

October 8, 2025

The Honorable Debbie-Anne A. Reese Secretary Federal Energy Regulatory Commission 888 First St., N.E. Washington D.C. 20426

Re: Southwest Power Pool, Inc., Docket No. ER26-\_\_\_\_-000

Submission of Modified Formula Rate Template for NorthWestern

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act ("FPA"), 16 U.S.C. § 824d, and section 35.13 of the Federal Energy Regulatory Commission's ("Commission" or "FERC") regulations, 18 C.F.R. § 35.13, Southwest Power Pool, Inc. ("SPP"), on behalf and at the request of Northwestern Energy Public Service Corporation d/b/a NorthWestern Energy ("NorthWestern"), submits revisions to the SPP Open Access Transmission Tariff ("Tariff")<sup>1</sup> contained in Attachment H, Addendum 27 of the Tariff.

#### I. **BACKGROUND**

SPP is a Commission-approved Regional Transmission Organization ("RTO"). It is an Arkansas non-profit corporation with its principal place of business in Little Rock, Arkansas. SPP has 130 members, including 16 investor-owned utilities, 12 municipal systems, 25 generation and transmission cooperatives, 6 state agencies, 23 independent power producers, 10 power marketers, 15 independent transmission companies, 1 federal agency, 12 large retail customers, 4 alternative power entities and 6 public interest entities. As an RTO, SPP: (1) administers, across the facilities of SPP's Transmission Owners, open access transmission service over approximately 72,000 miles of transmission lines covering portions of Arkansas, Iowa, Kansas, Louisiana, Minnesota, Missouri, Montana, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming; and (2) administers the Integrated Marketplace, a centralized day-ahead and real-time

<sup>1</sup> Southwest Power Pool, Inc., Open Access Transmission Tariff, Sixth Revised Volume No. 1. References in this filing to "Tariff" refer to the version of SPP's Tariff currently in effect. "Proposed Tariff" refers to a version reflecting the revisions proposed in this filing. Capitalized terms not otherwise defined herein shall have the definition provided in the Tariff.

The Honorable Debbie-Anne A. Reese October 8, 2025 Page 2 of 3

Energy and Operating Reserve market with locational marginal pricing and market-based congestion management.

The Tariff specifies a zonal Annual Transmission Revenue Requirement ("ZATRR") for each SPP transmission Zone. Transmission service rates to support the load located within a particular SPP Zone are based, in part, on the sum of the Annual Transmission Revenue Requirements ("ATRRs") for all Transmission Owners within the Zone in which the load is located. The ZATRR is just one of the ATRRs that comprise the total ATRR for transmission facilities to be collected from customers within a Zone. Other ATRRs collected from customers within a Zone include SPP's Base Plan Zonal ATRR and Region-wide ATRRs. The ZATRR for each pricing Zone used in the calculation of Network Integration Transmission Service ("NITS") charges is set forth in Attachment H of the Tariff. The rates for Point-To-Point Transmission Service ("PTP"), which are based on the ZATRR in Attachment H, are set forth in Attachment T of the Tariff. Each Transmission Owner controls the filing of its PTP Rate and ATRR. SPP, in turn, as administrator of the Tariff, makes the filings necessary to incorporate any such rate and ATRR in the Tariff.

Pursuant to the SPP Membership Agreement, SPP Members retain the right to submit changes to rates for transmission service over the Member's transmission facilities, and "[n]o approval from SPP is required for such filings." NorthWestern became a Member of SPP on June 25, 2015. NorthWestern has requested that SPP implement the tariff revisions proposed herein under NorthWestern's letterhead with supporting materials supplied by NorthWestern. With this filing, SPP is not independently supporting or justifying the revisions proposed by NorthWestern; but rather, as administrator of the Tariff, SPP is merely modifying the Tariff to implement NorthWestern's revisions. The Tariff revisions proposed herein include revisions to Addendum 27 to Attachment H of the Tariff, which includes NorthWestern's unpopulated Template and Protocols that will be used to calculate its ATRR.

In addition to the individuals designated for service in NorthWestern's transmittal letter, SPP requests that all correspondence and communications with respect to this filing be sent to, and SPP requests that the Secretary include on the official service list, the following:

Westar Energy, Inc., 122 FERC ¶ 61,268, at P 105 (2008) (requiring SPP to include each transmission owner's rate formula in the Tariff).

Southwest Power Pool, Inc., Membership Agreement, First Revised Volume No. 3 at Section 3.10.

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Respectfully submitted,

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October 8, 2025

via eTariff

Debbie-Anne A. Reese, Secretary Federal Energy Regulatory Commission 888 First Street N.E. Washington, DC 20426

Re: NorthWestern Energy Public Service Corporation, Docket No. ER26-\_\_\_\_\_ Revisions to Formula Rate Template

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act, 16 U.S.C. § 824d, and Section 35.13 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations, and Order No. 898, NorthWestern Energy Public Service Corporation d/b/a NorthWestern Energy ("NorthWestern") has requested that Southwest Power Pool, Inc. ("SPP") submit revisions to Attachment H, Addendum 27 of the SPP Open Access Transmission Tariff ("Tariff") to revise NorthWestern's Formula Rate Template ("Template"). NorthWestern submits this single-issue filing to reflect changes to the Uniform System of Accounts ("USofA") adopted by the Commission in Order No. 898. NorthWestern also proposes three non-substantive corrections to its Template. NorthWestern requests an effective date of January 1, 2025, for the proposed Tariff revisions.

## I. Background

## A. NorthWestern Energy

NorthWestern, a wholly-owned subsidiary of NorthWestern Energy Group, Inc., is a public utility engaged in the generation, transmission, and distribution of electricity located

<sup>&</sup>lt;sup>1</sup> 18 C.F.R. § 35.13

<sup>&</sup>lt;sup>2</sup> Accounting and Reporting Treatment of Certain Renewable Energy Assets, Order No. 898, 183 FERC ¶ 61,205 (2023) ("Order No. 898")

<sup>&</sup>lt;sup>3</sup> Southwest Power Pool, Inc., FERC Electric Tariff, Sixth Revised Volume No. 1 ("Tariff").

<sup>&</sup>lt;sup>4</sup> See Order No. 898 at P 138 (The Commission provided that "utilities affected by this final rule may seek to update their rates on a single-issue basis given the limited scope of the requirements in this final rule."



primarily in the state of South Dakota. NorthWestern is a transmission-owning member of SPP and SPP functionally controls NorthWestern's transmission facilities in South Dakota.

## **B.** History of NorthWestern's Formula Rate

On June 29, 2015, NorthWestern submitted its South Dakota Template and Formula Rate Protocols (together, the "Formula Rate") and an initial Annual Transmission Revenue Requirement (ATRR) for NorthWestern to be collected by SPP as part of the Upper Missouri Zone (UMZ) under the SPP OATT.<sup>5</sup> Subsequently, SPP submitted a filing to incorporate NorthWestern's Formula Rate into the SPP OATT.<sup>6</sup> The Commission consolidated these dockets and accepted the Formula Rate for filing effective October 1, 2015, subject to refund and interest, and established hearing and settlement judge procedures.<sup>7</sup> Ultimately, the parties reached a settlement that resolved all issues. This was approved by the settlement judge as an uncontested settlement,<sup>8</sup> and subsequently by the Commission.<sup>6</sup> The revised Formula Rate reflecting the changes made in the settlement were incorporated into the SPP OATT, effective October 1, 2015.<sup>9</sup>

NorthWestern employs a historical Formula Rate to calculate its ATRR for jurisdictional service under the SPP OATT. On or before March 1 of each year, NorthWestern recalculates the ATRR for the upcoming Rate Year (April 1 through March 31).<sup>10</sup> This Annual Update is based on NorthWestern's Form No. 1 for the most recent calendar year, and upon NorthWestern's books and records.<sup>11</sup> NorthWestern submits an Informational Filing of its Annual Update to the Commission by December 15 of each year.<sup>12</sup>

## II. Description of Filing

Order No. 898 amended the Commission's USofA for public utilities and licensees, as follows: "(1) create new accounts for wind, solar, and other renewable generating assets; (2)

<sup>&</sup>lt;sup>5</sup> Docket No. ER15-2069-000, Accession No. 20150629-5293.

<sup>&</sup>lt;sup>6</sup> Docket No. ER15-2075-000, Accession No. 20150630-5175.

<sup>&</sup>lt;sup>7</sup> NorthWestern Corp., 152 FERC ¶ 61,260 (2015).

<sup>&</sup>lt;sup>8</sup> NorthWestern Corp., 156 FERC ¶ 63,046 (2016).

<sup>&</sup>lt;sup>6</sup> NorthWestern Corp., 157 FERC ¶ 61,008 (2016).

<sup>&</sup>lt;sup>9</sup> Southwest Power Pool, Inc., ER15-2075-001 (Feb. 24, 2017) (delegated letter order) (accepting SPP's submittal of revisions to update the transmission formula rate template and implementation protocols of NorthWestern to reflect the settlement approved by the Commission, effective October 1, 2015).

<sup>&</sup>lt;sup>10</sup> Formula Rate Protocols, p. 1.

<sup>&</sup>lt;sup>11</sup> Formula Rate Protocols, § II.B.

<sup>&</sup>lt;sup>12</sup> Formula Rate Protocols, § VI.A.



create a new functional class for energy storage accounts; (3) codify the accounting treatment of environmental credits; and (4) create new accounts within existing functions for computer hardware, software, and communication equipment." <sup>13</sup> The Commission required regulated entities to implement the requirements of Order No. 898 by updating their formula rates through single-issue rate filings under FPA section 205. <sup>14</sup>

NorthWestern's proposed revisions to its Template are necessary to comply with Order No. 898. The proposed revisions do not change the input data from NorthWestern's financial reporting or property records, return on equity, depreciation rates, or the SPP qualifying facilities. There are four specific revisions within this filing, one of which results in an adjustment to the ATRR. Specifically, NorthWestern proposes to clarify a description on the "Inputs" tab, add a line for a new FERC account created, and correct a formula on the "Appendix A" tab, all of which are ministerial. Adjustment A described below corrects the base plan funded ATRR calculation, which increases NorthWestern's Annual Transmission Revenue Requirement (ATRR).

NorthWestern proposes to add a new worksheet "List of Reference Updates" within the template that will allow NorthWestern to list any modifications to the Form No. 1 references when it publishes its Annual Update. This will provide increased transparency to Interested Parties and accommodate future modifications to Form No. 1 references that may develop.

## A. Base Plan Funded Upgrades Correction – Tab 12

NorthWestern incorporated a revenue credit for the transmission revenue requirement received from Base Plan funded projects collected under Schedule 11 of the Southwest Power Pool (SPP) Open Access Transmission Tariff (OATT) in Docket ER22-0333. A new worksheet, Attachment 12 – SPP Base Plan Funded Projects, was added to individually identify those transmission upgrades (and associated investment) that NorthWestern completes at the request of SPP to meet a need within the SPP footprint. With this filing, NorthWestern seeks to modify the section which calculates the ATRR associated with each upgrade, as it is currently incorrectly handling general and intangible plant within the calculation.

#### **B. FERC Order 898 – Tab 11**

The filing seeks to add a new FERC account on Line 59 on Tab "11 – Facilities" to show the new FERC Account 351.32 Electric Transmission Communications Other that was created to comply with FERC Order 898, which required compliance on January 1, 2025. Given the addition

<sup>&</sup>lt;sup>13</sup> Order No. 898 at P 1.

<sup>&</sup>lt;sup>14</sup> *Id*. at P 138.



of this line, two references on Page 2 of the Inputs tab, Lines 21 and 22, were adjusted. No other template modifications are required to comply with FERC Order 898.

#### C. Appendix A, Line 63

The filing seeks to correct the reference for Line 63 on Appendix A. Regulatory Commission Expense should be linked to ATT-5 Column J rather than I.

#### **D. Other Ministerial Revisions**

The filing seeks to add clarification to Page 2 of the Inputs tab, Line 17 to reflect that only Point to Point ("PTP") Schedule 11 revenue should be input on this line, rather than all Schedule 11 revenue. Also, the Inputs tab was revised to reflect the updated references to Form No. 1.

## III. General Information

Pursuant to 18 C.F.R. § 35.13, NorthWestern provides the following information:

#### A. List of Documents Submitted

This filing includes the following documents:

- 1) This transmittal letter;
- 2) Redline version of Addendum 27 to Attachment H; and
- 3) Clean version of Addendum 27 to Attachment H.

## B. Proposed Effective Date & Request for Waiver

Pursuant to Section 35.11 of the Commission's regulations<sup>15</sup> and for good cause, NorthWestern requests waiver of Section 35.3 of the Commission's regulations,<sup>16</sup> so that these revisions may become effective January 1, 2025.<sup>17</sup> The January 1, 2025, effective date is

<sup>&</sup>lt;sup>15</sup> 18 C.F.R. § 35.11 (2025).

<sup>&</sup>lt;sup>16</sup> 18 C.F.R. § 35.3 (2024)

<sup>&</sup>lt;sup>17</sup> See, e.g., letter order issued March 25, 2025, in Docket No. ER25-835, accepting revisions to Golden Spread Electric Cooperative, Inc.'s contracts that included revisions to comply with Order No. 898, effective on January 1, 2025, one day after the filing was submitted.



consistent with the Commission's directive that the requirements of Order No. 898 must be implemented by January 1, 2025. 18

#### C. Notice and Service

SPP has electronically served a copy of this filing on all its Members, Transmission Customers, and Market Participants. A complete copy of this filing will be posted on the SPP website, <a href="www.spp.org">www.spp.org</a>, and is also being served to the South Dakota Public Utilities Commission.

## D. Description of the Filing

A description of this filing is set forth above.

## E. Reason for the Rate Change

NorthWestern's proposed revisions correct how the template calculates the ATRR for base plan funded projects and incorporates necessary changes due to FERC Order 898.

## F. Agreement to the Rate Change

NorthWestern is not required to obtain agreement from any additional party in order to make this filing.

## G. Statement as to Expense and Costs

There are no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary that are demonstrably the product of discriminatory employment practices.

## H. Information Relating to the Effect of the Rate Change

The overall rate impact of the template change is illustrated in the chart below. For the 2025 Rate Year, the result is an ATRR (Schedule 9) increase of \$41,920. This is offset by a reduction in Schedule 11 revenue of \$39,316.

		1
		1
	-	

<sup>&</sup>lt;sup>18</sup> Order No. 898 at P 155.



	2025 Annual Update	Result With Proposed Revisions	Difference
Total Net Property, Plant & Equipment	\$50,686,781	\$50,686,781	\$0
Total Adjustment to Rate Base	(\$5,675,120)	(\$5,674,798)	\$322
Transmission Rate Base in SPP	\$45,011,661	\$45,011,983	\$322
Rate of Return on Rate Base (ROR)	7.44%	7.44%	
Investment Return (Rate Base x ROR)	\$3,350,578	\$3,350,602	\$24
Total Transmission O&M	\$505,309	\$505,309	\$0
Total Transmission Depreciation	\$2,261,378	\$2,261,378	\$0
Total Taxes Other than Income	\$404,363	\$404,363	\$0
Total Income Taxes	\$554,993	\$554,997	\$4
Gross Revenue Requirement	\$7,635,355	\$7,637,959	\$2,604
Revenue Credits	\$554,027	\$514,711	(\$39,316)
Net Revenue Requirement	\$7,081,328	\$7,123,248	\$41,920
Schedule 11 Revenue	\$228,323	\$189,007	(\$39,316)

NorthWestern respectfully requests waiver of the requirements of 18 C.F.R. § 35.13(c) to provide revenue comparison data for the 12 months immediately before and immediately after the proposed effective date of the rate change. NorthWestern employs a historical Formula Rate to calculate its ATRR for jurisdictional service under the SPP OATT. Therefore, illustrating the impact that the proposed revisions would have on the current rate year's Annual Update provides a realistic analysis of the effect of the proposed revisions using actual inputs.

In addition, to the extent necessary, NorthWestern seeks waiver of any other requirements of Part 35 of the Commission's regulations not satisfied by this filing, including the



requirement to submit the proposed tariff revisions through eTariff. SPP administers the SPP OATT, and SPP will make an eTariff filing on behalf of NorthWestern to incorporate the proposed revisions into Attachment H, Addendum 27 of the SPP OATT. This is consistent with the second option for filing revisions to shared tariffs outlined in Order No. 714.<sup>19</sup>

## IV. Communications

Communications concerning this filing should be directed to the following representatives, who should be included on the official service list compiled by the Secretary in this proceeding:

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NorthWestern Energy
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Shannon M. Heim General Counsel, Vice President, Federal Government Affairs and FERC Compliance Officer NorthWestern Energy 208 N. Montana Ave., Suite 200 Helena, MT 59601 (406) 443-8903 shannon.heim@northwestern.com

### V. Conclusion

For the foregoing reasons, NorthWestern respectfully requests the Commission to accept the proposed template changes and grant any necessary waivers for the proposed changes to become effective January 1, 2025.

