	-	(55,207)	117,585
409	COM	MRR	MARTIN REPEATER	291,094	-	(93,005)	198,089
410	COM	MAV	MAYVILLE	187,939	-	(60,046)	127,892
411	COM	MLR	MIDLAND REPEATER	547,170	-	(174,821)	372,349
412	COM	MOX	MOE REPEATER	15,012	-	(4,796)	10,215
413	COM	MH	MOORHEAD	125,057	-	(39,956)	85,101
414	COM	MSR	MORRIS REPEATER & MICROWAVE	161,994	-	(51,757)	110,237
415	COM	NWC	NEWCASTLE REPEATER	216,330	-	(69,117)	147,213
416	COM	OA	OAHE	732,482	-	(234,028)	498,454
417	COM	OK	O'KREEK REPEATER	393,396	-	(125,690)	267,706
418	COM	OR	ORCHARD REPEATER	587,442	-	(187,688)	399,754
419	COM	OTO	OTO MICROWAVE	16,445	-	(5,254)	11,191
420	COM	OTW	OTTUMWA ROAD REPEATER SITE	7,685	-	(2,455)	5,229
421	COM	PGE	PAGE N.D.	1,646	-	(526)	1,120
422	COM	PAH	PAHOJA SUB	124,997	-	(39,937)	85,060
423	COM	PEK	PEAK	92,751	-	(29,634)	63,117
424	COM	PLJ	PHILIP JCT. REPEATER	398,649	-	(127,368)	271,281
425	COM	PKT	PICKERT MINNKOTA (MPC)	17,849	-	(5,703)	12,147
426	COM	PIR	PINE RIDGE	190,891	-	(60,990)	129,901
427	COM	PO	POPLAR (MDU)	437,221	-	(139,692)	297,529
428	COM	PRR	PRIMGHAR REPEATER	37,178	-	(11,878)	25,299
429	COM	PUR	PUKWANNA REPEATER	4,772	-	(1,525)	3,247
430	COM	RCR	RAPID CITY REPEATER	419,355	-	(133,984)	285,371
431	COM	RE	RICHARDSON COULEE	161,748	-	(51,679)	110,070
432	COM	RER	RICHARDSON COULEE REPEATER	166,315	-	(53,138)	113,177
433	COM	RHM	RICHLAND MW REPEATER (BEPS)	293,595	-	(93,803)	199,791
434	COM	RRR	ROCKY RIDGE REPEATER	201,973	-	(64,530)	137,443
435	COM	ROG	ROLLAG	83,270	-	(26,605)	56,665
436	COM	RGZ	RUGBY REPEATER	750,288	-	(239,717)	510,571
437	COM	RI	RUTLAND	1,122,799	-	(358,734)	764,064
438	COM	SAO	SACO	1,237	-	(395)	842
439	COM	SNB	SENTINEL BUTTE	92,148	-	(29,441)	62,707
440	COM	SRE	SHEEP COULEE REPEATER	1,030,179	-	(329,142)	701,037
441	COM	SCQ	SIOUX CITY REPEATER	443,199	-	(141,602)	301,597
442	COM	SFR	SIOUX FALLS REPEATER	329,860	-	(105,390)	224,469
443	COM	SI	SIOUX PASS	1,366	-	(436)	930
444	COM	SNA	SNAKE BUTTE REPEATER	541,759	-	(173,092)	368,667
445	COM	SPN	SPALDING REPEATER	534,311	-	(170,712)	363,599
446	COM	SM	SPIRIT MOUND	295,982	-	(94,566)	201,416
447	COM	STR	STRASBERG	1,853	-	(592)	1,261
448	COM	SMR	SUMMIT REPEATER	50,053	-	(15,992)	34,061
449	COM	TCS	TAPPEN COMMUNICATIONS SITE	478,072	-	(152,744)	325,328
450	COM	TA	TAPPEN REPEATER	461,151	-	(147,338)	313,813
451	COM	TEN	TENNANT COMMUNICATIONS SITE	8,782	-	(2,806)	5,976
452	COM	TOR	TORONTO REPEATER	106,096	-	(33,898)	72,198

