



Western Area Power Administration (WAPA) Upper Great Plains Region (WAPA-UGP) Transmission and Ancillary Services Rate True-up Calculation

Effective October 1, 2020

WAPA-UGP 2018 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 2018 Rate True-up Calculation
 Summary-TrueUp
 12 Months Ending 09/30/2018 True-up

Western-UGP True-up Summary					
Description	Reference	SPP		Allocation	Western-UGP 2018 Difference
		January - December 2018 Estimate	January - December 2018 Actual		Annual
Gross Zonal Revenue Requirement	Sch 9	150,606,142	154,435,547		3,829,405
Firm Point-to-Point Transmission Service Credit/1	Sch 7	\$ (5,064,000)	\$ (7,306,409)	100%	\$ (2,242,409)
Non-Firm Point-to-Point Transmission Service Credit	Sch 8	\$ (747,000)	\$ (2,717,422)	100%	\$ (1,970,422)
Revenue from Existing Transmission Agreements		\$ -	\$ (1,147,145)	100%	\$ (1,147,145)
Scheduling, System Control, and Dispatch Service Credit	Sch 1	\$ (11,607,518)	\$ (\$11,710,577)	100%	\$ (103,059)
Account No. 454		\$ (103,100)	\$ (79,567)	100%	\$ 23,533
Z2 Nonfirm Point-to-Point Revenue Credit		\$ -	\$ -	100%	\$ -
Total Revenue Credits		\$ (17,521,618)	\$ (22,961,120)		\$ (5,439,502)
Prior Year True Up		\$ 195,354	\$ 195,354		\$ -
2018 Net Revenue Requirement	Sch 9	133,279,878	131,669,781		\$ (1,610,097)
2018 Network Revenue (estimated/received)		\$ (133,279,878)	\$ (133,422,940)		\$ (143,062)
Total 2018 True-up (to WS1-RateBase, Line 3, 2020 est)		\$ -	\$ (1,753,159)		\$ (1,753,159)
SPP Upgrades - Zonal Gross Revenue Requirement	Sch 11				
Point-to-Point Revenue Credit	Sch 11				
TOTAL ZONAL REVENUE CREDIT	Sch 11				
TRUE-UP ADJUSTMENT					
Net Revenue Requirement SPP Upgrades - Zonal	Sch 11				
SPP Upgrades - Regional Gross Revenue Requirement	Sch 11				
Point-to-Point Revenue Credit	Sch 11				
TOTAL REGIONAL REVENUE CREDIT					
TRUE-UP ADJUSTMENT					
Net Revenue Requirement SPP Upgrades - Regional	Sch 11				
Total Schedule 11 Revenue Requirement					
2018 Actual SSCD Revenue Requirement			\$ 10,843,411		
2018 Revenue received for SSCD service			\$ (9,248,597)		
Total true-up to include in 2020 estimate (to WS12-SSCD, Line 13, 2020 est)			\$ 1,594,814		
2018 Actual Regulation & Frequency Response Revenue Requirement			\$ 297,746		
2018 Revenue received (Western-UGP Ancillary Billing Summary)			\$ (188,791)		
Total true-up to include in 2020 estimate (to WS14-Reg, Line 6, 2020 est)			\$ 108,955		
2018 Actual Reserves Revenue Requirement			\$ 267,639		
2018 Revenue received (Western-UGP Ancillary Billing Summary)			\$ (174,628)		
Total true-up to include in 2020 estimate (to WS15-Res, Line 11, 2020 est)			\$ 93,011		
1/ Short-Term Firm Point-to-Point Transmission Service Credit reduced by Z2 claw-back total for 2018					

Line No.	(1)	REFERENCE (2)	COMPANY TOTAL (3)		ALLOCATOR (4)	TRANSMISSION ALLOCATED AMOUNT (5)
1	GROSS REVENUE REQUIREMENT	(line 70)				\$ 154,435,547
2	REVENUE CREDITS	(Note R)				22,961,120
3	PRIOR PERIOD TRUE-UP					195,354
4	Total Schedule 11 Revenue Requirement					0
5	NET REVENUE REQUIREMENT	(line 1 - line 2 - line 3 - line 4)				\$ 131,669,781
	RATE BASE:					(Col 3 times Col 4)
	GROSS PLANT IN SERVICE	(Note A)				
6	Production	Schedule 1A Total	1,122,773,597	NA		
7	Transmission	Schedule 1A Total	1,428,641,954	TP	1.00000	1,428,641,954
8	Distribution	Schedule 1A Total	53,561,034	NA		
	Bal Sheet - Other Assets - SGL					
9	General & Intangible	175002	0	W/S	1.00000	0
10	Common		0	CE	0.00000	0
11	TOTAL GROSS PLANT	(sum lines 6 to 10)	2,604,976,585	GP=	54.843%	1,428,641,954
	ACCUMULATED DEPRECIATION					
12	Production	Schedule 4	585,679,193	NA		
13	Transmission	Schedule 4	693,338,314	TP	1.00000	693,338,314
14	Distribution	Schedule 4	25,894,063	NA		
	Bal Sheet - Other Assets - SGL					
15	General & Intangible	175902	0	W/S	1.00000	0
16	Common		0	CE	0.00000	0
17	TOTAL ACCUM. DEPRECIATION	(sum lines 12 to 16)	1,304,911,569			693,338,314
	NET PLANT IN SERVICE					
18	Production	(line 6 - line 12)	537,094,404			
19	Transmission	(line 7 - line 13)	735,303,641			735,303,641
20	Distribution	(line 8 - line 14)	27,666,971			
21	General & Intangible	(line 9 - line 15)	0			0
22	Common	(line 10 - line 16)	0			0
23	TOTAL NET PLANT	(sum lines 18 to 22)	1,300,065,016	NP=	56.559%	735,303,641
	ADJUSTMENTS TO RATE BASE	(Note B)				
24	Account No. 281	(enter negative)	0		0.00000	0
25	Account No. 282	(enter negative)	0	NP	0.56559	0
26	Account No. 283	(enter negative)	0	NP	0.56559	0
27	Account No. 190		0	NP	0.56559	0
28	Account No. 255	(enter negative)	0	NP	0.56559	0
29	TOTAL ADJUSTMENTS	(sum lines 24 to 28)	0			0
30	LAND HELD FOR FUTURE USE	(Note C)	0	TP	1.00000	0
	WORKING CAPITAL	(Note D)				
31	CWC	calculated	23,795,536			0
	Bal Sheet - Other Assets - SGL					
32	Materials & Supplies	151191 (Note C)	0	TE	0.00000	0
33	Prepayments	Bal Sheet Other Assets	0	GP	0.54843	0
34	TOTAL WORKING CAPITAL	(sum lines 31 to 33)	23,795,536			0
35	RATE BASE	(sum lines 23, 29, 30, 34)	1,323,860,552			735,303,641
	O&M					
	Transmission	Schedule 11 (Note E)				
36	Western-UGP		67,527,564	PTP/UGP	0.95268	64,332,418
37	Western-RMR		46,417,099	PTP/RMR	0.01246	578,470
38	COE	COE Financial Stmt	46,743,530	PTP/COE	0.05716	2,671,881
39	Less Account 565	(Note E)	0	NA	1.00000	0
	A&G	Schedule 11 (Note F)				
40	Western-UGP		19,762,043	PTP/UGP	0.95268	18,826,979
41	Western-RMR		9,914,052	PTP/RMR	0.01246	123,553
42	Less FERC Annual Fees		0	W/S	1.00000	0
43	Less EPRI & Reg. Comm. Exp. & Non-safety Ad	(Note G)	0	W/S	1.00000	0
44	Plus Transmission Related Reg. Comm. Exp	(Note G)	0	TE	0.00000	0
45	Common		0	CE	0.00000	0
46	Transmission Lease Payments		0	NA	1.00000	0
47	TOTAL O&M	(sum lines 36, 37, 38, 40, 41, 44, 45 less 39, 42, 43)	190,364,287			86,533,302
	DEPRECIATION EXPENSE					
48	Transmission	Schedule 4				
49	Western-UGP		31,897,801	PTP/UGP	0.95268	30,388,520
50	Western-RMR		19,115,399	PTP/RMR	0.01246	238,224
51	COE		15,118,338	PTP/COE	0.05716	864,171
52	General		0	W/S	1.00000	0
53	Common		0	CE	0.00000	0
54	TOTAL DEPRECIATION	(sum lines 48 to 53)	66,131,538			31,490,915
	TAXES OTHER THAN INCOME TAXES	(Note H)				
	LABOR RELATED					
55	Payroll		0	W/S	1.00000	0
56	Highway and vehicle		0	W/S	1.00000	0
	PLANT RELATED					
57	Property		0	GP	0.54843	0
58	Gross Receipts		0		0.00000	0
59	Other		0	GP	0.54843	0
60	Payments in lieu of taxes		0	GP	0.54843	0
61	TOTAL OTHER TAXES	(sum lines 55 to 60)	0			0
	INCOME TAXES	(Note I)				
62	$T=1 - \frac{1}{(1 - \text{FIT})} * (1 - \text{FIT}) / (1 - \text{FIT} * \text{FIT} * p) =$		0.00%	NA		
63	$\text{CIT}=(T/1-T) * (1-\text{WCLTD}/R) =$ where WCLTD= (line 101) and R= (line 103) and FIT, SIT & p are as given in footnote I.		0.00%			
64	$1 / (1 - T) =$ (from line 62)		0.0000			
65	Amortized Investment Tax Credit	(enter negative)	0			0
66	Income Tax Calculation	(line 63 * line 69)	0	NA		0
67	ITC adjustment	(line 64 * line 65)	0	NP	0.56559	0
68	Total Income Taxes	(line 66 + line 67)	0			0
69	RETURN [Rate Base * Rate of Return]	(line 35 * line 100)	65,555,944	NA		36,411,331
70	REV. REQUIREMENT	(sum lines 47, 54, 61, 68, 69)	322,051,769			154,435,547

SUPPORTING CALCULATIONS AND NOTES

TRANSMISSION PLANT INCLUDED IN UMZ RATES									
71	Total transmission plant	(line 7, column 3)							1,428,641,954
72	Less transmission plant excluded from UMZ rates	(Note K)							0
73	Less transmission plant included in OATT Ancillary Services	(Note L)							0
74	Transmission plant included in IS rates	(line 71 less line 72 and 73)							1,428,641,954
75	Percentage of transmission plant included in UMZ Rates	(line 74 / line 71)				TP=			1.00000
TRANSMISSION EXPENSES									
76	Total transmission expenses	(sum lines 36 to 38, column 3)							0
77	Less transmission expenses included in OATT Ancillary Services	(Note J)							0
78	Included transmission expenses	(line 76 - line 77)							0
79	Percentage of transmission expenses after adjustment (line 8 divided by line 6)	(line 78 / line 76)							0.00000
80	Percentage of transmission plant included in UMZ Rates	(line 75)				TP			1.00000
81	Percentage of transmission expenses included in UMZ Rates	(line 80 * line 79)				TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S)									
			\$		TP		Allocation		
82	Production		0		0.00		0		
83	Transmission		21,428,986		1.00		21,428,986		
84	Distribution		0		0.00		0		W&S Allocator
85	Other		0		0.00		0		(\$ / Allocation)
86	Total	(sum lines 82 to 85)	21,428,986				21,428,986	=	1.00000
PERCENTAGE OF TOTAL PLANT ALLOCATOR PTP									
			\$						
87	Transmission Plant in Service Western-UGP		1,351,360,274						
88	Total Plant in Service Western-UGP		1,418,477,172						
89	UGP Percentage of Transmission Plant to Total Plant	(line 87 / line 88)				PTP/UGP		=	0.95268
90	Transmission Plant in Service Western-RMR		10,034,427						
91	Total Plant in Service Western-RMR		805,173,863						
92	RMR Percentage of Transmission Plant to Total Plant	(line 90 / line 91)				PTP/RMR		=	0.01246
93	Transmission Plant in Service COE		67,247,253						
94	Total Plant in Service COE		1,176,464,987						
95	COE Percentage of Transmission Plant to Total Plant	(line 93 / line 94)				PTP/COE		=	0.05716
COMMON PLANT ALLOCATOR (CE)									
			\$			% Electric		Labor Ratio =	CE
96	Electric		0			(line 96 / line 99)		(line 86)	0.00000
97	Gas		0						
98	Water		0			0.00000 *		1.00000	
99	Total	(sum lines 96 to 98)	0						
RETURN (R)									
			\$						
100	Long Term Interest Schedule 5		\$44,064,183						
			\$		%	Cost (Note O)		Weighted	=WCLTD
101	Long Term Debt	HFD Sch's 21RX & 21X Col 8 Lines	889,848,119		100%	0.0495		0.0495	=R
102	Proprietary Capital	23,25,26,29,30	0		0%	0.1238		0.0000	
103	Total (sum lines 31-32)	(sum lines 101 to 102)	889,848,119		100%			0.0495	
104						Proprietary Capital Cost Rate =		12.38%	
105						TIER =		1.00	
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
106	a. Bundled Non-RQ Sales for Resale	(Note P)						0	
107	b. Bundled Sales for Resale included in Divisor on page 1							0	
108	Total of (a)-(b)							0	
109	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)	(Note Q)						79,567	
110	ACCOUNT 456 (OTHER ELECTRIC REVENUES)							0	
111	a. Transmission charges for all transmission transactions							0	
112	b. Transmission charges for all transmission transactions included in Divisor on page 1							0	
113	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 47 column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported in the Other Assets Section of the Balance Sheet.

E For O&M Expense, Calculated as Total O&M from Results of Operations less Purchase Power, Transmission Service Provided by Others (FERC 565), O&M Expense Fort Peck Powerhouse, Prior Year Adjustments, A&G Expense from Schedule 11, plus CME and Warehouse Interest from Schedule 5. Depreciation Expense from Results of Operations Schedule 4.

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

G Line 43 - EPRI Annual Membership Dues, all Regulatory Commission Expenses, and non-safety related advertising. Line 44 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting.

H Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.

I Western is not subject to Federal or State Income Tax.

Inputs Required:

FIT =	0.00%	
SIT=	0.00%	(State Income Tax Rate or Composite SIT)
p =	0.00%	(percent of federal income tax deductible for state purposes)

J Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Act No. 561. Western does not include transmission expenses in ancillary service rates.

K Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until RUS 12 balances are adjusted to reflect application of seven-factor test).

L Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

M Percentage of Total Plant Allocators are developed separately for Western-UGP and Western-RMR to allocate O&M, A&G, and Depreciation Expenses between Transmission and Generation.

N Western does not have Common Plant.

O Debt cost rate = long-term interest (line 100) / long term debt (line 101). 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 106 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

#REF!