Respectfully submitted,

<sup>&</sup>lt;sup>19</sup> Electronic Tariff Filings, 124 FERC ¶ 61,270, at P 67 (2008) (Order No. 714) ("ISOs and RTOs can agree to make all filings on behalf of the members in order to maintain administrative control over the tariff.").



## s/ Melissa M. Crosby

## Melissa M. Crosby

Manager – FERC Compliance & Policy melissa.crosby@northwestern.com **0** 406-444-8109

### ADDENDUM 27 TO ATTACHMENT H

## NorthWestern Energy Public Service Corporation ("NWPS")

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(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

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## **Formula Rate Template Inputs**

# (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered
Directly From FERC
Form No. 1
("FF1"):

Line	Account/Description/Classi	Inputs From	FF1	Template Sheet
No	fication	20xx FERC Form 1	Page Location	of the Link
1	Prepayments (165) End of Year		110.57 <del>c footnote</del>	ATT 5 - Cost Support, Ln. 37
1a	Prepayments (165 Beginning of Year)		110.57d footnote	ATT 5 – Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F

7	Accum Other Comp Income (219) - Beginning of Year	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year	112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year	112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year	112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year	112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year	112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)	112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)	112.22d	ATT 9 - LTD, Pg. 1, Ln. 4

20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2) End of Year Balance	112.28 <u>de</u> <del>footnote</del>	ATT 4 - Non- Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	262-footnote_Ln40 column 1	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	<del>117.62c</del> 114.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	<del>117.63c</del> 114.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	<del>117.64c</del> 114.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)	<del>117.65c</del> 114.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)	<del>117</del> 114.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)	118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant	200.21c footnote BOY and 200.21c EOY average	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	204 Ln 5e & Ln 5g average 205.5b and 5g average footnote	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	204 Ln 104e & Ln 104g average 207.87b and 87g average footnote	Appendix A - Ln. 6

33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	<u>av</u>	04 Ln 58e & Ln58g verage 07.55b and 55g verage footnote	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies End of Year	<u>Lr</u>	27 footnote SD Ops n 8c 27.8.c footnote	Appendix A - Ln. 41
34a	Transmission Materials & Supplies Beginning of Year	<u>Lr</u>	27 footnote SD Ops n 8b 27.8.c footnote	ATT 5 Cost Support, Ln. 41
35	Stores Expense Undistributed (Account 163)	<u>Lr</u>	27 footnote SD Ops n16c 27.15.c footnote	Appendix A - Ln. 38
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37	Line left intentionally blank		ine left intentionally lank	Line left intentionally blank
38	Line left intentionally blank		ine left intentionally lank	Line left intentionally blank
39	Line left intentionally blank		ine left intentionally lank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)	11	17.67c	ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances	<u>av</u> 20	04 Ln 99e and 99g verage 97.84b and 84g verage	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	21 <u>Lr</u> 21	19 Ln 25c EOY & 19 footnote SD Ops n 25c BOY average 19.25c average ootnote	Line not used

43	General Accum. Depreciation - Average of BOY/EOY Balances	219 Ln28c EOY & 219 footnote SD Ops Ln 27c BOY average 219.27c average footnote	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	219Ln 29c & 219 footnote SD Ops Ln 28c BOY average 219.28.c average footnote	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	320 Ln 96b 321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	320 Ln 112b 321.112b footnote	ATT 5 - Cost Support, Ln. 49
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49	A&G Oper General Advertising Expenses	320 Ln 191b 323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses	320 Ln 197b 323.197b footnote	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	336 Ln 1b 336.1b footnote	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant	336 Ln 1c 336.1c footnote	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant	336 Ln 1d 336.1d footnote	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	336 Ln 1e 336.1e footnote	Appendix A - Ln. 69

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55	Depreciation Exp (403) - Transmission Plant		<u>Ln 7b</u> . <del>7b footnote</del>	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant		<u>Ln 7c</u> .7c footnote	Not used
57	Amort Lim Term (404) - Transmission Plant		<u>Ln 7d</u> .7d footnote	Not used
58	Depreciation Exp (403) - General Plant		<u>Ln 10b</u> .9b footnote	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant		<u>Ln 10c</u> .9c footnote	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant		<u>Ln 10d</u> .9d footnote	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll		Ln 21b .21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll		Ln 27b	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll		Ln 28b	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances	51g 206	Ln 51e and Ln average .49.b average n footnote	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	<u>52g</u> <del>206</del>	Ln 52e and Ln average .50b and 50g rage from footnote	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	64g 206	Ln 64e and Ln average .61b and 61g rage from footnote	Appendix A - Ln. 15

67	Rent from Electric Property	300 Ln 19b 300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	262 footnote SD Ops 263.23i footnote	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	262 footnote SD Ops 263.37i footnote	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	262 footnote SD Ops 263.1.12i footnote	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	262 footnote SD Ops 263.1.18i footnote	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	262 footnote SD Ops 263.1.24i footnote	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	262 footnote SD Ops 263.1.31i footnote	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	262 footnote SD Ops 263.5i footnote	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	262 footnote SD Ops 263.7i footnote	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	262 footnote SD Ops 263.14i footnote	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	262 footnote SD Ops 263.25i footnote	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	262 footnote SD Ops 263.32i footnote	ATT 2 - Other Taxes, Ln. 10

Inputs

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## Formula Rate Template Inputs

# (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

#### <u>Data Input from Company Records and/or</u> <u>Verification Required (Manual Input)</u>

Line	Account/Description/Classific ation	Inputs From End of Year	Source of Data	Template Sheet of the Link
				Line left
1	Line left intentionally blank		Line left intentionally blank	intentionally blank
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5	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
7	Oifi- FFDO 000 Adt-		320 Ln 169b	ATT 5 - Cost
7	Specific FERC 909 Ad costs		320.169b footnotes	Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26

10	Plant Held for Future Use (Account 105) - Non- Transmission	FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses	FF1, 350. <mark>82</mark> .d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only	Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff	Company Property Records, From ATT 11, Col L,L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)	Cost Support, Ln. 117	ATT 5 -
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.	Verify amount annually	
17	Other Electric Revenues – Transmission for Others (Schedule 11 Point to Point)	<del>330.18 Row 7 Col. N328 1.9m</del> (Acct 456.1). To: ATT-12	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)	330.18 Row 5 Col. n-328 1.6 and 328 1.7m (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.	Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	

20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.	This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311310, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327326, col. j (and page 327 extensions) for these customers	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff	Company Property Records From ATT Appendix Ln. 67	
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff	Company Property Records, From ATT 11, Col L,_L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	110.69d footnote 111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	<del>111</del> 110.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	<del>111</del> 110.81d <u>footnote</u>	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	<del>111</del> 110.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)	<del>113</del> <u>112</u> .61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)	<del>113</del> <u>112</u> .61c	ATT-9 - LTD, Pg. 1, Ln. 17

<u>The Worksheets listed below require Input of Data directly into the Worksheets themselves:</u>

Line	Sheet	Description/Source		
29		Line left intention ally blank		
30	ATT 5 - Cost Support	From company records		

Inputs

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## TAX INFORMATION

# <u>Data Entered Directly From FERC Form No. 1</u> ("FF1"):

Line	Account/Description/Classi	Inputs From	FF1	Template Sheet
No	fication	20xx FERC Form 1	Page Location	of the Link
1	Total (Acct 190) - Beginning Balance		234 <del>.2b</del> footnote, Ln. 2223, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234 <del>.2b</del> footnote, Ln. 1822, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance		234 <del>.2b</del> footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234.2b footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234 <del>.2b</del> footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)

6	Unbilled Revenue - Ending Balance	234 <del>.2b footnote</del> , Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance	234 <del>.2b</del> footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance	234 <del>.2b footnote</del> , Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance	234 <del>.2b</del> footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance	234 <del>.2b footnoto</del> , Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance	234 <del>.2b</del> footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance	234 <del>.2b footnote</del> , Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance	234 <del>.2b</del> footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance	234 <del>.2b</del> footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance	234 <del>.2b</del> footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance	234 <del>.2b</del> footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance	234 <del>.2b</del> footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance	234 <del>.2b</del> footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)

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19	Net Operating Loss - Beginning Balance	234.2b footnote, Ln. 9, Pg. 1, Ln. 9, column (b)
20	Net Operating Loss - Ending Balance	234 <del>.2b</del> footnote, Ln. 9, Pg. 1, Ln. 9, column (c)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	234.2b footnote, Ln. 20-21 & 2422, column (b) ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	234 <u>-2b footnote,</u> Ln. ATT 1 - ADIT, 1620 & 17.124, Pg. 1, Ln. 10, column (c) Column (B)
23	Total (Acct 281) - Ending Balance	Line not used Line not used
24	Total (Acct 281) - Beginning Balance	Line not used Line not used
25	Total (Acct 282) - Beginning Balance	274-275274.2b footnote, Ln. 5, Pg. 1, Ln. 28, column (bj) Column (A)
26	Total (Acct 282) - Ending Balance	274-275274.2b footnote, Ln. 5, Pg. 1, Ln. 28, column (k) Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance	274-275274.2b footnote, Ln. 2, Pg. 1, Ln. 21, Column (bj) Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance	274-275274.2b ATT 1 - ADIT, footnote, Ln. 2, column (k) Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance	274-275, Ln. 3, column (j)  ATT 1 - ADIT, 274.2b footnote, Ln. 3 & 4, column (b)  Column (A)
30	Gas (Non-jurisdictional) - Ending Balance	274-275, Ln. 3, column (k)  274-2b footnote, Ln. 3 & 4, column (k)  ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)

31	Total (Acct 283) - Beginning Balance	276-277, Ln. 19, columns (h) and (j) 276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance	276-277, Ln. 19, column (k) 276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance	276-277, Ln. 3, column (j) 276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance	276-277, Ln. 3, column (k) 276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance	276-277, Ln. 4, column (j) 276-3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance	276-277, Ln. 4, column (k) 276.3b footnote, Ln. 10, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	276-277, Ln. 17, column (j), and Ln. 18, column(h) 276.3b footnote, Ln. 27 and 29, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	276-277, Ln. 17, column (k), and Ln. 18, column (k) 276.3b footnote, Ln. 27 and 29, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)

39	Net Operating Loss - Protected	XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected	XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected	XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected	XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected	XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected	XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected	XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected	XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected	XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected	XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected	XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)	XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)

52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	XXX.XXabc footnote, Ln. 151 and 152, column (e)  ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)	XXX.XXabc footnote, Ln. 137, column (i)  ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	XXX.XXabc footnote, Ln. 151 and 152, column (i) Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)	XXX.XXabc footnote, Ln. 129, column (f)  ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	XXX.XXabc footnote, Ln. 151 and 152, column (f)  ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Deficient/(Excess) ADIT - Account 182.3	XXX.XXabc footnote, Ln. 231, column (d)  ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Deficient/(Excess) ADIT - Account 254	XXX.XXabc footnote, Ln. 231, column (g) & (i) ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected	232 footnote, Ln. 18, column (b)  ATT 1.5.1a, 232.5f footnote, Ln. 103, column (b)  Column (B)
60	Net Operating Loss - Protected	232 footnote, Ln. 63, column (b)  ATT 1.5.1a, 232.5f footnote, Ln. 148, column (b)  Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected	232 footnote, Ln. 31 and 32, column (b) 232.5f footnote, Ln. 117 and 118, column (b) ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected	232 footnote, Ln. 76 and 77, column (b)  ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)

		232.5f footnote, Ln. 162 and 163, column (b)	
63	Regulatory Assets / Liabilities - Unprotected	232 footnote, Ln. 7, column (c) 232.5f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected	232 footnote, Ln. 52, column (c) 232.5f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected	232 footnote, Ln. 8, column (c) 232.5f footnote, Ln. 94, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected	232 footnote, Ln. 53, column (c) 232.5f footnote, Ln. 139, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected	232 footnote, Ln. 9, column (c) 232.5f footnote, Ln. 95, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected	232 footnote, Ln. 54, column (c) 232.5f footnote, Ln. 140, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected	232 footnote, Ln. 10, column (c) 232.5f footnote, Ln. 96, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected	232 footnote, Ln. 55, column (c) 232.5f footnote, Ln. 141, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)

71	Pension / Post Retirement Benefits - Unprotected	<u>cc</u>	32 footnote, Ln. 12, olumn (c) 32.5f footnote, Ln. 8, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected	<u>cc</u>	32 footnote, Ln. 57, olumn (c) 32.5f footnote, Ln. 43, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected	23	32 footnote, Ln. 13, olumn (c) 32.5f footnote, Ln. 9, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected	<u>cc</u>	32 footnote, Ln. 58, olumn (c) 32.5f footnote, Ln. 44, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected	<u>cc</u>	32 footnote, Ln. 14, olumn (c) 32.5f footnote, Ln. 00, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected	<u>cc</u>	32 footnote, Ln. 59, olumn (c) 32.5f footnote, Ln. 45, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected	<u>cc</u>	32 footnote, Ln. 15, olumn (c) 32.5f footnote, Ln. 01, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected	<u>cc</u>	32 footnote, Ln. 60, olumn (c) 32.5f footnote, Ln. 46, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected	<u>cc</u>	32 footnote, Ln. 17, olumn (c) 32.5f footnote, Ln. 03, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)

80	Net Operating Loss - Unprotected	columr 232.5f	otnote, Ln. 62, n (c) footnote, Ln. olumn (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	and 32 232.5f	otnote, Ln. 31 2, column (c) feetnote, Ln. ad 118, column	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	and 77 232.5f	otnote, Ln. 76 7, column (c) footnote, Ln. ad 163, column	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected	<u>columr</u> <del>278.3f</del> <del>102, cc</del>	footnote, Ln. olumn (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected	<u>columr</u> <del>278.3f</del> <del>147, co</del>	footnote, Ln. olumn (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected	and 32 <del>278.3f</del> <del>117 an</del> <del>(b)</del>	otnote, Ln. 31 2, column (b) footnote, Ln. ad 118, column	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected	and 77 278.3f 162 an (b)	otnote, Ln. 76 7, column (b) footnote, Ln. ad 163, column	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)	columr <del>278.3f</del>	otnote, Ln. 18, n (g) footnote, Ln. plumn (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

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88	Excess Tax Depreciation - Normalizing (282)	278 footnote, Ln. 63, column (g) 278.3f footnote, Ln. 147, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278 footnote, Ln. 31 and 32, column (c) and (g) 278.3f footnote, Ln. 117 and 118, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278 footnote, Ln. 76 and 77, column (c) and (g) 278.3f footnote, Ln. 162 and 163, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	278 footnote, Ln. 7, column (d) 278.3f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)	278 footnote, Ln. 52, column (d) 278.3f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278 footnote, Ln. 31 and 32, column (d) 278.3f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278 footnote, Ln. 76 and 77, column (d) 278.3f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)

95	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	232 footnote, Ln. 33, column (d) 232.5f footnote, Ln. 119, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	232 footnote, Ln. 78, column (d) 232.5f footnote, Ln. 164, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	278 footnote, Ln. 33, column (e) and (g) 278.3f footnote, Ln. 119, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	278 footnote, Ln. 78, column (e) and (g) 278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	232 footnote, Ln. 34, column (d) 232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	232 footnote, Ln. 79, column (d) 232.5f footnote, Ln. 165, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	232 footnote, Ln. 35, column (d) 232.5f footnote, Ln. 121, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	232 footnote, Ln. 80, column (d) 232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)

103	254 Gross-up	278 footnote, Ln. 34, column (e) and (g) 278.3f footnote, Ln. 420, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	278 footnote, Ln. 79, column (e) and (g)  278.3f footnote, Ln. 165, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	278 footnote, Ln. 35, column (e) and (g) 278.3f footnote, Ln. 121, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	278 footnote, Ln. 80, column (e) and (g)  278.3f footnote, Ln. 166, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	114 footnote, Ln. 4, column (d) 114.55c footnote, Ln. 8, column (d)	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	114 footnote, Ln. 4, column (h) and (j) 114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	114 footnote, Ln. 4, column (d) 114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	114 footnote, Ln. 4, column (h) and (j) 114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)

111	Net Operating Loss - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)

124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Deficient/(Excess) ADIT - Account 182.3	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Deficient/(Excess) ADIT - Account 254	to	be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected	to	be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)

137	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)

150	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)

163	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	to be determined	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	to be determined	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
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174	Line intentionally left blank	Line intentionally left blank	Line intentionally left blank
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Inputs

Page 4 of 5

### Data Input from Company Records and/or Verification Required (Manual Input)

Line	Account/Description/Classific	Inputs From	Source of Data	Template Sheet
No	ation	End of Year		of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b

9	State Income Tax Rate - Prior to TCJA	From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA	From Tax Department	ATT - 1.5.1b
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12	Line intentionally left blank	Line intentionally left blank	Line intentionally left blank
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18	Line intentionally left blank	Line intentionally left blank	Line intentionally left blank
19	Line intentionally left blank	Line intentionally left blank	Line intentionally left blank
20	Line intentionally left blank	Line intentionally left blank	Line intentionally left blank

### APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

N	
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е	
s FF1 Page # or Ins	truction

#### Shaded cells are input cells

#### Allocators

All	locators			
	Wages & Salary Allocation			
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 1, Ln. 61]	- #DI
1	Transmission under SPP			اط# V/0
а	Tariff Factor		[From ATT-5, Ln. 1a] p354.28.b [From Inputs, Pg. 1,	!
2	Total Wages Expense		Ln. 63]	0
3	Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 1, Ln. 62]	0
Ū	Total Wages Less A&G		<u> </u>	
4	Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 * Line 1a) / Line 4	#DI V/0 !
	Plant Allocation Factors		204 footnote SD Ops Ln 91 BOY and EOY average	<u> </u>
6	Electric Plant in Service		204 footnote SD Ops Ln 91 BOY and EOY average p207.104.g [From Inputs, Pg. 1, Ln. 32]	0
6		(N	204 footnote SD Ops Ln 91 BOY and EOY average p207.104.g [From Inputs, Pg. 1,	
	Electric Plant in Service Accumulated Depreciation (Total Electric Plant)  Accumulated Intangible Amortization (Other Utility Plant)	(N ot e A)	204 footnote SD Ops Ln 91 BOY and EOY average p207.104.g [From Inputs, Pg. 1, Ln. 32] p219.29.c [From Inputs, Pg. 1,	0
7	Electric Plant in Service Accumulated Depreciation (Total Electric Plant)  Accumulated Intangible Amortization	ot e	204 footnote SD Ops Ln 91 BOY and EOY average p207.104.g [From Inputs, Pg. 1, Ln. 32] p219.29.c [From Inputs, Pg. 1, Ln. 44] p200.21.c [From Inputs, Pg. 1,	0

1 1	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	#DI V/0 !
1 2 <b>Gr</b> o	oss Plant Allocator	(Line 11 / Line 6)	#DI V/0 !
		(======================================	-
1	Transmission Net Plant under SPP tariff (excluding Land Held for Future		#DI V/0
3	Use)	(Line 35 - Line 26)	! #DI
1 4 <b>Ne</b>	t Plant Allocator	(Line 13 / Line 10)	#DI V/0 !
T 110	T lant Allocator	(Ente 107 Ente 10)	
T/E	Pole Allocation Factor		
1 5	Gross Distribution Pole/Structure Investment (Acct 364)	204 footnote SD Ops Ln61b and Ln61g averagep206.64.b- [From Inputs, Pg. 1, Ln. 66]	
3	investment (Acct 504)	204 footnote SD Ops Ln49b and Ln49g average + Ln50b and 50g	
1 6	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	<u>averagep206.51.b + p206.52.b</u> [From Inputs, Pg. 1, Lns. 64 & 65]	-
1 7	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	_
1 8	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	
1	T/D Revenue Allocation Factor (For	4: 4741	#DI V/0
9	Pole Attachment Revenue)	(Line 17 / Line 18)	!
Plant (	Calculations		
2	Int In Service Transmission Plant In Service under	75	
0	SPP tariff	[From Inputs, Pg. 2, Ln. 13]	0
		204 footnote SD Ops Ln 84b	
2 1	General	and 84g average p207.99.g [From Inputs, Pg. 1, Ln. 41]	0
2	Intangible	204 footnote SD Ops Ln 5 BOY and EOY average p205.5.g [From Inputs, Pg. 1, Ln. 31]	0
2	Total General and	[1 10111 111 put3, 1 g. 1, E11. 01]	
3	Intangible Plant	(Line 21 + Line 22)	0 #DI
2	Wage & Salary Allocator	(Line 5)	V/0 !
<b>⊣</b>	Total General and Intangible	(Line o)	#DI
2	Functionalized to Transmission		V/0

		(1.1		
2	Land Held for Future Use	(N ot e	[From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
О	USE	C)		U
				#DI
2 7	Total Blant In Bata Basa		(Line 20 - Line 25 - Line 26)	V/0 !
1	Total Plant In Rate Base		(Line 20 + Line 25 + Line 26)	!
	Accumulated Depreciation			
		(N		
	Transmission Accumulated	ot		
2 8	Depreciation for assets under SPP tariff	e B)	[From Inputs, Pg. 2, Ln. 14]	0
0	taiii	Б)	[F10111 III]puts, Fg. 2, Lii. 14]	U
	General Plant			
2	Accumulated		p219.28.c [From Inputs, Pg. 1,	
9	Depreciation		Ln. 43]	0
3	Accumulated Intangible Amortization (Other Utility Plant)		(Line 8)	0
3	Total Accumulated		(=::)	
1	Depreciation		(Line 29 + 30)	0
3				#DI V/0
2	Wage & Salary Allocator		(Line 5)	!
	Subtotal General and Intangible			#DI
3	Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	V/0 !
3	Hansinission		(Line 31 Line 32)	:
				#DI
3	Total Accumulated			V/0
4	Depreciation		(Sum Lines 28 + 33)	!
				#DI
3	Total Net Property, Plant &			اط# V/0
	Equipment		(Line 27 - Line 34)	1
Ac	ljustment To Rate Base			
	Accumulated Deferred Income Taxes			#DI
3				V/0
6	ADIT		[From ATT 1, Pg. 1, Ln. 45]	!
	Rate Base Adjustment Mechanism – Deficient/(Excess) Deferred Income Taxes			

3 6 a 3 6 b	Deficient/(Excess) Deferred Taxes Regulatory Asset (Account 182.3) Deficient/(Excess) Deferred Taxes Regulatory Liability (Account 254) Deficient/(Excess) Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission		[From ATT 1.5, Pg. 1, Ln. 23] [From ATT 1.5, Pg. 1, Ln. 47] (Line 36a + Line 36b)	#DI V/0 ! <u>#DI</u> <u>V/0</u> ! #DI V/0
3 7	Prepayments  Prepayments	(N ot e A)	[From ATT-5, Ln. 37]	#DI V/0 !
	Materials and Supplies	(N		
3 8	Undistributed Stores Expense	ot e A)	p227.16.c [From Inputs, Pg. 1, Ln. 35]	0 #DI V/0
3 9	Wage & Salary Allocator		(Line 5)	!
4 0	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	#DI V/0 ! #DI
4	Transmission Materials & Supplies		[From ATT-5, Ln. 41]	#DI V/0 !
4	Total Materials & Supplies Allocated to Transmission		(Line 40 + Line 41)	#DI V/0 !
	Cash Working Capital			<b>"D</b> I
4 3 4	Operation & Maintenance Expense		(Line 66)	#DI V/0 ! 12.
4	1/8th Rule		1/8	5%
4 5	Total Cash Working Capital Allocated to Transmission		(Line 43 * Line 44)	#DI V/0 !
4 6	Non-Escrowed Funds		[From ATT-4, Line 3, Col. C]	#DI V/0 !
4 7	Total Adjustment to Rate Base		(Lines 36 + 36c+ 37 + 42 + 45 + 46)	#DI V/0 !

4			#DI V/0
8	Rate Base	(Line 35 + Line 47)	1

## Appendix A Page 1 of 3

# APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	perations & Maintenance pense			
	Transmission O&M			<b>"</b> DI
4 9	Transmission O&M		[From ATT-5, Ln. 49]	#DI V/0 ! #DI
5 0 5 1	Less Account 565 Line left intentionally blank		[From ATT-5, Ln. 50]	V/0 !
5 2	Plus Charges billed to Transmission Owner and booked to Account 565		[From ATT-5, Ln. 52]	0
5 3	Transmission O&M		(Lines 49 - 50)	#DI V/0 !
	Allocated Administrative & General Expenses			
5 4 5 5 6 5 7	Total A&G Line left intentionally blank Line left intentionally blank Line left intentionally blank blank	<b>A</b> 1	320 footnote SD Ops Ln197b323.197b [From Inputs, Pg. 1, Ln. 50]	0
5 8	Less Regulatory Commission Exp Account 928	(N ot e D)	320 footnote SD Ops Ln189bp323.189.b- [From Inputs, Pg. 1, Ln. 48] 320 footnote SD Ops	0
5 9	Less General Advertising Exp Account 930.1		Ln191bp323.191.b [From Inputs, Pg. 1, Ln. 49]	0
6 0	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0

6				#DI V/0
1	Wage & Salary Allocator		(Line 5)	<u> </u>
6 2	Administrative & General Expenses Allocated to Transmission		(Line 60 * Line 61)	#DI V/0 !
Dii	rectly Assigned A&G	(N		
6 3	Regulatory Commission Exp Account 928	ot e F) (N	[From ATT-5, Ln. 63]	0
6 4	Safety/Peak Alert Advertising Exp (Acct 909)	ot e E)	[From ATT-5, Ln. 64]	#DI V/0 !
6 5	Subtotal - Accounts 909 and 928 - Transmission Related	•	(Line 63 + Line 64)	#DI V/0 !
6 6	Total Transmission O&M		(Lines 53 + 62 + 65)	#DI V/0 !
De	preciation Expense	(N		
6 7	Transmission Depreciation Expense for Assets under SPP tariff	ot e B)	p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	0
6 8	General Depreciation Expense Including Amortization of Limited Term Plant	(N	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0
6 9	Intangible Amortization	ot e A)	p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0
7 0	Total		(Line 68 + Line 69)	0 #DI
7 1	Wage & Salary Allocator  General Depreciation & Intangible		(Line 5)	V/0 ! #DI
7 2	Amortization Allocated to Transmission		(Line 70 * Line 71)	V/0 !
	tal Transmission Depreciation &			#DI V/0
3 An	nortization .		(Lines 67 + 72)	!

Taxes	Other than Income Taxes	<b>S</b>		
	exes Other than Income		[From ATT-2, Pg. 1, Ln. 14]	#DI V/0 !
	otal Taxes Other than Inco exes	me	(Line 74)	#DI V/0 !
	n \ Capitalization lations			
7 6	ong Term Interest Long Term Interest & Hedging Costs	<b>&amp;</b>	[From ATT-9, Pg. 2, Ln. 6]	-
7 7 <b>P</b> r	eferred Dividends		[From ATT-8, Pg. 1, Ln. 4]	0
7 8 7 9 8 0 8 1 8 2	Proprietary Capital Less Accumulated Other Comprehensive Income Account 219 Less Preferred Stock Less Account 216.1 Common Stock		[From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81)	0 0 0 0
Ca 8 3 8 4 8 5 8 6	Total Long Term Debi (Average)  Preferred Stock  Common Stock  Total Capitalization		[From ATT-6, Pg. 1, Ln. 1, Col A] [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85)	0 0 0
8 7 8 8	Debt % Preferred %	Total Long Term Debt Preferred Stock	[From ATT-6, Pg. 1, Ln. 1, Col B] [From ATT-6, Pg. 1, Ln. 2, Col B]	#DI V/0 ! #DI V/0 !

9 7	Investment Return = Rate Base Return	* Rate of	(Line 48 * Line 96)	#DI V/0 !
9 6	Rate of Return on Rate Base (ROR)		(Sum Lines 93 to 95)	#DI V/0 !
9 5	Weighted Cost of Common	Common Stock	(Line 89 * Line 92)	V/0 !
9	Weighted Cost of Preferred	Preferred Stock	(Line 88 * Line 91)	V/0 ! #DI
9	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	#DI V/0 ! #DI
9 0 9 1 9 2	Debt Cost Preferred Cost Common Cost	Total Long Term Debt Preferred Stock Common Stock	[From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C] [From ATT-6, Pg. 1, Ln. 3, Col C]	#DI V/0 ! 0.0 0% 0.0
8	Common %	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col B]	#DI V/0 !

Appendix A Page 2 of 3

#### APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

# **Composite Income Taxes**

	Income Tax Rates				
			(N		
			ot		
			е		
9	FIT=Federal Income Tax		G		0.0
8	Rate		)	[From Inputs, Pg. 5, Ln. 1]	0%
			(N		
			ot		
			е		
9	SIT=State Income Tax		G		0.0
9	Rate or Composite		)	[From Inputs, Pg. 5, Ln. 2]	0%
1		(% of fed	(N		
0		inc tax	ot		0.0
0	p	deductible	е	[From Inputs, Pg. 5, Ln. 3]	0%

1 0 1 1 0 2	T T / (1-T)	for state G purposes) ) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = Tax Gross-Up		0.0 0% 0.0 0%
1 0 3	ITC Adjustment  Amortized Investment Tax Transmission Related	Credit -	[From ATT-5, Ln. 103]	#DI V/0 !
1 0 3 a	Income Tax Allowance Adjustment Mechanism – Amortization of Deficient/(Excess) Deferred Income Taxes Amortized Deficient/(Excess) Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg.1, Ln. 21]	#DI V/0 !
1 0 3 b 1 0	Amortized Deficient/(Excess) Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg.1, Ln. 43	#DI V/0 !
3 c 1 0 3	Total			<u>V/0</u> <u>!</u> 100 <u>.00</u>
d 1 0 3 e	Tax Gross Up Deficient/(Excess) Deferred Tax Amortization Allocated to Transmission		(Line 102 + 1) (Line 103c * Line 103d)	<u>#DI</u> <u>V/0</u> <u>!</u>
1 0 4	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101))	#DI V/0 !
1 0 5	Income Tax Component =	(T/1-T) * Investment Return * (1- (WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	#DI V/0 !

1 0 6	Total Income Taxes		(Line 105 - Line 104 – Line 103e)	#DI V/0 !
Re	evenue Requirement			
	Summary			
1	Not Droporty Dlopt 9			#DI V/0
7	Net Property, Plant & Equipment		(Line 35)	V/U !
1	- 4*·F····		(=	#DI
0	Total Adjustment to Rate		(I in a 47)	V/0
8 1	Base		(Line 47)	! #DI
Ö				V/0
9	Rate Base		(Line 48)	!
				<b>"D</b> I
1				#DI V/0
0	Total Transmission O&M		(Line 66)	!
1			,	#DI
1	Total Transmission Depreciation & Amortization		(Line 72)	V/0
1	Amortization		(Line 73)	! #DI
1	Taxes Other than			V/0
2	Income		(Line 75)	!
1				#DI V/0
3	Investment Return		(Line 97)	!
1				#DI
1 4	Income Taxes		(Line 106)	V/0 !
4	income raxes		(Line 106)	:
1				#DI
1	Gross Revenue		(Sum Lines 440 to 444)	V/0
5	Requirement		(Sum Lines 110 to 114)	!
1	Adjustment to Remove Revenue Requirement Associated with Excluded Transmission Facilities	ts		
1	Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13	0
-		(N	,	
1	Revenues from Direct	ot		
1 7	Assigned Transmission Facilities	e H)	[From ATT-5, Ln. 117]	0
1		. י,	[	
1	Included Transmission			
8 1	Facilities		(Line 116 - Line 117)	0 #DI
1				#UI V/0
9	Inclusion Ratio		(Line 118 / Line 116)	!
			•	

1 2 0 1 2		Gross Revenue Requirement  Adjusted Gross Revenue Requirement	(Line 115) (Line 119 * Line 120)	#DI V/0 ! #DI V/0
	Reven Adjust	ue Credits &	(Ellie 113 Ellie 120)	·
1 2 2 1		Revenue Credits (Includes Schedule 11)	[From ATT-3, Ln. 10]	#DI V/0 !
2 2 a		Refunds and Surcharges (Adjustments to Gross ATRR)		
1 2 2 b		Total Revenue Credits and Adjustments	(Line 122 + Line 122a)	#DI V/0 !
1 2 3		Annual Total Net Revenue Requirement	(Line 121 - Line 122b)	#DI V/0 !
1 2 4 1 2 5		Line Intentionally Left Blank Adjustments to prior Rate Year Revenue Requirement		
1 2 6		Annual Total Net Revenue Requirement from Schedule 9	(sum Line 123 to 125)	#DI V/0 !

#### Notes:

- Α Electric portion only.
  - Includes only transmission assets under the SPP tariff.
- В
  - Includes Transmission
- portion only.
- Includes all Regulatory Commission Expenses for all Electric jurisdictions. D
  - Includes safety-related and load/grid congestion management advertising expense
- included in Account 909 (Product codes ADAS, ADCS, ADPA).
  - Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the
- G South Dakota income tax rate, and p = the percentage of

federal income tax deductible for South Dakota state income taxes.

There are no direct assigned transmission facilities on our system as of 12/31/2014. Annual verification/updates will be documented on ATT 5.