453	COM	TFR	TRIPP REPEATER	216,887	-	(69,295)	147,592
454	COM	TU	TURKEY RIDGE REPEATER	628,990	-	(200,962)	428,028
455	COM	TYE	TYLER REPEATER	1,505,797	-	(481,102)	1,024,695
456	COM	VIC	VICTOR (EREC)	228,059	-	(72,865)	155,194
457	COM	VIA	VIDA	102,031	-	(32,599)	69,432
458	COM	WLR	WALL REPEATER	543,452	-	(173,633)	369,819
459	COM	WTR	WATERTOWN REPEATER	729,389	-	(233,040)	496,349
460	COM	WS	WAYSIDE	17,781	-	(5,681)	12,100
461	COM	WSR	WESSINGTON SPGS. REPEATER	714,396	-	(228,249)	486,146
462	COM	WEF	WESTFIELD	25,198	-	(8,051)	17,147
463	COM	WSW	WHITE SWAN	91,987	-	(29,390)	62,597
464	COM	WK C	WHITLOCK (BCPS)	165,594	-	(52,907)	112,687
465	COM	WRP	WILLISTON REPEATER	19,230	-	(6,144)	13,086
466	COM	WOB	WOLBACH REPEATER	28,280	-	(9,035)	19,244
467	COM	YT P	YELLOWTAIL SWITCHYARD (BEPS)	223,367	-	(71,366)	152,001
468	COM Total		COMMUNICATION FACILITIES	43,392,317	-	(13,949,557)	29,442,760
469	MCCS	MC4	MILES CITY CONVERTER STATION - BEPS	19,890,752	-	-	19,890,752
470	MCCS	MC4	MILES CITY CONVERTER STATION - BEFP	3,706,303	-	-	3,706,303
471	MCCS Total		MILES CITY CONVERTER STATION	23,597,054	-	-	23,597,054
472	DIST	BFTBP	BUFORD TRENTON TAP - BUFORD TRENTON P.P.	650,001	(650,001)	-	-
473	DIST	BP	BUFORD TRENTON PUMP SUB	184,827	(184,827)	-	-
474	DIST	FN	FALLON PUMPING PLANT SUB	223,594	(223,594)	-	-
475	DIST	FE	FALLON RELIFT PUMPING PLANT	171,257	(171,257)	-	-
476	DIST	FN GG	FALLON-GLENDIVE PUMP #4	25,506	(25,506)	-	-
477	DIST	FP WP	FORT PECK-WOLF POINT	391,368	(391,368)	-	-
478	DIST	FG	FRAZER PUMP SUB	253,597	(253,597)	-	-
479	DIST	GA SK	GARRISON-SNAKE CREEK	1,079,092	(1,079,092)	-	-
480	DIST	GG	GLENDIVE P.P. #1 SUB	425,706	(425,706)	-	-
481	DIST	IN	INTAKE SUBSTATION	108,040	(108,040)	-	-
482	DIST	IN INP	INTAKE-INTAKE PUMP	6,494	(6,494)	-	-
483	DIST	SV	SAVAGE PUMPING PLANT SUB	102,283	(102,283)	-	-
484	DIST	SY	SHIRLEY PUMP SUBSTATION	1,237,730	(1,237,730)	-	-
485	DIST	SK	SNAKE CREEK PUMP SUBSTATION	920,941	(920,941)	-	-
486	DIST	TE	TERRY PUMPING PLANT SWITCH	474,404	(474,404)	-	-
487	DIST	TI	TIBER DAM SUBSTATION	682,990	(682,990)	-	-
488	DIST	VA	WIOTA SUBSTATION	216,163	(216,163)	-	-
489	DIST Total		DISTRIBUTION FACILITIES	7,153,993	(7,153,993)	-	-
490	RMR	NU SG J	NEW UNDERWOOD-STEGALL	287,835	-	-	287,835
491	RMR	SG	STEGALL SUBSTATION	12,414,413	(12,111,804)	-	302,609
492	RMR	SG	STEGALL SUBSTATION	220,814	(220,814)	-	-
493	RMR	SG WS	STEGALL-WAYSIDE	2,978,205	-	-	2,978,205
494	RMR	WS	WAYSIDE	237,296	-	-	237,296
495	RMR	YT PY	YELLOWTAIL SWITCHYARD-YELLOWTAIL (PPL)	121,495	(91,121)	-	30,374
496	RMR	PY	YELLOWTAIL (PPL)	692,335	(519,251)	-	173,084
497	RMR	YT P	YELLOWTAIL SWITCHYARD	13,270,517	(9,952,888)	-	3,317,629
498	RMR	YT	YELLOWTAIL SWITCHYARD (YT)	33,085	(24,814)	-	8,271
499	RMR Total		ROCKY MOUNTAIN REGION FACILITIES	30,255,996	(22,920,692)	-	7,335,304
500	COE		BIG BEND	2,370,873	(1,772,523)	-	598,349
501	COE		FORT PECK	10,414,780	(933,623)	-	9,481,157
502	COE		FORT RANDALL	22,128,751	(2,565,236)	-	19,563,515

503	COE	GARRISON	55,617,211	(14,054,772)			41,562,439
504	COE	GAVINS POINT	9,678,524	(7,097,567)			2,580,958
505	COE	OAHE	20,980,792	(1,699,636)			19,281,156
506	COE Total	CORPS OF ENGINEERS FACILITIES	121,190,931	(28,123,357)	-		93,067,575
507	Grand Total	TOTAL FACILITIES	1,666,538,308	(100,921,870)	(14,096,113)	(10,000,914)	1,540,233,593
508		SUBTOTAL WESTERN-UGP ONLY	1,515,091,381	(49,877,821)	14,096,113	10,000,914	1,439,830,714
509	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)						
510	2/ Plant balance does not include facilities included in Zonal and Regional Worksheet, WS7-BPUFac						
511		DISTRIBUTION FACILITIES		78,001,178			1,536,466,939

