



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
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**Western-UGP
 True-up Summary**

Line No.	Description	Reference	SPP		Allocation	Western-UGP 2018 Difference Annual
			January - December 2018 Estimate	January - December 2018 Actual		
1	Gross Zonal Revenue Requirement-Sch 9	WS1-RateBase C5L1	150,606,142	154,435,547		3,829,405
2	Firm Point-to-Point Transmission Service Credit/1	WS3-RevCredits C5L14+L28	\$ (5,064,000)	\$ (7,306,409)	100%	\$ (2,242,409)
3	Non-Firm Point-to-Point Transmission Service Credit	WS3-RevCredits C5L42	\$ (747,000)	\$ (2,717,422)	100%	\$ (1,970,422)
4	Revenue from Existing Transmission Agreements	WS3-RevCredits C5L56+L70	\$ -	\$ (1,146,980)	100%	\$ (1,146,980)
5	Scheduling, System Control, and Dispatch Service Credit	WS12-SSCD C2L11	\$ (11,607,518)	\$ (11,710,577)	100%	\$ (103,059)
6	Account No. 454	WS3-RevCredits C5L98	\$ (103,100)	\$ (79,567)	100%	\$ 23,533
7	Z2 Nonfirm Point-to-Point Revenue Credit		\$ -	\$ -	100%	\$ -
8	Total Revenue Credits	Subtotal	\$ (17,521,618)	\$ (22,960,955)		\$ (5,439,337)
9	Prior Year True Up	WS1-RateBase C5L3	\$ 195,354	\$ 195,354		\$ -
10	2018 Net Revenue Requirement-Sch 9	Subtotal	133,279,878	131,669,946		\$ (1,609,932)
11	2018 Network Revenue (estimated/received)		\$ (133,279,878)	\$ (133,422,940)		\$ (143,062)
12	Total 2018 True-up (to WS1-RateBase, Line 3, 2020 est)		\$ -	\$ (1,752,993)		\$ (1,752,993)
13						
14	SPP Upgrades - Zonal Gross Revenue Requirement-Sch 11	W55-BPUz C12L14		\$ -		
15	Point-to-Point Revenue Credit	WS3-RevCredits C5L168		\$ -		
16	TOTAL ZONAL REVENUE CREDIT	Allocator		\$ -		
17	TRUE-UP ADJUSTMENT					
18	Net Revenue Requirement SPP Upgrades - Zonal	Subtotal L14-L15-L17				
19						
20	SPP Upgrades - Regional Gross Revenue Requirement	W56-BPUr C12L14		\$ -		
21	Point-to-Point Revenue Credit	WS3-RevCredits C5L168		\$ -		
22	TOTAL REGIONAL REVENUE CREDIT	Allocator		\$ -		
23	TRUE-UP ADJUSTMENT					
24	Net Revenue Requirement SPP Upgrades - Regional	Subtotal L20-L21-L22				
25						
26	Total Schedule 11 Revenue Requirement	Total L18+L24				
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37	2018 Actual SSCD Revenue Requirement	WS12-SSCD C2L13		\$ 10,843,411		
38	2018 Revenue received for SSCD service	WS3-RevCredits C5L84		\$ (9,248,596)		
39	Total true-up to include in 2020 estimate (to WS12-SSCD, Line 13, 2020 est)	Subtotal L37+L38		\$ 1,594,814		
40	2018 Actual Regulation & Frequency Response Revenue Requirement	WS14-Reg C2L9		\$ 297,746		
41	2018 Revenue received (Western-UGP Ancillary Billing Summary)	WS3-RevCredits C5L154		\$ (188,791)		
42	Total true-up to include in 2020 estimate (to WS14-Reg, Line 2, 2020 est)	Subtotal L40+L41		\$ 108,955		
43	2018 Actual Reserves Revenue Requirement	WS15-Res C2L12		\$ 260,582		
44	2018 Revenue received (Western-UGP Ancillary Billing Summary)	WS3-RevCredits C5L126+L140		\$ (174,628)		
45	Total true-up to include in 2020 estimate (to WS15-Res, Line 11, 2020 est)	Subtotal L43+L44		\$ 85,954		
46	1/ Short-Term Firm Point-to-Point Transmission Service Credit reduced by Z2 claw-back total for 2018					