Appendix A

Page 3 of 3

# Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H	(I)
Begi nnin g of Year Bala nce	En d of Yea r Bal anc e	Aver	100%	100% Trans missio n Relate d	, ,	Lab or Rel ate d	`)	Descriptio n
							teb ase	

							ase	
<u>L</u> <u>i</u> <u>n</u> <u>e</u>	<u>Ac</u> <u>co</u> <u>un</u> <u>t</u>	<u>Identification</u>						
1	19 0.0	Regulatory Assets / Liabilities	_	-	_	-		
2	19 0.0	Unbilled Revenue	_	-	_	-		
3	19 0.0	Compensation Accruals	-	-	-	-		Deferred compens ation, tax deductibl e when
4	19 0.0	Reserves & Accruals	-	-	-	-		paid Relates
5	19 0.0	Pension / Postretirement Benefits	-	-	-	-		to pensions - tax funding vs book accrual
6	19 0.0	Environmental Liability	-	-	-	-		All natural gas related
7	19 0.0	Interest Rate Hedge	-	-	-	-		Not South Dakota Electric related

8 9 1 0 1 1 1 2 1 3	19 0.0 19 0.0 19 0.0	Customer Advances  Net Operating Loss  Non-jurisdictional (SD Gas, NE Gas)	- - -	-	-	-		-			
1 4 1 5 1 6 1 7 1 8 1 9 2 0		Total  Conform - [FF1, pg. 234.2b-footnote, ln. 22, col. (f ) & (g)23, col. (b) & pg. 234, Ln. 18, col. (c)]  (From Inputs, Line 1 & 2)  Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]  Total Transmission		-	-	<u>0.00%</u>	100.0 0%	# <u>D</u> <u>IV/</u> <u>0!</u> #D IV/ 0!	# <u>D</u> <u>IV/</u> <u>0!</u> #D IV/ 0!	#D IV /0!	
2 1 2 2 2 3 2	28 2.0 28 2.0	Accel Depr & Amort.  Non-jurisdictional (SD Gas, NE Gas)		-	-	-		-			Accelerat ed Depreciat ion & Amortiza tion of non-flow through items Not South Dakota Electric related

2 5					_						
2 6 2 7		Total	_	-	_	-	_	_	_		
2 8		Conform - [FF1, pg. 274.2b footnote, ln. 9, col. (b) & (k)274-275, ln. 5, col. (j) & (k)] (From Inputs,									
2 9		Pg. 3, Line 25 & 26) Allocator [EX-col. B, DIR-col. C, GP- col. D, SW-col. E]	-	-		0.00%	100.0 0%	# <u>D</u> <u>IV/</u> <u>0!</u>	# <u>D</u> <u>IV/</u> <u>0!</u>		1
3		Total Transmission				-	-	#D IV/ 0!	#D IV/ 0!	#D IV /0!	
3 1 3 2											
3	28 3.0	Regulatory Assets	-	-	-	-					MGP tax gross
3 4	28 3.0	FAS109 Flow through deferred taxes	-	-	-	-					up on FAS109 flow through deferred taxes
3 5	28 3.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
3 6 3					-						
7 3 8 3					-						
9 4 0		Total	_	_	_	_	_	_	_		
4		Conform - [FF1, pg. 276.3b footnote, ln. 31, col. (b) & (k)276-277, ln. 19, col. (h) and (j) & (k)] (From	_	-							

	Inputs <u>Pg. 3</u> , Line 31 & 32)	
4 2	Allocator [EX-col. B, DIR-col. C, GP- col. D, SW-col. E]	$\begin{array}{ccc} & & \frac{\# D}{100.0} & \frac{\# D}{1 V/} \\ 0.00\% & 0\% & 0! & 0! \end{array}$
4 3	Total Transmission	#D #D #D   IV/ IV/ IV 0! 0! /0!
4 4		0. 0. <u>/v.</u>
	Total ADIT (Ln. 18	То
4	+ Ln. 30 + Ln 43)	#D Appendi
5		IV x A, Line /0! 36

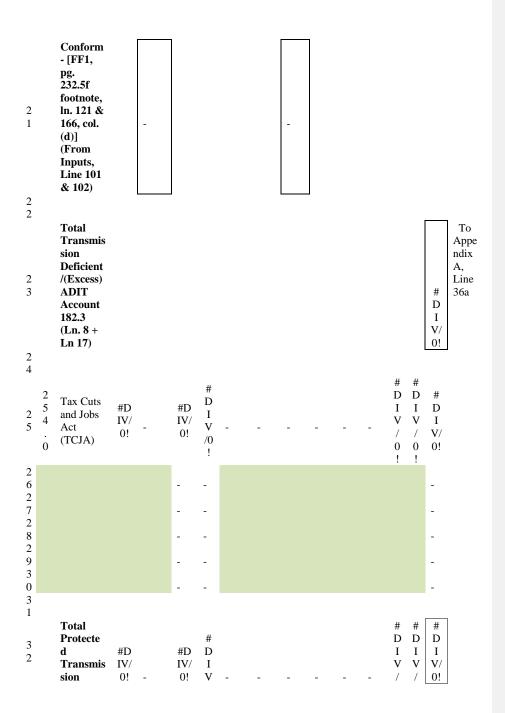
Attachment 1 Page 1 of 1

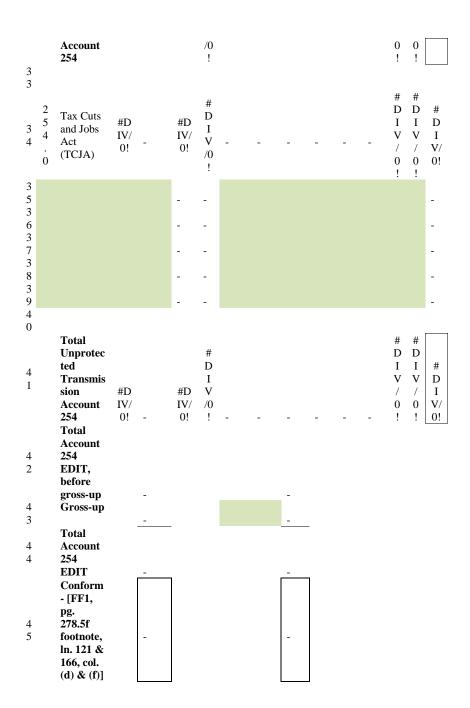
# Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

L i n e	A c c c o u n t	Identific ation (1)	(A)  Def icie nt/( Ex ces s) AD IT fro m Cu rre nt ye ar Rat e Ch an ge	Deficient/(Excess) ADI Beginnin g of Year	Def icie nt/(Ex ces s) AD IT bef ore Am ortizati on	( D ) A m or tiz ati on E xp en se	Adju stme nts (Not e 2a)	Adj ust men ts (Not e 2b)	Def icie nt/(Exc ess) AD IT En d of Yea r	Ave rag e Def icie ent/( Exc ess) AD IT ((C ol B + Col F)/2)	(I)  10 0% No n- Tr an issi on Rel ate d	(J)  10 0% Tr ans mis sio n Rel ate d	(K)PlanntRelated	(L)LaborRelated	( M ) Av er ag e R at eb as e A dj us m ec ha ni s m s mi sssi on	(N) Reference
1	1 8 2	Tax Cuts and Jobs Act (TCJA)	#D IV/ 0!	-	#D IV/ 0!	# D I V /0	-	-	-	-	-	-	# D I V / 0	# D I V / 0	# D I V/ 0!	
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5					-	-									-	

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       Total
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       Account
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4	(From Inputs, Line 105 & 106)	
6		
Ü	Total Transmis sion Deficient	
4	/(Excess)	
7	ADIT Account 254 (Ln. 30+ Ln 39)	
4	39)	
8		
Ü	Note 1 - One worksheet for each tax rate	
4 9	change event impacting deficient and/or (excess) deferred income taxes and related amortization	
5 0		
5 1	Note 2a - Adjustments as needed	
5 2 5		
5 3	Note 2b - Adjustments as needed	

Attachment 1.5 Page 1 of 1

To Appe ndix A, Line

36b

# D I V/ 0!

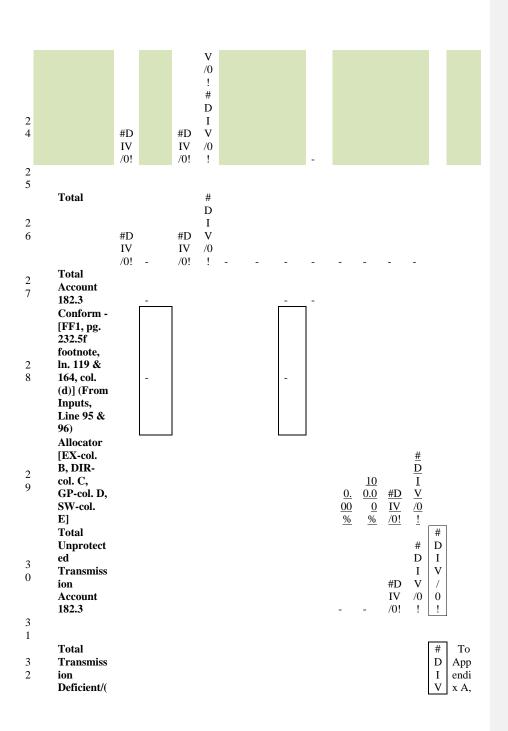
# Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA

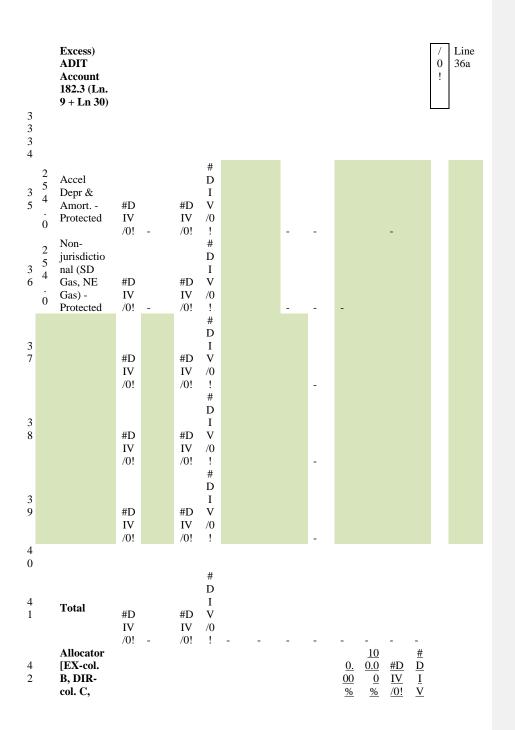
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

L i n e	A c c o u n t	Identificat ion	(A ) De fici ent /(E xce ss) AD IT fro m Cu rre nt Ye ar Rat e Ch an ge	Deficient /(Ex cess) ADI T from Previous Rate Changes	(C ) De fici ent /(E xce SS) AD IT bef ore Am orti zati on	( D ) A m or tiz at io n E xp en se	Adj ust men ts (Not e 2a)	Adj ust me nts (No te 2b)	Def icie nt/( Ex ces s) AD IT En d of Year	Ave rag e Def icie Ex ces s) AD IT ((C Ol B+ Col F)/2)	10 0% No n-Tr an sm issi on Re lat ed	(J)  10 0% Tr an sm issi on Rel ate	(K ) Pla nt Rel ate d	( L ) L ab or R el at ed	( M ) T o t a l A d d e d t o R a t e b a s e	(N)  Desc riptio n	
1	1 8 2 3	Net Operating Loss Non- jurisdictio	#D IV /0!	-	#D IV /0!	# D I V /0 ! # D			-	-			-				
2	2 . 3	nal (SD Gas, NE Gas)	#D IV /0!	-	#D IV /0!	I V /0 ! # D			-	-	-						
3			#D IV /0!		#D IV /0!	I V /0 ! # D				-							
4			IV /0!		IV /0!	I V											

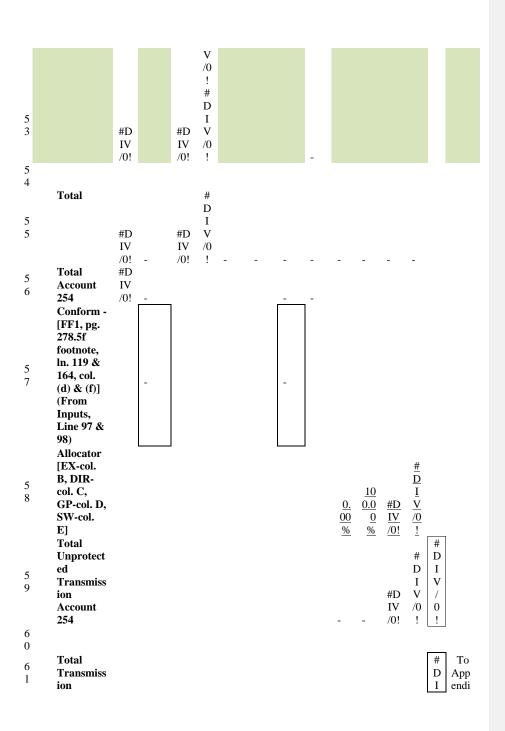
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1 5	1 8 2	Reserves & Accruals	#D IV /0!	-	#D IV /0!	# D I V /0	_	_		_	
1 6	1 8 2	Pension / Postretire ment Benefits	#D IV /0!	-	#D IV /0!	# D I V /0	_	_		_	
1 7	1 8 2	Environme ntal Liability	#D IV /0!	-	#D IV /0!	# D I V /0	-	_	-		
1 8	1 8 2	Interest Rate Hedge	#D IV /0!	_	#D IV /0!	# D I V /0	-	-	-		
1 9	1 8 2	Customer Advances	#D IV /0!	-	#D IV /0!	# D I V /0	_	-	-		
2 0	1 8 2	Net Operating Loss	#D IV /0!	-	#D IV /0!	# D I V /0	_	_		_	
2	1 8 2	Non- jurisdictio nal (SD Gas, NE Gas)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_	_		
2 2			#D IV /0!		#D IV /0!	# D I V /0		_			
2 3			#D IV /0!		#D IV /0!	# D I		-			





4 3		GP-col. D, SW-col. E] Total Protected Transmiss ion Account 254								#D V IV /0!!	# D I V / 0	
4 4 5 4 6												
4 7	2 5 4	Accel Depr & Amort Unprotecte d (282)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_		_		
4 8	2 5 4	Non- jurisdictio nal (SD Gas, NE Gas) - Unprotecte d (282)	#D IV /0!	-	#D IV /0!	# D I V /0	-	-	_			
4 9	2 5 4	Regulatory Assets - Unprotecte d (283)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_				
5 0	2 5 4	Non- jurisdictio nal (SD Gas, NE Gas) - Unprotecte d (283)	#D IV /0!	_	#D IV /0!	# D I V /0	-		-			
5			#D IV		#D IV	# D I V /0						
5 2			/0! #D IV /0!		/0! #D IV /0!	! # D I		-				



Deficient/(
Excess)
ADIT
Account
254 (Ln.
43 + Ln
58)

6

Note 1 - Comments / Descriptions of additional information as needed

Note 2a - Adjustments as needed

Note 2b - Adjustments as needed

Note 3 - Future use

Attachment 1.5.1a Page 1 of 1 V x A, / Line 0 36b

# **Attachment 1.5.1b - REMEASUREMENT OF EDIT**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

#### Description of changes in tax

lav

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Hist	N
	oric	e
	al	W
Federal		
income tax		0
rate	0%	%
State		
income tax		0
rate	0%	%
Federal		
benefit for		
deductibility		
of state		0
income tax	0%	%
State		
benefit for		
deductibility		
of federal		0
income tax	0%	%
Composite		0.
federal/state		0
income tax	0.00	0
rate	%	%
		0.
		0
		0
		0
Tax gross-	0.00	0
up factor	000	0
•		

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

	and tax gross-up		(A)	( <b>B</b>	(C)	<b>(D)</b>	<b>(E)</b>	<b>(F)</b>	( <b>G</b> )
				<b>B</b>					
				$\boldsymbol{A}$					
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			ADI	ol	r			r	
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			anc e	E 1	Cha nge	Adj	Adj	Cha nge	
			befo	3	hge bef	ust	ust	afte	
			re	x	ore	men	men	r	
Ļ			Rat	F	Adj	ts	ts	Adj	ъ
i n			e Cha	<i>1 3</i>	ust me	(No te	(No te	ust men	Desc riptio
e	Account	Identification	nge	)	nts	2a)	2b)	ts	n
				#					
		Net Operating		D I	#DI			#DI	
1	190	Loss	_	V	V/0			V/0	
				/0	!			!	
				!					
		Non- jurisdictional		# D	#DI			#DI	
2	190	(SD Gas, NE	_	I	V/0			V/0	
		Gas)		V	!			!	

3 # D #DI I #D V/// V/// V/// P P P P P P P P P P P P	
4 D #DI I #DI V/0	
! ! #	
5 D #DI I #DI V/0 V/0 V/0 ! !	
6  Subtotal Account #  182.3 - D  Protected I  V #DI #D	To 1.5.1 a - TCJ
8 Allocator (See Note 3)	
Total Protected  Transmission Account 182.3	
1 0	
1	
190 # D #DI #DI #DI #DI 2	
1 190 Unbilled I #D #DI 7/0 190 Properties 190 Prop	

1 4	190	Compensation Accruals	_	# D I V /0	#DI V/0 !	#DI V/0 !	
1 5	190	Reserves & Accruals	_	# D I V /0	#DI V/0 !	#DI V/0 !	
1 6	190	Pension / Postretirement Benefits	_	# D I V /0	#DI V/0 !	#DI V/0 !	
1 7	190	Environmental Liability	-	# D I V /0	#DI V/0 !	#DI V/0 !	
1 8	190	Interest Rate Hedge	-	# D I V /0	#DI V/0 !	#DI V/0 !	
1 9	190	Customer Advances	-	# D I V /0	#DI V/0 !	#DI V/0 !	
2 0	190	Net Operating Loss	_	# D I V /0	#DI V/0 !	#DI V/0 !	
2	190	Non- jurisdictional (SD Gas, NE Gas)		# D I V /0	#DI V/0 !	#DI V/0 !	
2 2				# D I	#DI V/0 !	#DI V/0 !	