WAPA-UGP 2021 Rate True-up Calculation (Back to Worksheet Links)											
Worksheet 9 - WAPA-UGP Facilities Included per SPP Tariff Attachment A1*											
12 Months Ending 09/30/2021 True-up											
(1)		(2)		(3)		(4) (5) (6) (7) (8) (9) (10)		(11)			
				Attachment A1 Criteria							
Line No.	FID	Facility	Specific Plant Included	1	1(b)	2	3	4	5	6	Further Description
Substations											
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 1162, 1266, 1462, 1466, 1562, 1662, 1666, 1762, 1766 and	x							
39			capacitors PY21A and PY20A, breakers 2164, 2064	x							
40			station service KW1A, KW21A 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			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)
43	CBC	Campbell County	230-kV breakers 182, 282, 382 and assoc. switches	x							
44	CD	Cando Tap	69-kV switches 1751, 1753	x							
45	CF	Canyon Ferry	100-kV breakers 162, 262, 266, 362, 366 and assoc. switches	x							
46	CRP	Carpenter	230-kV breakers 182, 382, 486 and assoc. switches	x	x						Two East River members (Coddington Clark and Kingsbury)
47			station service KW1A, KW3A and assoc. switches	x							
48	CA	Carrington	115-kV breakers 262, 362 and assoc. switches, switch 161	x							
49			capacitor PX3A	x							
50			station service KW9A and assoc. switches	x							
51	CCR	Charlie Creek	345-kV breakers 4096, 4192 and assoc switches	x							
52	CR	Circle	115-kV breakers 1462, 1562, 1666, 1764, 1864 and assoc. switches	x							
53			capacitors PY17A, PY18A	x							
54			reactor KY17A	x							
55			station service KX9A, switches 94x	x							
56	CON	Conrad	230-kV breakers 182, 382, 482 and assoc. switches	x							
57			230/115-kV transformer KV1A	x							
58			reactor KW31A, breaker 3124, switch 3123	x							
59			115-kV breaker 1162, 1362, 1452, and assoc. switches / switches 1263, 1265	x							
60			station service KW30A, switch 3023	x							
61	CS	Creston	161 kV breakers 162, 262, 362, 466, 562, 662, 762, 964, 8161, 8262 and assoc. switches	x							
62			161/69-kV transformer KY3A	x							
63			capacitors PZ21A and PY9A	x							
64			69-kV breakers 2252, 2352, 2456 and assoc. switches	x							
65			station service KW3A, KW6A, Breakers 323, 623 and assoc. switches	x							
66	CRO	Crossover	230-kV breakers 582, 586, 786, 882 and assoc. switches			x					to NWMT
67			230-kV switches 981, 983, 985, 987, 989, 990	x							
68			phase shifter KV8A	x							
69	CQE	Culbertson East	115-kV switches 16x, 26x, 36x	x	x						two customers (Oreg Generation and Basin Generation)
70	CU	Custer	230-kV breakers 182, 382, 482 and assoc. switches	x							
71			station service KW2A and assoc. switches	x							
72			reactor KW1B and assoc. switches	x							
73			230/69/12.47-kV transformer KV1A	x							
74			reactor KZ2A, 69-kV breaker 2152 and assoc. switches	x							
75	DC	Dawson County	115-kV breakers 162, 262, 362, 462, 662, 762, 862 and assoc. switches	x							
76			230-kV breakers 2282, 2382, 2482, 2582, 2682 and assoc switches	x							
77			230/115-kV transformer KU5A	x							
78			capacitors PY7A, PY8A	x							
79			reactor KY8A	x							
80			station service KZ2B, KW2B and assoc. switches	x							
81			reactors KZ1A, KZ2A, KZ3A, breakers 3122, 3222, 3322 and assoc. switches	x							
82	DN	Denison	161-kV breakers 1362, 1566, 1662 and assoc. switches / switches 1461, 1465	x							
83			230-kV breakers 186, 282, 382, 386 and assoc. switches	x							
84			230/161-kV transformer KV1A	x							
85			reactor KW30A and assoc. switches	x							
86			230/69-kV transformers KV2A and KV3A	x							
87			69-kV breakers 2156, 2254, 2352, 2452, 2652, 2754, 2952, 5152 and assoc. switches	x							
88			capacitors PZ27A, PZ22A	x							
89			reactors KZ27A, KZ22A	x							
90			station service KW30B, KW20C and assoc. switches	x							

[illegible]