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 2 - Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Costs

Line No.	DESCRIPTION (1)	TRANSMISSION (2)	GENERATION (3)	COE GENERATION (4)	BASE PLAN UPGRADES- REGIONAL (4)	BASE PLAN UPGRADES- ZONAL (5)	REFERENCE (5)
1	A. Operation and Maintenance Expense						
2	O&M Expense	\$67,582,769	\$87,333,963	\$44,071,649	\$0	\$0	O&M Expenses Worksheet
3	Transmission of Electricity by Others	\$0	\$0	\$0	\$0	\$0	
4	Total O&M Expense	\$67,582,769	\$87,333,963	\$44,071,649	\$0	\$0	L2 + L3
5	Net Plant Investment	\$735,303,641	\$700,476,664	\$530,092,118	\$0	\$0	Net Plant Investment Worksheet
6	O&M as % of Net Plant Investment	9.191%	12.468%	8.314%	#DIV/0!	#DIV/0!	L4/L5
7	B. A&G Expense						
8	A&G Expense	\$18,950,532	\$188,859	\$0	\$0	\$0	A&G Expenses Worksheet
9	Net Plant Investment	\$735,303,641	\$700,476,664	\$530,092,118	\$0	\$0	L5
10	A&G as % of Net Plant Investment	2.577%	0.027%	0.000%	#DIV/0!	#DIV/0!	L8/L9
11	C. Depreciation Expense						
12	Depreciation Expense	\$31,490,915	\$17,783,035	\$14,254,167	\$0	\$157,689	Depreciation Expense Worksheet
13	Net Plant Investment	\$735,303,641	\$700,476,664	\$530,092,118	\$0	\$0	L5
14	Depreciation as a % of Net Plant Investment	4.283%	2.539%	2.689%	#DIV/0!	#DIV/0!	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	4.942%	3.488%	3.488%	4.942%	4.942%	Cost of Capital Worksheet
21	G. Fixed Charge Rate						
22	Operation and Maintenance Expense	9.191%	12.468%	8.314%	#DIV/0!	#DIV/0!	L6
23	A&G Expense	2.577%	0.027%	0.000%	#DIV/0!	#DIV/0!	L10
24	Depreciation Expense	4.283%	2.539%	2.689%	#DIV/0!	#DIV/0!	L14
25	Taxes Other than Income Taxes	0.000%	0.000%	0.000%	0.000%	0.000%	
26	Allocation of General Plant to Transmission	0.000%	0.000%	0.000%	0.000%	0.000%	
27	Cost of Capital	4.942%	3.488%	3.488%	4.942%	4.942%	L20
28	Total	20.993%	18.521%	14.491%	#DIV/0!	#DIV/0!	
29	H. Revenue Requirement						
30	Fixed Charge Rate	20.993%	18.521%	14.491%	#DIV/0!	#DIV/0!	L28
31	Net Plant Investment	\$735,303,641	\$700,476,664	\$530,092,118	\$0	\$0	L5
32	Annual Western-UGPR Cost	\$154,365,129	\$129,736,363	\$76,813,825	#DIV/0!	#DIV/0!	L30 * L31

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 3 - Revenue Credit Calculation
 12 Months Ending 09/30/2018 ACTUAL

Line No.	ACCOUNT	MONTH (1)	REFERENCE (2)	COMPANY TOTAL (3)	ALLOCATOR (6)	LOCATION (4)	TRANSMISSION
							ALLOCATED AMOUNT (5)
1	Z2 Sch 7/8 Jan-18		Z2	(29,680)	NA	100%	(29,680)
2	Z2 Sch 7/8 Feb-18		Z2	(23,544)	NA	100%	(23,544)
3	Z2 Sch 7/8 Mar-18		Z2	(20,861)	NA	100%	(20,861)
4	Z2 Sch 7/8 Apr-18		Z2	(23,135)	NA	100%	(23,135)
5	Z2 Sch 7/8 May-18		Z2	(21,778)	NA	100%	(21,778)
6	Z2 Sch 7/8 Jun-18		Z2	(20,338)	NA	100%	(20,338)
7	Z2 Sch 7/8 Jul-18		Z2	(19,943)	NA	100%	(19,943)
8	Z2 Sch 7/8 Aug-18		Z2	(22,883)	NA	100%	(22,883)
9	Z2 Sch 7/8 Sep-18		Z2	(20,217)	NA	100%	(20,217)
10	Z2 Sch 7/8 Oct-18		Z2	(15,023)	NA	100%	(15,023)
11	Z2 Sch 7/8 Nov-18		Z2	(23,522)	NA	100%	(23,522)
12	Z2 Sch 7/8 Dec-18		Z2	(20,638)	NA	100%	(20,638)
13	Z2 Sch 7/8 Adjustments			-		100%	0
14	Subtotal			(261,562)			(261,562)
15	45644 Jan-18		OTHER ELE	596,754	TP	100%	596,754
16	45644 Feb-18		OTHER ELE	761,096	TP	100%	761,096
17	45644 Mar-18		OTHER ELE	697,111	TP	100%	697,111
18	45644 Apr-18		OTHER ELE	602,563	TP	100%	602,563
19	45644 May-18		OTHER ELE	650,354	TP	100%	650,354
20	45644 Jun-18		OTHER ELE	666,903	TP	100%	666,903
21	45644 Jul-18		OTHER ELE	633,439	TP	100%	633,439
22	45644 Aug-18		OTHER ELE	663,498	TP	100%	663,498
23	45644 Sep-18		OTHER ELE	651,866	TP	100%	651,866
24	45644 Oct-18		OTHER ELE	555,941	TP	100%	555,941
25	45644 Nov-18		OTHER ELE	534,588	TP	100%	534,588
26	45644 Dec-18		OTHER ELE	553,858	TP	100%	553,858
27	45644 Adjustments			-		100%	0
28	Subtotal			7,567,971			7,567,971
29	45645 Jan-18		OTHER ELE	231,076	TP	100%	231,076
30	45645 Feb-18		OTHER ELE	145,321	TP	100%	145,321
31	45645 Mar-18		OTHER ELE	113,872	TP	100%	113,872
32	45645 Apr-18		OTHER ELE	111,735	TP	100%	111,735
33	45645 May-18		OTHER ELE	141,509	TP	100%	141,509
34	45645 Jun-18		OTHER ELE	166,252	TP	100%	166,252
35	45645 Jul-18		OTHER ELE	393,048	TP	100%	393,048
36	45645 Aug-18		OTHER ELE	387,082	TP	100%	387,082
37	45645 Sep-18		OTHER ELE	221,227	TP	100%	221,227
38	45645 Oct-18		OTHER ELE	251,890	TP	100%	251,890
39	45645 Nov-18		OTHER ELE	297,692	TP	100%	297,692
40	45645 Dec-18		OTHER ELE	256,719	TP	100%	256,719
41	45645 Adjustments			-		100%	0
42	Subtotal			2,717,422			2,717,422
43	Sch 7/8/11 Jan-18		MISO SEAM	95,659	TP	100%	95,659
44	Sch 7/8/11 Feb-18		MISO SEAM	74,402	TP	100%	74,402
45	Sch 7/8/11 Mar-18		MISO SEAM	95,659	TP	100%	95,659
46	Sch 7/8/11 Apr-18		MISO SEAM	95,659	TP	100%	95,659
47	Sch 7/8/11 May-18		MISO SEAM	95,659	TP	100%	95,659
48	Sch 7/8/11 Jun-18		MISO SEAM	99,005	TP	100%	99,005
49	Sch 7/8/11 Jul-18		MISO SEAM	106,994	TP	100%	106,994
50	Sch 7/8/11 Aug-18		MISO SEAM	91,142	TP	100%	91,142
51	Sch 7/8/11 Sep-18		MISO SEAM	98,200	TP	100%	98,200
52	Sch 7/8/11 Oct-18		MISO SEAM	98,200	TP	100%	98,200
53	Sch 7/8/11 Nov-18		MISO SEAM	98,200	TP	100%	98,200
54	Sch 7/8/11 Dec-18		MISO SEAM	98,200	TP	100%	98,200
55	Sch 7/8/11 Adjustments			-		100%	0
56	Subtotal			1,146,980			1,146,980
57	7088 Feb-18		S5CD	754,621	NA	100%	754,621
58	7088 Mar-18		S5CD	803,445	NA	100%	803,445
59	7088 Apr-18		S5CD	747,765	NA	100%	747,765
60	7088 May-18		S5CD	772,327	NA	100%	772,327
61	7088 Jun-18		S5CD	707,077	NA	100%	707,077
62	7088 Jul-18		S5CD	746,727	NA	100%	746,727
63	7088 Aug-18		S5CD	809,595	NA	100%	809,595
64	7088 Sep-18		S5CD	785,830	NA	100%	785,830
65	7088 Oct-18		S5CD	707,632	NA	100%	707,632
66	7088 Nov-18		S5CD	726,303	NA	100%	726,303
67	7088 Dec-18		S5CD	794,058	NA	100%	794,058
68	7088 Jan-19		S5CD	829,310	NA	100%	829,310
69	7088 Adjustments		Dec-17	63,905	NA	100%	63,905

70	Subtotal				9,248,596			9,248,596
71	45420	Jan-18	RENT FROM	6,208	TP	100%	6,208	
72	45420	Feb-18	RENT FROM	6,208	TP	100%	6,208	
73	45420	Mar-18	RENT FROM	6,208	TP	100%	6,208	
74	45420	Apr-18	RENT FROM	6,208	TP	100%	6,208	
75	45420	May-18	RENT FROM	6,208	TP	100%	6,208	
76	45420	Jun-18	RENT FROM	6,208	TP	100%	6,208	
77	45420	Jul-18	RENT FROM	6,208	TP	100%	6,208	
78	45420	Aug-18	RENT FROM	6,208	TP	100%	6,208	
79	45420	Sep-18	RENT FROM	9,277	TP	100%	9,277	
80	45420	Oct-18	RENT FROM	8,208	TP	100%	8,208	
81	45420	Nov-18	RENT FROM	6,208	TP	100%	6,208	
82	45420	Dec-18	RENT FROM	6,208	TP	100%	6,208	
83	45420	Adjustments			TP	100%	0	
84	Subtotal			79,567			79,567	
85	45643	Feb-18	REVENUE F	11,317,570	TP	100%	11,317,570	
86	45643	Mar-18	REVENUE F	11,038,741	TP	100%	11,038,741	
87	45643	Apr-18	REVENUE F	11,106,666	TP	100%	11,106,666	
88	45643	May-18	REVENUE F	11,106,666	TP	100%	11,106,666	
89	45643	Jun-18	REVENUE F	11,106,666	TP	100%	11,106,666	
90	45643	Jul-18	REVENUE F	11,106,666	TP	100%	11,106,666	
91	45643	Aug-18	REVENUE F	11,106,663	TP	100%	11,106,663	
92	45643	Sep-18	REVENUE F	11,106,661	TP	100%	11,106,661	
93	45643	Oct-18	REVENUE F	11,106,659	TP	100%	11,106,659	
94	45643	Nov-18	REVENUE F	11,106,659	TP	100%	11,106,659	
95	45643	Dec-18	REVENUE F	11,106,661	TP	100%	11,106,661	
96	45643	Jan-19	REVENUE F	11,106,663	TP	100%	11,106,663	
97		Adjustments	REVENUE F	-	TP	100%	0	
98	Subtotal			133,422,940			133,422,940	
99	7080	Feb-18	RESRV-SUP	7,276	NA	100%	7,276	
100	7080	Mar-18	RESRV-SUP	7,276	NA	100%	7,276	
101	7080	Apr-18	RESRV-SUP	7,276	NA	100%	7,276	
102	7080	May-18	RESRV-SUP	7,276	NA	100%	7,276	
103	7080	Jun-18	RESRV-SUP	7,276	NA	100%	7,276	
104	7080	Jul-18	RESRV-SUP	7,276	NA	100%	7,276	
105	7080	Aug-18	RESRV-SUP	7,276	NA	100%	7,276	
106	7080	Sep-18	RESRV-SUP	7,276	NA	100%	7,276	
107	7080	Oct-18	RESRV-SUP	7,276	NA	100%	7,276	
108	7080	Nov-18	RESRV-SUP	7,276	NA	100%	7,276	
109	7080	Dec-18	RESRV-SUP	7,276	NA	100%	7,276	
110	7080	Jan-19	RESRV-SUP	7,276	NA	100%	7,276	
111		Adjustments		-	NA	100%	0	
112	Subtotal			87,314			87,314	
113	7089	Feb-18	RESRV-SPIN	7,276	NA	100%	7,276	
114	7089	Mar-18	RESRV-SPIN	7,276	NA	100%	7,276	
115	7089	Apr-18	RESRV-SPIN	7,276	NA	100%	7,276	
116	7089	May-18	RESRV-SPIN	7,276	NA	100%	7,276	
117	7089	Jun-18	RESRV-SPIN	7,276	NA	100%	7,276	
118	7089	Jul-18	RESRV-SPIN	7,276	NA	100%	7,276	
119	7089	Aug-18	RESRV-SPIN	7,276	NA	100%	7,276	
120	7089	Sep-18	RESRV-SPIN	7,276	NA	100%	7,276	
121	7089	Oct-18	RESRV-SPIN	7,276	NA	100%	7,276	
122	7089	Nov-18	RESRV-SPIN	7,276	NA	100%	7,276	
123	7089	Dec-18	RESRV-SPIN	7,276	NA	100%	7,276	
124	7089	Jan-19	RESRV-SPIN	7,276	NA	100%	7,276	
125		Adjustments		-	NA	100%	0	
126	Subtotal			87,314			87,314	
127	7091	Feb-18	REGULATIO	15,733	NA	100%	15,733	
128	7091	Mar-18	REGULATIO	15,733	NA	100%	15,733	
129	7091	Apr-18	REGULATIO	15,733	NA	100%	15,733	
130	7091	May-18	REGULATIO	15,733	NA	100%	15,733	
131	7091	Jun-18	REGULATIO	15,733	NA	100%	15,733	
132	7091	Jul-18	REGULATIO	15,733	NA	100%	15,733	
133	7091	Aug-18	REGULATIO	15,733	NA	100%	15,733	
134	7091	Sep-18	REGULATIO	15,733	NA	100%	15,733	
135	7091	Oct-18	REGULATIO	15,733	NA	100%	15,733	
136	7091	Nov-18	REGULATIO	15,733	NA	100%	15,733	
137	7091	Dec-18	REGULATIO	15,733	NA	100%	15,733	
138	7091	Jan-19	REGULATIO	15,733	NA	100%	15,733	
139		Adjustments		-	NA	100%	0	
140	Subtotal			188,791			188,791	
141	NOTES:	Includes twelve months of revenue credits from January-December or February-January depending on when WAPA began receiving revenue credits from SPP.						
142		Revenue credit sheet may be updated or adjusted as necessary to include all revenue credits received.						
143								

144
145
146

WAPA-UGP 2018 Rate True-up Calculation
Worksheet 4 - Cost Support Data
12 Months Ending 09/30/2018 True-up

Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)
1	Net Plant Investment Worksheet									
2	Total PS Plant-in-Service	1,418,477,172	1/	805,173,863	2/	1,176,464,987	3/	530,109,730	12/	3,930,225,752
3	PS-ED Transmission Plant-in-Service	1,351,360,274	4/	10,034,427	5/	67,247,253	6/	0		1,428,641,954
4	PS-ED Generation Plant-in-Service	13,555,863	7/	0		1,109,217,734	L2-L3	530,109,730	L2-L3	1,652,883,327
5	PS-ED SSCD Plant-in-Service	13,438,520	8/							
6	Generation Plant to Total Plant	0.00956	L4/L2	0.00000	L4/L2	0.94284	L4/L2	1.00000	L4/L2	
7	Transmission Plant to Total Plant	0.95268	L3/L2	0.01246	L3/L2	0.05716	L3/L2	0.00000	L3/L2	
8	SSCD Plant to Total Plant	0.00947	L5/L2							
9	PS Accumulated Depreciation	685,762,276	9/	394,281,087	10/	614,235,591	11/	366,727,469	13/	2,061,006,424
10	PS-ED Trans. Accumulated Depreciation	653,314,636	L7*L9	4,913,702	L7*L9	35,109,975	L7*L9	0	L7*L9	693,338,314
11	PS-ED Gen. Accumulated Depreciation	6,553,577	L6*L9	0	L6*L9	579,125,616	L9-L10	366,727,469	L6*L9	952,406,663
12	PS-ED SSCD Accumulated Depreciation	6,496,848								6,496,848
13	PS-ED Net Transmission Plant	698,045,638	L3-L10	5,120,724	L3-L9	32,137,278	L3-L10	0	L3-L10	735,303,641
14	PS-ED Net Generation Plant	7,002,286	L4-L11	0	L4-L10	530,092,118	L4-L11	163,382,261	L4-L11	700,476,664
15	PS-ED Net SSCD Plant	6,941,672	L5-L12							6,941,672
15	1/ Transmission Plant-in-Service Worksheet, C2L495									
16	2/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 1									
17	3/ Corps of Engineers Financial Statements, Electric and Power Multi-Purpose Plant in Service									
18	4/ Transmission Plant-in-Service Worksheet, C4L495									
19	5/ Transmission Plant-in-Service Worksheet, C4L486									
20	6/ Transmission Plant-in-Service Worksheet, C4L493									
21	7/ Transmission Plant-in-Service Worksheet, C3L495									
22	8/ SSCD Plant-in-Service is based on a percentage of Watertown Operations Centers cost, based on FTE									
23	9/ UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
24	10/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
25	11/ Corps of Engineers Financial Statements, Statement of Assets and Liabilities									
26	12/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 15									
27	13/ Combined Financial Statements, Combining Schedules of Revenues and Expenses Data by Agency									