2 3 2 4		V /0 ! # D I V /0 ! # D I V /0 ! * * * * * * * * * * * * * * * * * *	#DI V/0 ! #DI V/0 !			#DI V/0 ! #DI V/0 !	
2 5	Subtotal Account	#					To 1.5.1
2 6	182.3 - Unprotected	D I V /0	#DI V/0 !	_	_	#DI V/0 !	a - TCJ A RBA M
2 7	Allocator (See Note 3) Total	·	·				1.2
2 8	Unprotected Transmission Account 182.3 Total Deficient/(Ex						
2 9	cess) Transmission -related Account 182.3 Total		#DI			#DI	
3	Deficient/(Ex cess) ADIT Account 182,3 (Ln.7 + Ln 26)		#DI V/0 !	-	-	#DI V/0 !	
3 1							7
3 2	Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 57)					-	

3 3 4			ш			
3 5	282	Accel Depr & Amort Protected -	# D I V /0	#DI V/0 !	#DI V/0 !	
3 6	282	Non- jurisdictional (SD Gas, NE Gas) - Protected	# D I V /0	#DI V/0 !	#DI V/0 !	
3 7			# D I V /0	#DI V/0 !	#DI V/0 !	
3 8			# D I V /0 !	#DI V/0 !	#DI V/0 !	
3			D I V /0	#DI V/0 !	#DI V/0 !	
4 0		Subtotal Account 254 -	#			To 1.5.1
4		Protected	D I V /0	#DI V/0 !	#DI V/0 !	a - TCJ A RBA M
4 2		Allocator (See Note 3)	:	:	 :	IVI
4		Total Protected Transmission				
4		Account 254				

4 5 4 6						
4 7	282	Accel Depr & Amort Unprotected - (282)	# D I V /0	#DI V/0 !	#DI V/0 !	
4 8	282	Non- jurisdictional (SD Gas, NE Gas) Unprotected (282)	! # D I V /0 !	#DI V/0 !	#DI V/0 !	
4 9	283	Regulatory Assets - Unprotected - (283)	D I V /0	#DI V/0 !	#DI V/0 !	
5 0	283	Non- jurisdictional (SD Gas, NE Gas) Unprotected (283)	! D I V /0	#DI V/0 !	#DI V/0 !	
5 1			# D I V /0	#DI V/0 !	#DI V/0 !	
5 2			# D I V /0	#DI V/0 !	#DI V/0 !	
5 3			# D I V /0	#DI V/0 !	#DI V/0 !	
5 4 5 5		Subtotal Account 254 - Unprotected -	# D I	#DI V/0 !	 #DI V/0 !	To 1.5.1 a -

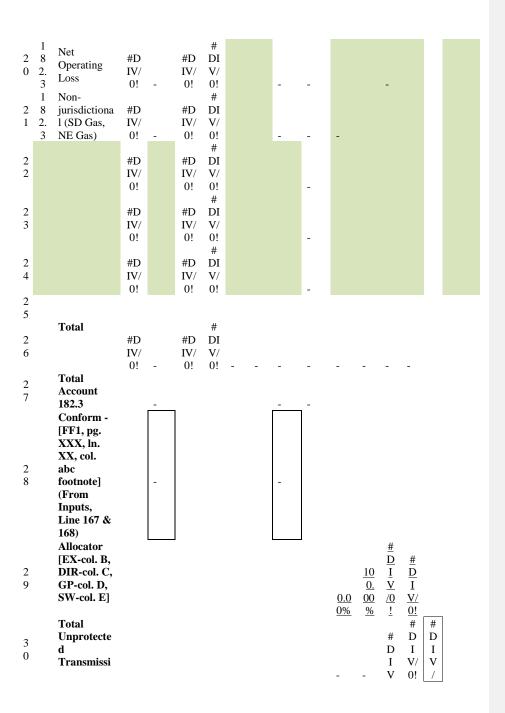
			V /0 !					TCJ A RBA M
5 6		Allocator (See Note 3) Subtotal						141
5 7		Deficient/(Excess) Transmission- related Account 254 - Unprotected Total						
5 8		Deficient/(Ex cess) Transmission -related Account 254 Total						
5 9		Deficient/(Ex cess) ADIT Account 254 (Ln. 41 + Ln 55)		#DI V/0 ! -	_		#DI V/0 !	
6		33)		• -	_		•	
6		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 58)					_	
6 2 6 3 6 4		inputs, zine co)				L		
6 5	Note 2a - Adjustments as needed							
6 6								
6 7	Note 2b - Adjustments as needed							
6 8								
6 9	Note 3 - Future use							
7 0								
7 1	Note 4 - Future use							

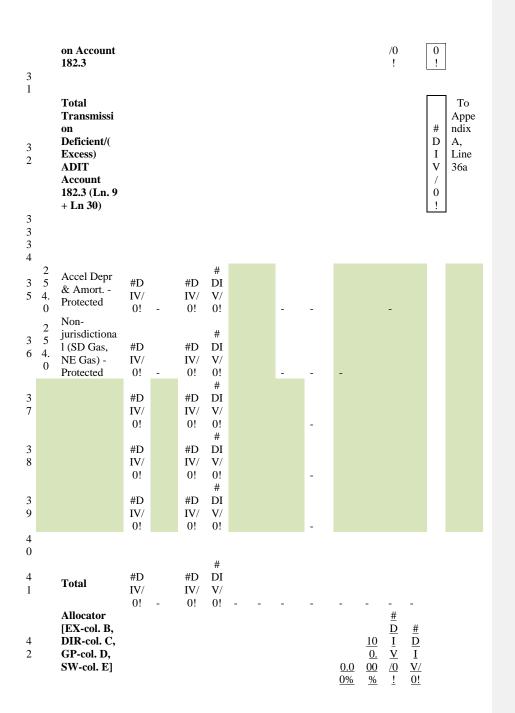
Attachment 1.5.1b Page 1 of 1

### Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..

L i n e	A c c c o u n t	Identificati on	Def icie nt/( Exc ess) AD IT fro m Cur ren t Yea r	Def icie nt/(Exc ess) AD IT fro m Pre vio us Rat e	Def icie nt/( Exc ess) AD IT bef ore Am orti zati on	(D )  A m or tiz ati on E xp en se	(E ) Ad jus tm en ts (N ote 2a )	(F ) Ad ju st m en ts (N ot e 2b )	Defi cien t/(E xces s) ADI T End of Yea	Ave rag e Deficien t/(E xces s) ADI T ((C ol B + Col	100 % No n- Tra ns mis sio n Rel ate d	(J ) 10 0 % Tr an sm iss io n Re lat ed	(K) Pl a nt R el at ed	(L ) La bo r Re lat ed	( M ) T ot al A d d e d to R at e b a	(N)  Description
			Rat e Ch ang e	Ch ang es						F)/2 )					s e	
1	1 8 2. 3	Net Operating Loss	#D IV/ 0!	_	#D IV/ 0!	# DI V/ 0!			-	_			_			
2	1 8 2. 3	Non- jurisdictiona l (SD Gas, NE Gas)	#D IV/ 0!	_	#D IV/ 0!	# DI V/ 0!			-	-	-					
3			#D IV/ 0!		#D IV/ 0!	# DI V/ 0!				-						
4			#D IV/ 0!		#D IV/ 0!	# DI V/ 0! #										
5			#D IV/ 0!		#D IV/ 0!	DI V/ 0!				-						
6 7		Total	#D IV/ 0!	-	#D IV/ 0!	# DI	-	-	-	-	_	-	_	_		

```
V/
                                         0!
       Allocator
                                                                               # <u>D</u> <u>I</u> <u>V</u> <u>/0</u> !
       [EX-col. B,
                                                                                    #
<u>D</u>
<u>I</u>
<u>V/</u>
       DIR-col. C,
                                                                           10
8
       GP-col. D,
                                                                          0.
00
<u>%</u>
       SW-col. E]
                                                                     0.0
                                                                     0%
                                                                                    <u>0!</u>
       Total
       Protected
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                                                                                         D
       Transmissi
                                                                                D
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                                                                                         Ι
9
       on Account
                                                                                I
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       182.3
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1
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1
1
       Regulatory
1
                       #D
                                   #D
                                        DI
   8
       Assets /
2
   2.
                      IV/
                                   IV/
                                        V/
       Liabilities
                       0!
                                   0!
                                        0!
                                         #
1
   8
       Unbilled
                       #D
                                   #D
                                        DI
3
   2.
                      IV/
                                   IV/
                                        V/
       Revenue
                       0!
                                   0!
                                        0!
   3
1
                                   #D
   8
       Compensati
                       #D
                                        DI
4 2.
       on Accruals
                      IV/
                                   IV/
                                        V/
   3
                       0!
                                   0!
                                         0!
   1
                                         #
1
       Reserves &
                       #D
                                   #D
                                        DI
   8
5
       Accruals
                      IV/
                                   IV/
                                        V/
                       0!
   3
                                   0!
                                        0!
                                         #
   1
       Pension /
1
                       #D
                                   #D
                                        DI
   8
       Postretireme
6
                      IV/
                                   IV/
                                        V/
   2.
       nt Benefits
                       0!
                                   0!
                                        0!
                                         #
1
                      #D
                                   #D
                                        DI
   8
       Environmen
7
   2.
       tal Liability
                       IV/
                                   IV/
                                        V/
                       0!
                                   0!
                                        0!
   3
                                         #
1
       Interest Rate
                       #D
                                   #D
                                        DI
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   2.
8
       Hedge
                      IV/
                                   IV/
                                        V/
                       0!
                                   0!
                                        0!
1
                       #D
                                   #D
                                        DI
   8
       Customer
   2.
3
       Advances
                       IV/
                                   IV/
                                        V/
                       0!
                                        0!
                                   0!
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Total
      Protected
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       Transmissi
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      on Account
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4
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5
   2 5
      Accel Depr
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4
      & Amort. -
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                               #D
                                   DI
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                              IV/
                                   V/
      Unprotected
      (282)
                    0!
                               0!
                                   0!
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      jurisdictiona
4
   5
      1 (SD Gas,
   4.
8
                    #D
                               #D
      NE Gas) -
                                   DI
   0
      Unprotected
                    IV/
                              IV/
                                   V/
       (282)
                    0!
                               0!
                                    0!
   2
      Regulatory
                                    #
4
  5
      Assets -
                    #D
                               #D
                                   DI
   4.
      Unprotected
                    IV/
                              IV/
                                    V/
   0
      (283)
                    0!
                               0!
                                   0!
      Non-
2
5 5
      jurisdictiona
      l (SD Gas,
                                    #
0 4.
      NE Gas) -
                    #D
                               #D
                                   DI
      Unprotected
                    IV/
                              IV/
                                    V/
      (283)
                    0!
                               0!
                                    0!
                    #D
                               #D
5
                                   DI
1
                    IV/
                              IV/
                                    V/
                               0!
                    0!
                                    0!
                                    #
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                               #D
                                   DI
                    IV/
                              IV/
                                   V/
                    0!
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                                    0!
                                    #
5
                    #D
                               #D
                                   DI
                              IV/
0!
3
                    IV/
                                   V/
                    0!
                                    0!
5
4
      Total
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5
                    #D
                               #D
                                   DI
                    IV/
                              IV/
                                    V/
                    0!
                               0!
                                    0!
```

```
#D
         Total
5
         Account
                         IV/
6
         254
                         0!
         Conform -
         [FF1, pg. XXX, ln.
5
7
         XX, col.
         abc] (From
         Inputs,
         Line 169 &
         170)
         Allocator [EX-col. B,
                                                                                      # <u>D</u> <u>I</u> <u>V</u> /0 !
                                                                                           #
<u>D</u>
<u>I</u>
<u>V/</u>
                                                                                 10
0.
00
<u>%</u>
5
         DIR-col. C,
        GP-col. D,
SW-col. E]
8
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0%
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         Total
         Unprotecte
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                                                                                                 D
                                                                                       D
         d
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                                                                                                 I
5
9
         Transmissi
                                                                                       I
                                                                                            D
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                                                                                       V
         on Account
                                                                                            I
         254
                                                                                       /0
                                                                                            V/
                                                                                                 0
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6
         Total
                                                                                                       To
         Transmissi
                                                                                                      Appe
                                                                                                      ndix
         Deficient/(
                                                                                                 D
                                                                                                     A,
6
                                                                                                 I
V
         Excess)
                                                                                                     Line
1
         ADIT
                                                                                                     36b
         Account
                                                                                                 0
         254 (Ln. 43
         + Ln 58)
6
    Note 1 - Comments / Descriptions of
3
    additional information as needed
6
    Note 2a - Adjustments as needed
6
6
6
7
6
8
    Note 2b - Adjustments as needed
```

6 9	Note 3 - Future use
7	
0	
7	No. 4. T. down and
1	Note 4 - Future use

Attachment 1.5.2a Page 1 of 1

#### **Attachment 1.5.2b - REMEASUREMENT OF EDIT**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

#### Description of changes in tax

lav

 $\label{eq:Note 1a - The New Tax law was enacted July X, 20XX. It changed .......$  The composite tax rates used for the remeasurement of ADIT balances are:

	Hist	N
	oric	e
	al	W
Federal		
income tax		0
rate	0%	%
State		
income tax		0
rate	0%	%
Federal		
benefit for		
deductibility		
of state		0
income tax	0%	%
State		
benefit for		
deductibility		
of federal		0
income tax	0%	%
Composite		0.
federal/state		0
income tax	0.00	0
rate	%	%
		0.
		0.
		0
		0
Torr orross	0.00	0
Tax gross-		
up factor	000	0

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

L i n e	Account	Identification	ADI T Bal anc e befo re Rat e Cha nge	A D I T B al a n c e A ft e r R at e C h a n g e ( C ol A / E I 3 x F I 3 ) #	Def icie nt/( Exc ess) AD IT fro m Yea r Rat e Cha nge bef ore Adj ust me nts	Adj ust men ts (No te 2a)	Adj ust men ts (No te 2b)	Deficient/(Excess) ADI Tfrom Year Rat e Cha nge afte r Adj ust men ts	Desc riptio n
1	190	Net Operating Loss	-	D I V /0 !	#DI V/0 !			#DI V/0 !	
2	190	Non- jurisdictional (SD Gas, NE Gas)	-	# D I V /0	#DI V/0 !			#DI V/0 !	
3				# D I	#DI V/0 !			#DI V/0 !	

4 5			V /0 ! # D I V /0 ! # D I V	#DI V/0 ! #DI V/0 !	#DI V/0 ! #DI V/0 !	
7		Subtotal Account 182.3 - Protected	# D I V /0	#DI V/0 !	 #DI V/0 !	To 1.5.2 a - TCJ A RBA M
9		Allocator (See Note 3) Total Protected Transmission Account	·	•	·	
1 0 1 1		182.3				
1 2	190	Regulatory Assets / Liabilities	# D I V /0	#DI V/0 !	#DI V/0 !	
1 3	190	Unbilled Revenue	# D I V /0	#DI V/0 !	#DI V/0 !	
1 4	190	Compensation Accruals	# D I V	#DI V/0 !	#DI V/0 !	

			/0 ! #			
1 5	190	Reserves & Accruals	D I V /0	#DI V/0 !	#DI V/0 !	
1 6	190	Pension / Postretirement Benefits	# D I V /0	#DI V/0 !	#DI V/0 !	
1 7	190	Environmental Liability	# D I V /0 !	#DI V/0 !	#DI V/0 !	
1 8	190	Interest Rate Hedge	D I V /0 !	#DI V/0 !	#DI V/0 !	
1 9	190	Customer Advances	# D I V /0	#DI V/0 !	#DI V/0 !	
2 0	190	Net Operating Loss	# D I V /0	#DI V/0 !	#DI V/0 !	
2	190	Non- jurisdictional (SD Gas, NE Gas)	# D I V /0	#DI V/0 !	#DI V/0 !	
2 2			# D I V /0	#DI V/0 !	#DI V/0 !	