187			115-kV breakers 262, 362, 462, 562, 862, 966 and assoc. switches / switches 16x	x						862 due to Groton Synch Condensor
188			115-kV switches 16x, 126x	x						
189			115/69-kV transformer KY1A		x					Two East River members served through KY1A (Lake Region, Northern)
190			station service KZ1A and KW2A	x						
191			115/69-kV transformer KY2A	x						NWPS line is networked and included
192			69-kV breakers 1152 and 1352 and assoc. switches	x						East River 2 customers
193	GSO	Groton South	115-kV breakers 1162, 1262, 1266, 1362, 1462, 1466, 1562, 1662, 1666, 2062, 2066 and assoc. switches	x						
194			station service KW4A	x						
195	HV	Havre	161-kV breakers 162, 262, 362 and assoc. switches	x						
196			115-kV breaker 1362, 1462, 1562, 1662 and assoc. switches		x					Hill County Coop and Tiber LLC
197			161/115-kV transformer KZ1A	x						
198			12.47-kv breaker 522 and assoc switches	x						
199			reactor KW1A	x						
200			station service KW1E, KW2A, switches 921, 221, 223	x						
201	HBN	Hebron	230-kV breakers 586, 682, 882, 986 and assoc switches	x						
202	HLK	Hilken	230-kV breakers 186, 386, 482 and assoc. switches	x						
203	HU	Huron	230-kV breakers 582, 586, 782, 786, 882 and assoc. switches, switches 181, 281	x						
204			230/115-kV transformers KV1A, KV1B	x						
205			reactors KW1A, KW3A, breakers 132, 332 and assoc. switches	x						
206			station service KW1C, KW1D and assoc. switches	x						
207			115-kV breakers 1062, 1162, 1362, 1962 and assoc. switches, switches 126x, 1761	x						
208	JT	Jamestown	230-kV breakers 3182, 3282, 3382, 3482, 3582, 3682, 3782, 3882, 3982, 9182 and assoc switches	x						
209			115-kV breakers 162, 262, 362, 462, 562, 762, 1864, 1964, 2064 and assoc switches	x						not 662 - to OTP N.O.
210			capacitors PY20A, PY19A	x						
211			reactors KY20A, KY19A, KY7A	x						
212			230/115-kV transformers KU3A, KU6A	x						
213			reactor KW21A, breaker 2122 and assoc. switches	x						
214			station service KWA, KWB switches 222x, 232x	x						
215			station service KW4B, wiches 242x, 252x 302x	x						
216			reactor KW26A, breaker 2622 and assoc. switches	x						
217	KD	Killdeer	115-kV breakers 162, 166, 366, 462 and assoc. switches	x						
218			Capacitor PY2A, 115-kV breaker 264 and assoc. switches	x						
219			station service KY1A, switch 3163, KX3A and assoc. switches	x						
220	LA	Lakota	115-kV breaker 162 and assoc switches	x						
221			station service KW1A, switches 825, 921	x						
222	LE	Leeds	115-kV breakers 262, 362, 462, 562 and assoc. switches	x						
223			capacitor PZ4A, breaker 744 and assoc. switches	x						
224			115/69-kV transformer KY1A, switches 161, 162	x						
225			69-kV breakers 444, 544 and assoc switches / switch 143	x						
226			station service KW3B and switch 1021	x						
227	LET	Letcher	230-kV breakers 382, 582, 686 and assoc. switches	x						NWPS line to Mitchell is Networked
228			230/115-kV transformer KV3A	x						
229			115-kV breakers 1266, 1362, 1562 and assoc. switches	x						
230			station service KW3B and assoc switches	x						
231	MR	Martin	115-kV breakers 2262, 2466, 2362, 2562 and assoc. switches	x						
232			station service KW18A and switches 1821, 1823	x						
233	MA	Maurine	230-kV breakers 182, 282, 582 and assoc. switches	x						
234			230/115-kV transformer KV1A	x						
235			115-kV breakers 1362, 1462, 1562, 1662, 1964, 2064 and assoc switches	x						
236			capacitors PY19A, PY20A	x						
237			reactors KY19A, KY20A	x						
238			reactor KW32A, breaker 3224 and assoc switches	x						
239			station service KW30A, KW31A and assoc switches	x						
240	MD	Midland	115-kV switches 16x and 26x / switch 361	x						
241			station service KW20A, switches 2031, 2011, 3011	x						
242	MC	Miles City	57-kV breaker 152 and assoc. switches		x	x				2 customers (MDU, Kinsey Irrigation)
243	MC2	Miles City 2	230-kV breakers 382, 386, 482, 582 and assoc. switches and switch 783	x						
244			230/115-kV transformer KV1A	x						
245			115-kV breakers 1362, 1462, 1662 and assoc. switches, switches 1161 and 1165	x						
246			reactor KW7A, breaker 724 and assoc switches	x						
247			station service K2, K1 and assoc switches	x						
248			13.8-kV 5S to Miles City DC Converter Station	x						
249	MC3	Miles City 3	All Facilities and Equipment	x						
250	MGV	Mingusville	230-kV breakers 182, 282, 382 and assoc. switches, and line disconnects	x						
251			station service transformer KV10A and station service equipment	x						
252	MS	Mission	115-kV breakers 162, 262, 462 and assoc. switches, switches 863, 865	x						
253			reactors KY30A, KY31A, KY7A	x						
254			capacitors PY30A, PY31A	x						
255			115-kV breakers 764, 3064, 3164 and assoc. switches	x						
256			station service KX2A, KX1A and switches 243x, 253x	x						
257	MO	Morris	230-kV breakers 182, 382, 482, 582 and assoc switches	x						
258			230/115-kV transformer KV1A	x						
259			115-kV breakers 1162, 1462, 1562, 1762 and assoc switches	x						
260			station service KW1B and switches 512x	x						
261	MV	Mount Vernon	115-kV breakers 162, 262, 662 and assoc switches	x						
262			station service KZ1A and assoc switches	x						
263			115/69 kV transformer KY1A		x					One East River member and one municipal customer served through KY1A and East River 1952 (Central and City of Plankinton)
264	NEL	Nelson Tap	115-kV switches 176x, 196x	x						
265	NU	New Underwood	230-kV breakers 282, 382, 384, 484, 582, 682, 782, 882, 986, 9182, 9282 and assoc switches	x						
266			reactor KV3A, KV4A	x						
267			230/115-kV transformers KV2A, KV1A	x						
268			115-kV breakers 1262, 1362, 1462, 1562, 1662, 1866, 8162, 8262 and assoc switches	x						
269			13.8-kV breaker 4522, 4022, 4122, 4222 and assoc switches	x						
270			reactor KW45A, KW40A, KW41A, KW42A	x						
271			station service KW1A, KW1B and assoc switches	x						
272	NL	Newell	115-kV breakers 1162, 1362 and assoc switches and switch 1262	x						
273			115/69-kV transformer KY1A		x					2 customers: Butte Electric and West River
274			Station Service KW1A and assoc equipment	x						
275	OF	O'Fallon Creek	115-kV breakers 162, 262, 362 and assoc switches		x					2 customers: Buffalo Rapids Irrigation and Tongue River Electric
276			115/69-kV transformer KY1A		x					2 customers: Buffalo Rapids Irrigation and Tongue River Electric
277			69kV breaker 452 and assoc switches		x					
278			Station Service KW1B	x						
279	PY	Pace Yellowtail	230-kV breakers IH278, IH296 and assoc switches	x						
280	PL	Philip	115-kV breakers 1462, 1562, 1762, 1862 and assoc switches	x						
281			station service KW32A, KW31A and assoc switches	x						
282	PI	Pierre	115-kV breakers 162, 362, 662, 862 and assoc switches	x						
283			115-kV switches 563, 565, 761	x						