WAPA-UGP 2018 Rate True-up Calculation									
Line No.	(1)	WESTERN-UGP (2)	WESTERN-RMR (3)	COE (4)	BOR (5)	TOTAL (6)			
1	Depreciation Worksheet								
2	PS Depreciation Expense	31,897,801	1/ 19,115,399	2/ 15,118,338	3/ 3,224,033	4/ 69,355,571			
3	PS-ED Transmission Depreciation 5/	30,388,520	238,224	864,171	0	31,490,915			
4	PS-ED Generation Depreciation 6/	304,836	0	14,254,167	3,224,033	17,783,035			
5	PS-ED SSCD Depreciation 7/	302,197				302,197			
5	1/ FY UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4								
6	2/ FY RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4								
7	3/ FY Corps of Engineers Statement of Revenues and Expenses								
8	4/ From data provided by BOR								
9	5/ For UGPR, RMR, COE, and BOR the portion of depreciation expense allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the Net Plant Investment Worksheet								
10									
11	6/ For UGPR, RMR and BOR the portion of depreciation expense allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the Net Plant Investment Worksheet. COE generation depreciation is COE total depreciation less transmission depreciation								
12									
13	7/ For UGPR, the portion of depreciation expense allocated to PS-ED SSCD is based on the ratio of SSCD plant-in-service to total plant in service, calculated on L8 of the Net Plant Investment Worksheet								
14									

WAPA-UGP 2018 Rate True-up Calculation

Line No.	(1)	WESTERN-UGP (2)		WESTERN-RMR (3)		COE (4)		BOR (5)		TOTAL (6)	
1	Cost of Capital Worksheet										
2	Long Term Debt:										
3	FY Balances	890,868,593	1/	414,497,509	1/	629,217,755	1/	219,568,497	1/	2,154,152,354	
4	Interest Expenses:										
5	FY Interest	44,653,166	13/	26,616,546	13/	20,855,793	2/	8,367,734	2/	100,493,239	
6	Average Interest Rate	5.012%	L6/L3	6.421%	L6/L3	3.315%	L6/L3	3.811%	L6/L3		
7	Transmission Plant Factor	0.9459	3/	0.0070	4/	0.0471	5/	0.0000	6/		
8	Weighted Trans. Composite Rate									4.942%	7/
9	Generation Plant Factor	0.0082	8/	0.0000	9/	0.6711	10/	0.3207	11/		
10	Weighted Gen. Composite Rate									3.488%	12/
11	1/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedules 21X and 21RX										
12	2/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 33, 33A and ROOs Schedule 5										
13	3/ C2L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
14	4/ C3L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
15	5/ C4L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
16	6/ C5L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
17	7/ (C2L6*C2L7)+(C3L6*C3L7)+(C4L6*C4L7)+(C5L6*C5L7)										
18	8/ C2L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
19	9/ C3L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
20	10/ C4L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
21	11/ C5L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
22	12/ (C2L6*C2L9)+(C3L6*C3L9)+(C4L6*C4L9)+(C5L6*C5L9)										
23	13/ Interest from Results of Operations Schedule 5										

WAPA-UGP 2018 Rate True-up Calculation

Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
1	A&G Expenses Worksheet					
2	Object Class	WESTERN UGPR 1/	WESTERN RMR 2/	COE 3/	BOR 3/	Total
3	1411	2,903,183	1,888,411	0	0	4,791,593
4	1412	14,364,558	4,504,782	0	0	18,869,340
5	1415	(4,632)	(12,909)	0	0	(17,541)
6	1416	374,681	186,522	0	0	561,203
7	1421	1,334,736	873,142	0	0	2,207,878
8	1422	794,483	1,298	0	0	795,781
9	1425	(13,536)	(13,852)	0	0	(27,388)
10	1426	8,570	0	0	0	8,570
11	1431	0	0	0	0	0
12	1432	0	0	0	0	0
13	1441	0	2,374,140	0	0	2,374,140
14	1442	0	112,519	0	0	112,519
15	PS Total A&G	19,762,043	9,914,052	0	0	29,676,095
16	PS-ED Transmission A&G 4/	18,826,979	123,553	0	0	18,950,532
17	PS-ED Generation A&G 5/	188,859	0	0	0	188,859
18	PS-ED SSCD A&G 6/	187,224	0	0	0	187,224
19	1/ Western-UGP A&G Expenses are from the UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 11A					
20	2/ Western RMR A&G Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11A					
21	3/ A&G Expenses for COE and BOR are unavailable. All COE and BOR A&G expenses are included in O&M Expenses					
22	4/ The portion of A&G expenses allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the Net Plant Investment Worksheet					
23	5/ The portion of A&G expenses allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the Net Plant Investment Worksheet					
24	6/ The portion of A&G expenses allocated to PS-ED SSCD is based on the ratio of SSCD plant-in-service to total plant-in-service, calculated on L8 of the Net Plant Investment Worksheet					

WAPA-UGP 2018 Rate True-up Calculation

Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
1	O&M Expenses Worksheet					
2		WESTERN-UGP 1/	WESTERN-RMR 2/	COE 3/	BOR 4/	Total
3	Total Electric Operating Expense	188,186,617	78,180,143	46,743,530	42,616,978	355,727,268
4	Less:					
5	Other Power Supply Expenses	101,588,480	22,309,033			123,897,513
6	A&G Expenses	19,762,043	9,914,052			29,676,095
7	Prior Year Adjustments	330,345	0			330,345
	Annual Reserve Sharing Group Cost	0	0			0
8	Plus:					
9	Moveable Property Interest	881,100	393,283			1,274,383
10	Warehouse Stores Interest	140,715	66,757			207,472
11	Scheduling, System Control & Dispatch	10,878,078	0			10,878,078
12	PS Total O&M	67,527,564	46,417,099	46,743,530	42,616,978	203,305,170
13	PS-ED Transmission O&M 5/	64,332,418	578,470	2,671,881	0	67,582,769
14	PS-ED Generation O&M 6/	645,336	0	44,071,649	42,616,978	87,333,963
15	1/ All Western-UGP O&M Expenses are from the UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 11; except					
16	Moveable Property and Warehouse Stores Interest, which are from Schedule 5					
17	2/ All Western RMR O&M Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11; except Moveable Property and Warehouse					
18	Stores Interest, which are from Schedule 5					
19	3/ Total Corps O&M Expenses are from the Corps of Engineers Financial Statements					
20	4/ Total BOR O&M Expenses are from the Historical Financial Data in Support of the Power Repayment Study for the Pick-Sloan Missouri Basin Program, Schedule 14					
21	5/ The portion of O&M expenses allocated to PS-ED transmission is based on the ratio of transmission plant-in-service to total plant-in-service, calculated on L7 of the					
22	Net Plant Investment Worksheet					
23	6/ The portion of O&M expenses allocated to PS-ED generation is based on the ratio of generation plant-in-service to total plant-in-service, calculated on L6 of the					
24	Net Plant Investment Worksheet					

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 5 - Zonal SPP Upgrade Calculations
 12 Months Ending 09/30/2018 True-up

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (3)	Allocation Factor % (4)	Project Accumulated Depreciation (5)	Allocation for Transmission O&M (6)	Allocation for General Plant Depreciation (7)	Allocation for A&G (8)	Cost of Capital (9)	Project Net Plant (10)	Cost of Capital (11)	Project ATRR (12)
1		TL	0								\$ -	\$ -
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14	Total											

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 6 - Base Plan Upgrades-Regional
 12 Months Ending 09/30/2018 True-up

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (3)	Allocation Factor % (4)	Project Accumulated Depreciation (5)	Allocation for Transmission O&M (6)	Allocation for General Plant Depreciation (7)	Allocation for A&G (8)	Cost of Capital (9)	Project Net Plant (10)	Cost of Capital (11)	Project ATRR (12)
1											\$ -	\$ -
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												

WAPA-UGP 2018 Rate True-up Calculation
Worksheet 8 - Transmission Facilities
12 Months Ending 09/30/2018 True-up

Line No.	FID	DESCRIPTION	PRIOR YEAR FACILITY TOTALS (\$)	ATTACHMENT AI ADJUSTMENTS	GENERATION ADJUSTMENTS	OTHER ADJUSTMENTS	FY2018 ACT SPP TOTALS (\$)
1	TL	AUR BR	AURORA- BROOKINGS 115-KV T/L	133,158	-	-	133,158
2	TL	AUR FL	AURORA-FLANDREAU 115-KV T/L	96,623	-	-	96,623
3	TL	BK HET	BAKER-HETTINGER	459,778	-	-	459,778
4	TL	BU GA	BEULAH-GARRISON	357,312	-	-	357,312
5	TL	BS GH	BISMARCK-GLENHAM	5,076,897	-	-	5,076,897
6	TL	BS JT 1	BISMARCK-JAMESTOWN NO. 1	9,755,200	-	-	9,755,200
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	2,587,518	-	-	2,587,518
10	TL	BR WT 1	BROOKINGS-WATERTOWN NO. 1	1,718,240	-	-	1,718,240
11	TL	BR WT 2	BROOKINGS-WATERTOWN NO. 2	3,318,558	-	-	3,318,558
12	TL	BR WHT	BROOKINGS-WHITE 115/230KV	2,952,237	-	-	2,952,237
13	TL	CF EH A	CANYON FERRY-EAST HELENA "A"	141,044	-	-	141,044
14	TL	CF EH B	CANYON FERRY-EAST HELENA "B"	141,044	-	-	141,044
15	TL	CA JT	CARRINGTON-JAMESTOWN	1,259,668	-	-	1,259,668
16	TL	WC BU	CHARLIE CREEK - WATFORD CITY	13,451,446	-	-	13,451,446
17	TL	CCRBEF	CHARLIE CREEK-BELFIELD	14,513,308	-	-	14,513,308
18	TL	CONSH2	CONRAD-SHELBY #2	5,804,318	-	-	5,804,318
19	TL	CS MY	CRESTON-MARYVILLE	1,366,481	-	-	1,366,481
20	TL	DC MC	DAWSON COUNTY - MILES CITY	2,605,678	-	-	2,605,678
21	TL	DC GL	DAWSON-GLENDIVE	553,800	-	-	553,800
22	TL	DC MDR	DAWSON-MEDORA	3,464,064	-	-	3,464,064
23	TL	DC OF	DAWSON-O'FALLON CREEK	918,676	-	-	918,676
24	TL	DC WN	DAWSON-WILLISTON	1,258,900	-	-	1,258,900
25	TL	DN CS	DENISON-CRESTON	20,977,731	-	-	20,977,731
26	TL	DL CA	DEVILS LAKE-CARRINGTON	7,672,600	-	-	7,672,600
27	TL	DL LA	DEVILS LAKE-LAKOTA	1,872,142	-	-	1,872,142
28	TL	ED FO	EDGELEY-FORMAN	375,316	-	-	375,316
29	TL	ED GR	EDGELEY-GROTON	771,572	-	-	771,572
30	TL	ELCMA	ELK CREEK-NEWELL-MAURINE 115-kv T/L	60,704	-	-	60,704
31	TL	FA GK	FARGO-GRAND FORKS	2,369,098	-	-	2,369,098
32	TL	FA MO	FARGO-MORRIS	7,305,876	-	-	7,305,876
33	TL	FO SU D	FORMAN-SUMMIT (BISMARCK)	922,098	-	-	922,098
34	TL	FO SU C	FORMAN-SUMMIT (HURON)	4,465,037	-	-	4,465,037
35	TL	FP DC 1	FORT PECK-DAWSON 1	261,417	-	-	261,417
36	TL	FP DC 2	FORT PECK-DAWSON 2	8,301,710	-	-	8,301,710
37	TL	FP HV	FORT PECK-HAVRE	28,806,330	-	-	28,806,330
38	TL	FP WH	FORT PECK-WHATELY	157,876	-	-	157,876
39	TL	FP WN	FORT PECK-WILLISTON	10,096,097	-	-	10,096,097
40	TL	FP WP 2	FORT PECK-WOLF POINT #2	7,554,492	-	-	7,554,492
41	TL	FR FT D	FORT RANDALL-FORT THOMPSON 1&2	7,782,247	-	-	7,782,247
42	TL	FR GP	FORT RANDALL-GAVIN'S POINT	2,319,939	-	-	2,319,939
43	TL	FR GY	FORT RANDALL-GREGORY	777,327	-	-	777,327
44	TL	FR MV	FORT RANDALL-MT VERNON	1,308,562	-	-	1,308,562
45	TL	FR ON	FORT RANDALL-O'NEILL	679,540	-	-	679,540

46	TL	FR SC D	FORT RANDALL-SIOUX CITY 1&2	11,019,006	-	-	11,019,006
47	TL	FT GI	FORT THOMPSON-GRAND ISLAND	16,397,505	-	-	16,397,505
48	TL	FT HU D	FORT THOMPSON-HURON 230-KV 1&2	6,788,951	-	-	6,788,951
49	TL	FT SF D	FORT THOMPSON-SIOUX FALLS 1&2	10,455,917	-	-	10,455,917
50	TL	GA BS D	GARRISON-BISMARCK 230KV 1&2	10,713,977	-	-	10,713,977
51	TL	GA JT	GARRISON-JAMESTOWN	4,763,399	-	-	4,763,399
52	TL	GA ML	GARRISON-MALLARD	1,948,079	-	-	1,948,079
53	TL	GA WJ	GARRISON-WM. J. NEAL	1,521,174	-	-	1,521,174
54	TL	GP BN	GAVINS POINT-BELDEN	455,727	-	-	455,727
55	TL	GP SF	GAVINS POINT-SIOUX FALLS	3,361,449	-	-	3,361,449
56	TL	GF MO	GRANITE FALLS- MORRIS	3,279,089	-	-	3,279,089
57	TL	GF MNV	GRANITE FALLS-MINNESOTA VALLEY	156,778	-	-	156,778
58	TL	GTFCON	GREAT FALLS-CONRAD	12,744,945	-	-	12,744,945
59	TL	GY MS	GREGORY-MISSION	10,110,752	-	-	10,110,752
60	TL	GR HU	GROTON-HURON	2,869,906	-	-	2,869,906
61	TL	GR SU	GROTON-SUMMIT	3,255,847	-	-	3,255,847
62	TL	HV RB	HAVRE-RAINBOW	8,681,332	-	-	8,681,332
63	TL	HV SH2	HAVRE-SHELBY#2	5,561,905	-	-	5,561,905
64	TL	HE DV	HESKETT-DEVAUL	3,647,666	-	-	3,647,666
65	TL	HETNU	HETTINGER-NEW UNDERWOOD	11,263,708	-	-	11,263,708
66	TL	HU MV	HURON-MT VERNON	617,623	-	-	617,623
67	TL	HU WT D	HURON-WATERTOWN 230KV 1&3	6,319,622	-	-	6,319,622
68	TL	JT ED	JAMESTOWN-EDGELEY	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	28,751,577	-	-	28,751,577
72	TL	JT VC	JAMESTOWN-VALLEY CITY	1,055,414	-	-	1,055,414
73	TL	LE DL	LEEDS-DEVILS LAKE	8,982,948	-	-	8,982,948
74	TL	LE RL	LEEDS-ROLLA	5,274,134	-	-	5,274,134
75	TL	ML RG	MALLARD-RUGBY	1,089,083	-	-	1,089,083
76	TL	MR MS	MARTIN-MISSION	1,816,904	-	-	1,816,904
77	TL	MR PL	MARTIN-PHILIP	1,790,108	-	-	1,790,108
78	TL	MA RC	MAURINE-RAPID CITY	6,346,265	-	-	6,346,265
79	TL	MC BK	MILES CITY-BAKER	10,569,338	-	-	10,569,338
80	TL	MC CU	MILES CITY-CUSTER	3,750,704	-	-	3,750,704
81	TL	NU PL	NEW UNDERWOOD-PHILIP	2,915,316	-	-	2,915,316
82	TL	NU RC 1	NEW UNDERWOOD-RAPID CITY NO. 1	1,132,486	-	-	1,132,486
83	TL	NU RC 2	NEW UNDERWOOD-RAPID CITY NO. 2	309,991	-	-	309,991
84	TL	NU SG C	NEW UNDERWOOD-STEGALL (HURON)	2,651,860	-	-	2,651,860
85	TL	OA FT N	OAHE-FORT THOMPSON 230KV 1&2	3,973,416	-	-	3,973,416
86	TL	OA FT S	OAHE-FORT THOMPSON 230KV 3&4	5,563,296	-	-	5,563,296
87	TL	OA GH	OAHE-GLENHAM	5,949,648	-	-	5,949,648
88	TL	OA MA	OAHE-MAURINE	1,967,901	-	-	1,967,901
89	TL	OA NU	OAHE-NEW UNDERWOOD	6,683,770	-	-	6,683,770
90	TL	OA PI	OAHE-PIERRE	388,816	-	-	388,816
91	TL	OF MC	O'FALLON CREEK-MILES CITY	2,488,318	-	-	2,488,318
92	TL	PI PL	PIERRE-PHILIP	2,140,436	-	-	2,140,436
93	TL	RC DRY	RAPID CITY-DRY CREEK	9,269,194	-	-	9,269,194
94	TL	ELCRC	RAPID CITY-ELK CREEK 115-kv T/L	52,064	-	-	52,064
95	TL	RG LE	RUGBY-LEEDS	2,235,655	-	-	2,235,655