2 3 2 4		# D I V /0 ! # D I V /0 !	#DI V/0 ! #DI V/0 !			#DI V/0 ! #DI V/0 !	
2 5	Subtotal Account	#					To 1.5.2
2 6	182.3 - Unprotected	D I V /0	#DI V/0 !	_	_	#DI V/0	a - TCJ A RBA M
2 7	Allocator (See Note 3) Total	٠	•			•	141
2 8	Unprotected Transmission Account 182.3 Total Deficient/(Ex						
2 9	cess) Transmission -related Account 182.3 Total		#DI			#DI	
3	Deficient/(Ex cess) ADIT Account 182.3 (Ln.7 +		V/0 !	-	-	V/0 !	
3	Ln 26)						1
3 2	Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inpu Pg. X, Line 129)					-	
3 3 4	- <b>6</b> ·, <b>22</b> /)						1

3 5	282	Accel Depr & Amort Protected	-	# D I V /0	#DI V/0 !	#DI V/0 !	
3 6	282	Non- jurisdictional (SD Gas, NE Gas) - Protected	-	# D I V /0	#DI V/0 !	#DI V/0 !	
3 7				# D I V /0	#DI V/0 !	#DI V/0 !	
3 8				# D I V /0	#DI V/0 !	#DI V/0 !	
3 9				# D I V /0	#DI V/0 !	#DI V/0 !	
4 0 4 1		Subtotal Account 254 - Protected		# D I V /0	#DI V/0	#DI V/0	To 1.5.2 a - TCJ A RBA
4 2 4 3		Allocator (See Note 3) Total Protected Transmission	-	!	!	 !	M
4 4 4 5 4 6		Account 254					

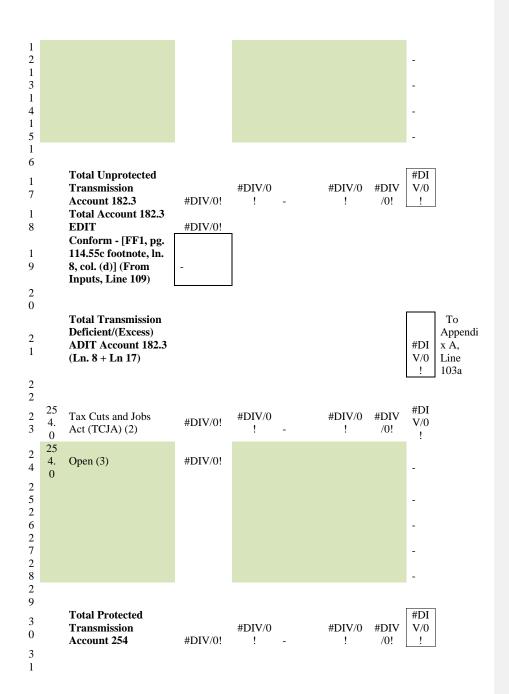
4 7	282	Accel Depr & Amort Unprotected (282)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
4 8	282	Non- jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	: # D I V /0	#DI V/0 !	#DI V/0 !	
4 9	283	Regulatory Assets - Unprotected (283)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
5 0	283	Non- jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
5 1				# D I V /0	#DI V/0 !	#DI V/0 !	
5 2				# D I V /0	#DI V/0 !	#DI V/0 !	
5 3				# D I V /0	#DI V/0 !	#DI V/0 !	
5 4				# D I V /0	#DI V/0 !		
5 5		Subtotal Account 254 - Unprotected	-	! # D I	#DI V/0 !	 #DI V/0 !	To 1.5.2 a -

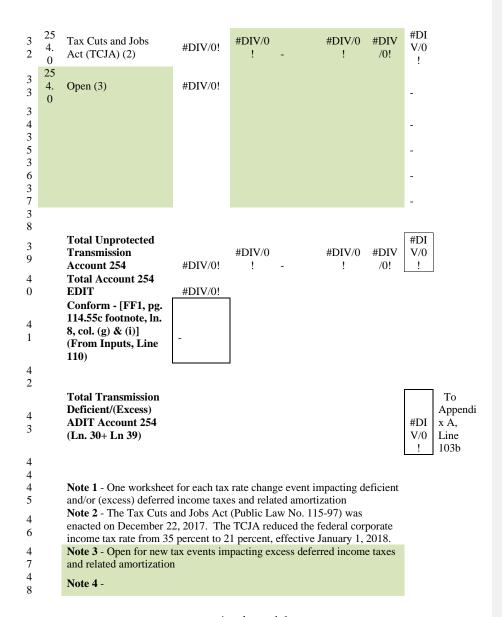
		V /0 !			TCJ A RBA M
5 6		Allocator (See Note 3) Subtotal			111
5 7		Deficient/(Excess) Transmission- related Account 254 - Unprotected Total Deficient/(Ex			
5 8		cess) Transmission -related Account 254 Total			
5 9		Deficient/(Ex cess) ADIT Account 254 (Ln. 41 + Ln 55)	#DI V/0 ! -	#DI V/0 - !	
6		/		•	
6		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 130)		_	
6 2 6 3 6 4		ig. A, Elite 190)			_
6	Note 2a - Adjustments as needed				
6				'	
6 7	Note 2b - Adjustments as needed				
6 8					
6 9	Note 3 - Future use				
7 0					
7 1	Note 4 - Future use				

Attachment 1.5.2b Page 1 of 1

## Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)

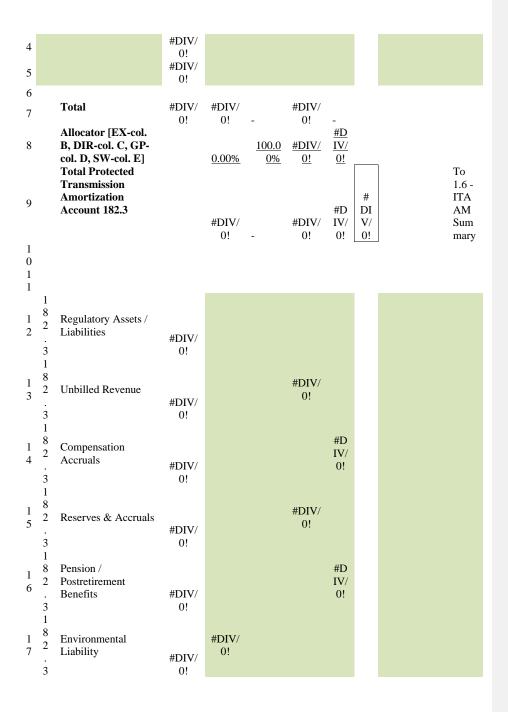
L i n e	A cc ou nt	Identification (1)	(A) Amortizati on Expense (from 1.6.xx detail workpaper tabs)	(B) 100% Non- Transm ission Related	(C) 100% Transm ission Related	(D) Plant Related	(E) Labor Relate d	(F) Ave rag e Rat eba se Adj ust me nt Me cha nis m- Tra nsm issi on	(G) Referenc e
1	18 2. 3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0 !	-	#DIV/0 !	#DIV /0!	#DI V/0 !	
2	18 2. 3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6 7								-	
8		Total Protected Transmission Account 182.3	#DIV/0!	#DIV/0 !	-	#DIV/0 !	#DIV /0!	#DI V/0 !	
9	18	Tax Cuts and Jobs		#DIV/0		#DIV/0	#DIV	#DI	
0	2.	Act (TCJA) (2)	#DIV/0!	#DIV/0	-	#DIV/0	/0!	V/0 !	
1	18 2. 3	Open (3)	#DIV/0!					-	

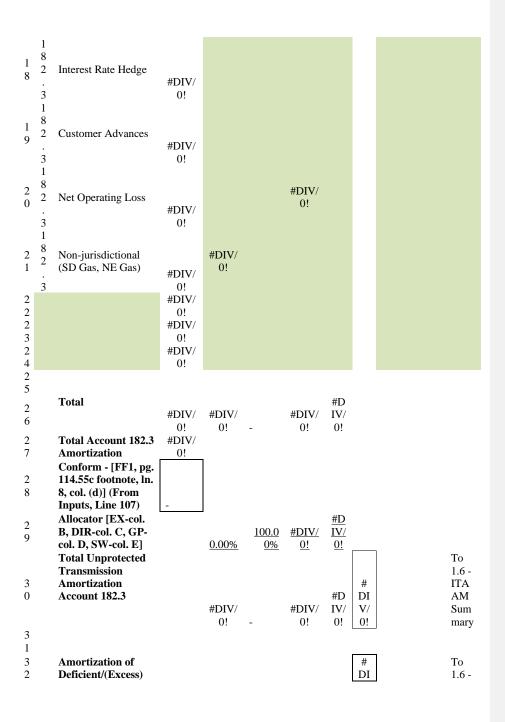




### Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

L i n e	A c c o u n t	Identification	(A)  Amorti zation Expen se from 1.5.1a- TCJA RBAM	(B)  100% Non- Trans missio n Relate d	(C)  100% Trans missio n Relate d	(D)  Plant Relate d	(E)  La bor Rel ate d	(F ) To tal A m or t E xp Tr an s mi sssi on Cr ed it/ (D	(G ) Pr ot ec te d (1 )/ U np ro te ct ed (2 )	(H) A m or tiz ati on A cc ou nt	A m or tiz ati on Pe ri od	(J)  Desc ripti on
1	1 8 2	Net Operating Loss	#DIV/ 0!			#DIV/ 0!		eb it)	Pr ot ec te d	41 0. 1	R S G / B oo k Li ve s	
2	1 8 2	Non-jurisdictional (SD Gas, NE Gas)	#DIV/ 0! #DIV/ 0!	#DIV/ 0!					N on - Ju ris di cti on al	41 0. 1	N/ A	





3 3 3		Deferred Taxes (Ln. 9 + Ln 30)						V/ 0!				ITA AM Sum mary
3 5	2 5 4	Accel Depr & Amort Protected	#DIV/ 0!			#DIV/ 0!			Pr ot ec te d	41 1. 1	A R A M / B oo k Li ve s	
3 6	2 5 4	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/ 0!	#DIV/ 0!					on - Ju ris di cti on al	41 1. 1	N/ A	
3 7 3 8 3 9			#DIV/ 0! #DIV/ 0! #DIV/ 0!									
4 0 4 1 4 2 4 3		Total Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Protected Transmission Amortization Account 254	#DIV/ 0!	#DIV/ 0! 0.00% #DIV/ 0!	- 100.0 0%	#DIV/ 0! #DIV/ 0! #DIV/ 0!	# <u>D</u> <u>IV/</u> <u>0!</u> #D IV/ 0!	# DI V/ 0!				To 1.6 - ITA AM Sum mary

```
4
5
4
                                                                                        R
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                                                                                        G
   2
                                                                              U
   5
4
        Accel Depr &
                                                                              np
                                                                                   41
4
                                                          #DIV/
                                                                                        В
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        Amort. -
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7
                                                            0!
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        Unprotected (282)
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                                                                                        Li
                                                                              \operatorname{ed}
                               #DIV/
                                                                                        ve
                                 0!
                                                                                        S
        Non-jurisdictional
                                        #DIV/
        (SD Gas, NE Gas) -
8
                                          0!
        Unprotected (282)
                               #DIV/
   0
                                 0!
   2
4
9
        Regulatory Assets -
                                        #DIV/
        Unprotected (283)
                                          0!
                               #DIV/
   0
                                 0!
   5
        Non-jurisdictional
5
0
                                        #DIV/
        (SD Gas, NE Gas) -
                                          0!
                               #DIV/
        Unprotected (283)
    0
                                 0!
5
1
                                        #DIV/
                               #DIV/
                                 0!
                                          0!
5
2
5
3
5
                               #DIV/
                                 0!
                               #DIV/
                                 0!
4
5
5
        Total
                               #DIV/
                                        #DIV/
                                                          #DIV/
                                                            0!
                                 0!
                                          0!
5
        Total Account 254
                               #DIV/
6
        Amortization
                                 0!
        Conform - [FF1, pg.
        114.55c footnote, ln.
5
7
        8, col. (g) & (i)]
        (From Inputs, Line
        108)
        Allocator [EX-col.
                                                                   #D
5
       B, DIR-col. C, GP-col. D, SW-col. E]
                                                  100.0 #DIV/
                                                                  IV/
8
                                        0.00%
                                                    0%
                                                            0!
                                                                   0!
```

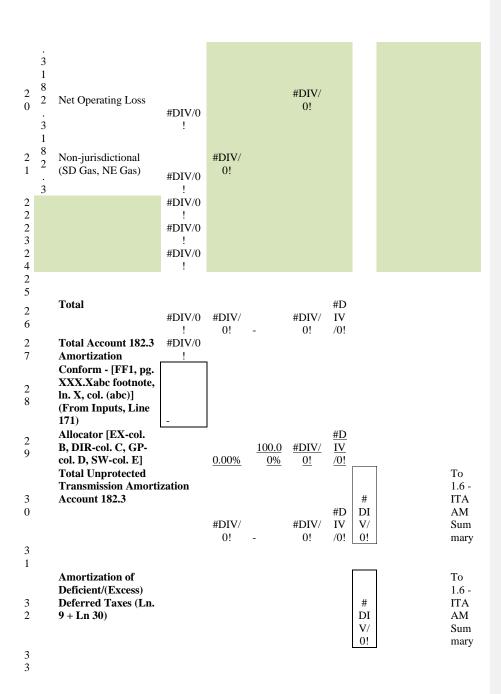
5 9	Total Unprotected Transmission Amortization Account 254  #DIV/ 0! - 0!	#D DI IV/ V/ 0! 0!	To 1.6 - ITA AM Sum mary
0	Amortization of Deficient/(Excess)		To 1.6 -
6	Deferred Taxes	#	ITA
1	(Ln. 43 + Ln 58)	DI V/ 0!	AM Sum mary
6			,
2	Note 1 - Protected means that the normalization rules		
6 3	provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)  Note 2 - Unprotected		
6	deficient/(excess) deferred		
4	taxes are not subject to the normalization rules.		
6 5	Note 3 - The Tax Cuts and Jobs Act (Public Law No. 115-9' on December 22, 2017. The TCJA reduced the federal corputax rate from 35 percent to 21 percent, effective January 1, 2	orate income	

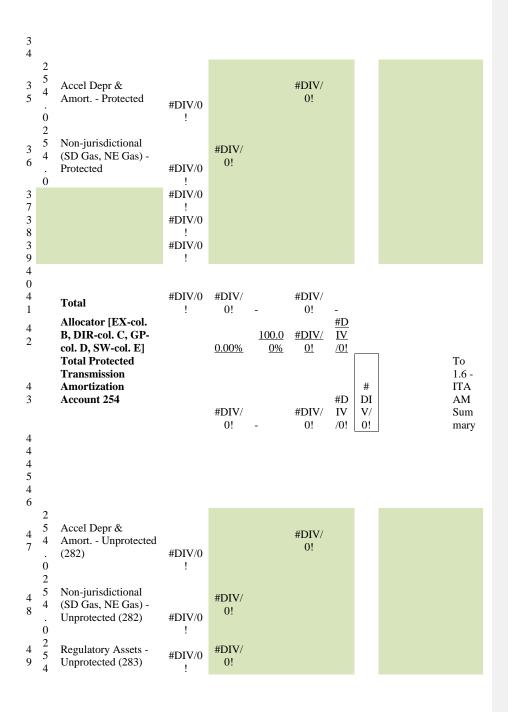
Attachment 1.6.1a Page 1 of 1

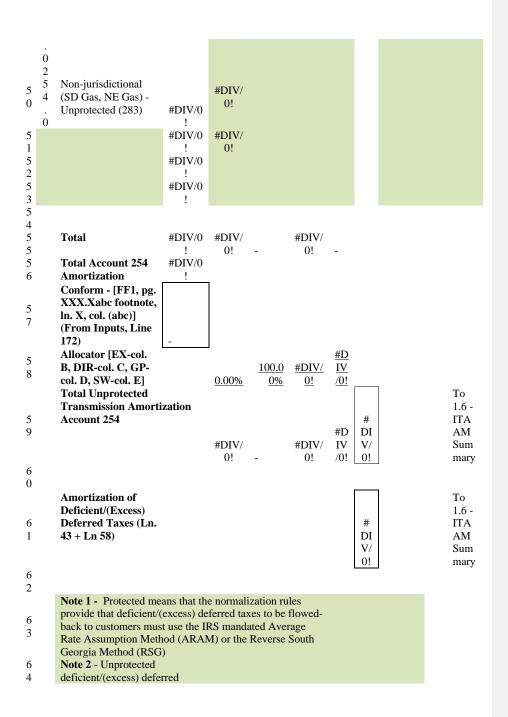
# Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

L i n e	A c c c o u n t	Identification	(A)  Amorti zation Expens e from 1.5.2a- Tax Chang e RBAM	(B)  100% Non- Trans missio n Relate d	(C)  100% Trans missio n Relate d	(D)  Plant Relate d	(E) La bo r Re lat ed	(F) To tal A m ort Ex P Tr an ssm iss io n Cr ed it/( De bit )	( G ) Pr ot ec te d (1 ) // U n pr ot ec te d (2 )	(H) A m or tiz ati on A cc ou nt	(I)  A m or tiz ati on Pe ri od	(J)  Desc riptio n
1	1 8 2 3 1	Net Operating Loss	#DIV/0 !			#DIV/ 0!						
2	8 2	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0 !	#DIV/ 0!								
3			#DIV/0 !									
4			#DIV/0 !									
5			#DIV/0 !									
6 7		Total	#DIV/0 !	#DIV/ 0!	-	#DIV/ 0!	-					

```
Allocator [EX-col.
                                                               #D
8
       B, DIR-col. C, GP-
                                               100.0
                                                      #DIV/
                                                               IV
       col. D, SW-col. E]
                                       0.00%
                                                 0%
                                                         <u>0!</u>
                                                               <u>/0!</u>
       Total Protected Transmission
                                                                                       To
       Amortization Account 182.3
                                                                                       1.6 -
                                                                                       ITA
9
                                                               #D
                                                                    DI
                                                                                       AM
                                       #DIV/
                                                       #DIV/
                                                              IV
                                                                    V/
                                                                                       Sum
                                        0!
                                                        0!
                                                               /0!
                                                                    0!
                                                                                       mary
0
1
1
1
       Regulatory Assets /
   2
2
       Liabilities
                             #DIV/0
   3
                                !
   1
                                                       #DIV/
13
       Unbilled Revenue
                                                        0!
                             #DIV/0
   8
                                                               #D
1
       Compensation
                                                               IV
4
       Accruals
                             #DIV/0
                                                               /0!
                                !
1
5
                                                       #DIV/
       Reserves & Accruals
                                                        0!
                             #DIV/0
   3
                                !
                                                               #D
   8
       Pension /
1
   2
       Postretirement
                                                               IV
6
                             #DIV/0
       Benefits
                                                               /0!
   3
                                !
1
7
                                       #DIV/
       Environmental
       Liability
                                        0!
                             #DIV/0
                                !
   3
   1
1
8
       Interest Rate Hedge
                             #DIV/0
   3
                                !
1
9
       Customer Advances
                             #DIV/0
                                !
```







taxes are not subject to the normalization rules.