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

(1)		(2)		(3)	(4)
Line No.	FID	Facility	Specific Plant NOT Included	Further Description	
1		Substations			
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 City of Beresford	
9			12.47-kV switch 821, 823, 829		
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	protection for non-included transformer (transformer not owned by Western) Otter Tail and CPE	
22			41.8-kV breakers 142, 242, 342, 442, 542, 642, 842 and assoc. switches		
23	CR	Circle	115-kV breaker 1162 and assoc. switches	Keystone	
24			115-kV breaker 1262, 1362 and assoc. switches	McCone	
25			115/34.5-kV transformer KY12A		
26			34.5-kV breaker 142 and assoc. switches	McCone	
27	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	protection for non-included transformer (transformer not owned by Western)	
31	DNT	Denbigh Tap	Switches 1460, 1461		
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 tranformer 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 tranformer KY1A and breaker 1962 and assoc. switches		
90			34.5-kV breaker 1242 and assoc. switches	LaCreek	
91	MA	Maurine	115/69-kV transformer KY1A and breaker 1262 and assoc. switches		
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		Transmission Lines		
162		SHELBY-SHELBY2	115-kV	
163		Corps Switchyard Facilities		
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.

WAPA-UGP 2021 Rate True-up Calculation Worksheet 11 - Facility Changes 12 Months Ending 09/30/2021 True-up		(Back to Worksheet Links)
	(1)	(2)
Line No.	Facility	Description
1	Brookings	Conversion to breaker and half scheme and new yard. Added four 115-kV breakers and assoc. switches.
2	Granite Falls	Customer funded 115-kV bay addition due to wind GIA. 115-kV Breaker 2862 and assoc. switches.
3	Lewis - Richland 115 kV Ckt 1, 72052	Reconductor 0.1 miles of 115-kV Transmission Line to increase rating due to 2018 ITP. NTC ID 210497. This project will be regionally shared.
4	Martin	Maintenance replacement of substation equipment. Ownership transfer from LaCreek to WAPA. Facilities already qualified for SPP inclusion.
5	Mount Vernon	Added dedicated 115-kV transformer breaker 662 and switch 661 as part
6	Sulphur	Customer funded. New 115-kV substation added due to wind GIA. 115-kV breakers 162, 362, 462 and assoc. switches.
7	Towner	Customer funded. 115-kV breaker 2366 and assoc. switches.

WAPA-UGP 2021 Rate True-up Calculation

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

Worksheet 12 - Scheduling, System Control, and Dispatch Service

12 Months Ending 09/30/2021 True-up

(1)		(2)	(3)
Line No.	DESCRIPTION	SSCD	REFERENCE
1	A. Operation and Maintenance Expense (\$)	\$11,140,925	WS4-CostData (O&M Expenses Worksheet)
2	B. A&G Expense (\$)	\$241,995	WS4-CostData (A&G Expenses Worksheet)
3	C. Depreciation Expense (\$)	\$349,902	WS4-CostData (Depreciation Expense Worksheet)
4	D. Taxes Other than Income Taxes for Transmission (\$)	\$0	Not Applicable
5	E. Allocation of General Plant	\$0	No General Plant identified at this time, all plant is identified as either generation or transmission related
6	F. Cost of Capital		
7	Weighted Transmission Composite Interest Rate	4.04%	WS4-CostData (C6 L61)
8	Net Plant Investment	\$8,498,610	WS4-CostData (C2 L21)
9	Cost of Capital	\$343,456	L7*L8
10	H. Revenue Requirement		
11	Annual Western-UGPR Cost	\$12,076,278	L1+L2+L3+L9
12	SSCD Revenue from non-Transmission Facilities	\$613,071	L11*L15
13	Revenue Requirement for SSCD for Transmission Facilities	\$11,463,206	L11-L12
14			
15	Ratio for Line 12	5.08%	WS8-TranFac (L511 C5/C8)