96	TL	SH SH2	SHELBY-SHELBY #2	576,090	(576,090)	-	(0)
97	TL	SC DN	SIOUX CITY-DENISON	7,485,606	-	-	7,485,606
98	TL	SC SP	SIOUX CITY-SPENCER	1,938,353	-	-	1,938,353
99	TL	SC SF	SIOUX FALLS- SIOUX CITY	3,217,192	-	-	3,217,192
100	TL	SF VFO	SIOUX FALLS-VIRGIL FODNESS 230KV T-LINE	277,897	-	-	277,897
101	TL	SU WT	SUMMIT-WATERTOWN	6,743,203	-	-	6,743,203
102	TL	TT TI	TIBER TAP-TIBER	1,084,858	-	-	1,084,858
103	TL	UJ SF	UTICA JCT-SIOUX FALLS	3,485,236	-	-	3,485,236
104	TL	VC FO	VALLEY CITY-FORMAN	1,527,895	-	-	1,527,895
105	TL	VR GTF	VERONA GREAT FALLS 161-kV LINE	5,110,115	-	-	5,110,115
106	TL	UJ VFO	VIRGIL FODNESS-UTICA JUNCTION-FT RANDALL/RASMUS	312,931	-	-	312,931
107	TL	WT GF D	WATERTOWN-GRANITE FALLS 1&2	7,488,154	-	-	7,488,154
108	TL	WT SC	WATERTOWN-SIOUX CITY	26,924,889	-	-	26,924,889
109	TL	WC BU	WATFORD CITY-BEULAH	349,954	-	-	349,954
110	TL	WN WC	WILLISTON-WATFORD CITY	17,627,868	-	-	17,627,868
111	TL	WP CR	WOLF POINT-CIRCLE	11,035,514	-	-	11,035,514
112	TL	WJ RG	WM. J. NEAL-RUGBY	4,629,316	-	-	4,629,316
113	TL	YT CU	YELLOWTAIL-CUSTER	2,265,163	-	-	2,265,163
114	TL Total		TRANSMISSION LINES	568,215,935	(576,090)	-	567,639,845
115	SUB	AN	ANITA	6,259	-	-	6,259
116	SUB	APD	APPELDORN SUBSTATION	5,878,984	-	-	5,878,984
117	SUB	AR	ARMOUR SUBSTATION	2,318,295	(800,024)	-	1,518,272
118	SUB	AHS	ASH SUBSTATION	63,325	-	-	63,325
119	SUB	AB	ASSINNIBOINE	35,005	(35,005)	-	-
120	SUB	AUR	AURORA SUBSTATION	2,899,881	(124,344)	-	2,775,537
121	SUB	BK	BAKER	279,691	-	-	279,691
122	SUB	BN	BELDEN SUBSTATION	309,701	-	-	309,701
123	SUB	BEF	BELFIELD SUBSTATION	13,779,308	(163,836)	-	13,615,472
124	SUB	BE	BERESFORD SUBSTATION	4,706,447	(231,321)	-	4,475,126
125	SUB	BB	BISBEE SUBSTATION	272,529	(218,122)	-	54,408
126	SUB	BS	BISMARCK SUBSTATION	17,751,915	(187,218)	-	17,564,697
127	SUB	BI	BISON	12,472	-	-	12,472
128	SUB	BOL	BOLE SUB	2,997,082	(630,455)	-	2,366,627
129	SUB	BO	BONESTEEL SUBSTATION	3,398,446	(1,226,623)	-	2,171,823
130	SUB	BR	BROOKINGS SUBSTATION	4,460,377	-	-	4,460,377
131	SUB	CB	CAMPBELL COUNTY SWITCHING STATION /1	-	-	-	-
132	SUB	CF	CANYON FERRY	45,210	-	-	45,210
133	SUB	CRP	CARPENTER SUBSTATION	2,463,312	-	-	2,463,312
134	SUB	CA	CARRINGTON SUBSTATION	3,819,873	(1,007,873)	-	2,812,000
135	SUB	CCR	CHARLIE CREEK	1,376,076	-	-	1,376,076
136	SUB	CR	CIRCLE SUBSTATION	9,139,054	(2,140,670)	-	6,998,384
137	SUB	CON	CONRAD SUB	5,986,123	(315,045)	-	5,671,078
138	SUB	CS	CRESTON SUBSTATION	8,453,084	-	-	8,453,084
139	SUB	CRO	CROSSOVER SUB	11,630,045	-	-	11,630,045
140	SUB	CQE	CULBERTSON EAST SWITCHING STATION	2,390,851	-	-	2,390,851
141	SUB	CU	CUSTER SUBSTATION	4,633,608	(346,142)	-	4,287,467
142	SUB	CT	CUSTER TRAIL SUBSTATION	1,484,722	(1,484,722)	-	0
143	SUB	DC	DAWSON COUNTY SUBSTATION	10,478,271	(2,305)	-	10,475,967
144	SUB	DNT	DENBIGH TAP	848,872	(109,673)	-	739,200
145	SUB	DN	DENISON SUBSTATION	16,188,021	(183,385)	-	16,004,636

146	SUB	DV	DEVAUL SUBSTATION	1,602,554	(1,602,554)	-	0
147	SUB	DL	DEVILS LAKE SUBSTATION	2,918,979	(81,504)	-	2,837,475
148	SUB	DK	DICKINSON	23,704	-	-	23,704
149	SUB	EJ	E. J. MANNING	49,112	-	-	49,112
150	SUB	EA	EAGLE	66,108	-	-	66,108
151	SUB	EB	EAGLE BUTTE SUBSTATION	1,347,433	(351,323)	-	996,111
152	SUB	ED	EDGELEY SUBSTATION	6,878,146	(1,197,122)	-	5,681,024
153	SUB	ELC	ELK CREEK SUBSTATION	2,099,907	(17,147)	-	2,082,760
154	SUB	EL	ELLEDALE SUBSTATION	579	(579)	-	0
155	SUB	ELI	ELLIOTT SWITCHING STATION	3,507,129	(41,652)	-	3,465,476
156	SUB	END	ENDERLIN TAP STATION	749,768	(247,423)	-	502,344
157	SUB	EXI	EXIRA SWITCHING STATION	5,530,495	(164,229)	-	5,366,266
158	SUB	FVW	FAIRVIEW WEST SWITCHING STATION	4,296,873	-	-	4,296,873
159	SUB	FH	FAITH SUBSTATION	1,270,127	(572,275)	-	697,852
160	SUB	FA	FARGO SUBSTATION	27,656,157	-	-	27,656,157
161	SUB	FL	FLANDREAU SUBSTATION	4,266,040	(40,435)	-	4,225,605
162	SUB	FO	FORMAN SUBSTATION	7,744,394	(1,030,790)	-	6,713,604
163	SUB	FR	FORT RANDALL	253,710	-	-	253,710
164	SUB	FT2	FORT THOMPSON #2	10,832,303	-	-	10,832,303
165	SUB	FT	FORT THOMPSON SUBSTATION	17,698,960	(163,144)	-	17,535,816
166	SUB	GL	GLENDIVE SUBSTATION	1,725,310	-	-	1,725,310
167	SUB	GK	GRAND FORKS SUBSTATION	10,645,252	-	-	10,645,252
168	SUB	GI	GRAND ISLAND SUBSTATION	17,791,351	-	-	17,791,351
169	SUB	GRP	GRAND PRAIRIE SUBSTATION /1	0	-	-	0
170	SUB	GF	GRANITE FALLS SUBSTATION	23,855,781	(2,224,203)	-	21,631,578
171	SUB	GTF	GREAT FALLS SUB	8,439,044	-	-	8,439,044
172	SUB	GY	GREGORY SUBSTATION	1,510,561	(43,752)	-	1,466,809
173	SUB	GR	GROTON SUBSTATION	5,578,082	(326,877)	-	5,251,206
174	SUB	GSO	GROTON SOUTH SUBSTATION	9,869,842	-	-	9,869,842
175	SUB	HA	HARLEM	98,534	-	-	98,534
176	SUB	HV	HAVRE SUBSTATION	11,868,241	(62,475)	-	11,805,766
177	SUB	HBN	HEBRON SUBSTATION /1	-	-	-	-
178	SUB	HET	HETTINGER	10,832	-	-	10,832
179	SUB	HLK	HILKEN SUBSTATION	3,894,020	(143,716)	-	3,750,303
180	SUB	HU	HURON SUBSTATION	11,683,545	(320,531)	-	11,363,014
181	SUB	JT	JAMESTOWN SUBSTATION	23,290,588	(1,837,674)	-	21,452,914
182	SUB	KD	KILLDEER SUBSTATION	7,092,854	(1,180,480)	-	5,912,374
183	SUB	LA	LAKOTA SUBSTATION	2,861,375	(1,307,837)	-	1,553,538
184	SUB	LE	LEEDS SUBSTATION	3,943,917	(158,722)	-	3,785,195
185	SUB	LET	LETCHER SUBSTATION	11,108,748	-	-	11,108,748
186	SUB	ML	MALLARD	29,969	-	-	29,969
187	SUB	MT	MALTA	340,848	-	-	340,848
188	SUB	MDN	MANDAN SUBSTATION	19,476	-	-	19,476
189	SUB	MR	MARTIN SUBSTATION	1,829,481	(1,134,120)	-	695,361
190	SUB	MA	MAURINE SUBSTATION	7,925,435	(593,801)	-	7,331,634
191	SUB	MD	MIDLAND SUBSTATION	838,166	(154,097)	-	684,069
192	SUB	MC2	MILES CITY SUB #2	6,920,614	-	-	6,920,614
193	SUB	MC3	MILES CITY SUB #3	1,895,702	-	-	1,895,702
194	SUB	MC	MILES CITY SUBSTATION	1,202,099	-	-	1,202,099
195	SUB	MGV	MINGUSVILLE SUBSTATION	5,351,152	-	-	5,351,152

196	SUB	MS	MISSION SUBSTATION	3,473,710	(586,992)	-	2,886,718
197	SUB	MO	MORRIS SUBSTATION	7,254,341	(1,095,435)	-	6,158,906
198	SUB	MV	MT VERNON SUBSTATION	2,030,824	(139,236)	-	1,891,588
199	SUB	NA	NASHUA SUB	72,368	(72,368)	-	(0)
200	SUB	NEL	NELSON SUBSTATION	1,944,817	(33,744)	-	1,911,073
201	SUB	NU	NEW UNDERWOOD SUBSTATION	18,333,139	-	-	18,333,139
202	SUB	NL	NEWELL SUBSTATION	1,152,964	(287,497)	-	865,467
203	SUB	OF	O'FALLON CREEK SUBSTATION	3,242,234	(58,595)	-	3,183,639
204	SUB	ON	O'NEILL SUB (NPP)	180,660	-	-	180,660
205	SUB	PET	PENN TAP	890,607	(108,485)	-	782,122
206	SUB	PL	PHILIP SUBSTATION	2,037,148	(209,290)	-	1,827,858
207	SUB	PI	PIERRE SUBSTATION	4,284,664	(699,890)	-	3,584,774
208	SUB	PLL	PLEASANT LAKE TAP	992,415	(101,191)	-	891,223
209	SUB	RB	RAINBOW SUBSTATION	250,629	(250,629)	-	(0)
210	SUB	RC	RAPID CITY SUBSTATION	5,739,051	(556,793)	-	5,182,257
211	SUB	RH	RICHLAND SUBSTATION	1,733,528	(1,733,528)	-	(0)
212	SUB	RL	ROLLA SUBSTATION	623,513	-	-	623,513
213	SUB	RY	RUDYARD SUBSTATION	3,193,683	(1,380,449)	-	1,813,234
214	SUB	RG	RUGBY SUBSTATION	8,722,780	(570,712)	-	8,152,069
215	SUB	SA	SAVAGE SUB	74,403	-	-	74,403
216	SUB	SH	SHELBY SUBSTATION	861,699	(861,699)	-	0
217	SUB	SH2	SHELBY SUBSTATION #2	5,490,902	(169,696)	-	5,321,206
218	SUB	SL	SHIRLEY TAP	22,102	-	-	22,102
219	SUB	SC2	SIOUX CITY #2	13,019,488	-	-	13,019,488
220	SUB	SC	SIOUX CITY SUBSTATION	17,196,541	-	-	17,196,541
221	SUB	SF	SIOUX FALLS SUBSTATION	14,952,320	(516,513)	-	14,435,807
222	SUB	SP	SPENCER	8,021,789	(245,264)	-	7,776,525
223	SUB	SNY	STANLEY	49,735	-	-	49,735
224	SUB	SB	SULLY BUTTES	74,428	-	-	74,428
225	SUB	SU	SUMMIT SUBSTATION	2,881,761	(373,848)	-	2,507,913
226	SUB	TR	TERRY TAP	606,044	(103,121)	-	502,923
227	SUB	TT	TIBER TAP	166,306	-	-	166,306
228	SUB	TN	TOWNER	5,187,463	-	-	5,187,463
229	SUB	TY	TYNDALL SUBSTATION	948,490	(125,594)	-	822,896
230	SUB	UJ	UTICA JCT.	12,974,150	-	-	12,974,150
231	SUB	VH	V. T. HANLON	12,390,931	-	-	12,390,931
232	SUB	VC	VALLEY CITY SUBSTATION	6,819,468	(176,541)	-	6,642,927
233	SUB	VR	VERONA	108,751	-	-	108,751
234	SUB	VE	VETAL TAP	232,375	-	-	232,375
235	SUB	VFO	VIRGIL FODNESS SUBSTATION	3,206,763	-	-	3,206,763
236	SUB	WL	WALL SUBSTATION	1,571,437	(654,299)	-	917,138
237	SUB	WDD	WARD SUBSTATION	3,453,847	(45,361)	-	3,408,486
238	SUB	WB	WASHBURN SUBSTATION	2,075,909	(938,020)	-	1,137,889
239	SUB	WT2	WATERTOWN #2	3,609,306	-	-	3,609,306
240	SUB	WTS	WATERTOWN STATIC VAR SYSTEM	11,778,775	-	-	11,778,775
241	SUB	WT	WATERTOWN SUBSTATION	16,007,533	-	-	16,007,533
242	SUB	WC	WATFORD CITY SUB	7,600,294	(108,365)	-	7,491,928
243	SUB	WSG	WESSINGTON SPRINGS SUBSTATION	5,141,440	(181,849)	-	4,959,591
244	SUB	WH2	WHATELY (NORTHERN)	40,860	-	-	40,860
245	SUB	WH	WHATELY SUBSTATION	109,910	(54,083)	-	55,827