Line No.	REFERENCE (1)	COMPANY TOTAL (2)	ALLOCATOR (3)	ALLOCATOR (4)	TRANSMISSION ALLOCATED AMOUNT (5)
1	GROSS REVENUE REQUIREMENT	(L70)			\$ 154,435,547
2	REVENUE CREDITS	(Note R)			(22,960,955)
3	PRIOR PERIOD TRUE-UP				195,354
4	Total Schedule 11 Revenue Requirement				0
5	NET REVENUE REQUIREMENT	(L1 + L2 + L3 + L4)			\$ 131,669,946
	RATE BASE:				(Col 3 times Col 4)
	GROSS PLANT IN SERVICE	(Note A)			
6	Production	WS4-CostData L4 C2+C3+C4	1,122,773,597	NA	
7	Transmission	WS4-CostData L3 C2+C3+C4	1,428,641,954	TP	1,00000
8	Distribution	WS4-CostData C2 L2-L3-L4	53,561,034	NA	
	Bal Sheet - Other Assets - SGL				
9	General & Intangible	175002	0	W/S	1.00000
10	Common		0	CE	0.00000
11	TOTAL GROSS PLANT	(sum L6 : 10)	2,604,976,585	GP=	54.843%
	ACCUMULATED DEPRECIATION				
12	Production	WS4-CostData L11 C2+C3+C4	585,679,193	NA	
13	Transmission	WS4-CostData L10 C2+C3+C4	693,338,314	TP	1.00000
14	Distribution	WS4-CostData C2 L10-L11-L12	25,894,063	NA	
	Bal Sheet - Other Assets - SGL				
15	General & Intangible	175902	0	W/S	1.00000
16	Common		0	CE	0.00000
17	TOTAL ACCUM. DEPRECIATION	(sum L12 : 16)	1,304,911,569		
	NET PLANT IN SERVICE				
18	Production	(L6 - L12)	537,094,404		
19	Transmission	(L7 - L13)	735,303,641		
20	Distribution	(L8 - L14)	27,666,971		
21	General & Intangible	(L9 - L15)	0		
22	Common	(L10 - L16)	0		
23	TOTAL NET PLANT	(sum L18 : 22)	1,300,065,016	NP=	56.559%
	ADJUSTMENTS TO RATE BASE	(Note B)			
24	Account No. 281	(enter negative)	0		0.00000
25	Account No. 282	(enter negative)	0	NP	0.56559
26	Account No. 283	(enter negative)	0	NP	0.56559
27	Account No. 190		0	NP	0.56559
28	Account No. 255	(enter negative)	0	NP	0.56559
29	TOTAL ADJUSTMENTS	(sum L24 : 28)	0		
30	LAND HELD FOR FUTURE USE	(Note C)	0	TP	1.00000
	WORKING CAPITAL	(Note D)			
31	CWC	calculated	23,795,536		
	Bal Sheet - Other Assets - SGL				
32	Materials & Supplies	151191 (Note C)	0	TE	0.00000
33	Prepayments	Bal Sheet Other Assets	0	GP	0.54843
34	TOTAL WORKING CAPITAL	(sum L31 : 33)	23,795,536		
35	RATE BASE	(sum L 23, 29, 30, 34)	1,323,860,552		
	O&M				
	Transmission	ROOs Schedule 11 (Note E)			
36	Western-UGP	WS4-CostData L104 C2	67,527,564	PTP/UGP	0.95268
37	Western-RMR	WS4-CostData L104 C3	46,417,099	PTP/RMR	0.01246
38	COE	WS4-CostData L104 C4	46,743,530	PTP/COE	0.05716
39	Less Account 565	(Note E)	0	NA	1.00000
	A&G	ROOs Schedule 11 (Note F)			
40	Western-UGP	WS4-CostData L80 C2	19,762,043	PTP/UGP	0.95268
41	Western-RMR	WS4-CostData L80 C3	9,914,052	PTP/RMR	0.01246
42	Less FERC Annual Fees		0	W/S	1.00000
43	Less EPRI & Reg. Comm. Exp. & Non-safety Ad	(Note G)	0	W/S	1.00000
44	Plus Transmission Related Reg. Comm. Exp	(Note G)	0	TE	0.00000
45	Common		0	CE	0.00000
46	Transmission Lease Payments		0	NA	1.00000
47	TOTAL O&M	(sum L 36, 37, 38, 40, 41, 44, 45 less 39, 42, 43)	190,364,287		
	DEPRECIATION EXPENSE				
48	Transmission	ROOs Schedule 4			
49	Western-UGP	WS4-CostData L29 C2	31,897,801	PTP/UGP	0.95268
50	Western-RMR	WS4-CostData L29 C3	19,115,399	PTP/RMR	0.01246
51	COE	WS4-CostData L29 C4	15,118,338	PTP/COE	0.05716
52	General		0	W/S	1.00000
53	Common		0	CE	0.00000
54	TOTAL DEPRECIATION	(sum L48 : 53)	66,131,538		
	TAXES OTHER THAN INCOME TAXES	(Note H)			
	LABOR RELATED				
55	Payroll		0	W/S	1.00000
56	Highway and vehicle		0	W/S	1.00000
	PLANT RELATED				
57	Property		0	GP	0.54843
58	Gross Receipts		0		0.00000
59	Other		0	GP	0.54843
60	Payments in lieu of taxes		0	GP	0.54843
61	TOTAL OTHER TAXES	(sum L 55 : 60)	0		
	INCOME TAXES	(Note I)			
62	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
63	$CIT=(T/1-T) * (1-(WCLTD/R)) =$ 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		
66	Income Tax Calculation	(L63 * L69)	0	NA	0
67	ITC adjustment	(L64 * L65)	0	NP	0.56559
68	Total Income Taxes	(L66 + L67)	0		
69	RETURN [Rate Base * Rate of Return]	(L35 * L103)	65,555,944	NA	
70	REV. REQUIREMENT	(sum L47, 54, 61, 68, 69)	322,051,769		

SUPPORTING CALCULATIONS AND NOTES

TRANSMISSION PLANT INCLUDED IN UMZ RATES									
71	Total transmission plant	(L7, C3)							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	(L71 less L72 and L73)							1,428,641,954
75	Percentage of transmission plant included in UMZ Rates	(L74 / L71)				TP=			1.00000
TRANSMISSION EXPENSES									
76	Total transmission expenses	(sum L36 to L38, C3)							0
77	Less transmission expenses included in OATT Ancillary Services	(Note I)							0
78	Included transmission expenses	(L76 - L77)							0
79	Percentage of transmission expenses after adjustment (line 8 divided by line 6)	(L78/ L76)							0.00000
80	Percentage of transmission plant included in UMZ Rates	(L75)				TP			1.00000
81	Percentage of transmission expenses included in UMZ Rates	(L80 * L79)				TE=			0.00000
WAGES & SALARY ALLOCATOR (W&S)									
			\$		TP		Allocation		
82	Production		0		0.00		0		
83	Transmission		18,826,979		1.00		18,826,979		
84	Distribution		0		0.00		0		W&S Allocator
85	Other		0		0.00		0		(\$ / Allocation)
86	Total	(sum L82 to L85)	18,826,979				18,826,979	=	1.00000
PERCENTAGE OF TOTAL PLANT ALLOCATOR PTP									
		(Note M)	\$						
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	(L87 / L88)				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	(L90 / L91)				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	(L93 / L94)				PTP/COE	=		0.05716
COMMON PLANT ALLOCATOR (CE)									
		(Note N)	\$			% Electric		Labor Ratio =	CE
96	Electric		0			(L96 / L99)		(L86)	0.00000
97	Gas		0			0.00000	*	1.00000	
98	Water		0						
99	Total	(sum L96 to L98)	0						
RETURN (R)									
100	Long Term Interest ROOs Schedule 5		\$44,064,183						
			\$		%	Cost (Note O)		Weighted	=WCLTD
101	Long Term Debt	HFD Sch's 21RX & 21X Col 8 L	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 L101 to L102)	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 from ROOs Schedule 11 as Total O&M less Purchase Power, Transmission Service Provided by Others (FERC 565), O&M Expense Fort Peck Powerhouse, Prior Year Adjustments, A&G Expense from ROOs Schedule 11, plus CME and Warehouse Interest from ROOs Schedule 5. Depreciation Expense from ROOs Schedule 4.

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

G Line 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 Acct No. 561. Western does not include transmission expenses in ancillary service rates.

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

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

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

N Western does not have Common Plant.

O Debt cost rate = long-term interest (line 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 The revenues credited shall include only the amounts received directly reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Revenue Requirement Template.