WAPA-UGP 2021 Rate True-up Calculation Worksheet 13 - SSCD Facilities 12 Months Ending 09/30/2021 True-up		(Back to Worksheet Links)						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
2021 SPP TRUE UP SUMMARY:								
Line No.	FID	DESCRIPTION	DATA SOURCE:	PRIOR YEAR FACILITY TOTALS (\$)	ATTACHMENT AI ADJUSTMENTS (\$)	GENERATION ADJUSTMENTS (\$)	FY2021 ACT SPP TOTALS (\$)	
1	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	2021 ROOS BALANCE	6,126,606	0	0	6,126,606	
2	WTO	WATERTOWN OPERATIONS CENTER	2021 ROOS BALANCE	1,578,314	0	(287,460)	1,290,853	
3	WTO F	WATERTOWN OPERATIONS CENTER (BFPS)	2021 ROOS BALANCE	12,065,340	0	(1,285,587)	10,779,752	
4				19,770,259	-	0	(1,573,047)	18,197,212
2021 SPP DETAIL:								
	FID	DESCRIPTION	ADDITIONAL:	FID COST DETAIL (\$)	SSCD %	SSCD TOTAL (\$)	TRANS %	TRANS TOTAL (\$)
6	WAO	IDC	IDC	299	100%	299	100%	299
7	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	9,790	100%	9,790	100%	9,790
8	WAO	LAND AT KCR	LAND & LAND RIGHTS	1,539	100%	1,539	100%	1,539
9	WAO	MICROWAVE TOWER	ANTENNA TOWER	295,486	100%	295,486	100%	295,486
10	WAO	IDC	IDC	57,816	100%	57,816	100%	57,816
11	WAO	IDC	PLANT NOT CLASSIFIED	5,246	100%	5,246	100%	5,246
12	WAO	ANTENNA	PLANT NOT CLASSIFIED	17,480	100%	17,480	100%	17,480
13	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	122,582	100%	122,582	100%	122,582
14	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	12,407	100%	12,407	100%	12,407
15	WAO	SCADA COMMUNICATION EQUIPMENT	SEQUENTIAL EVENT RECORDING SYST	20,217	100%	20,217	100%	20,217
16	WAO	INTEREST DURING CONSTRUCTION	IDC	2,475	100%	2,475	100%	2,475
17	WAO	PLANT COMM SYSTEM	PLANT COMM SYSTEM	43,699	100%	43,699	100%	43,699
18	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	54,138	100%	54,138	100%	54,138
19	WAO	BUILDINGS	SERVICE BUILDINGS	531,049	100%	531,049	100%	531,049
20	WAO	BUILDINGS	ROOFING	90,309	100%	90,309	100%	90,309
21	WAO	OTHER STRUCTURES AND IMPROVEMENTS	OIL STORAGE TANK	54,257	100%	54,257	100%	54,257
22	WAO	OTHER STRUCTURES AND IMPROVEMENTS	HEATING	475,746	100%	475,746	100%	475,746
23	WAO	STATION EQUIPMENT	AUXILIARY POWER SYSTEM	95,962	100%	95,962	100%	95,962
24	WAO	SCADA COMMUNICATION EQUIPMENT	REMOTE TERMINAL UNIT	12,679	100%	12,679	100%	12,679
25	WAO	SCADA COMMUNICATION EQUIPMENT	SCADA	1,022,154	100%	1,022,154	100%	1,022,154
26	WAO	SCADA COMMUNICATION EQUIPMENT	UNINTERRUPTABLE POWER SUPPLY	122,476	100%	122,476	100%	122,476
27	WAO	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	733,679	100%	733,679	100%	733,679
28	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY	35,292	100%	35,292	100%	35,292
29	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY CHARGER	13,959	100%	13,959	100%	13,959
30	WAO	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	53,112	100%	53,112	100%	53,112
31	WAO	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	184,307	100%	184,307	100%	184,307
32	WAO	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	97,180	100%	97,180	100%	97,180
33	WAO	FIBER OPTIC EQUIPMENT	CABLE TYPE OPGW	28,885	100%	28,885	100%	28,885
34	WAO	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	41,066	100%	41,066	100%	41,066
35	WAO	BUILDINGS	SERVICE BUILDINGS	1,320,913	100%	1,320,913	100%	1,320,913
36	WAO	IDC	IDC	454,813	100%	454,813	100%	454,813
37	WAO	PLANT COMM SYSTEM	PLANT COMM SYSTEM	40,642	100%	40,642	100%	40,642
38	WAO	IDC	IDC	577	100%	577	100%	577
39	WAO	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	72,048	100%	72,048	100%	72,048
40	WAO	IDC	IDC	2,326	100%	2,326	100%	2,326
41		TOTAL		6,126,606		6,126,606		6,126,606
42	WTO	AIR CONDITIONER	AIR CONDITIONER	146,013	66.2%	96,661	80.5%	117,541
43	WTO	IDC	IDC	10,941	66.2%	7,243	80.5%	8,808
44	WTO	ROOFING	ROOFING	676,147	66.2%	447,609	80.5%	544,298
45	WTO	GATE	GATE	67,521	66.2%	44,699	80.5%	54,354
46	WTO	FENCES	FENCES	573,532	66.2%	379,678	80.5%	461,693
47		TOTAL		1,474,154		975,890		1,186,694
48	WTO	FIBER OPTICS EQUIPMENT	PLANT COMM SYSTEM	54,317	100%	54,317	100%	54,317
49	WTO	IDC	IDC	20,639	100%	20,639	100%	20,639
50	WTO	IDC	IDC	2,878	100%	2,878	100%	2,878
51	WTO	REMOTE TERMINAL UNIT	REMOTE TERMINAL UNIT	16,161	100%	16,161	100%	16,161
52	WTO	SCADA COMMUNICATION EQUIPMENT	SCADA	8,953	100%	8,953	100%	8,953
53	WTO	IDC	IDC	1,212	100%	1,212	100%	1,212
54		TOTAL		104,159		104,159		104,159