246	SUB	WHT	WHITE 345/115 SUB	11,047,497	-	-	11,047,497
247	SUB	WV	WICKSVILLE SUBSTATION	831,304	(250,593)	-	580,710
248	SUB	WN2	WILLISTON 2 SUBSTATION	15,594,604	-	-	15,594,604
249	SUB	WN	WILLISTON SUBSTATION	8,198,987	(97,320)	-	8,101,667
250	SUB	WI	WINNER SUBSTATION	3,234,614	(101,869)	-	3,132,746
251	SUB	WJ	WM. J. NEAL	183,222	-	-	183,222
252	SUB	WP	WOLF POINT SUBSTATION	7,181,905	(1,346,899)	-	5,835,005
253	SUB	WO	WOONSOCKET SUBSTATION	2,775,992	(1,579,680)	-	1,196,312
254	SUB	YJ	YANKTON JCT.	76,396	-	-	76,396
255	SUB	YA	YANKTON SUBSTATION	2,935	-	-	2,935
256	SUB Total		SUBSTATIONS	690,475,891	(40,020,673)	-	650,455,218
257	O&M	ARC	ARMOUR O&M SER. CEN.	3,488,667	-	-	3,488,667
258	O&M	BSM	BISMARCK O&M SER. CEN.	9,917,899	-	-	9,917,899
259	O&M	DCF	DAWSON SER. CEN.	6,845,966	-	-	6,845,966
260	O&M	DLM	DEVILS LAKE O&M SER. CEN.	3,852,064	-	-	3,852,064
261	O&M	FAO	FARGO LINE MAINTENANCE FACILITY	2,040,287	-	-	2,040,287
262	O&M	FAM	FARGO O&M SER. CEN.	794,673	-	-	794,673
263	O&M	FPM	FORT PECK SER. CEN.	8,351,982	-	-	8,351,982
264	O&M	FTM	FORT THOMPSON O&M S. C.	2,435,619	-	-	2,435,619
265	O&M	HVM	HAVRE SERVICE CENTER	493,999	-	-	493,999
266	O&M	HUM	HURON O&M SER. CEN.	2,709,639	-	-	2,709,639
267	O&M	JTM	JAMESTOWN O&M SER. CEN.	3,841,398	-	-	3,841,398
268	O&M	MCM	MILES CITY MTCE FAC.	1,025,254	-	-	1,025,254
269	O&M	NUM	NEW UNDERWOOD SER. CEN.	96,884	-	-	96,884
270	O&M	PLM	PHILIP O&M SER. CENT.	1,679,674	-	-	1,679,674
271	O&M	PIM	PIERRE O&M SER. CEN.	1,051,383	-	-	1,051,383
272	O&M	RCM	RAPID CITY GARAGE & STOR.	2,221,967	-	-	2,221,967
273	O&M	SCM	SIOUX CITY O&M SER. CEN.	3,007,882	-	-	3,007,882
274	O&M	SFC	SIOUX FALLS O&M SER. CEN.	239,920	-	-	239,920
275	O&M	WTM	WATERTOWN MAINT. CEN.	7,452,151	-	-	7,452,151
276	O&M Total		O&M SERVICE & MAINT. CENTERS	61,547,306	-	-	61,547,306
277	OPS	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	6,006,058	-	(1,501,515)	4,504,544
278	OPS	WTO	WATERTOWN OPERATIONS CENT	2,542,600	-	(720,133)	1,822,467
279	OPS	WTO F	WATERTOWN OPER CTR (BFPS)	12,430,495	-	(3,854,500)	8,575,995
280	OPS Total		OPERATION CENTERS	20,979,153	-	(6,076,147)	14,903,006
281	MOB	MOBW2	MOB 115KV SWITCH TRAILER	69,741	-	-	69,741
282	MOB	MOBT13	MOB TRANSF 111KV 15MVA	213,000	-	-	213,000
283	MOB	MOBT2	MOB TRANSF 115KV 10MVA	218,493	-	-	218,493
284	MOB	MOBT12	MOB TRANSF 115KV 25MVA	813,860	-	-	813,860
285	MOB	MOBT4	MOB TRANSF 115KV 40MVA	526,201	-	-	526,201
286	MOB	MOBT6	MOB TRANSF 230KV 1-33MVA	170,278	-	-	170,278
287	MOB	MOBB2	MOBILE BY PASS KIT (BISMARCK)	35,071	-	-	35,071
288	MOB	MOBB1	MOBILE BY PASS KIT (HURON)	163,695	-	-	163,695
289	MOB	MOBC4	MOBILE CAPACITOR BANK	19,075	-	-	19,075
290	MOB	MOBS6	MOBILE SUB 110KV	127,144	-	-	127,144
291	MOB	MOBS9	MOBILE SUB 115KV 20MVA	404,166	-	-	404,166
292	MOB	MOBS7	MOBILE SUB 41.8 KV	192,498	(192,498)	-	0
293	MOB	MOBS5	MOBILE SUB 69KV	71,118	-	-	71,118
294	MOB	MOBR2	MOB SH.REACTOR	179,328	-	-	179,328
295	MOB Total		MOBILE EQUIPMENT	3,203,667	(192,498)	-	3,011,169

296	GEN	BG FT L	BIG BEND-FORT THOMPSON (LOW VOLTAGE)	81,944	-	(81,944)	-
297	GEN	FP	FORT PECK POWERPLANT (COE)	64,611	-	(64,611)	0
298	GEN	FT BG 1	FORT THOMPSON-BIG BEND NO. 1	922,164	-	-	922,164
299	GEN	FT BG 2	FORT THOMPSON-BIG BEND NO. 2	690,735	-	-	690,735
300	GEN Total		TRANSMISSION-RELATED GEN. FACILITIES	1,759,454	-	(146,555)	1,612,899
301	COM	ATC	ATLANTIC COMMUNICATION SITE	17,199	-	(5,452)	11,747
302	COM	BK2	BAKER RELAY	246,175	-	(78,037)	168,137
303	COM	BTY	BANTRY	421,019	-	(133,463)	287,556
304	COM	BAE	BARRETT	99,835	-	(31,648)	68,187
305	COM	BMW	BATTLE MT. MICROWAVE	324,151	-	(102,756)	221,395
306	COM	BPR	BELLE PRAIRIE	255,498	-	(80,993)	174,505
307	COM	BET	BENEDICT	196,601	-	(62,323)	134,279
308	COM	BU	BEULAH	10,679	-	(3,385)	7,294
309	COM	BG	BIG BEND	113,362	-	(35,936)	77,426
310	COM	BJR	BIJOU REPEATER	568,562	-	(180,234)	388,328
311	COM	BAO	BILLINGS AREA OFFICE	158,946	-	(136,495)	22,451
312	COM	BSR	BISMARCK REPEATER	396,674	-	(125,746)	270,928
313	COM	BIR	BISON REPEATER	227,955	-	(72,262)	155,693
314	COM	BON	BOLE NORTH REPEATER	149,228	-	(47,305)	101,923
315	COM	BRI	BRINSMAD	147,129	-	(46,640)	100,489
316	COM	BSL	BRISTOL	11,441	-	(3,627)	7,814
317	COM	BRV	BRUNSVILLE REPEATER	92,595	-	(29,353)	63,243
318	COM	BFF	BUFFALO	107,342	-	(34,028)	73,315
319	COM	CAH	CAHOON	194,709	-	(61,723)	132,986
320	COM	CAZ	CARRINGTON REPEATER	693,236	-	(219,756)	473,480
321	COM	CHK	CHARTER OAK REPEATER	15,667	-	(4,966)	10,700
322	COM	CHI F	CHINOOK (BEFP)	284,048	-	(90,043)	194,005
323	COM	CHR	CHINOOK REPEATER	15,293	-	(4,848)	10,445
324	COM	CKR	CLARK MW REPEATER	735,399	-	(233,122)	502,278
325	COM	CLV	CLEVELAND REPEATER, N.D.	66,872	-	(21,199)	45,674
326	COM	CMR	COLEMAN REPEATER	105,281	-	(33,374)	71,907
327	COM	CME	COLOME REPEATER	293,101	-	(92,913)	200,188
328	COM	CBR	CONRAD BUTTE REPEATER	1,159,070	-	(367,425)	791,645
329	COM	CNN	COTTON	1,399	-	(444)	956
330	COM	CSR	CRESTON REPEATER	11,107	-	(3,521)	7,586
331	COM	CLR	CROW LAKE REPEATER	251,029	-	(79,576)	171,453
332	COM	CBT	CROWN BUTTE	52,565	-	(16,663)	35,902
333	COM	CRR	CULBERTSON RADIO RELAY SITE	1,926	-	(611)	1,315
334	COM	CUL	CUSTER LOOKOUT	80,620	-	(25,557)	55,063
335	COM	DAL	DALTON (WES)	63,660	-	(20,180)	43,480
336	COM	DLC	DEVILS LAKE FIBER REGEN	273,047	-	(86,556)	186,491
337	COM	DLZ	DEVILS LAKE REPEATER	518,898	-	(164,491)	354,407
338	COM	DOD	DODSON REPEATER	882,795	-	(279,846)	602,949
339	COM	DO	DOGDEN BUTTE	399,367	-	(126,599)	272,768
340	COM	DRS	DRISCOLL	79,113	-	(25,079)	54,034
341	COM	DU	DUPREE REPEATER	1,821	-	(577)	1,244
342	COM	DUT	DUTTON REPEATER (BEFP)	75,190	-	(23,835)	51,355
343	COM	ERB	EAST RAINY BUTTE	147,041	-	(46,612)	100,429
344	COM	ECK	ECKELSON	231,893	-	(73,510)	158,383
345	COM	EKR	ELKTON	165,481	-	(52,457)	113,023

346	COM	ELZ	ELLENDALE REPEATER	962,213	-	(305,022)	657,192
347	COM	EWA	ELLSWORTH AIR BASE	204,548	-	(64,842)	139,706
348	COM	ERH	ERHARD	99,569	-	(31,563)	68,006
349	COM	EX	EXIRA REPEATER	2,527	-	(801)	1,726
350	COM	FB	F. L. BLAIR	76,407	-	(24,221)	52,186
351	COM	FAP	FAIRPOINT REPEATER	206,550	-	(65,476)	141,073
352	COM	FNR	FALLON REPEATER	212,944	-	(67,503)	145,441
353	COM	FAC	FARGO MICROWAVE	21,003	-	(6,658)	14,345
354	COM	FCS	FERGUS FALLS COMMUNICATIONS SITE	507,270	-	(160,804)	346,465
355	COM	FLW	FLOWING WELLS	68,763	-	(21,798)	46,965
356	COM	FBS	FORBES COMMUNICATION SITE	114,124	-	(36,177)	77,947
357	COM	FTH	FORSYTH	130,348	-	(41,320)	89,028
358	COM	FP1	FORT PECK RELAY (WES)	326,153	-	(103,391)	222,763
359	COM	FPC	FORT PECK COMMUNICATIONS BUILDING	380,212	-	(120,527)	259,685
360	COM	FPR	FORT PECK REPEATER	109,069	-	(34,575)	74,494
361	COM	FPI	FORT PIERRE POLE YARD	785,698	-	(249,066)	536,632
362	COM	FTR	FORT THOMPSON REPEATER	99,223	-	(31,454)	67,769
363	COM	FTP	FORT THOMPSON REPEATER (EAST RIVER)	301,614	-	(95,612)	206,002
364	COM	FCR	FOX CREEK MICROWAVE	423,094	-	(134,121)	288,973
365	COM	FRY	FRYBURG SUB & MICROWAVE	61,204	-	(19,402)	41,802
366	COM	GA	GARRISON	303,954	-	(96,353)	207,600
367	COM	GRR	GARY REPEATER	80,799	-	(25,613)	55,185
368	COM	GP	GAVIN'S POINT	148,752	-	(47,154)	101,598
369	COM	GPR	GAVINS POINT REPEATER	315,049	-	(99,871)	215,179
370	COM	GET	GETTYSBURG REPEATER	368,771	-	(116,900)	251,871
371	COM	GH	GLENHAM	272,857	-	(86,496)	186,362
372	COM	GKM	GRAND FORKS MINNKOTA (MPC)	23,847	-	(7,559)	16,287
373	COM	GWN	GWINNER COMMUNICATIONS SITE	736,184	-	(233,370)	502,814
374	COM	HSB	HAILSTONE BUTTE	74,835	-	(23,723)	51,113
375	COM	HOY	HALLOWAY REPEATER	109,706	-	(34,777)	74,929
376	COM	HRT	HARLEM REPEATER	882,588	-	(279,780)	602,808
377	COM	HTH	HATHAWAY	68,891	-	(21,838)	47,053
378	COM	HMW	HERMOSA MICROWAVE	302,701	-	(95,956)	206,745
379	COM	HLR	HIGHLAND REPEATER	22,884	-	(7,254)	15,630
380	COM	HMR	HIGHMORE REPEATER	145,723	-	(46,194)	99,529
381	COM	HIW	HIGHWOOD	22,896	-	(7,258)	15,638
382	COM	HI	HINSDALE	201,837	-	(63,982)	137,855
383	COM	HIR	HINSDALE REPEATER	66,495	-	(21,079)	45,416
384	COM	HOE	HOPEWELL REPEATER	231,172	-	(73,282)	157,891
385	COM	HNT	HUNTER MICROWAVE	210,227	-	(66,642)	143,585
386	COM	HUD	HURON DISTRICT OFFICE	768,139	-	(243,500)	524,639
387	COM	HYS	HYSHAM	90,227	-	(28,602)	61,625
388	COM	JTR	JAMESTOWN REPEATER	46,981	-	(14,893)	32,088
389	COM	JCK	JONES CREEK	267,395	-	(84,764)	182,631
390	COM	KCK	KELLY CREEK	202,226	-	(64,106)	138,120
391	COM	KDZ	KILLDEER REPEATER	536,504	-	(170,072)	366,433
392	COM	KNE	KNEE HILL MW	1,051,554	-	(333,343)	718,212
393	COM	LAC	LAC QUI PARLE	751,513	-	(238,229)	513,283
394	COM	LKR	LAKE ANDES REPEATER	723,452	-	(229,334)	494,118
395	COM	LEF	LEFOR	48,470	-	(15,365)	33,105

