

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

ATC

To be completed in conjunction with Attachment O.

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	3,620,330,630	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 col 5 (Note B)	2,799,265,510	
O&M EXPENSE				
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	133,932,442	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	3.70%	3.70%
TAXES OTHER THAN INCOME TAXES				
5	Total Other Taxes	Attach O, p 3, line 20 col 5	16,600,566	
6	Annual Allocation Factor for Other Taxes	(line 5 divided by line 1 col 3)	0.46%	0.46%
7	Annual Allocation Factor for Expense	Sum of line 4 and 6		4.16%
INCOME TAXES				
8	Total Income Taxes	Attach O, p 3, line 27 col 5	90,507,697	
9	Annual Allocation Factor for Income Taxes	(line 8 divided by line 2 col 3)	3.23%	3.23%
RETURN				
10	Return on Rate Base	Attach O, p 3, line 28 col 5	223,524,270	
11	Annual Allocation Factor for Return on Rate Base	(line 10 divided by line 2 col 3)	7.99%	7.99%
12	Annual Allocation Factor for Return	Sum of line 9 and 11		11.22%

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Network Upgrade Charge Calculation By Project

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
		(Note C)	(Page 1 line 7)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 12)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)	
1a	Werner West-Morgan	345	\$ 148,547,194	4.16%	\$6,176,578.38	\$ 138,618,535	11.22%	\$15,550,740.34	\$ 3,974,731	\$25,702,049.46	\$ 3,841,509	\$29,543,558.04
1b	Pleasant Valley - St. Lawrence	1453	\$ 8,790,689	4.16%	\$365,516.00	\$ 8,102,421	11.22%	\$908,959.60	\$ 235,216	\$1,509,691.22	\$ 164,292	\$1,673,983.20
1c	Cranberry-Conover-Iron River-Plains	352	\$ 92,991,262	4.16%	\$3,866,567.93	\$ 87,476,227	11.22%	\$9,813,406.98	\$ 2,488,201	\$16,168,175.58	\$ 269,533	\$16,437,708.37
1d	Rockdale-W.Middleton 345kV	356	\$ 49,229,621	4.16%	\$2,046,963.03	\$ 49,193,907	11.22%	\$5,518,754.53	\$ 34,791	\$7,600,508.60	\$ (255,800)	\$7,344,708.11
1e	Lake Delton- Birchwood 138 kV line	1621	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1f	North Randolph Transformer 500 MVA	1625	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1g	G527 Nelson Dewey	2164	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1h	G507-Cedar Ridge Wind Farm	1616	\$ 1,382,779	4.16%	\$57,495.80	\$ 1,273,148	11.22%	\$142,826.47	\$ 37,000	\$237,321.78	\$ (254,343)	-\$17,021.32
1i	LaCrosse-Madison 345 kV	2231	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1j	Ledge Wind Energy Ctr-Network-G773	2796	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1k	GIC706-H012 Glacier Hills Wind Park	2452	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1l	GIC749 EcoMont Wind Farm	2455	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1m	G834 Interim Upgrades	2837	\$ -	4.16%	\$0.00	\$ -	11.22%	\$0.00	\$ -	\$0.00	\$ -	\$0.00
1n	G833 Interim Upgrades	2793	\$ 125,283	4.16%	\$5,209.27	\$ 124,725	11.22%	\$13,992.08	\$ 2,905	\$22,106.54	\$ -	\$22,106.54
Add additional projects												
2	Annual Totals									\$ 51,239,853	\$ 3,765,190	\$ 55,005,043
3	Rev. Req. Adj For Attachment O									\$51,239,853		

- Note Letter
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.
 - B Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order.
 - C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
 - D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
 - E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12.
 - F True-Up Adjustment is included pursuant to a FERC approved methodology if applicable.
 - G The Network Upgrade Charge is the value to be used in Schedule 26.