Line No.	DESCRIPTION (1)	TRANSMISSION (2)	GENERATION (3)	COE GENERATION (4)	BASE PLAN UPGRADES- REGIONAL (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	WS4-CostData (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	WS4-CostData (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	WS4-CostData (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	WS4-CostData (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%	WS4-CostData (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 True-up

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Line No.	ACCOUNT	MONTH (1)	REFERENCE (2)	COMPANY TOTAL (3)	ALLOCATOR (4)	ALLOCATION (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	Z3	-		100%	0
14		Subtotal		261,562			261,562
15	45644	Jan-18	OTHER ELEC	(596,754)	TP	100%	(596,754)
16	45644	Feb-18	OTHER ELEC	(761,096)	TP	100%	(761,096)
17	45644	Mar-18	OTHER ELEC	(697,111)	TP	100%	(697,111)
18	45644	Apr-18	OTHER ELEC	(602,563)	TP	100%	(602,563)
19	45644	May-18	OTHER ELEC	(650,354)	TP	100%	(650,354)
20	45644	Jun-18	OTHER ELEC	(666,903)	TP	100%	(666,903)
21	45644	Jul-18	OTHER ELEC	(633,439)	TP	100%	(633,439)
22	45644	Aug-18	OTHER ELEC	(663,498)	TP	100%	(663,498)
23	45644	Sep-18	OTHER ELEC	(651,866)	TP	100%	(651,866)
24	45644	Oct-18	OTHER ELEC	(555,941)	TP	100%	(555,941)
25	45644	Nov-18	OTHER ELEC	(534,588)	TP	100%	(534,588)
26	45644	Dec-18	OTHER ELEC	(553,858)	TP	100%	(553,858)
27	45644	Adjustments	OTHER ELEC	-		100%	0
28		Subtotal		(7,567,971)			(7,567,971)
29	45645	Jan-18	OTHER ELEC	(231,076)	TP	100%	(231,076)
30	45645	Feb-18	OTHER ELEC	(145,321)	TP	100%	(145,321)
31	45645	Mar-18	OTHER ELEC	(113,872)	TP	100%	(113,872)
32	45645	Apr-18	OTHER ELEC	(111,735)	TP	100%	(111,735)
33	45645	May-18	OTHER ELEC	(141,509)	TP	100%	(141,509)
34	45645	Jun-18	OTHER ELEC	(166,252)	TP	100%	(166,252)
35	45645	Jul-18	OTHER ELEC	(393,048)	TP	100%	(393,048)
36	45645	Aug-18	OTHER ELEC	(387,082)	TP	100%	(387,082)
37	45645	Sep-18	OTHER ELEC	(221,227)	TP	100%	(221,227)
38	45645	Oct-18	OTHER ELEC	(251,890)	TP	100%	(251,890)
39	45645	Nov-18	OTHER ELEC	(297,692)	TP	100%	(297,692)
40	45645	Dec-18	OTHER ELEC	(256,719)	TP	100%	(256,719)
41	45645	Adjustments	OTHER ELEC	-		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	(106,905)	TP	100%	(106,905)
50	Sch 7/8/11	Aug-18	MISO SEAM	(91,128)	TP	100%	(91,128)
51	Sch 7/8/11	Sep-18	MISO SEAM	(98,185)	TP	100%	(98,185)
52	Sch 7/8/11	Oct-18	MISO SEAM	(98,185)	TP	100%	(98,185)
53	Sch 7/8/11	Nov-18	MISO SEAM	(98,185)	TP	100%	(98,185)
54	Sch 7/8/11	Dec-18	MISO SEAM	(98,185)	TP	100%	(98,185)
55	Sch 7/8/11	Adjustments	MISO SEAM	-		100%	0
56		Subtotal		(1,146,816)			(1,146,816)
57	Sch 11	Jan-18	MISO SEAM	-	BP		0
58	Sch 11	Feb-18	MISO SEAM	-	BP		0
59	Sch 11	Mar-18	MISO SEAM	-	BP		0
60	Sch 11	Apr-18	MISO SEAM	-	BP		0
61	Sch 11	May-18	MISO SEAM	-	BP		0
62	Sch 11	Jun-18	MISO SEAM	-	BP		0
63	Sch 11	Jul-18	MISO SEAM	(89)	BP		(89)
64	Sch 11	Aug-18	MISO SEAM	(14)	BP		(14)
65	Sch 11	Sep-18	MISO SEAM	(15)	BP		(15)
66	Sch 11	Oct-18	MISO SEAM	(15)	BP		(15)
67	Sch 11	Nov-18	MISO SEAM	(15)	BP		(15)
68	Sch 11	Dec-18	MISO SEAM	(15)	BP		(15)
69	Sch 11	Adjustments	MISO SEAM	-	BP		0