396	COM	LI	LINDSAY RIDGE	79,074	-	(25,066)	54,007
397	COM	LCS	LINTON COMMUNICATIONS SITE	330,604	-	(104,802)	225,803
398	COM	LMO	LITTLE MISSOURI SUBSTATION	54,516	-	(17,282)	37,235
399	COM	LDP	LODGEPOLE REPEATER	32,445	-	(10,285)	22,160
400	COM	MRP	MALTA REPEATER	793,844	-	(251,649)	542,196
401	COM	MNM	MANDAN MICROWAVE SITE	69,988	-	(22,186)	47,802
402	COM	MPR	MAPLE RIVER	172,792	-	(54,775)	118,017
403	COM	MRR	MARTIN REPEATER	300,728	-	(95,331)	205,397
404	COM	MAV	MAYVILLE	196,624	-	(62,330)	134,294
405	COM	MLR	MIDLAND REPEATER	516,515	-	(163,735)	352,779
406	COM	MOX	MOE REPEATER	15,012	-	(4,759)	10,253
407	COM	MH	MOORHEAD	125,057	-	(39,643)	85,414
408	COM	MSR	MORRIS REPEATER & MICROWAVE	128,242	-	(40,653)	87,589
409	COM	NWC	NEWCASTLE REPEATER	216,330	-	(68,577)	147,753
410	COM	OA	OAHE	577,874	-	(183,186)	394,688
411	COM	OK	O'KREEK REPEATER	367,630	-	(116,539)	251,091
412	COM	OR	ORCHARD REPEATER	578,066	-	(183,247)	394,819
413	COM	OTO	OTO MICROWAVE	16,445	-	(5,213)	11,232
414	COM	OTW	OTTUMWA ROAD REPEATER SITE	7,685	-	(2,436)	5,249
415	COM	PGE	PAGE N.D.	1,646	-	(522)	1,124
416	COM	PAH	PAHOJA SUB	107,003	-	(33,920)	73,083
417	COM	PEK	PEAK	83,844	-	(26,578)	57,265
418	COM	PLJ	PHILIP JCT. REPEATER	530,459	-	(168,155)	362,303
419	COM	PIR	PINE RIDGE	186,735	-	(59,195)	127,540
420	COM	PO	POPLAR (MDU)	3,758	-	(1,191)	2,567
421	COM	PRR	PRIMGHAR REPEATER	27,264	-	(8,643)	18,622
422	COM	PUR	PUKWANNA REPEATER	4,772	-	(1,513)	3,259
423	COM	RCR	RAPID CITY REPEATER	340,932	-	(108,075)	232,857
424	COM	RE	RICHARDSON COULEE	161,748	-	(51,274)	110,474
425	COM	RER	RICHARDSON COULEE REPEATER	166,315	-	(52,722)	113,593
426	COM	RHM	RICHLAND MW REPEATER (BEPS)	267,563	-	(84,818)	182,746
427	COM	RRR	ROCKY RIDGE REPEATER	226,934	-	(71,938)	154,996
428	COM	ROG	ROLLAG	172,922	-	(54,816)	118,106
429	COM	RGZ	RUGBY REPEATER	396,722	-	(125,761)	270,961
430	COM	RI	RUTLAND	1,164,374	-	(369,107)	795,268
431	COM	SAO	SACO	1,237	-	(392)	845
432	COM	SNB	SENTINEL BUTTE	87,667	-	(27,790)	59,877
433	COM	SRE	SHEEP COULEE REPEATER	1,052,566	-	(333,663)	718,902
434	COM	SCQ	SIoux CITY REPEATER	427,162	-	(135,410)	291,752
435	COM	SFR	SIoux FALLS REPEATER	330,718	-	(104,838)	225,880
436	COM	SI	SIoux PASS	1,366	-	(433)	933
437	COM	SNA	SNAKE BUTTE REPEATER	532,435	-	(168,782)	363,653
438	COM	SPN	SPALDING REPEATER	549,514	-	(174,196)	375,318
439	COM	SM	SPIRIT MOUND	295,982	-	(93,826)	202,156
440	COM	STR	STRASBERG	1,853	-	(587)	1,266
441	COM	SMR	SUMMIT REPEATER	50,053	-	(15,867)	34,186
442	COM	TCS	TAPPEN COMMUNICATIONS SITE	469,050	-	(148,689)	320,361
443	COM	TA	TAPPEN REPEATER	459,861	-	(145,776)	314,085
444	COM	TEN	TENNANT COMMUNICATIONS SITE	8,782	-	(2,784)	5,998
445	COM	TOR	TORONTO REPEATER	106,096	-	(33,632)	72,463

446	COM	TFR	TRIPP REPEATER	216,887	-	(68,753)	148,134
447	COM	TU	TURKEY RIDGE REPEATER	588,190	-	(186,456)	401,734
448	COM	TYE	TYLER REPEATER	1,239,694	-	(392,983)	846,711
449	COM	VIC	VICTOR (EREC)	145,956	-	(46,268)	99,688
450	COM	VIA	VIDA	98,597	-	(31,255)	67,342
451	COM	WLR	WALL REPEATER	479,343	-	(151,952)	327,391
452	COM	WTR	WATERTOWN REPEATER	721,884	-	(228,837)	493,047
453	COM	WS	WAYSIDE	17,781	-	(5,637)	12,144
454	COM	WSR	WESSINGTON SPGS. REPEATER	682,469	-	(216,343)	466,126
455	COM	WEF	WESTFIELD	19,003	-	(6,024)	12,979
456	COM	WSW	WHITE SWAN	91,987	-	(29,160)	62,827
457	COM	WK C	WHITLOCK (BCPS)	165,594	-	(52,493)	113,101
458	COM	WOB	WOLBACH REPEATER	28,280	-	(8,965)	19,315
459	COM	YT P	YELLOWTAIL SWITCHYARD (BEPS)	223,367	-	(70,807)	152,559
460	COM Total		COMMUNICATION FACILITIES	42,029,019	-	(13,409,308)	28,619,711
461	MCCS	MC4	MILES CITY CONVERTER STATION - BEPS	19,890,752	-	-	19,890,752
462	MCCS	MC4	MILES CITY CONVERTER STATION - BEFP	3,680,369	-	-	3,680,369
463	MCCS Total		MILES CITY CONVERTER STATION	23,571,121	-	-	23,571,121
464	DIST	BFTBP	BUFORD TRENTON TAP - BUFORD TRENTON P.P.	650,001	(650,001)	-	(0)
465	DIST	BP	BUFORD TRENTON PUMP SUB	184,827	(184,827)	-	0
466	DIST	FN	FALLON PUMPING PLANT SUBS	223,594	(223,594)	-	0
467	DIST	FE	FALLON RELIFT PUMPING PLA	171,257	(171,257)	-	(0)
468	DIST	FN GG	FALLON-GLENDIVE PUMP #4	25,506	(25,506)	-	(0)
469	DIST	FP WP	FORT PECK-WOLF POINT	297,423	(297,423)	-	-
470	DIST	FG	FRAZER PUMP SUB	253,597	(253,597)	-	0
471	DIST	GA SK	GARRISON-SNAKE CREEK	1,079,092	(1,079,092)	-	(0)
472	DIST	GG	GLENDIVE P.P. #1 SUB.	425,706	(425,706)	-	0
473	DIST	IN	INTAKE SUBSTATION	108,040	(108,040)	-	0
474	DIST	IN INP	INTAKE-INTAKE PUMP	6,494	(6,494)	-	-
475	DIST	SV	SAVAGE PUMPING PLANT SUBS	102,283	(102,283)	-	(0)
476	DIST	SY	SHIRLEY PUMP SUBSTATION	1,237,730	(1,237,730)	-	0
477	DIST	SK	SNAKE CREEK PUMP SUBSTATION	920,941	(920,941)	-	0
478	DIST	TE	TERRY PUMPING PLANT SWITCH	474,404	(474,404)	-	(0)
479	DIST	TI	TIBER DAM SUBSTATION	318,568	(318,568)	-	(0)
480	DIST	VA	WIOTA SUBSTATION	216,163	(216,163)	-	(0)
481	DIST Total		DISTRIBUTION FACILITIES	6,695,626	(6,695,626)	-	(0)
482	RMR	NU SG	NEW UNDERWOOD-STEGALL	287,835	-	-	287,835
483	RMR	SG	STEGALL SUBSTATION	11,422,174	(8,728,156)	-	2,694,018
484	RMR	SG WY	STEGALL-WAYSIDE	2,978,205	-	-	2,978,205
485	RMR	WY	WAYSIDE	237,296	-	-	237,296
486	RMR	YT PY	YELLOWTAIL SWITCHYARD-YELLOWTAIL (PPL)	121,495	(91,121)	-	30,374
487	RMR	PY	YELLOWTAIL (PPL)	692,335	(519,251)	-	173,084
488	RMR	YT P	YELLOWTAIL SWITCHYARD	12,752,527	(9,564,395)	-	3,188,132
489	RMR	YT	YELLOWTAIL SWITCHYARD (YT)	445,483	-	-	445,483
490	RMR Total		ROCKY MOUNTAIN REGION FACILITIES	28,937,350	(18,902,924)	-	10,034,427
491	COE		BIG BEND	2,370,873	(1,772,523)	-	598,349
492	COE		FORT PECK	6,186,445	(933,623)	-	5,252,823
493	COE		FORT RANDALL	10,953,006	(2,565,236)	-	8,387,769
494	COE		GARRISON	85,427,859	(42,372,683)	-	43,055,176
495	COE		GAVINS POINT	10,079,123	(7,015,929)	-	3,063,194

496	COE	OAHE	10,234,031	(3,344,088)			6,889,942
497	COE Total	CORPS OF ENGINEERS FACILITIES	125,251,336	(58,004,083)	-		67,247,253
498	Grand Total	TOTAL	1,572,665,858	(124,391,893)	(13,555,863)	(6,076,147)	1,428,641,954
499		SUBTOTAL WESTERN-UGP ONLY	1,418,477,172	(47,484,887)	13,555,863	6,076,147	1,351,360,274

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)

WAPA-UGP 2018 True-up Calculation
 Worksheet 9 - WAPA-UGP Facilities Included per SPP Tariff Attachment AI*
 12 Months Ending 09/30/2018 True-up

Line No.	Facility	Specific Plant Included	Attachment AI Criteria						Further Description	
			1	1(b)	2	3	4	5		6
1	Substations									
2	Appeldorn	230-kV breakers 482, 586, 682 and assoc. switches and switch 487	x							
3		station service KW4A, KW30A and switches	x							
4	Armour	115-kV switches 16x, 26x, 76x	x							
5		12.47-kV switches 172x, KW1A	x							maintenance building SS
6		station service KZ1A, KX2A and switches	x							
7		115/69 kV transformer KY1A		x						Three East River members are served through KY1A (Charles Mix, Douglas and Southeastern)
8		69 kV breaker 1052 and assoc switches		x						Two East River members are served through 1052 (Douglas and Southeastern)
9	Ash Tap	115-kV switches 1161, 1261, 1361	x							
10	Aurora	115-kV breakers 266, 464, 562, 662 and assoc. switches	x							
11		capacitor PY4A	x							
12		station service KY2A and KW2A	x							
13	Belden (NPPD)	115-kV breaker 1106 and assoc. switches	x							
14	Belfield	230-kV breakers 1282, 1382, 1582 and assoc. switches	x							
15		345/230-kV transformer KU1A	x							
16		345-kV breakers 292, 396, 492 and assoc. switches	x							
17		station service KW1B and assoc. switches	x							
18		reactor KW2A, 13.8 breaker 3224 and assoc. switches	x							
19	Beresford	115-kV breakers 262, 362, 462, 566, 764, 864 and assoc. switches	x							
20		capacitors PY7A, PY8A	x							
21		station service KZ1A and switch 1451	x							
22		115/69kV transformer KY1A		x						Two East River members are served through KY1A (Clay-Union and Southeastern)
23		69kV breaker 1652 and assoc. switches		x						Two East River members are served through 1652 (Clay-Union and Southeastern)
24	Bisbee	69-kV switches 247, 347	x							
25	Bismarck	230-kV breakers 182, 282, 382, 386, 482, 582, 682, 782, 882, 986, 9182 and assoc. switches	x							
26		230/115-kV transformers KV3A, KV8A	x							
27		115-kV breakers 3062, 3162, 3362, 3562 and assoc. switches	x							
28		station service KW4A, KW4E, KW4F and assoc. switches	x							
29		12.47-kV breaker 1422, switches 142x, 152x, 1221, 1829	x							maintenance buildings ss
30	Bole	230-kV switches 182, 282, 481, 482	x							
31		station service KW21A, switch 2123	x							
32		230/69-kV transformer KV1A	x							
33		69-kV switches 1351, 1355	x							
34		69-kV breaker 1152 and assoc. switches		x						Sun River Electric Cooperative and NorthWestern MT
35	Bonesteel	115-kV breakers 664, 764 and assoc. switches	x							
36		capacitors PY6A, PY7A	x							
37		115-kV switches 46x, 26x	x							
38		station service KW1A, switch 1521	x							
39	Brookings	115-kV breakers 1166, 1562, 1462, 1762, 1362, 1861, 1932 and assoc. switches	x							
40		capacitors PY11A and PY20A, breakers 1164, 2064	x							
41		station service KW1A, KZ1A and assoc. switches	x							
42		115/69kV transformer KY1A		x						One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
43		115 kV switches 161, 361, 461		x						One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
44		69 kV breaker 1052 and assoc. switches		x						One East River member and two municipal customers served through 1052 (Sioux Valley Energy, City of White, and City of Volga)
45	Campbell County	230-kV breakers 182, 282, 382 and assoc. switches	x							
46	Cando Tap	69-kV switches 1751, 1753	x							
47	Canyon Ferry	100-kV breakers 162, 262, 362, 366 and assoc. switches	x							
48	Carpenter	230-kV breakers 182, 382, 486 and assoc. switches	x	x						Two East River members (Coddington Clark and Kingsbury)
49		station service KW1A, KW3A and assoc. switches	x							
50	Carrington	115-kV breakers 262, 362 and assoc. switches, switch 161	x							
51		capacitor PX3A	x							
52		station service KW9A and assoc. switches	x							
53	Charlie Creek	345-kV breakers 4096, 4192 and assoc switches	x							
54	Circle	115-kV breakers 1462, 1562, 1666, 1764, 1864 and assoc. switches	x							
55		capacitors PY17A, PY18A	x							
56		reactor KY17A	x							
57		station service KX9A, switches 94x	x							
58	Conrad	230-kV breakers 182, 382, 482 and assoc. switches	x							
59		230/115-kV transformer KV1A	x							
60		reactor KW31A, breaker 3124, switch 3123	x							
61		115-kV breaker 1162, 1362, 1452, and assoc. switches / switches 1263, 1265	x							
62		station service KW30A, switch 3023	x							
63	Creston	161 kV breakers 162, 262, 362, 466, 562, 662, 762, 964, 8161, 8262 and assoc. switches	x							
64		161/69-kV transformer KY3A	x							
65		capacitors PZ21A and PY9A	x							
66		69-kV breakers 2252, 2352, 2456 and assoc. switches	x							
67		station service KW3A, KW6A, Breakers 323, 623 and assoc. switches	x							
68	Crossover	230-kV breakers 582, 586, 786, 882 and assoc. switches			x					to NWMT
69		230-kV switches 981, 983, 985, 987, 989, 990	x							
70		phase shifter KV8A	x							
71	Culbertson East	115-kV switches 16x, 26x, 36x	x	x						two customers (Oreg Generation and Basin Generation)
72	Custer	230-kV breakers 182, 382, 482 and assoc. switches	x							
73		station service KW2A and assoc. switches	x							
74		reactor KW1B and assoc. switches	x							
75		230/69/12.47-kV transformer KV1A	x							
76		reactor KZ2A, 69-kV breaker 2152 and assoc. switches	x							
77	Dawson County	115-kV breakers 162, 262, 362, 462, 662, 762, 862 and assoc. switches	x							
78		230-kV breakers 2282, 2382, 2482, 2582, 2682 and assoc switches	x							
79		230/115-kV transformer KUSA	x							
80		capacitors PY7A, PY8A	x							
81		reactor KY8A	x							
82		station service KZ2B, KW2B and assoc. switches	x							
83		reactors KZ1A, KZ2A, KZ3A, breakers 3122, 3222, 3322 and assoc. switches	x							
84	Denison	161-kV breakers 1362, 1566, 1662 and assoc. switches / switches 1461, 1465	x							
85		230-kV breakers 186, 282, 382, 386 and assoc. switches	x							
86		230/161-kV transformer KV1A	x							
87		reactor KW30A and assoc. switches	x							
88		230/69-kV transformers KV2A and KV3A	x							