55	WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP PART 2 OF 2	TERMINATION EQUIPMENT	134,174	100%	134,174	100%	134,174
56	WTO F	ADD DROP MULTIPLEXER (PART 2 OF 2)	ADD DROP MULTIPLEXER	59,005	100%	59,005	100%	59,005
57	WTO F	POWER SYSTEM DISPATCH CONSOLES	SCADA	119,667	100%	119,667	100%	119,667
58	WTO F	REMOTE TERMINAL UNIT	REMOTE TERMINAL UNIT	39,790	100%	39,790	100%	39,790
59	WTO F	IDC	IDC	1,601	100%	1,601	100%	1,601
60	WTO F	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	53,165	100%	53,165	100%	53,165
61	WTO F	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	307,465	100%	307,465	100%	307,465
62	WTO F	FIBER OPTIC EQUIPMENT	TERMINATION EQUIPMENT	12,820	100%	12,820	100%	12,820
63	WTO F	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	415,983	100%	415,983	100%	415,983
64	WTO F	IDC	IDC	146,435	100%	146,435	100%	146,435
65	WTO F	IDC	IDC	2,533	100%	2,533	100%	2,533
66	WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	31,658	100%	31,658	100%	31,658
67	WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	85,009	100%	85,009	100%	85,009
68	WTO F	FIBER OPTICS EQUIPMENT	ADD DROP MULTIPLEXER	108,685	100%	108,685	100%	108,685
69	WTO F	FIBER OPTICS EQUIPMENT	CHANNEL BANK EQUIPMENT	1,934	100%	1,934	100%	1,934
70	WTO F	FIBER OPTICS EQUIPMENT	FIBER OPTICS EQUIPMENT	38,123	100%	38,123	100%	38,123
71	WTO F	IDC	IDC	23,486	100%	23,486	100%	23,486
72	WTO F	MULTIPLEXER EXPANDED CAPABILITY ASSET 166934 - PRO.	ADD DROP MULTIPLEXER	25,032	100%	25,032	100%	25,032
73	WTO F	IDC - ASSET 166934 MULTIPLEXER EXPANSION (PART 2)	IDC	514	100%	514	100%	514
74	WTO F	IDC	IDC	18,650	100%	18,650	100%	18,650
75	WTO F	ADD DROP MULTIPLEXER (PART 1 OF 2)	TERMINATION EQUIPMENT	2,850	100%	2,850	100%	2,850
76	WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP (PART 1 OF 2)	TERMINATION EQUIPMENT	6,625	100%	6,625	100%	6,625
77	WTO F	SCADA COMMUNICATION EQUIPMENT	SCADA	(8,953)	100%	(8,953)	100%	(8,953)
78	WTO F	IDC	IDC	(1,212)	100%	(1,212)	100%	(1,212)
79	WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	226,333	100%	226,333	100%	226,333
80	WTO F	IDC	IDC	13,471	100%	13,471	100%	13,471
81	WTO F	TELEPHONE SYSTEM - 40 CHANNEL RECORDER & CRASH KI	TELEPHONE SYSTEM	70,115	100%	70,115	100%	70,115
82	WTO F	IDC	IDC	1,421	100%	1,421	100%	1,421
83	WTO F	VOICE RECORDER SYSTEM	TELEPHONE SYSTEM	61,005	100%	61,005	100%	61,005
84	WTO F	SCADA SYSTEM HISTORIAN SOFTWARE	SCADA	202,050	100%	202,050	100%	202,050
85	WTO F	IDC	IDC	6,761	100%	6,761	100%	6,761
86	WTO F	SCADA	UNINTERRUPTABLE POWER SUPPLY	121,027	100%	121,027	100%	121,027
87	WTO F	IDC	IDC	2,484	100%	2,484	100%	2,484
88	WTO F	AUX PWR SYS - BACKUP GENERATOR	AUXILIARY POWER SYSTEM	454,504	100%	454,504	100%	454,504
89	WTO F	IDC	IDC	12,877	100%	12,877	100%	12,877
90	WTO F	(5) DIGITAL VOICE RECORDERS - WTO F	SCADA	20,217	100%	20,217	100%	20,217
91	WTO F	IDC	IDC	1,979	100%	1,979	100%	1,979
92	WTO F	BATTERY BANK FOR UPS	BATTERY	36,320	100%	36,320	100%	36,320
93	WTO F	IDC	IDC	631	100%	631	100%	631
94	WTO F	DIGITAL TRANS & REC EQUIP	SCADA	23,847	100%	23,847	100%	23,847
95	WTO F	FREQUENCY CONTROL ADDITIONS	LOAD AND FREQUENCY CONTROL EQ	57,731	100%	57,731	100%	57,731
96	WTO F	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	144,190	100%	144,190	100%	144,190
97	WTO F	PLANT COMM SYSTEM	PLANT COMM SYSTEM	167,020	100%	167,020	100%	167,020
98	WTO F	IDC	IDC	2,373	100%	2,373	100%	2,373
99	WTO F	ADD DROP MULTIPLEXER	ADD DROP MULTIPLEXER	267,249	100%	267,249	100%	267,249
100	WTO F	IDC	IDC	16,354	100%	16,354	100%	16,354
107	WTO F	FIBER OPTICS EQUIPMENT	FIBER OPTICS EQUIPMENT	109,693	100%	109,693	100%	109,693
108	WTO F	IDC	IDC	3,495	100%	3,495	100%	3,495
101	WTO F	TELEPHONE SYSTEM	TELEPHONE SYSTEM	559,892	100%	559,892	100%	559,892
102	WTO F	IDC	IDC	33,280	100%	33,280	100%	33,280
103	WTO F	SCADA	SCADA	1,215,754	100%	1,215,754	100%	1,215,754
104	WTO F	IDC	IDC	15,473	100%	15,473	100%	15,473
105		TOTAL		5,472,584		5,472,584		5,472,584
106	WTO F	WATERTOWN OPERATIONS BUILDING	CONTROL BUILDING	636,802	66.2%	421,563	80.5%	512,626
109	WTO F	RESURFACE PARKING LOT AT WATERTOWN OPS OFFICE	OFFICE BUILDING	152,204	66.2%	100,759	80.5%	122,524
110	WTO F	WALLS	WALLS	276,284	66.2%	182,900	80.5%	222,408
111	WTO F	IDC	IDC	2,835	66.2%	1,877	80.5%	2,282
112	WTO F	MICROWAVE COMMUNICATION EQUIPMENT	SYNC UNIT	20,893	66.2%	13,831	80.5%	16,819
113	WTO F	IDC	IDC	405,078	66.2%	268,162	80.5%	326,088
114	WTO F	VEHICLE/STORAGE BUILDING	GARAGE	651,816	66.2%	431,502	80.5%	524,712
115	WTO F	IDC	IDC	39,508	66.2%	26,154	80.5%	31,804
116	WTO F	SIDEWALKS	SIDEWALKS	153,428	66.2%	101,569	80.5%	123,509