70	Subtotal			(165)			(165)
71	7088	Feb-18	SSCD	(754,621)	NA	100%	(754,621)
72	7088	Mar-18	SSCD	(803,445)	NA	100%	(803,445)
73	7088	Apr-18	SSCD	(747,765)	NA	100%	(747,765)
74	7088	May-18	SSCD	(772,327)	NA	100%	(772,327)
75	7088	Jun-18	SSCD	(707,077)	NA	100%	(707,077)
76	7088	Jul-18	SSCD	(746,727)	NA	100%	(746,727)
77	7088	Aug-18	SSCD	(809,595)	NA	100%	(809,595)
78	7088	Sep-18	SSCD	(785,830)	NA	100%	(785,830)
79	7088	Oct-18	SSCD	(707,632)	NA	100%	(707,632)
80	7088	Nov-18	SSCD	(726,303)	NA	100%	(726,303)
81	7088	Dec-18	SSCD	(794,058)	NA	100%	(794,058)
82	7088	Jan-19	SSCD	(829,310)	NA	100%	(829,310)
83	7088	Adjustments		(63,905)	NA	100%	(63,905)
84	Subtotal		Dec-17	(9,248,596)			(9,248,596)
85	45420	Jan-18	RENT FROM	(6,208)	TP	100%	(6,208)
86	45420	Feb-18	RENT FROM	(6,208)	TP	100%	(6,208)
87	45420	Mar-18	RENT FROM	(6,208)	TP	100%	(6,208)
88	45420	Apr-18	RENT FROM	(6,208)	TP	100%	(6,208)
89	45420	May-18	RENT FROM	(6,208)	TP	100%	(6,208)
90	45420	Jun-18	RENT FROM	(6,208)	TP	100%	(6,208)
91	45420	Jul-18	RENT FROM	(6,208)	TP	100%	(6,208)
92	45420	Aug-18	RENT FROM	(6,208)	TP	100%	(6,208)
93	45420	Sep-18	RENT FROM	(9,277)	TP	100%	(9,277)
94	45420	Oct-18	RENT FROM	(8,208)	TP	100%	(8,208)
95	45420	Nov-18	RENT FROM	(6,208)	TP	100%	(6,208)
96	45420	Dec-18	RENT FROM	(6,208)	TP	100%	(6,208)
97	45420	Adjustments		-	TP	100%	-
98	Subtotal			(79,567)			(79,567)
99	45643	Feb-18	REVENUE FI	(11,317,570)	TP	100%	(11,317,570)
100	45643	Mar-18	REVENUE FI	(11,038,741)	TP	100%	(11,038,741)
101	45643	Apr-18	REVENUE FI	(11,106,666)	TP	100%	(11,106,666)
102	45643	May-18	REVENUE FI	(11,106,666)	TP	100%	(11,106,666)
103	45643	Jun-18	REVENUE FI	(11,106,666)	TP	100%	(11,106,666)
104	45643	Jul-18	REVENUE FI	(11,106,666)	TP	100%	(11,106,666)
105	45643	Aug-18	REVENUE FI	(11,106,663)	TP	100%	(11,106,663)
106	45643	Sep-18	REVENUE FI	(11,106,661)	TP	100%	(11,106,661)
107	45643	Oct-18	REVENUE FI	(11,106,659)	TP	100%	(11,106,659)
108	45643	Nov-18	REVENUE FI	(11,106,659)	TP	100%	(11,106,659)
109	45643	Dec-18	REVENUE FI	(11,106,661)	TP	100%	(11,106,661)
110	45643	Jan-19	REVENUE FI	(11,106,663)	TP	100%	(11,106,663)
111	45643	Adjustments		-	TP	100%	0
112	Subtotal			(133,422,940)			(133,422,940)
113	7080	Feb-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
114	7080	Mar-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
115	7080	Apr-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
116	7080	May-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
117	7080	Jun-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
118	7080	Jul-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
119	7080	Aug-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
120	7080	Sep-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
121	7080	Oct-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
122	7080	Nov-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
123	7080	Dec-18	RESRV-SUPI	(7,276)	NA	100%	(7,276)
124	7080	Jan-19	RESRV-SUPI	(7,276)	NA	100%	(7,276)
125	7080	Adjustments		-	NA	100%	0
126	Subtotal			(87,314)			(87,314)
127	7089	Feb-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
128	7089	Mar-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
129	7089	Apr-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
130	7089	May-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
131	7089	Jun-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
132	7089	Jul-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
133	7089	Aug-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
134	7089	Sep-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
135	7089	Oct-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
136	7089	Nov-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
137	7089	Dec-18	RESRV-SPIN	(7,276)	NA	100%	(7,276)
138	7089	Jan-19	RESRV-SPIN	(7,276)	NA	100%	(7,276)
139	7089	Adjustments		-	NA	100%	0
140	Subtotal			(87,314)			(87,314)
141	7091	Feb-18	REGULATIO	(15,733)	NA	100%	(15,733)
142	7091	Mar-18	REGULATIO	(15,733)	NA	100%	(15,733)
143	7091	Apr-18	REGULATIO	(15,733)	NA	100%	(15,733)

144	7091	May-18	REGULATIO	(15,733)	NA	100%	(15,733)
145	7091	Jun-18	REGULATIO	(15,733)	NA	100%	(15,733)
146	7091	Jul-18	REGULATIO	(15,733)	NA	100%	(15,733)
147	7091	Aug-18	REGULATIO	(15,733)	NA	100%	(15,733)
148	7091	Sep-18	REGULATIO	(15,733)	NA	100%	(15,733)
149	7091	Oct-18	REGULATIO	(15,733)	NA	100%	(15,733)
150	7091	Nov-18	REGULATIO	(15,733)	NA	100%	(15,733)
151	7091	Dec-18	REGULATIO	(15,733)	NA	100%	(15,733)
152	7091	Jan-19	REGULATIO	(15,733)	NA	100%	(15,733)
153	7091	Adjustments	REGULATIO	-	NA	100%	0
154		Subtotal		(188,791)			(188,791)
155	Sch 11	Feb-18	PTP	-	NA	100%	0
156	Sch 11	Mar-18	PTP	-	NA	100%	0
157	Sch 11	Apr-18	PTP	-	NA	100%	0
158	Sch 11	May-18	PTP	-	NA	100%	0
159	Sch 11	Jun-18	PTP	-	NA	100%	0
160	Sch 11	Jul-18	PTP	-	NA	100%	0
161	Sch 11	Aug-18	PTP	-	NA	100%	0
162	Sch 11	Sep-18	PTP	-	NA	100%	0
163	Sch 11	Oct-18	PTP	-	NA	100%	0
164	Sch 11	Nov-18	PTP	-	NA	100%	0
165	Sch 11	Dec-18	PTP	-	NA	100%	0
166	Sch 11	Jan-19	PTP	-	NA	100%	0
167	Sch 11	Adjustments	PTP	-	NA	100%	0
168		Subtotal		-			0
169	NOTES:	Includes twelve months of revenue credits from January-December or February-January depending on when WAPA began receiving revenue credits from SPP.					
170		Revenue credit sheet may be updated or adjusted as necessary to include all revenue credits received.					
171		22 Schedule 7/8 clawbacks					
172		45644 - Firm PTP Transmission revenues					
173		45645 - Non-Firm PTP Transmission revenues					
174		Schedule 7/8 - MISO's SPP PTP transmission service revenues					
175		7088 - Scheduling, System Control and Dispatch Services revenues					
176		45420 - Other Rental revenues					
177		45643 - Firm Network Transmission revenues					
178		7080 - Supplemental Reserves revenues					
179		7089 - Spinning Reserves revenues					
180		7091 - Regulation Service revenues					
190		Schedule 11 PTP revenues					

WAPA-UGP 2018 Rate True-up Calculation

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

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	0	L7*L9 693,338,314
11	PS-ED Gen. Accumulated Depreciation	6,553,577	L6*L9 0	L9-L10 579,125,616	L6*L9 366,727,469	L6*L9 952,406,663
12	PS-ED SSCD Accumulated Depreciation	6,496,848	L8*L9			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, C1L499					
16	2/ RMCSR - Pick-Sloan Missouri River Basin Results of Operations (ROOs), Schedule 1					
17	3/ Corps of Engineers (COE) Financial Statements, Electric and Power Multi-Purpose Plant in Service					
18	4/ Transmission Plant-in-Service Worksheet, C5L499					
19	5/ Transmission Plant-in-Service Worksheet, C5L490					
20	6/ Transmission Plant-in-Service Worksheet, C5L497					
21	7/ Transmission Plant-in-Service Worksheet, C3L497					
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 17					
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)
28	Depreciation Worksheet									
29	PS Depreciation Expense	31,897,801	1/	19,115,399	2/	15,118,338	3/	3,224,033	4/	69,355,571
30	PS-ED Transmission Depreciation 5/	30,388,520		238,224		864,171		0		31,490,915
31	PS-ED Generation Depreciation 6/	304,836		0		14,254,167		3,224,033		17,783,035
32	PS-ED SSCD Depreciation 7/	302,197								302,197
33	1/ FY UGPCSR - Pick-Sloan Missouri River Basin and UGPCSR - Ft. Peck Power System Results of Operations, Schedule 4									
34	2/ FY RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 4									
35	3/ FY Corps of Engineers Statement of Revenues and Expenses									
36	4/ From data provided by BOR									
37	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									
38										
39	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									
40										
41	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									
42										