WAPA-UGP 2018 Rate True-up Calculation			
Worksheet 10 - WAPA-UGP Facilities Excluded under SPP Tariff Attachment AI*			
12 Months Ending 09/30/2018 ACTUAL			
Line No.	Facility	Specific Plant NOT Included	Further Description
1	Substations		
2			
3	Armour	34.5-kV breaker 542 and assoc. switches	NWPS
4		115/34.5-kV transformer KY2A	
5		115-kV interrupter 462 and assoc. switches	
6	Aurora	115-kV breaker 162, 362 and assoc. switches	
7	Belfield	230-kV breaker 1482 and assoc. switches	
8	Beresford	69-kV breaker 1552 and assoc. switches	East River
9		12.47-kV switch 821, 823, 829	City of Beresford
10	Big Bend	230-kV interrupters 1081, 2081, 2081, 4081 and assoc. switches	
11	Bisbee	69/12.5-kV transformer KZ1A and switch 145	
12		12.5-kV breaker 124 and assoc. switches	CPEC
13	Bismarck	115-kV breaker 3462 and assoc. switches	Capitol Electric
14		12.5-kV switches 1527, 1529	USBR
15	Bole	69-kV breaker 1452 and 1252 and assoc. switches	NWMT
16	Bonesteel	115-kV breaker 362 and assoc. switches	
17		115/12.47-kV transformer KY1A	
18		12.47-kV breaker 1422 and assoc. switches	Rosebud Electric
19	Buford Trenton Tap	All Not Included	
20	Buford Trenton Pumping	All Not Included	
21	Carrington	115-kV interrupter 162	protection for non-included transformer (transformer not owned by Western)
22		41.8-kV breakers 142, 242, 342, 442, 542, 642, 842 and assoc. switches	Otter Tail and CPE
23	Circle	115-kV breaker 1162 and assoc. switches	Keystone
24		115-kV breaker 1262, 1362 and assoc. switches	McCone
25		115/34.5-kV transformer KY12A	
26		34.5-kV breaker 142 and assoc. switches	McCone
27	Conrad	115-kV breaker 1062 and assoc. switches	Sun River
28	Custer	69-kV breakers 2252, 2352 and assoc. switches	Yellowstone Valley and Mid-Yellowstone
29	Custer Trail	All Not Included	
30	Dawson County	115-kV switch 1061	protection for non-included transformer (transformer not owned by Western)
31	Denbigh Tap	Switches 1460, 1461	
32	Denison	69-kV breaker 2552 and assoc. switches	City of Denison
33	Deval	All Not Included	
34	Devils Lake	41.8-kV breaker 1442 and assoc. switches	Otter Tail normally open-emergency tie
35		12.5-kV breaker 1122 and assoc. switches	Minnesota
36	Eagle Butte	115/69-kV transformer KY1A and 115-kV interrupter 762	
37		69-kV breaker 1752 and assoc. switches	Moreau Grand
38	Edgeley	115/41.8-kV transformer KY2A	
39		115-kV breaker 362	
40		41.8-kV breaker 2342 and assoc. switches	Otter Tail
41		69-kV breaker 1252 and assoc. switches	
42	Elk Creek	115-kV ground switch 1160	
43	Elliot	115-kV interrupter 2063 and assoc. switches, 115-kV switch 369	
44	Enderlin Tap	Interrupter 1862 and assoc. switches	
45	Exira	Switches 169, 369, 569	Generator Lead
46	Faith	115/12.47-kV transformer KY1A and 115-kV interrupter 362	
47		12.47-kV breaker 1022 and assoc. switches	City of Faith
48	Fallon Pumping	All Not Included	
49	Fallon Relift	All Not Included	
50	Flandreau	12.47-kV switches 3121, 3122, 3123, 3129, 3223	City of Flandreau
51	Forman	69-kV breaker 452 and assoc. switches	
52		69/41.8-kV transformer KZ3A and 69-kV switches 353, 355	
53		115-kV breaker 1662 and assoc. switches	
54		41.8-kV breaker 2142 and assoc. switches	Otter Tail
55		41.8/12.5-kV transformer KX6A and switch 1443	
56		12.5-kV breaker 2222 and assoc. switches	Dakota Valley
57	Fort Randall	115-kV breaker 962 and assoc. switches	
58	Fort Thompson	69-kV breaker 4452 and assoc. switches	West Central
59	Frazer Pumping	All Not Included	
60	Garrison	115-kV breakers 462, 562 and assoc. switches	generator leads
61	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	generator leads
62	Glendive Pumping No. 1 Tap	All Not Included	
63	Glendive Pumping No. 1	All Not Included	
64	Granite Falls	69-kV breakers 4352, 4452, 4552, 4652 and assoc. switches	GRE normally open and Minn. Valley
65		115/69-kV transformer KY2A	
66		115-kV breaker 3262 and assoc. switches	
67	Gregory	115-kV Disconnect Switch 463	protection for non-included transformer (transformer not owned by Western)
68		12.47-kV breaker 422 and assoc. switches	
69	Groton	69-kV breaker 1552 and assoc. switches	East River
70	Havre	12.5-kV breaker 822 and assoc. switches	Hill County
71	Hilken	take-off structure to Baldwin Wind	generator lead
72	Huron	115-kV switches 1261, 1265	
73		115/69-kV transformer KY1A	
74		69-kV breakers 1952, 2052 and assoc. switches	East River
75	Intake	All Not Included	
76	Intake Pumping	All Not Included	
77	Jamestown	115/41.8-kV transformers KY1A and KY2A	
78		115-kV breaker 662 and assoc. switches	
79		41.8-kV breaker 1142 and assoc. switches	Otter Tail, Normally Open - emergency tie
80		12.47-kV breaker 1522, 1722 and assoc. switches	
81	Killdeer	115/41.8-kV transformer KY4A and switch 469	
82		41.8-kV breaker 442, 642 and switches 343, 345	MDU and Upper Mo.
83	Lakota	12.5-kV breaker 1022 and assoc. switches	City of Lakota
84		69-kV breaker 152 and assoc. switches	
85		115/69-kV transformer KY1A, switches 362, 363	
86	Leeds	69/12.5-kV transformer KZ3A and switch 645	
87		12.5-kV breaker 624 and assoc. switches	CPEC
88	Martin	115/34.5-kV transformer KY1A and interrupter 962	
89		34.5-kV breaker 1242 and assoc. switches	LaCreek
90	Maurine	115/69-kV transformer KY1A and switches 1263, 1265	
91		115-kV breaker 1762	
92		69-kV breaker 2252 and assoc. switches	Grand Electric
93	Midland	Capacity Rights in 115/69 kV Transformer KY1A	
94	Mission	115/24.9-kV transformer KY1A and interrupter 362	Cherry-Todd
95	Morris	41.8-kV breakers 3132, 3232, 3332 and assoc. switches	
96		115/41.8-kV transformer KY3A	
97		115-kV breaker 1362 and assoc. switches	
98	Mount Vernon	69-kV breaker 1852 and assoc. switches	East River
99	Nashua Tap	All Not Included	
99	Nelson Tap	Switch 1861	

100	Newell	69-kV breakers 2252, 2452 and assoc. switches	Rushmore
101	New Underwood	13.8 kV interrupter 4423 and assoc. switch	
102	Oahe	230-kV breakers 2882, 2482, 2486, 2082, 1162 and assoc. switches	generator lead
103		115-kV breaker 1162 and assoc. switches	generator lead
104	O'Fallon Creek	12.47-kV breaker 522 and assoc. switches and equipment	MDU
105	Penn Tap	Switches 1860, 1861	
106	Philip	115/69-kV transformer KY1A and switches 1963	
107		69-kV breaker 2152 and assoc. switches	West Central
108	Pierre	115/12.47-kV transformer KY1A and 115-kV interrupter 762	
109		12.47-kV breakers 2212, 2312, 2412 and assoc. switches	City of Pierre
110	Pleasant Lake Tap	Switched 760, 761	
111	Rapid City	115/12.47-kV transformer KY1A	
112	Richland	All Not Included	
113	Rudyard	115/69/12.5-kV transformer KY1A and interrupter 362	
114		69-kV breaker 752 and assoc. switches	Hill County
115		12.5-kV breaker 422 and assoc. switches	Hill County
116	Rugby	115/41.8-kV transformer KY1A and breaker 1162 and assoc. switches	
117		41.8-kV breaker 2142 and assoc. switches	Otter Tail
118	Savage Pumping	All Not Included	
119	Shelby	All Not Included	
120	Shelby 2	115-kV breaker 1162 and assoc. switches	to Shelby
121	Shirley Pumping	All Not Included	
122	Sioux Falls	115-kV breaker 862 and assoc. switches	East River
123		69-kV breaker 1552 and assoc. switches	East River
124	Spencer	69-kV breaker 1642 and assoc. switches	City of Spencer
125	Summit	41.8-kV breakers 2142, 2242 and assoc. switches	
126		115/41.8-kV transformer KY1B	
127		115-kV interrupter 862 and switch 861	
128	Terry Pumping	All Not Included	
129	Terry Tap	115/34.5-kV transformer KY1A and switch 363	
130		34.5-kV breaker 342 and assoc. switches	Buffalo Rapids and MDU
131	Tiber	115/12.5-kV transformer KY1A and breaker 1262	
132		12.5-kV breaker 122 and assoc. switches	USBRR
133	Tyndall	69-kV breaker 452 and assoc. switches	East River
134		115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
135	Valley City	69-kV breakers 344, 1144 and assoc. switches	City of Valley City
136	Wall	115/12.47-kV transformer KY1B and interrupters 461 and 562	
137		12.47-kV breaker 622 and assoc. switches	West River
138	Ward	230-kV Switch 889	
139	Washburn	230/41.8-kV transformer KU1A and breaker 282	
140		41.8-kV breaker 342 and assoc. switches	Otter Tail - emergency tie
141	Watford City	115-kV interrupter 162	protection for non-included transformer (transformer not owned by Western)
142	Wessington Springs	230-kV switch 989	generator outlet
143	Whately	69/12.5-kV transformer KYA and switches 253, 257	
144		12.5-kV breaker 224 and assoc. switches	Norval
145	Wicksville	115-kV interrupter 362	protection for non-included transformer (transformer not owned by Western)
146		24.9-kV breaker 1032 and assoc. switches	West River
147	Williston	60-kV breaker 3552 and assoc. switches	MDU non-credited line
148	Williston 2	115-kV breaker 2562 and assoc. switches	
149	Winner	12.47-kV breakers 2222, 2422, 2523 and assoc. switches	City of Winner and Rosebud Electric
150	Wiota	All Not Included	
151	Wiota Tap	All Not Included	
152	Wolf Point	115/34.5-kV transformer KY1A and switches 1963, 1965	
153		34.5-kV breakers 2142, 2242, 2342, 2442 and assoc. switches	MDU and Norval
154		12.5-kV breakers 3222, 3322, 3422 and assoc. switches	Norval and McCone
155	Woonsocket	34.5-kV breakers 442 and 542 and assoc. switches	NWPS and City of Wessington Springs
156		115/69-kV transformer KY1B and 115-kV breaker 862	
157		Mobile Transformer 115/34.5-kV	
158		115-kV interupters 362 and 862 and assoc. switches, switch M263, M261	
159	Transmission Lines		
160	SHELBY-SHELBY2	115-kV	
161	Corps Switchyard Facilities		
162	Big Bend	230-kV interrupters 1081, 2081, 3081, 4081 and assoc switches	
163	Fort Peck	230-kV interrupters 481, 581 and assoc switches	
164		115-kV switches 861, 961	
165	Fort Randall	115-kV switch 960	
166		230-kV switches 1180, 1280, 1380	
167	Garrison	230-kV breakers 182, 282, 382 and assoc switches	
168		115-kV breakers 462, 561, 1762 and assoc switches	
169		13.8-kV breaker 2722 and assoc switches	
170	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	
171	Oahe	115-kV breaker 1162 and assoc. switches	
172		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 2018 Rate True-up Calculation Worksheet 11 - Facility Changes 12 Months Ending 09/30/2018 ACTUAL	
Campbell County	Added new Substation, customer funded GI Interconnection, no plant costs yet, 230 breakers 182, 282, 382 and assoc. switches
Forman	Added existing 69 breaker 452 and assoc. switches (Inadvertently left out of list previously. Costs previously included)
Grande Prairie	Added new Substation, customer funded GI Interconnection, no plant costs yet, 345 breakers 196, 292, 396, 298, 198 and assoc. switches, and reactors KU1A and KU2A
Groton	Added existing 115 breaker 1352 and assoc. switches, which now qualifies under AI (East River delivery – 2 customers)
Groton South	Added new Substation (pre-SPP join requirement for 2 nd Groton-Ordway 115kV line) and maintenance required replacement of existing Groton Substation equipment, 115 breakers 1162, 1262, 1266, 1362, 1462, 1466, 1562, 1662, 1666, 2062, 2066 and assoc. switches (breaker and one-half)
Hebron	Added new Substation, customer funded GI Interconnection, no plant costs yet, 230 breakers 586, 682, 882, 986 and assoc. switches
Lakota	Removed 115/69-kV transformer KY1A, switches 362, 363 (AI criteria)
Mingusville	Added new Substation (pre-SPP join requirement), 230 breakers 182, 282, 382, associated switches, line disconnects, and station service transformer KV10A and equipment
Spencer	Added Reactor PY6A, 161-kV breakers 162 and 662 and assoc. switches. Removed 161-kV switches 864 and 964. Added 69-kV breaker 1342 and assoc. switches. Removed voltage regulator KZ1A and assoc. switches. (substation reconfigured)
Towner	Added maintenance required replacement of existing Substation (previously owned by Central Power and included in Zone 19), 115 ring bus
VT Hanlon	Added maintenance required replacement of existing Substation (previously owned by East River and included in Zone 19), 230 ring bus
Wanblee Tap	Added new Substation 115-kV interrupters 162 and 262 and assoc. switches (customer funded, no new plant costs included)
Ward	Added new 230-kV breaker and assoc. switches in ring bus (customer funded, no new plant costs included)
Watford City	Added new 230-kV breaker bay addition for MDU Interconnection (customer funded, no new plant costs included)
Williston 2	Removed 230/115 transformers KV1A and KV2A (ownership clarified)

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 12 - Scheduling, System Control, and Dispatch Service
 12 Months Ending 09/30/2018 ACTUAL

Line No.	DESCRIPTION (1)	SSCD (2)	REFERENCE (3)
1	A. Operation and Maintenance Expense	\$10,878,078	O&M Expenses Worksheet
2	B. A&G Expense	\$187,224	A&G Expenses Worksheet
3	C. Depreciation Expense	\$302,197	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	4.942%	Cost of Capital Worksheet
8	Net Plant Investment	\$6,941,672	
9	Cost of Capital	\$343,078	L7*L8
10	H. Revenue Requirement		
11	Annual Western-UGPR Cost	\$11,710,577	L1+L2+L3+L13
12	SSCD Revenue from non-Transmission Facilities	\$867,166	
13	Revenue Requirement for SSCD for Transmission Facilities	\$10,843,411	L11-L12

WAPA-UGP 2018 Rate True-up Calculation
Worksheet 13 - SSCD Facilities
12 Months Ending 09/30/2018 ACTUAL