117	WTO F	IDC	IDC	2,052	66.2%	1,358	80.5%	1,652
118	WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	146,115	66.2%	96,728	80.5%	117,622
119	WTO F	IDC - REPLACEMENTS	IDC	1,845	66.2%	1,221	80.5%	1,485
120	WTO F	IDC - ADDITIONS	IDC	3,845	66.2%	2,545	80.5%	3,095
121	WTO F	PSOO-WATER SYSTEM	METER EQUIPMENT	219,050	66.2%	145,011	80.5%	176,335
122	WTO F	IDC	IDC	285,734	66.2%	189,156	80.5%	230,016
123	WTO F	PWR SYS OPERATIONS OFFICE BUILDING (Part 1 of 2)	STORAGE BUILDING	1,929,776	66.2%	1,277,512	80.5%	1,553,470
124	WTO F	WATERTOWN OPS BLDG EXPANSION (PSOO)	STORAGE BUILDING	303,096	66.2%	200,650	80.5%	243,992
125	WTO F	WATERTOWN OPS BLDG EXPANSION	STORAGE BUILDING	1,362,395	66.2%	901,905	80.5%	1,096,728
126		TOTAL		6,592,755		4,364,404		5,307,168

WAPA-UGP 2021 Rate True-up Calculation

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Worksheet 14 - Rate for Regulation and Frequency Response

12 Months Ending 09/30/2021 True-up

Line No.	(1) DESCRIPTION	(2) REGULATION and FREQUENCY RESPONSE	(3) REFERENCE
1	Fixed Charge Rate	13.93%	WS2-AllocFactor C4 L30
2	Corps Generation Net Plant Costs (\$)	\$602,374,294	WS2-AllocFactor C4 L31
3	Annual Corps Generation Cost (\$)	\$83,908,891	L1*L2
4	Plant Capacity (kW)	2,464,000	(1)
5	Cost/kW (\$/kW)	\$34.05	L3/L4
6	Capacity Used for Regulation (kW)	8,861	(1)
7	Regulation Revenue Requirement (\$) - Capacity	\$301,752	L5*L6
8	Regulation Revenue Requirement (\$) - Purchases	\$0	(3)
9	Total Regulation Revenue Requirement (\$)	\$301,752	
(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 2021 Rate True-up Calculation

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Worksheet 15 - Rate for Reserves

12 Months Ending 09/30/2021 True-up

Line No.	(1) DESCRIPTION	(2) RESERVES	(3) REFERENCE
1	Fixed Charge Rate	13.9%	WS2-AllocFactor C4 L30
2	Corps Generation Net Plant Costs (\$)	\$602,374,294	WS2-AllocFactor C4 L31
3	Annual Corps Generation Cost (\$)	\$83,908,891	L1*L2
4	Plant Capacity (kW)	2,464,000	(1)
5	Cost/kW (\$/kW-Yr)	\$34.05	L3/L4
7	Western's Maximum Load in WAUW Control Area (kW)	188,000	(2)
8	Maximum Generation in WAUW Control Area (kW)	91,000	(3)
9	Capacity used for Reserves (kW) -- 3% Load + 3% Gen	8,370	L8*3% + L9*3% (4)
10	Annual Reserve Sharing Group Cost	\$ 38,360	(5)
11	Annual Reserves Revenue Requirement	\$ 323,391	L10*L5 + L11
(1)	WAPA Annual Report plant capacity		
(2)	WAUW maximum load data		
(3)	WAUW maximum generation data		
(4)	Western Power Pool Reserve Sharing System		
(5)	Annual cost associated with Western-UGP's current reserve sharing group membership		