WAPA-UGP 2018 Rate True-up Calculation

Line No.	(1)	WESTERN-UGP		WESTERN-RMR		COE		BOR		TOTAL	
		(2)		(3)		(4)		(5)		(6)	
43	Cost of Capital Worksheet										
44	Long Term Debt:										
45	FY Balances	890,868,593	1/	414,497,509	1/	629,217,755	1/	219,568,497	1/	2,154,152,354	
46	Interest Expenses:										
47	FY Interest	44,653,166	13/	26,616,546	13/	20,855,793	2/	8,367,734	2/	100,493,239	
48	Average Interest Rate	5.012%	L47/L45	6.421%	L47/L45	3.315%	L47/L45	3.811%	L47/L45		
49	Transmission Plant Factor	0.9459	3/	0.0070	4/	0.0471	5/	0.0000	6/		
50	Weighted Trans. Composite Rate									4.942%	7/
51	Generation Plant Factor	0.0082	8/	0.0000	9/	0.6711	10/	0.3207	11/		
52	Weighted Gen. Composite Rate									3.488%	12/
53	1/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedules 21X and 21RX										
54	2/ Historical Financial Data in Support of the Power Repayment Study for the P-SMBP, Schedule 33, 33A and ROOs Schedule 5										
55	3/ C2L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
56	4/ C3L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
57	5/ C4L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
58	6/ C5L3, Net Plant Investment Worksheet/C6L3, Net Plant Investment Worksheet										
59	7/ (C2L48*C2L49)+(C3L48*C3L49)+(C4L48*C4L49)+(C5L48*C5L49)										
60	8/ C2L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
61	9/ C3L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
62	10/ C4L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
63	11/ C5L4, Net Plant Investment Worksheet/C6L4, Net Plant Investment Worksheet										
64	12/ (C2L48*C2L49)+(C3L48*C3L49)+(C4L48*C4L49)+(C5L48*C5L49)										
65	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)
66	A&G Expenses Worksheet					
67	Object Class	WESTERN UGPR 1/	WESTERN RMR 2/	COE 3/	BOR 3/	Total
68	1411	2,903,183	1,888,411	0	0	4,791,593
69	1412	14,364,558	4,504,782	0	0	18,869,340
70	1415	(4,632)	(12,909)	0	0	(17,541)
71	1416	374,681	186,522	0	0	561,203
72	1421	1,334,736	873,142	0	0	2,207,878
73	1422	794,483	1,298	0	0	795,781
74	1425	(13,536)	(13,852)	0	0	(27,388)
75	1426	8,570	0	0	0	8,570
76	1431	0	0	0	0	0
77	1432	0	0	0	0	0
78	1441	0	2,374,140	0	0	2,374,140
79	1442	0	112,519	0	0	112,519
80	PS Total A&G	19,762,043	9,914,052	0	0	29,676,095
81	PS-ED Transmission A&G 4/	18,826,979	123,553	0	0	18,950,532
82	PS-ED Generation A&G 5/	188,859	0	0	0	188,859
83	PS-ED SSCD A&G 6/	187,224	0	0	0	187,224
84	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					
85	2/ Western RMR A&G Expenses are from the RMCSR - Pick-Sloan Missouri River Basin Results of Operations, Schedule 11A					
86	3/ A&G Expenses for COE and BOR are unavailable. All COE and BOR A&G expenses are included in O&M Expenses					
87	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					
88	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					
89	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					
90						
91						

WAPA-UGP 2018 Rate True-up Calculation

Line No.	(1)	WESTERN-UGP (2)	WESTERN RMR (3)	COE (4)	BOR (5)	TOTAL (6)
92	O&M Expenses Worksheet					
93		WESTERN-UGP 1/	WESTERN-RMR 2/	COE 3/	BOR 4/	Total
94	Total Electric Operating Expense	188,186,617	78,180,143	46,743,530	42,616,978	355,727,268
95	Less:					
96	Other Power Supply Expenses	101,588,480	22,309,033			123,897,513
97	A&G Expenses	19,762,043	9,914,052			29,676,095
98	Prior Year Adjustments	330,345	0			330,345
99	Annual Reserve Sharing Group Cost	0	0			0
100	Plus:					
101	Moveable Property Interest	881,100	393,283			1,274,383
102	Warehouse Stores Interest	140,715	66,757			207,472
103	Scheduling, System Control & Dispatch	10,878,078	0			10,878,078
104	PS Total O&M	67,527,564	46,417,099	46,743,530	42,616,978	203,305,170
105	PS-ED Transmission O&M 5/	64,332,418	578,470	2,671,881	0	67,582,769
106	PS-ED Generation O&M 6/	645,336	0	44,071,649	42,616,978	87,333,963
107	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					
108	Moveable Property and Warehouse Stores Interest, which are from Schedule 5					
109	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					
110	Stores Interest, which are from Schedule 5					
111	3/ Total Corps O&M Expenses are from the Corps of Engineers Financial Statements					
112	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					
113	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					
114	Net Plant Investment Worksheet					
115	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					
116	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

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

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (Zonal Allocation) (3)	Allocation Factor % (4)	Project Accumulated Depreciation (5)	Allocation for Transmission O&M (6)	Allocation for General Plant Depreciation (7)	Allocation for A&G (8)	Cost of Capital (9)	Project Net Plant (10)	Cost of Capital (11)	Project ATRR (12)	Revenue Credit Allocation (13)	Net ATRR (14)
1		TL	0								\$ -	\$ -	\$ -	\$ -
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13	Revenue Credit Total													
14	Total			100%										

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

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

Line No.	Project Name and # (1)	Type (2)	Project Gross Plant (Regional Allocation) (3)	Allocation Factor % (4)	Project Accumulated Depreciation (5)	Allocation for Transmission O&M (6)	Allocation for General Plant Depreciation (7)	Allocation for A&G (8)	Cost of Capital (9)	Project Net Plant (10)	Cost of Capital (11)	Project ATRR (12)	Revenue Credit Allocation (13)	Net ATRR (14)
1											\$ -	\$ -	\$ -	\$ -
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13	Revenue Credit Total													
14	Total			100%										