Note 3 - The Tax
Change ......

6

Attachment 1.6.2a Page 1 of 1

# Attachment 2 - Taxes Other Than Income

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Column A	Column B	Colu mn C
	Pg. 263 & 263.1		Alloc
OTHER TAXES:	Col (i)	Allocator	Amo unt

# $\frac{\text{Currently Included on Appendix}}{\underline{\textbf{A}}}$

	Plant Related:	_	Gross Plant Allocator
1	Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg. 263, Lns. 23i & 37i; Pg. 263.1, Lns. 12i, 18i, 24i & 31i262 footnote SD Ops][From Inputs, Pg. 1, Lns. 68-70]	0	
2			
3 4 5 6	Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	0	

7	Total Plant Related [GP Allocator from Appendix A, Ln. 12]	0	#DIV/0!	#DIV/ 0!
			Wages & Salary Allocator	
	<u>Labor Related:</u>			_
8 9 1 0 1 1	Social Security (FICA/OAB) [FF1, Pg. 262 footnote SD Ops263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76] Federal Unemployment Comp. [FF1, Pg. 262 footnote SD Ops263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77] State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	0 0		
1 2 1 3	Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	0	#DIV/0!	#DIV/ 0!
1 4	<b>Total Included (Column C, Lines 7 + 13)</b> [To Appendix A, Line 74]			#DIV/ 0!
	Currently Excluded from Appendix A			
1 5	Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 263, Col. i, Lns. 16, 21, & 35; Pg. 263.1, Col. i, Lns. 6, 14, 20, 26, & 33262 SD Ops]	0		
1 6	Coal Conversion [From Inputs Pg. 1, Ln. 71]	0		
1 7 1 8 1	SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	0		
9 2 0	Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]	0		
2 1	Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	0		
2	Total Other Taxes [FF1, pg. 415114.14.g] [From Inputs, Pg. 1, Ln. 23]			

Criteria for Allocation:

Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.

Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.

Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

Attachment 2

Page 1 of 1

#### **Attachment 3 - Revenue Credits**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

1	Account 454 - Rent from Electric Property Rent from Electric Property [FF1, Pg. 300 footnote SD Ops, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	- #DIV/
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	0!
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/ 0!
4	Other Electric Revenues (Note 1) SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NWPS' Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Rev. Rqmt. (w/o incentives) from SPP Base Plan Funded Upgrades (Schedule 11 Revenue) [From ATT-12, Page 2, Ln. 39, ATRR w/o Incentives]	#DIV/ 0!
9	Line Intentionally Left Blank	
1 0	Gross Revenue Credits (sum Lines 3 thru 8) [To Appendix A, Line 122]	#DIV/ 0!

**Note 1**: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Account 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NWPS point-to-point transmission customers are included in the UMZ Load Divisor.

**Note 2**: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

**Note 3**: The portion of Point-to-Point revenues collected by SPP and assigned to NWPS are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NWPS for "grandfathered" bundled contracts will be included on ATT 3, Ln. 6. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

Attachment 3 Page 1 of 1

# Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

	FE C Re: rv Ac	se e	FER C Expe nse Acct 1	Balanc e	Alloc ator NP	Working Capital Adjustment
				12/31/ 20xx		(Col. C = Col. A x Col. B)
				COL. A	COL. B	COL. C
<u>Li</u> ne	Description of Reserve:					
110	22	8.		\$	#DIV/	
1.	Accum Prov for Inj/Damgs 2	?	925	-	0!	#DIV/0!
2.	Other adjustments				#DIV/ 0!	#DIV/0!
3.	<b>Total</b> (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$		#DIV/0!
4.	Conformation [FF1, Pg. 112, Ln. 28, Col. Inputs, Pg. 1, Ln. 22]	. c] [Fro	om	-		

<sup>&</sup>lt;sup>1</sup> Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

# Attachment 5 - Cost Support

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	P	repayments	FF1 Amoun t	Gross Plant Allocato r	Functionalize d to Transmission	Details
	Prepayments – Beginning of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1a]	0			
3	Prepayments – End of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1] Average BOY/EOY Prepayments	0			
7	Prepayments		0	#DIV/0!	#DIV/0!	

	Materials and Supplies	FF1 Amo unt	Transmis sion under SPP %	Functional ized to Transmiss ion	Detail s
Materials and Supplies – Year Materials and Supplies – Beginning of Year 4 Materials and Supplies - 1 Average	End of FF1 Pg. 227 footnote SD Ops Ln. 8c228.8e [From Inputs, Pg. 1, Ln. 34] FF1 Pg. 227 footnote SD Ops Ln. 8b228.8.d [From Inputs, Pg. 1, Ln. 34a]  Average BOY/EOY Materials and Supplies	0 0	#DIV/0!	#DIV/0!	

Regulatory Expense Related to Transmission Cost Support:	FF1 Amount	Allocated transmissi	Functionalize	Details
--	------------	----------------------	---------------	---------

				Transmissio n	
63 Regulatory Commission Exp Account 928	FF1 Pg. 320 footnote SD Ops Ln. 189b323.189.b [From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	0	0.00%	0	

Advertisements:	FF1 Amount	T/D Allocator	Functionalize d to Transmissio n	Details
Advertisements FERC SD Ops Ln. 169b111.57.c [From Inputs, Pg. 2, Ln. 7]	0	#DIV/0!	#DIV/0!	NorthWester n uses Account 909 for its Safety and Informationa I Advertising. The account includes expenses incurred while conveying information to customers about safety

		providing
		information
		to customers
		about
		utilizing their
		electric
		service.
		Costs during
		the test year
		included
		listing our
		phone
		number in
		telephone
		directories,
		safety
		campaigns
		around Call
		Before You
		Dig and
		Louie the
		Lightning
		Bug, tree
		safety and
		awareness,
		customer
		education on
		easy billing
		plans, and
		monthly bill

		inserts to
		customers.

	ITC Adju	stment:	FF1 Amount	GP Allocator	Functionalize d to Transmissio n	Details
10 3	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	0	#DIV/0!	#DIV/0!	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities	Revenues from Direct Assigned Transmissio n Facilities	General Description of the Direct Assigned Transmission Facilities
11 Revenues from Direct Assigned [From Inputs, Pg. 2, Ln. 15] 7 Transmission Facilities	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.

	Adjustments to Tra	nsmission O&M:	Total	Transmissio n under SPP Factor	Functionalize d to Transmissio n	Details	
49	Transmission O&M	FF1 320 footnote SD (112b321.112.b [From Pg. 1, Ln. 47]		0	#DIV/0!	#DIV/0!	
50	Less Account 565	FF1 320 footnote SD Ops Ln. 96b 321.96.b [From Inputs, Pg. 1, Lr 46]	n. From	0	#DIV/0!	#DIV/0!	
52	Plus Charges billed to Tran- booked to Account 565	smission Owner and	[F1011] Inputs , Pg. 2, Ln. 16]	0	#DIV/0!	#DIV/0!	

Adju	stments to Transmission Plant f	or only assets under SPP tariff:	Total Transmissio n	Transmissio n under SPP	Details
20	Transmission Assets	FF1 204 footnote SD Ops Ln. 55 BOY and EOY average 207.58g [From Inputs, Pg. 1, Ln. 33]	0	-	
1a	Transmission under SPP Factor by Total Transimssion)	(Transmission under SS divided	#DIV/0!		

Attachment 5

Page 1 of 1

#### Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Type of Capital	Total Cor Avera Capitaliza	ige	Weighte d Cost Ratios	Cost of Capital		Weighted Cost of Capital
		Balance	Source	(%)	(%)	Source	(%)
				Col B = Col A/Col A Total			Col D = Col B x Col C
<u>Lin</u> <u>e</u>		Col A		Col B	Col C		<u>Col D</u>
1.	Long Term Debt	-	[Note (1)]	#DIV/0!	#DIV/ 0!	[Note (4)]	#DIV/0!
2.	Preferred Stock	0	[Note (2)]	#DIV/0!	0.00 %	[Note (5)]	#DIV/0!
3.	Common Stock	-	[Note (3)]	#DIV/0!			#DIV/0!
4.	Totals	-		#DIV/0!			
5.	Weighted Ave	erage Cost of C	apital				#DIV/0!

Note(1): From ATT 9, Pg. 1, Ln. 3. Note(4): From ATT 9, Page 2, Ln. 8

Note (2): From ATT 8, Pg. 1, Ln. 3. Note (5): From ATT 8, Pg. 1, Ln. 5.

Note (3): From ATT 7, Pg. 1, Ln. 4.

Attachr
nt 6

Attachme nt 6
Page 1 of 1

# Attachment 7, COMMON STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

-	toV] 9 (41) [	0	toVJ] 9 (S1) [	0	toV] e (01) [	0	oV] et [(8)	0	oV] et [(6)	0	oN] te(4	0	DN] 91 ((S)	-	xx 1\20 15\3	
-	toV] 9 (£1) [	0	toN] 9 (۱۱) [	0	toN] e [(9)	0	oN] te [(7)	0	ON] 6 (5)]	0	oV] et [(5)	0	DN] 91 ((1)	-	xx 0Z/l 8/31	
															<u>Date</u>	<del>0</del> <del>u</del> !⊓
E-G) (H=∀-B- COIH		<b>9</b>		F		COI E		а		Col C		В		A lo D		
ə	Sou	Acct 16.2 1 1 NO	Sou	poA t ers loD	Sou	Accts - 208 - 112	Sou	DAC 1 01S	Sou	Acct 207, 213- Pfd	Sou	Acc f 204 loO	Sou	Bala		
Commo n Equity Salanc	tribu d diary	eibnU eit est isduS inns3	nəthəc qm əme	(၁)	tal rred	Parper Pariges	) on cd'd srred	enisə səss səa Sələr ətərq ətə	•	Premiu Joosid)	ſ	stetuO gn islsB	 etary	oT inqon¶ iqsƏ		
		ldeu∩						J Stock	Preferre	[						

3		0	0	0	0	0	0
4			Common E	quity Balance	[Average of Beg [To ATT	of Yr & End of -6, Page 1, Lin	•
	oth Common and ock accounts.	d					
[Note (1)]:	FF1, Pg. 112, I [From Inputs, F	,		[Note (8)]:	From ATT 8, L	.n. 2, Col. D.	
[Note (2)]:	FF1, Pg. 112, I [From Inputs, F	•		[Note (9)]:	From ATT 8, L	.n. 1, Col. E.	
[Note (3)]:	From ATT 8, L	n. 1, Col. A.		[Note (10)]:	From ATT 8, L	.n. 2, Col. E.	
[Note (4)]:	From ATT 8, L	n. 2, Col. A.		[Note (11)]:	FF1, Pg. 112, [From Inputs,		
[Note (5)]:	From ATT 8, L Col. C.	n. 1; Col. B +		[Note (12)]:	FF1, Pg. 112, [From Inputs,		
[Note (6)]:	From ATT 8, L Col. C.	n. 2; Col. B +		[Note (13)]:	FF1, Pg. 112, [From Inputs,		
[Not e (7)]:	From ATT 8, L	n. 1, Col. D.	Attachn Page 1		FF1, Pg. 112, [From Inputs,		

# Attachment 8, PREFERRED STOCK

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

		Preferred S  Acct 204	Dat a Sou rce	o Prefe		,	Disco Or Prefe Sto Acc t 213	n erred		Gain/( On Re Pref S Acct 210		2	Other Paid Capital Preferre Accts 208, 209, 211	-	Total Outstanding  Col G = Cols A+B- C+D+E+F
<u>L</u> <u>i</u> <u>n</u> <u>e</u>	<u>Date</u>	Col A		Col B			Col C			Col D			Col E		COL F
1	12/3 1/20 xx	0	[No te (1)]	0	[Not e (3)]		0	[Not e (5)]		0	[Not e (7)]		0	[No te (9)]	0
2	12/3 1/20 xx	0	[No te (2)]	0	[Not e (4)]		0	[Not e (6)]		0	[Not e (8)]		0	[No te (10 )]	0
3											and E of 6, Pg. 1, 0		Pref A, Ln. 2]:		0
4								Divide	Preferred Dividends [Note 11]:						0
5									Average Cost Rate [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]:						0.00

Note (1):	FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3]
Note (2):	FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2]
Note (3):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (4):	The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.
Note (5):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (6):	The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.
Note (7):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (8):	The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.
Note (9):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (10):	The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.
Note (11):	The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated

The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense; as derived from the Company's Books and Records.

Note The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated (12) with thecapital stock expense; as derived from the Company's Books and Records.

Attach ment 8 Page 1 of 1

#### **Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

# **GROSS PROCEEDS - LTD OUTSTANDING**

		Advances from Associated Company LTD		Bonds		e Bo	cquir ed nds	Other Long Term Debt		Total Long Term Debt Outsta nding
		Acct 223	So urc e	Acct 221	So urc e	Ac ct 22 2	Sou rce	Acct 224	Sou rce	Col E= Cols A+B+C +D
<u>L</u> <u>i</u> <u>n</u> <u>e</u>	<u>Date</u>	Col A		Col B		Co I C		Col D		Col E
1	12/3 1/20 xx	0	[N ote (1) ]	-	[N ote (3) ]	0	[No te (5)]	-	[No te (7)]	-
2	12/3 1/20 xx	0	[N ote (2)	-	[N ote (4) ]	0	[No te (6)]	-	[No te (8)]	
3		GROSS PROCEE Balances in Col E					LTD Gross	s Outstar	nding	-
No	te (1):	FF1, Pg. 112, Line Pg. 1, Ln. 15]	e 20, Col d.	[From Inp	uts,	Note (5):	FF1, Pg. 1 Col. d. [Fr Pg. 1, Ln.	om Inpu		
No	te (2):	FF1, Pg. 112, Line Pg. 1, Ln. 14]	e 20, Col c.	[From Inp	uts,	Note (6):	FF1, Pg. 1 Col. c. [Fr Pg. 1, Ln.	om Inpu	,	
No	te (3):	FF1, Pg. 112, Ln Pg. 1, Ln. 11]	18, Col. D [F	ts,	Note (7):	FF1, Pg. 1 Col. d. [Fr Pg. 1, Ln.	om Inpu			
No	te (4):	FF1, Pg. 112, Ln Pg.1, Ln. 10]	18, Col. C [F	ts,	Note (8):	FF1, Pg. 1 Col. c. [Fr Pg. 1, Ln.	om Inpu			

### **NET PROCEEDS**

<u>Lin</u> <u>e</u>	<u>Dat</u> <u>e</u>		
4. 5. 6.	12/ 31/ 20x x 12/ 31/ 20x x	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]  Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]  Avg of Beg & End of Yr  Premiums	0 0
7. 8. 9.	12/ 31/ 20x x 12/ 31/ 20x x	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]  Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]  Avg of Beg & End of Yr  Discounts	-
10	12/ 31/ 20x x 12/ 31/ 20x x	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]  Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]  Avg of	-
12		Beg & End of Yr	-
13	12/ 31/ 20x x 12/	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 25]	-
14	31/ 20x x	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 1, Ln. 26]  Avg of Beg & End of Yr	-
15			-

	12/ 31/ 20x	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 413112, Ln. 681, Col. d] [From Inputs, Pg. 42, Ln. 27]	
16	X	Unamortized Gain on Reacquired Debt -End of Yr (Acct	-
	12/ 31/ 20x	257)[Form 1, Pg. 113, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 28]	
17	X		-
		Avg of	
		Beg & End of Yr	
		Elid Of 11	
18			
19			
		Gross Proceeds [From Line 3, above]	-
20		Plus: Unamortized balance Premiums [From Line 6, above]	0
-		[i form Elife o, above]	U
21		Less: Unamortized balance Discounts [From Line 9, above]	-
<b>22</b>		<b>NET PROCEEDS</b> (Avg of Beg of Yr and End of Yr LTD):	-

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

Attachment 9 Page 1 of 2

# Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

# LTD COSTS AND EXPENSES (Actual)

<u>L</u> <u>i</u> <u>n</u> <u>e</u>		
	LTD Interest Expense [FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	0
	Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	0
	Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	0
	Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0

5	Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0
5 a	Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6	TOTAL LTD Interest Amount	-
7	Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 13, above]	-
8	Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]  Attachment 9 Page 2 of 2	#DIV/0!