2018 SPP TRUE UP SUMMARY	FID	DESCRIPTION	DATA SOURCE:	PRIOR YEAR FACILITY TOTALS (\$)	ATTACHMENT AI ADJUSTMENTS (\$)	GENERATION ADJUSTMENTS (\$)	FY2018 ACT SPP TOTALS (\$)	
	WAO	WATERTOWN ALTERNATE OPERATIONS CENTER	2018 ROOS BALANCE	6,006,058.11	0	(1,501,515)	4,504,544	
	WTO	WATERTOWN OPERATIONS CENTER	2018 ROOS BALANCE	2,542,599.79	0	(720,133)	1,822,467	
	WTO F	WATERTOWN OPERATIONS CENTER (BFPS)	2018 ROOS BALANCE	12,430,495.11	0	(3,854,500)	8,575,995	
				20,979,153.01	-	(6,076,147)	14,903,006	
2018 SPP DETAIL:	FID	DESCRIPTION	ADDITIONAL:	FID COST DETAIL (\$)	SSCD %	SSCD TOTAL (\$)	TRANS %	TRANS TOTAL (\$)
	WAO	IDC	IDC	298.80	75.00%	224	75.00%	224
	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	9,789.59	75.00%	7,342	75.00%	7,342
	WAO	LAND AT KCR	LAND & LAND RIGHTS	1,538.62	75.00%	1,154	75.00%	1,154
	WAO	MICROWAVE TOWER	ANTENNA TOWER	295,485.92	75.00%	221,614	75.00%	221,614
	WAO	IDC	IDC	57,816.18	75.00%	43,362	75.00%	43,362
	WAO	IDC	PLANT NOT CLASSIFIED	5,246.19	75.00%	3,935	75.00%	3,935
	WAO	ANTENNA	PLANT NOT CLASSIFIED	17,479.60	75.00%	13,110	75.00%	13,110
	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	122,582.16	75.00%	91,937	75.00%	91,937
	WAO	MICROWAVE SYSTEM	MICROWAVE SYSTEM	12,407.04	75.00%	9,305	75.00%	9,305
	WAO	SCADA COMMUNICATION EQUIPMENT	SEQUENTIAL EVENT RECORDING SYST	20,216.81	75.00%	15,163	75.00%	15,163
	WAO	LAND & RIGHTS	LAND & LAND RIGHTS	54,137.52	75.00%	40,603	75.00%	40,603
	WAO	BUILDINGS	SERVICE BUILDINGS	531,049.10	75.00%	398,287	75.00%	398,287
	WAO	BUILDINGS	ROOFING	90,309.47	75.00%	67,732	75.00%	67,732
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	OIL STORAGE TANK	54,257.11	75.00%	40,693	75.00%	40,693
	WAO	OTHER STRUCTURES AND IMPROVEMENTS	HEATING	475,745.99	75.00%	356,809	75.00%	356,809
	WAO	STATION EQUIPMENT	AUXILIARY POWER SYSTEM	95,962.39	75.00%	71,972	75.00%	71,972
	WAO	SCADA COMMUNICATION EQUIPMENT	REMOTE TERMINAL UNIT	12,679.49	75.00%	9,510	75.00%	9,510
	WAO	SCADA COMMUNICATION EQUIPMENT	SCADA	1,022,154.12	75.00%	766,616	75.00%	766,616
	WAO	SCADA COMMUNICATION EQUIPMENT	UNINTERRUPTABLE POWER SUPPLY	122,476.25	75.00%	91,857	75.00%	91,857
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	733,679.47	75.00%	550,260	75.00%	550,260
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY	35,291.83	75.00%	26,469	75.00%	26,469
	WAO	MICROWAVE COMMUNICATION EQUIPMENT	BATTERY CHARGER	13,959.40	75.00%	10,470	75.00%	10,470
	WAO	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	53,112.38	75.00%	39,834	75.00%	39,834
	WAO	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	184,306.99	75.00%	138,230	75.00%	138,230
	WAO	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	97,180.43	75.00%	72,885	75.00%	72,885
	WAO	FIBER OPTIC EQUIPMENT	CABLE TYPE OPGW	28,884.55	75.00%	21,663	75.00%	21,663
	WAO	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	41,065.94	75.00%	30,799	75.00%	30,799
	WAO	BUILDINGS	SERVICE BUILDINGS	1,320,912.96	75.00%	990,685	75.00%	990,685
	WAO	IDC	IDC	454,812.77	75.00%	341,110	75.00%	341,110
	WAO	PLANT COMM SYSTEM	PLANT COMM SYSTEM	40,641.57	75.00%	30,481	75.00%	30,481
	WAO	IDC	IDC	577.47	75.00%	433	75.00%	433
		TOTAL		6,006,058.11		4,504,544		4,504,544
	WTO	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	559,892.23	52.30%	292,824	66.78%	373,896
	WTO	IDC	IDC	33,279.98	52.30%	17,405	66.78%	22,224
	WTO	WALLS	BUILDING	276,283.57	52.30%	144,496	66.78%	184,502
	WTO	SIDEWALKS	LAND & LAND RIGHTS	153,427.83	52.30%	80,243	66.78%	102,459
	WTO	IDC	IDC	2,051.63	52.30%	1,073	66.78%	1,370
	WTO	IDC	IDC	2,835.11	52.30%	1,483	66.78%	1,893
		TOTAL		1,027,770.35		537,524		686,345
	WTO	FIBER OPTICS EQUIPMENT	ADD DROP MULTIPLEXER	267,248.89	75.00%	200,437	75.00%	200,437
	WTO	IDC	IDC	16,354.00	75.00%	12,266	75.00%	12,266
	WTO	SCADA	SCADA	1,215,753.64	75.00%	911,815	75.00%	911,815
	WTO	IDC	IDC	15,472.91	75.00%	11,605	75.00%	11,605
		TOTAL		1,514,829.44		1,136,122		1,136,122
	WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP PART 2 OF 2	TERMINATION EQUIPMENT	134,174.04	75.00%	100,631	75.00%	100,631
	WTO F	ADD DROP MULTIPLEXER (PART 2 OF 2)	ADD DROP MULTIPLEXER	59,005.31	75.00%	44,254	75.00%	44,254
	WTO F	POWER SYSTEM DISPATCH CONSOLES	SCADA	119,667.35	75.00%	89,751	75.00%	89,751
	WTO F	MICROWAVE ALARM SYSTEM MASTER STATION	DATA STATION	19,292.20	75.00%	14,469	75.00%	14,469
	WTO F	FIBER OPTIC EQUIPMENT	FIBER OPTICS EQUIPMENT	53,164.52	75.00%	39,873	75.00%	39,873
	WTO F	FIBER OPTIC EQUIPMENT	ADD DROP MULTIPLEXER	307,465.42	75.00%	230,599	75.00%	230,599
	WTO F	FIBER OPTIC EQUIPMENT	TERMINATION EQUIPMENT	12,819.56	75.00%	9,615	75.00%	9,615
	WTO F	FIBER OPTIC EQUIPMENT	CHANNEL BANK EQUIPMENT	415,983.00	75.00%	311,987	75.00%	311,987
	WTO F	IDC	IDC	150,136.10	75.00%	112,602	75.00%	112,602
	WTO F	IDC	IDC	2,533.43	75.00%	1,900	75.00%	1,900
	WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	31,657.69	75.00%	23,743	75.00%	23,743
	WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	85,009.25	75.00%	63,757	75.00%	63,757
	WTO F	FIBER OPTICS EQUIPMENT	ADD DROP MULTIPLEXER	108,684.58	75.00%	81,513	75.00%	81,513
	WTO F	FIBER OPTICS EQUIPMENT	CHANNEL BANK EQUIPMENT	1,933.73	75.00%	1,450	75.00%	1,450
	WTO F	FIBER OPTICS EQUIPMENT	FIBER OPTICS EQUIPMENT	38,122.92	75.00%	28,592	75.00%	28,592
	WTO F	IDC	IDC	23,485.53	75.00%	17,614	75.00%	17,614
	WTO F	MULTIPLEXER EXPANDED CAPABILITY ASSET 166934 - PROJECT WTO 0025C (PART 2)	ADD DROP MULTIPLEXER	25,031.95	75.00%	18,774	75.00%	18,774
	WTO F	IDC - ASSET 166934 MULTIPLEXER EXPANSION (PART 2)	IDC	513.75	75.00%	385	75.00%	385
	WTO F	IDC	IDC	18,649.85	75.00%	13,987	75.00%	13,987

WTO F	ADD DROP MULTIPLEXER (PART 1 OF 2)	TERMINATION EQUIPMENT	2,849.90	75.00%	2,137	75.00%	2,137
WTO F	ALCATEL 5620 FIBER TERMINAL EQUIP (PART 1 OF 2)	TERMINATION EQUIPMENT	6,624.56	75.00%	4,968	75.00%	4,968
WTO F	VHF RADIO COMPARATOR	FIXED RADIO COMM EQUIPMENT	98,002.74	75.00%	73,502	75.00%	73,502
WTO F	IDC	IDC	3,247.51	75.00%	2,436	75.00%	2,436
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	MICROWAVE SYSTEM	226,333.26	75.00%	169,750	75.00%	169,750
WTO F	IDC	IDC	13,470.93	75.00%	10,103	75.00%	10,103
WTO F	TELEPHONE SYSTEM - 40 CHANNEL RECORDER & CRASH KIT	TELEPHONE SYSTEM	70,114.66	75.00%	52,586	75.00%	52,586
WTO F	IDC	IDC	1,421.38	75.00%	1,066	75.00%	1,066
WTO F	VOICE RECORDER SYSTEM	TELEPHONE SYSTEM	61,004.73	75.00%	45,754	75.00%	45,754
WTO F	SCADA SYSTEM HISTORIAN SOFTWARE	SCADA	202,050.00	75.00%	151,538	75.00%	151,538
WTO F	IDC	IDC	6,760.85	75.00%	5,071	75.00%	5,071
WTO F	SCADA	UNITERRUPTABLE POWER SUPPLY	121,027.36	75.00%	90,771	75.00%	90,771
WTO F	IDC	IDC	2,483.93	75.00%	1,863	75.00%	1,863
WTO F	AUX PWR SYS - BACKUP GENERATOR	AUXILIARY POWER SYSTEM	454,503.96	75.00%	340,878	75.00%	340,878
WTO F	IDC	IDC	12,877.00	75.00%	9,658	75.00%	9,658
WTO F	(5) DIGITAL VOICE RECORDERS - WTO F	SCADA	20,216.80	75.00%	15,163	75.00%	15,163
WTO F	IDC	IDC	1,978.87	75.00%	1,484	75.00%	1,484
WTO F	BATTERY BANK FOR UPS	BATTERY	36,320.07	75.00%	27,240	75.00%	27,240
WTO F	IDC	IDC	630.74	75.00%	473	75.00%	473
WTO F	DIGITAL TRANS & REC EQUIP	SCADA	23,846.74	75.00%	17,885	75.00%	17,885
WTO F	FREQUENCY CONTROL ADDITIONS	LOAD AND FREQUENCY CONTROL EQ	57,731.00	75.00%	43,298	75.00%	43,298
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	PLANT COMM SYSTEM	144,190.32	75.00%	108,143	75.00%	108,143
WTO F	PLANT COMM SYSTEM	PLANT COMM SYSTEM	167,020.06	75.00%	125,265	75.00%	125,265
WTO F	IDC	IDC	2,373.14	75.00%	1,780	75.00%	1,780
TOTAL			3,344,410.69		2,508,308		2,508,308
WTO F	WATERTOWN OPERATIONS BUILDING	CONTROL BUILDING	636,801.91	52.30%	333,047	66.78%	425,256
WTO F	IDC	IDC	3,422.21	52.30%	1,790	66.78%	2,285
WTO F	RESURFACE PARKING LOT AT WATERTOWN OPS OFFICE	OFFICE BUILDING	152,203.76	52.30%	79,603	66.78%	101,642
WTO F	REPLACE ROOF AT WATERTOWN OPS OFFICE	ROOF COVERING	41,538.31	52.30%	21,725	66.78%	27,739
WTO F	IDC	IDC	6,304.24	52.30%	3,297	66.78%	4,210
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	SYNC UNIT	20,893.47	52.30%	10,927	66.78%	13,953
WTO F	MICROWAVE COMMUNICATION EQUIPMENT	REMOTE STATION	20,481.87	52.30%	10,712	66.78%	13,678
WTO F	IDC	IDC	405,078.07	52.30%	211,856	66.78%	270,511
WTO F	VEHICLE/STORAGE BUILDING	GARAGE	651,815.82	52.30%	340,900	66.78%	435,283
WTO F	IDC	IDC	39,508.27	52.30%	20,663	66.78%	26,384
WTO F	IDC	IDC	1,653.98	52.30%	865	66.78%	1,105
WTO F	OTHER STRUCTURES AND IMPROVEMENTS	IDC	695,369.41	52.30%	363,678	66.78%	464,368
WTO F	IDC	IDC	20,639.32	52.30%	10,794	66.78%	13,783
WTO F	BUILDINGS	IDC	822,160.39	52.30%	429,990	66.78%	549,039
WTO F	IDC	IDC	10,941.32	52.30%	5,722	66.78%	7,307
WTO F	OTHER STRUCTURES AND IMPROVEMENTS	STEEL GATE	15,702.99	52.30%	8,213	66.78%	10,486
WTO F	IDC	IDC	8,042.02	52.30%	4,206	66.78%	5,370
WTO F	IDC	IDC	8,042.00	52.30%	4,206	66.78%	5,370
WTO F	BUILDINGS	AIR CONDITIONER	81,569.43	52.30%	42,661	66.78%	54,472
WTO F	BUILDINGS	WALLS	81,569.42	52.30%	42,661	66.78%	54,472
WTO F	BUILDINGS	AIR CONDITIONER	818,051.19	52.30%	427,841	66.78%	546,295
WTO F	IDC	IDC	66,516.55	52.30%	34,788	66.78%	44,420
WTO F	TELEPHONE COMMUNICATION EQUIPMENT	TELEPHONE SYSTEM	146,114.62	52.30%	76,418	66.78%	97,575
WTO F	IDC - REPLACEMENTS	IDC	1,844.89	52.30%	965	66.78%	1,232
WTO F	IDC - ADDITIONS	IDC	3,844.64	52.30%	2,011	66.78%	2,567
WTO F	BUILDINGS	ROOF REPL	220,907.89	52.30%	115,535	66.78%	147,522
WTO F	IDC	IDC	5,014.67	52.30%	2,623	66.78%	3,349
WTO F	PSOO-WATER SYSTEM	METER EQUIPMENT	219,050.16	52.30%	114,563	66.78%	146,282
WTO F	IDC	IDC	285,734.43	52.30%	149,439	66.78%	190,813
WTO F	PWR SYS OPERATIONS OFFICE BUILDING (Part 1 of 2)	STORAGE BUILDING	1,929,776.32	52.30%	1,009,273	66.78%	1,288,705
WTO F	WATERTOWN OPS BLDG EXPANSION (PSOO)	STORAGE BUILDING	303,096.04	52.30%	158,519	66.78%	202,408
WTO F	WATERTOWN OPS BLDG EXPANSION	STORAGE BUILDING	1,362,394.81	52.30%	712,532	66.78%	909,807
TOTAL			9,086,084.42		4,752,022		6,067,687

WAPA-UGP 2018 Rate True-up Calculation
 Worksheet 14 - Rate for Regulation and Frequency Response
 12 Months Ending 09/30/2018 ACTUAL

Line No.	DESCRIPTION (1)	REGULATION and FREQUENCY RESPONSE (2)	REFERENCE (3)
1	Fixed Charge Rate	14.491%	(1)
2	Corps Generation Net Plant Costs (\$)	\$ 530,092,118	(2)
3	Annual Corps Generation Cost (\$)	\$ 76,813,825	L1*L2
4	Plant Capacity (kW)	2,286,000	
5	Cost/kW (\$/kW)	\$ 33.60	L3/L4
6	Capacity Used for Regulation (kW)	8,861	
7	Regulation Revenue Requirement (\$) - Capacity	\$297,746	
8	Regulation Revenue Requirement (\$) - Purchases	\$0	(3)
9	Total Regulation Revenue Requirement (\$)	\$297,746	
(1)	Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Corps Revenue Requirement for 2018 Rate		
(2)	Corps Generation Net Plant is Total Electric Plant in Service less less Depreciation Reserve		
(3)	Cost of Purchases Required to Regulate for Intermittent Resources		

WAPA-UGP 2018 Rate True-up Calculation
Worksheet 15 - Rate for Reserves
12 Months Ending 09/30/2018 ACTUAL

Line No.	DESCRIPTION (1)	RESERVES (2)	REFERENCE (3)
1	Fixed Charge Rate	14.491%	(1)
2	Corps Generation Net Plant Costs (\$)	\$ 530,092,118	(2)
3	Annual Corps Generation Cost (\$)	\$ 76,813,825	L1*L2
4	Plant Capacity (kW)	2,286,000	
5	Cost/kW (\$/kW-Yr)	\$ 33.60	L3/L4
6	Prior Year True-Up	\$ 268,283	
8	Western's Maximum Load in WAUW Control Area (kW)	168,000	(3)
9	Maximum Generation in WAUW Control Area (kW)	97,500	(4)
10	Capacity used for Reserves (kW) -- 3% Load + 3% Gen	7,965	L8*3% + L9*3%
11	Annual Reserve Sharing Group Cost	\$ -	(5)
12	Annual Reserves Revenue Requirement	\$ 267,639	L10*L5 + L11
(1)	Determination of Pick-Sloan Missouri Basin Program, Eastern Division Annual Generation Revenue Requirement for 2018 Rate		
(2)	Generation Net Plant Costs include the total Corps Generation Plant-in-Service less total Corps Generation Plant depreciation		
(3)	WAUW load monthly peaks for 2018		
(4)	Northwest Power Pool Reserve Sharing System		
(5)	Annual cost associated with Western-UGP's current reserve sharing group membership		