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

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

Line No.	FID	DESCRIPTION	(1) PRIOR YEAR FACILITY TOTALS (\$)	(2) ATTACHMENT AI ADJUSTMENTS	(3) GENERATION ADJUSTMENTS	(4) OTHER ADJUSTMENTS	(5) 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	BISMARK 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	ELLENDALE 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	HDK	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	BRINSMADE	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 FACILITIES	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	
500		1/ Plant balance does not include customer liability for network upgrades. Investment is only brought						
501		into plant balance as WAPA incurs expense (e.g. if transmission credits are provided to customer)						
502		DISTRIBUTION FACILITIES		105,488,970			1,424,567,586	

Line No.	FID	Facility	Specific Plant Included	Attachment A1 Criteria						Further Description
				1	1(b)	2	3	4	5	
Substations										
1	APD	Appeldorn	230-kV breakers 482, 586, 682 and assoc. switches and switch 487	x						
2			station service KW4A, KW30A and switches	x						
3	AR	Armour	115-kV switches 16x, 26x, 76x	x						
4			12.47-kV switches 172x, KW1A	x						maintenance building 55
5			station service KZ1A, KX2A and switches	x						
6			115/69 kV transformer KY1A		x					Three East River members are served through KY1A (Charles Mix, Douglas and Southeastern)
7			69 kV breaker 1052 and assoc switches		x					Two East River members are served through 1052 (Douglas and Southeastern)
8	AHT	Ash Tap	115-kV switches 1161, 1261, 1361	x						
9	AUR	Aurora	115-kV breakers 266, 464, 562, 662 and assoc. switches	x						
10			capacitor PY4A	x						
11			station service KY2A and KW2A	x						
12	BN	Belden (NPPD)	115-kV breaker 1106 and assoc. switches	x						
13	BEF	Belfield	230-kV breakers 1282, 1382, 1582 and assoc. switches	x						
14			345/230-kV transformer KU1A	x						
15			345-kV breakers 292, 396, 492 and assoc. switches	x						
16			station service KW1B and assoc. switches	x						
17			reactor KW2A, 13.8 breaker 3224 and assoc. switches	x						
18	BEF	Beresford	115-kV breakers 262, 362, 462, 566, 764, 864 and assoc. switches	x						
19			capacitors PY7A, PY8A	x						
20			station service KZ1A and switch 1451	x						
21			115/69kV transformer KY1A		x					Two East River members are served through KY1A (Clay-Union and Southeastern)
22			69kV breaker 1652 and assoc. switches		x					Two East River members are served through 1652 (Clay-Union and Southeastern)
23	BB	Bisbee	69-kV switches 247, 347	x						
24	B5	Bismarck	230-kV breakers 182, 282, 382, 482, 582, 682, 782, 882, 986, 9182 and assoc. switches	x						
25			230/115-kV transformers KV3A, KV8A	x						
26			115-kV breakers 3062, 3162, 3362, 3562 and assoc. switches	x						
27			station service KW4A, KW4E, KW4F and assoc. switches	x						
28			12.47-kV breaker 1422, switches 142x, 152x, 1221, 1829	x						maintenance buildings ss
29	BOL	Bole	230-kV switches 182, 282, 481, 482	x						
30			station service KW21A, switch 2123	x						
31			230/69-kV transformer KV1A	x						
32			69-kV switches 1351, 1355	x						
33			69-kV breaker 1152 and assoc. switches		x					Sun River Electric Cooperative and NorthWestern MT
34	BO	Bonesteel	115-kV breakers 664, 764 and assoc. switches	x						
35			capacitors PY6A, PY7A	x						
36			115-kV switches 46x, 26x	x						
37			station service KW1A, switch 1521	x						
38	BR	Brookings	115-kV breakers 1166, 1562, 1462, 1762, 1362, 1861, 1932 and assoc. switches	x						
39			capacitors PY11A and PY20A, breakers 1164, 2064	x						
40			station service KW1A, KZ1A and assoc. switches	x						
41			115/69kV transformer KY1A		x					One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
42			115 kV switches 161, 361, 461		x					One East River member and two municipal customers served through KY1A (Sioux Valley Energy, City of White, and City of Volga)
43			69 kV breaker 1052 and assoc. switches		x					One East River member and two municipal customers served through 1052 (Sioux Valley Energy, City of White, and City of Volga)
44		Campbell County	230-kV breakers 182, 282, 382 and assoc. switches	x						
45	CD	Cando Tap	69-kV switches 1751, 1753	x						
46	CF	Canyon Ferry	100-kV breakers 162, 262, 266, 362, 366 and assoc. switches	x						
47	CRP	Carpenter	230-kV breakers 182, 382, 486 and assoc. switches	x	x					Two East River members (Coddington Clark and Kingsbury)
48			station service KW1A, KW3A and assoc. switches	x						
49	CA	Carrington	115-kV breakers 262, 362 and assoc. switches, switch 161	x						
50			capacitor PX3A	x						
51			station service KW9A and assoc. switches	x						
52		Charlie Creek	345-kV breakers 4096, 4192 and assoc switches	x						
53	CR	Circle	115-kV breakers 1462, 1562, 1666, 1764, 1864 and assoc. switches	x						
54			capacitors PY17A, PY18A	x						
55			reactor KY17A	x						
56			station service KX9A, switches 94x	x						
57	CON	Conrad	230-kV breakers 182, 382, 482 and assoc. switches	x						
58			230/115-kV transformer KV1A	x						
59			reactor KW31A, breaker 3124, switch 3123	x						
60			115-kV breaker 1162, 1362, 1452, and assoc. switches / switches 1263, 1265	x						
61			station service KW30A, switch 3023	x						
62	CS	Creston	161 kV breakers 162, 262, 362, 466, 562, 662, 762, 964, 8161, 8262 and assoc. switches	x						
63			161/69-kV transformer KY3A	x						
64			capacitors PZ21A and PY9A	x						
65			69-kV breakers 2252, 2352, 2456 and assoc. switches	x						
66			station service KW3A, KW6A, Breakers 323, 623 and assoc. switches	x						
67	CRO	Crossover	230-kV breakers 582, 586, 786, 882 and assoc. switches	x		x				to NWMT
68			230-kV switches 981, 983, 985, 987, 989, 990	x						
69			phase shifter KV8A	x						
70	CQE	Culbertson East	115-kV switches 16x, 26x, 36x	x	x					two customers (Oreg Generation and Basin Generation)
71	CU	Custer	230-kV breakers 182, 382, 482 and assoc. switches	x						
72			station service KW2A and assoc. switches	x						
73			reactor KW1B and assoc. switches	x						
74			230/69/12.47-kV transformer KV1A	x						
75			reactor KZ2A, 69-kV breaker 2152 and assoc. switches	x						
76	DC	Dawson County	115-kV breakers 162, 262, 362, 462, 662, 762, 862 and assoc. switches	x						
77			230-kV breakers 2282, 2382, 2482, 2582, 2682 and assoc switches	x						
78			230/115-kV transformer KUSA	x						
79			capacitors PY7A, PY8A	x						
80			reactor KY8A	x						
81			station service KZ2B, KW2B and assoc. switches	x						
82			reactors KZ1A, KZ2A, KZ3A, breakers 3122, 3222, 3322 and assoc. switches	x						
83	DN	Denison	161-kV breakers 1362, 1566, 1662 and assoc. switches / switches 1461, 1465	x						
84			230-kV breakers 186, 282, 382, 386 and assoc. switches	x						
85			230/161-kV transformer KV1A	x						
86			reactor KW30A and assoc. switches	x						
87			230/69-kV transformers KV2A and KV3A	x						
88			69-kV breakers 2156, 2254, 2352, 2452, 2652, 2754, 2952, 5152 and assoc. switches	x						
89			capacitors PZ27A, PZ22A	x						

