

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)	3,620,330,629	
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%
GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE				
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	8,151,446	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.23%	0.23%
TAXES OTHER THAN INCOME TAXES				
7	Total Other Taxes	Attach O, p 3, line 20 col 5	16,600,566	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.46%	0.46%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		4.38%
INCOME TAXES				
10	Total Income Taxes	Attach O, p 3, line 27 col 5	90,507,697	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	3.23%	3.23%
RETURN				
12	Return on Rate Base	Attach O, p 3, line 28 col 5	223,524,270	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	7.99%	7.99%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		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 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(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	4.38%	\$6,511,043.55	\$ 138,618,535	11.22%	\$15,550,740.34	\$3,974,731	\$26,036,514.64	\$ 3,841,509	29,878,023
1b	Pleasant Valley - St. Lawrence	1453	\$ 8,790,689	4.38%	\$385,308.90	\$ 8,102,421	11.22%	\$908,959.60	\$235,216	\$1,529,484.12	\$ 162,453	1,691,937
1c	Cranberry-Conover-Iron River-Plains	352	\$ 92,991,262	4.38%	\$4,075,944.75	\$ 87,476,227	11.22%	\$9,813,406.98	\$2,488,201	\$16,377,552.40	\$ 269,533	16,647,085
1d	Rockdale-W.Middleton 345kV	356	\$ 49,229,621	4.38%	\$2,157,807.22	\$ 49,193,907	11.22%	\$5,518,754.53	\$34,791	\$7,711,352.80	\$ (255,800)	7,455,552
1e	Lake Delton- Birchwood 138 kV line	1621	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1f	North Randolph Transformer 500 MVA	1625	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1g	G527 Nelson Dewey	2164	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1h	G507-Cedar Ridge Wind Farm	1616	\$ 1,382,779	4.38%	\$60,609.23	\$ 1,273,148	11.22%	\$142,826.47	\$37,000	\$240,435.21	\$ (254,343)	(13,908)
1i	LaCrosse-Madison 345 kV	2231	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1j	Ledge Wind Energy Ctr-Network-G773	2796	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1k	GIC706-H012 Glacier Hills Wind Park	2452	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1l	GIC749 EcoMont Wind Farm	2455	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1m	G834 Interim Upgrades	2837	\$ -	4.38%	\$0.00	\$ -	11.22%	\$0.00	\$0	\$0.00	\$ -	0
1n	G833 Interim Upgrades	2793	\$ 125,283	4.38%	\$5,491.36	\$ 124,725	11.22%	\$13,992.08	\$2,905	\$22,388.62	\$ -	22,389
2	Annual Totals									\$51,917,728	\$3,763,350	\$55,681,078
3	Rev. Req. Adj For Attachment O									\$51,917,728		

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 less any prefunded AFUDC, if applicable.
- 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 less any prefunded AFUDC, if applicable.
- 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
- 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.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.