Line No.	FID	Facility	Specific Plant NOT Included	Further Description
1		Substations		
2				
3	AR	Armour	34.5-kV breaker 542 and assoc. switches 115/34.5-kV transformer KY2A	NWPS
4			115-kV interrupter 462 and assoc. switches	
5	AUR	Aurora	115-kV breaker 162, 362 and assoc. switches	
6	BEF	Belfield	230-kV breaker 1482 and assoc switches	
7	BE	Beresford	69-kV breaker 1552 and assoc. switches 12.47-kV switch 821, 823, 829	East River City of Beresford
8			230-kV interrupters 1081, 2081, 2081, 4081 and assoc switches	
9	BG	Big Bend	69/12.5-kV transformer K21A and switch 145	
10	BB	Bisbee	12.5-kV breaker 124 and assoc. switches	CPEC
11	BS	Bismarck	115-kV breaker 3462 and assoc. switches 12.5-kV switches 1527, 1529	Capitol Electric USBR
12	BOL	Bole	69-kV breaker 1452 and 1252 and assoc. switches	NWMT
13	BO	Bonesteel	115-kV breaker 362 and assoc. switches 115/12.47-kV transformer KY1A	
14			12.47-kV breaker 1422 and assoc. switches	Rosebud Electric
15	BFT	Buford Trenton Tap	All Not Included	
16	BP	Buford Trenton Pumping	All Not Included	
17	CA	Carrington	115-kV interrupter 162 41.8-kV breakers 142, 242, 342, 442, 542, 642, 842 and assoc. switches	protection for non-included transformer (transformer not owned by Western) Otter Tail and CPE
18			115-kV breaker 1162 and assoc. switches	Keystone
19			115-kV breaker 1262, 1362 and assoc. switches 115/34.5-kV transformer KY12A	McCone
20			34.5-kV breaker 142 and assoc. switches	McCone
21	CON	Conrad	115-kV breaker 1062 and assoc. switches	Sun River
22	CU	Custer	69-kV breakers 2252, 2352 and assoc. switches	Yellowstone Valley and Mid-Yellowstone
23	CT	Custer Trail	All Not Included	
24	DC	Dawson County	115-kV switch 1061	protection for non-included transformer (transformer not owned by Western)
25	DNT	Denbigh Tap	Switches 1460, 1461	
26	DN	Denison	69-kV breaker 2552 and assoc. switches	City of Denison
27	DV	Devaul	All Not Included	
28	DL	Devils Lake	41.8-kV breaker 1442 and assoc. switches 12.5-kV breaker 1122 and assoc. switches	Otter Tail normally open-emergency tie Minnkota
29			115/69-kV transformer KY1A and 115-kV interrupter 762	
30	EB	Eagle Butte	69-kV breaker 1752 and assoc. switches	Moreau Grand
31	ED	Edgeley	115/41.8-kV transformer KY2A 115-kV breaker 362	
32			41.8-kV breaker 2342 and assoc. switches 69-kV breaker 1252 and assoc. switches	Otter Tail
33			115-kV ground switch 1160	
34	ELC	Elk Creek	115-kV interrupter 2063 and assoc. switches, 115-kV switch 369	
35	ELI	Elliot	Interrupter 1862 and assoc. switches	Generator Lead
36	END	Enderlin Tap	Switches 169, 369, 569	
37	EXI	Exira	115/12.47-kV transformer KY1A and 115-kV interrupter 362 12.47-kV breaker 1022 and assoc. switches	City of Faith
38	FH	Faith	All Not Included	
39	FN	Fallon Pumping	All Not Included	
40	FE	Fallon Relift	All Not Included	
41	FL	Flandreau	12.47-kV switches 3121, 3122, 3123, 3129, 3223	City of Flandreau
42	FO	Forman	69-kV breaker 452 and assoc. switches 69/41.8-kV transformer K23A and 69-kV switches 353, 355	
43			115-kV breaker 1662 and assoc. switches 41.8-kV breaker 2142 and assoc. switches	Otter Tail
44			41.8/12.5-kV transformer KX6A and switch 1443 12.5-kV breaker 2222 and assoc. switches	Dakota Valley
45	FR	Fort Randall	115-kV breaker 962 and assoc. switches	
46	FT	Fort Thompson	69-kV breaker 4452 and assoc. switches	West Central
47	FG	Frazer Pumping	All Not Included	
48	GA	Garrison	115-kV breakers 462, 562 and assoc switches	generator leads
49	GP	Gavins Point	115-kV breakers 162, 262, 362 and assoc. switches	generator leads
50	GGT	Glendive Pumping No. 1 Tap	All Not Included	
51	GG	Glendive Pumping No. 1	All Not Included	
52	GF	Granite Falls	69-kV breakers 4352, 4452, 4552, 4652 and assoc. switches 115/69-kV transformer KY2A	GRE normally open and Minn. Valley
53			115-kV breaker 3262 and assoc. switches	
54	GY	Gregory	115-kV Disconnect Switch 463 12.47-kV breaker 422 and assoc. switches	protection for non-included transformer (transformer not owned by Western)
55			69-kV breaker 1552 and assoc. switches	East River
56	GR	Groton	69-kV breaker 1552 and assoc. switches	East River
57	HV	Havre	12.5-kV breaker 822 and assoc. switches	Hill County
58	HLK	Hilken	take-off structure to Baldwin Wind	generator lead
59	HU	Huron	115-kV switches 1261, 1265 115/69-kV transformer KY1A	
60			69-kV breakers 1952, 2052 and assoc. switches	East River
61	IN	Intake	All Not Included	
62	INP	Intake Pumping	All Not Included	
63	JT	Jamestown	115/41.8-kV transformers KY1A and KY2A 115-kV breaker 662 and assoc. switches	
64			41.8-kV breaker 1142 and assoc. switches 12.47-kV breaker 1522, 1722 and assoc. switches	Otter Tail, Normally Open - emergency tie
65			115/41.8-kV transformer KY4A and switch 469 41.8-kV breaker 442, 642 and switches 343, 345	MDU and Upper Mo.
66	KD	Killdeer	12.5-kV breaker 1022 and assoc. switches 69-kV breaker 152 and assoc. switches	City of Lakota
67			115/69-kV transformer KY1A, switches 362, 363	
68	LE	Leeds	69/12.5-kV transformer K23A and switch 645 12.5-kV breaker 624 and assoc. switches	CPEC
69	MR	Martin	115/34.5-kV transformer KY1A and interrupter 962 34.5-kV breaker 1242 and assoc. switches	LaCreek
70	MA	Maurine	115/69-kV transformer KY1A and switches 1263, 1265 115-kV breaker 1762	
71			69-kV breaker 2252 and assoc. switches Capacity Rights in 115/69 kV Transformer KY1A	Grand Electric
72	MD	Midland	115/24.9-kV transformer KY1A and interrupter 362	Cherry-Todd
73	MS	Mission	41.8-kV breakers 3132, 3232, 3332 and assoc switches 115/41.8-kV transformer KY3A	
74	MO	Morris	115-kV breaker 1362 and assoc switches	
75			69-kV breaker 1852 and assoc. switches	East River
76	MV	Mount Vernon	69-kV breaker 1852 and assoc. switches	East River
77	NAT	Nashua Tap	All Not Included	
78	NEL	Nelson Tap	Switch 1861	
79	NL	Newell	69-kV breakers 2252, 2452 and assoc. switches	Rushmore
80	NU	New Underwood	13.8 kV interrupter 4423 and assoc. switch	
81	OA	Oahe	230-kV breakers 2882, 2482, 2486, 2082, 1162 and assoc. switches	generator lead
82			115-kV breaker 1162 and assoc. switches	generator lead
83	OF	O'Fallon Creek	12.47-kV breaker 522 and assoc. switches and equipment	MDU

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

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Worksheet 12 - Scheduling, System Control, and Dispatch Service

12 Months Ending 09/30/2018 True-up

Line No.	DESCRIPTION (1)	SSCD (2)	REFERENCE (3)
1	A. Operation and Maintenance Expense	\$10,878,078	WS4-CostData (O&M Expenses Worksheet)
2	B. A&G Expense	\$187,224	WS4-CostData (A&G Expenses Worksheet)
3	C. Depreciation Expense	\$302,197	WS4-CostData (Depreciation Expense Worksheet)
4	D. Taxes Other than Income Taxes for Transmission	\$0	Not Applicable
5	E. Allocation of General Plant	\$0	No General Plant identified at this time, all plant is identified as either generation or transmission related
6	F. Cost of Capital		
7	Weighted Transmission Composite Interest Rate	4.942%	WS4-CostData (C6 L50)
8	Net Plant Investment	\$6,941,672	WS4-CostData (C2 L15)
9	Cost of Capital	\$343,078	L7*L8
10	H. Revenue Requirement		
11	Annual Western-UGPR Cost	\$11,710,577	L1+L2+L3+L9
12	SSCD Revenue from non-Transmission Facilities	\$867,166	L11*L15
13	Revenue Requirement for SSCD for Transmission Facilities	\$10,843,411	L11-L12
14			
15	Ratio for Line 12	7.40%	WS8-TranFac (L502 C2/C5)

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

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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	0	(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	UNITERRUPTABLE 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	(S) 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 EQI	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		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		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

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Worksheet 14 - Rate for Regulation and Frequency Response

12 Months Ending 09/30/2018 True-up

Line No.	DESCRIPTION (1)	REGULATION and FREQUENCY RESPONSE (2)	REFERENCE (3)
1	Fixed Charge Rate	14.491%	WS2-AllocFactor C4 L28
2	Corps Generation Net Plant Costs (\$)	\$ 530,092,118	WS2-AllocFactor C4 L5
3	Annual Corps Generation Cost (\$)	\$ 76,813,825	L1*L2
4	Plant Capacity (kW)	2,286,000	(1)
5	Cost/kW (\$/kW)	\$ 33.60	L3/L4
6	Capacity Used for Regulation (kW)	8,861	(1)
7	Regulation Revenue Requirement (\$) - Capacity	\$297,746	L5*L6
8	Regulation Revenue Requirement (\$) - Purchases	\$0	(3)
9	Total Regulation Revenue Requirement (\$)	\$297,746	
(1)	WAPA Annual Report plant capacity		
(2)	Corps Generation Net Plant is Total Electric Plant in Service less		
(3)	Cost of Purchases Required to Regulate for Intermittent Resources		

WAPA-UGP 2018 Rate True-up Calculation

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Worksheet 15 - Rate for Reserves

12 Months Ending 09/30/2018 True-up

Line No.	DESCRIPTION (1)	RESERVES (2)	REFERENCE (3)
1	Fixed Charge Rate	14.491%	WS2-AllocFactor C4 L28
2	Corps Generation Net Plant Costs (\$)	\$ 530,092,118	WS2-AllocFactor C4 L5
3	Annual Corps Generation Cost (\$)	\$ 76,813,825	L1*L2
4	Plant Capacity (kW)	2,286,000	(1)
5	Cost/kW (\$/kW-Yr)	\$ 33.60	L3/L4
7	Western's Maximum Load in WAUW Control Area (kW)	161,000	(2)
8	Maximum Generation in WAUW Control Area (kW)	97,500	(3)
9	Capacity used for Reserves (kW) -- 3% Load + 3% Gen	7,755	L8*3% + L9*3% (4)
10	Annual Reserve Sharing Group Cost	\$ -	(5)
11	Annual Reserves Revenue Requirement	\$ 260,582	L10*L5 + L11
(1)	WAPA Annual Report plant capacity		
(2)	WAUW maximum load data		
(3)	WAUW maximum generation data		
(4)	Northwest Power Pool Reserve Sharing System		
(5)	Annual cost associated with Western-UGP's current reserve sharing group membership		