			Attachmer	nt 1	0, DEPRECIATION RATES			
		(Fo	r Rate Year Beginning Ap	ril	1, 2xxx, Based on Decemb	per 31, 2xxx Data)		
<u>Line</u>	<u>FERC</u>	-	<u>Description</u>	-	-	20xx Rates (%) <sup>1</sup>		
1			STEAM GENERATION - Big Stone	1				
2	310		310.0-BSP-Land			0.00%		
3	311		311.0-BSP-Structures &			0. 44%		
			Improvement					
4	312		312.0-BSP-Boiler Plant Equipment			4.21%		
5	314		314.0-BSP-Turbo-			1.50%		
			Generator					
6	315		315.0-BSP-Accessory Electric			2.02%		
7	316		316.0-BSP-Misc Power Plant			5.15%		
8			STEAM GENERATION -					
0			Coyote					
9	310		310.0-CYP-Land			0.00%		
10	311		311.0-CYP-Structures &			1.01%		
			Improvements					
11	312		312.0-CYP-Boiler Plant			2.05%		
40	24.4		Equipment			4.700/		
12	314		314.0-CYP-Turbo- Generator			1.79%		
13	315		315.0-CYP-Accessory			1.16%		
			Electric					
14	316		316.0-CYP-Misc Power Plant			3.50%		
15			STEAM GENERATION -					
			Neal 4					
16	311		311.0-NLP-Structures & Improvement	Į.		2.99%		
17	312		312.0-NLP-Boiler Plant			2.88%		
			Equipment			2.0070		
18	314		314.0-NLP-Turbo-			2.23%		
			Generator					
19	315		315.0-NLP-Accessory Electric			2.96%		
20	316		316.0-NLP-Misc Power			5.02%	1	
21			Plant				+	
21			OTHER GENERATION					

22	340	340.0-Other Production- Diesel-Land	0.00%
23	341	341.0-Other Production- Diesel-Struc	2.81%
24	342	342.0-Other Production- Diesel-Fuel	2.28%
25	342	342.1-GT Pipelines	2.49%
26	342	342.2-GT Compressors	1.97%
27	343	343.0-Prime Movers &	2.26%
		Generators	
28	344	344.0-Movers and	3.28%
		Generators	
29	345	345.0-Accessory Electric	3.45%
		Equipment	
30	346	346.0-Misc. Power Plant	2.82%
		Equipment	
31	341	NPS 341.1 – Other	3.25%
		Production-BGGS	
32	342	NPS 342.1 – Other	3.20%
		Production-BGGS	
33	343	NPS 343.1 – Other	3.20%
		Production-BGGS	
34	344	NPS 344.1 – Other	3.47%
		Production-BGGS	
35	345	NPS 345.1 – Other	3.47%
		Production-BGGS	
36	346	NPS 346.1 – Other	3.61%
		Production-BGGS	
37	341	NPS 341.1-Other	3.26%
		Production-Wind	0.000/
38	344	NPS 344.1-Other	3.90%
20	245	Production-Wind	2 700/
39	345	NPS 345.1-Other	3.79%
40	346	Production-Wind NPS 346.1-Other	3.69%
40	340	Production-Wind	3.09%
41		TRANSMISSION	
	250		0.000/
42	350	350.1-Transmission Land	0.00%
43	350	350.2-Transmission Land Rights	0.00%
44	352	352.0-Trans Elec Structures & Impro	1.67%
45	353	353.0-Trans Elec Station Equipment	2.67%
46	355	355.0-Tran Elec Poles & Fixtures	2.91%

47	356	356.0-Tran Elec	2.33%
		Overhead Conductors	
48	357	357.0-Transmission- Underground Cond	1.76%
49	358	358.0-Transmission-UG Conductor & D	2.41%
50		DISTRIBUTION	
51	360	360.1-Distribution Land	0.00%
52	360	360.2-Distribution Land Rights	0.00%
53	361	361.0-Distribution Structures & Imp	1.65%
54	362	362.0-Distribution Elec Station Equ	2.71%
55	364	364.0-Distribution Poles & Fixtures	4.25%
56	365	365.0-Distribution Overhead Conduct	6.12%
57	366	366.0-Distribution UG Conduit	2.24%
58	367	367.0-Distribution UG Conductor & D	3.74%
59	368	368.0-Distribution Line Transformer	2.66%
60	369	369.1-Distribution Service Overhead	3.02%
61	369	369.2-Distribution Service Undergro	3.66%
62	370	370.0-Distribution Meters Electric	10.79%
63	370	370.3-Distribution AMI Meters Electric	7.62%
64	371	371.0-Distribution-Install on Cust	13.13%
65	371	371.5-Distribution-LED Yard Lights	5.64%
66	373	373.1-Dist Street Lighting & Signal	3.59%
67	373	373.5-Distribution- LED Street Lights	7.28%
68		INTANGIBLE	
69	303	303.1-Intan Plant 10 Year Software	8.66%
70	303	303.5-Intan Plant 5 Year Software	17.24%
71		GENERAL	

72	389	389.0-General Plant-	0.00%	
		Land		
73	390	390.1-Gen Plt Structures	1.05%	
		& Impv Dis		
74	391	391.0-Gen Plant-Office	4.13%	
		Fur		
75	392	392.20-Gen Plt Util	2.25%	
		Trans-Trailers		
76	392	392.3-Gen Vehicle-	5.63%	
		Passenger		
77	392	392.40-Gen Plt Util	6.46%	
		Trans-Heavy Tru		
78	392	392.50-Gen Plt Util	.99%	
		Trans-Light Tru		
79	394	394.0-Gen Plt Util	6.68%	
		Tools,Shop, & Ga		
80	396	396.0-Gen Plt Util Power	3.39%	
		Operated E		
81	397	397.0-Gen Plt Util Comm	10.11%	
		Equip Compu		
82	397	397.2-Gen Plt Util Comm	11.72%	
		Equip Other		
	<sup>1</sup> These	depreciation and amortization rates shall not cha	nge absent a Section 205 or 206	
	filing be	fore the Commission.		
	•	Attachment 10		
		Page 1 of 1		

Li n e	Asset Locat ion	EO Y Ori gin al Co st	EOY Depr eciat ion Rese rve	E O Y N et B o o k V al u e	BO Y Ori gin al Co st	BOY Depr eciat ion Rese rve	B O Y N et B o o k V al u e	Av era ge Ori gin al Co st 20 XX - 20 XX	Average Depreciation Reserve 20XX-20XX	Av era ge Ne t Bo ok Val ue 20 XX - 20 XX	Ori gin al Co st in SP P	Depr eciat ion Rese rve in SPP	N et B o o k V al u e in S P P	Ann ual Depr eciat ion
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6						350.2-Trans Land Rights						
0						352.0-Transmiss	ion-					
1						Structu	1011-					
6						353.0-Transmiss	ion-St	at				
2						Eq		_				
6						355.0-Tran Elec Fixtures	Poles	&				
3	1	<u> </u>			<u> </u>	rixtures						

6					356.0-Tran Elec (	&	
4					Dev		
6					357.0-Trans-		
5					UG Conduit		
6					358.0-		
6					Transmission-		
					UG Conductor		
					& D		
6					397.0-Electric		
7					10yr Comm		
					Equip		

# Attachment 12, Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS:

<u>L</u> n

n,															
	BASE PLAN and "PARTIAL" BASE PLAN FUNDED (RELIABILITY)  UPGRADES  S Upgrade Description In- BO AT Ince Gros														
	S P P U I D #	"Det ail" Pag e, Fro m Bel ow	Upgrade Description	In- Ser vic e Dat e	BO Y/E OY Ave rag e Net Boo k Val ue	AT RR w/ o Inc ent ive s	Ince ntive ATR R	Gros s ATR R w/ Ince ntive s	Sch. 11 Poin t to Poin t Rev enue Cred it	Ne t AT RR w/ Inc ent ive s					
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	Reliability and "Partial" Base		#D			.	#D	Ì
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Atta ch me nt 12 Pg. 1 of 14

# Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS (Continued):

<u>n</u> **ECONOMIC UPGRADES** S ВО **Upgrade Description** In-ΑT Ince Gros Sch. Ρ Ser Y/E RRntive Ne "Det 11 Ρ ATR OY ATR vic w/ ail" Poin U Ave R R w/  $\mathsf{AT}$ е 0 Pag t to Dat Inc Ince RR rag Poin e, D ent ntive е w/ Fro t Net ive Inc Rev m Boo ent Bel enue k ive Cred ow Val s it ue 2 3 4 5

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Ec	onom	ic Upgrade Totals		\$	\$	\$ -	\$	\$	\$	Formatted Table
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<b>SPPU-D#</b>	"Det ail" Pag e, Fro m Bel ow	Upgrade Description	In- Ser vic e Dat e	BO Y/E OY Ave rag e Net Boo k Val ue	AT RR w/ o Inc ent ive s	Ince ntive ATR R	Gros s ATR R w/ Ince ntive s	Sch. 11 Poin t to Poin t Rev enue Cred it	Ne t AT RR w/ Inc ent ive s	
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Ва	lance	d Portfolio Upgrade Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Formatted Table
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P	"Det ail"	opgrade Description	Ser	Y/E	RR	ntive	S	Sch. 11	Ne t	

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3	<b>TOTAL</b> (Net Plant, ATRR w/o Incentives, Incentive ATRR) for SPP Base Plan Funded Upgrades						
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	Line 20 (Page 2), & Line 38 (Page 2)]	-	0!	/0!	/0!	/0!	0!
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2 of
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### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Lin</u>

<u>e</u>

1.	Upgrade Descriptio n:		
		Column A	Colu
			mn
			В
2.	SPP UID # :		

3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 3047, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO under SPP tariff [F	rom Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S	on Accum SPP tariff [From	\$ -
9.	Average BOY/EO Under SPP tariff [	Y Net Transn		\$
10.	Upgrade Percenta Under SPP tariff [			#DIV /0!
11. 12. 13.	Total General and Transmission Attributable to Upon 10]	tributable to Alue of Gener nalized to Tra ., Line 25 - Li I & Intagible I	<u>al and</u> ansmission ne 33] Rate Base	#DIV /0! #DIV /0!
	Investment Retuincentive Adjustn		<del>de w/o</del> grade Rate Base w/o	
1 <u>4</u> 4	Total Adjustments [From Appendix A		е	#DIV /0!
<del>12</del> 1 <u>5</u> .	Portion of Adjustm Attributable to Upo Line 10]			#DIV /0!
<del>13</del> 1 <u>6</u>	Upgrade adjusted Book Value [Line	6 + Line 14 +		#DIV /0!
<del>14</del> 1	Line 19]Line 6 - Li Rate of Return on (ROR) [From App	Rate Base	96]	#DIV /0!

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Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum.  18. Depreciation Allocated to Transmission [From Appendix A, Ln. 33] General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 47-24-Line 18) x Line 10]  Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 20]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3624]  Upgrade [Line 10 x Line 2540]  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 411]	<del>15</del> 1 <u>8</u> .	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum.  18. Depreciation Allocated to Transmission [From Appendix A, Ln. 33] General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17-24-Line 18) x Line 10]  Transmission O&M Attributable to Upgrade Total Transmission O&M (From Appendix A, Ln. 66] Transmission O&M (From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Total Income Taxes Attributable to Upgrade Total Income Taxes Attributable to Upgrade Total Income Taxes (From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Upgrade [Line 10 x Line 2540]  Upgrade ATRR w/o Incentive [Lines 15+19+21+22+24+		<b>Expense</b> Functionalized to Transmission	
Appendix A, Ln. 33] General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17-24 - Line 18) x Line 10]  Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to #DIV Upgrade [Line 10 x Line 20]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acetg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes (From Appendix A, Ln. 75) Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes (From #DIV /0! Dipgrade Total Income Taxes (From #DIV /0! Total Income Taxes Attributable to Upgrade [Line 10 x Line 3624]  Upgrade [Line 10 x Line 2540]  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 70]		Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572]	/0!
General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17-24-Line 18) x Line 10]  Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 20]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acetg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 3624]  Upgrade Total Income Taxes [From 4ppendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 70]	<del>18.</del>		<del>/0!</del>
Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 20]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 40!  Income Taxes Attributable to Upgrade [Line 10 x Line 40!  Upgrade Total Income Taxes [From 40! Appendix A, Ln. 106] Income Taxes Attributable to 40! Upgrade [Line 10 x Line 2540]  Upgrade ATRR w/o Incentive [Lines 45 + 19 + 21 + 22 + 24 + 40]  Upgrade Total Income Taxes #DIV Jo!		General and Intangible <u>Depreciation</u> <u>Expense</u> Functionalized to Transmission Attributable	
Total Transmission O&M [From Appendix A, Ln. 66] /0! Transmission O&M Attributable to Upgrade [Line 10 x Line 20] /0!  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes (Prom Appendix A, Ln. 75] Taxes Other than Income Taxes (Poliviate Income Taxes (Poliviate Income Taxes) Attributable to Upgrade [Line 10 x Line (Poliviate Income Taxes) Attributable to Upgrade [Line 10 x Line (Poliviate Income Taxes (Poliviate Income Ta			
Transmission O&M Attributable to Upgrade [Line 10 x Line 20] /0!  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes (Prom Appendix A, Ln. 75) /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade [Line 10 x Line 40!  Income Taxes Attributable to Upgrade [Line 10 x Line 40!  Income Taxes Attributable to 40!  Income Taxes Attributable to 40!  Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 40]		Total Transmission O&M	
3. Upgrade [Line 10 x Line 20] /0!  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!	<u>2</u> .		
242 Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income #DIV Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!			
Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income #DIV Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!	0.40		
Attributable to Upgrade Total Taxes Other than Income #DIV Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!	2 <u>4</u> 2		
Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!			
Taxes [From Appendix A, Ln. 75] /0! Taxes Other than Income Taxes #DIV Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!	253		#DI\/
Attributable to Upgrade [Line 10 x Line 3623]  Income Taxes Attributable to Upgrade  Total Income Taxes [From #DIV Appendix A, Ln. 106] /0! Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!	2 <u>0</u> 0		
10   10   10   10   10   10   10   10	264		
Attributable to Upgrade  275     Total Income Taxes [From #DIV     Appendix A, Ln. 106] /0!  286     Income Taxes Attributable to #DIV     Upgrade [Line 10 x Line 2540] /0!  297  Upgrade ATRR w/o Incentive #DIV [Lines 15 + 19 + 21 + 22 + 24 + /0!	-		/0!
Upgrade			
275       Total Income Taxes [From Appendix A, Ln. 106]       #DIV         286       Income Taxes Attributable to Upgrade [Line 10 x Line 2540]       #DIV         297       Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + /0!       #DIV			
286 Income Taxes Attributable to Upgrade [Line 10 x Line 2540] /0!  297 Upgrade ATRR w/o Incentive #DIV [Lines 15 + 19 + 21 + 22 + 24 + /0!	2 <u>7</u> 5	Total Income Taxes [From	#DIV
Upgrade [Line 10 x Line 2540] /0!  297  Upgrade ATRR w/o Incentive #DIV [Lines 15 + 19 + 21 + 22 + 24 + /0!			
[Lines $\frac{15+19+21+22+24+}{}$ /0!	2 <u>8</u> €		
Lines <del>13 + 13 + 21 + 22 + 24 +</del> /0! 2621 + 26 + 30 + 33 + 37 + 411	2 <u>9</u> 7	Upgrade ATRR w/o Incentive	
		2621 + 26 + 30 + 33 + 37 + 41]	/U!

<del>28</del> 3	Tax Gross-Up Factor [From	0.00
<u>0</u> .	Appendix A, Ln. 102]	%
312 9.	Weighted Cost Ratio of Common	#DIV
9.	Stock [From ATT 6, Ln. 3, Col. B]	/0!
3 <u>2</u> 0	Percentage Point increase in ROR for each 1.00% of	#DIV
	"Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	/0!
3 <u>3</u> 4	Incentive Investment Return on	#DIV
	Upgrade [Line 4 x Line 13]	/0!
2/12	Upgrade ATRR w	#DIV
3 <u>4</u> 2	Incentives [Line 27 + Line	/0!
•	31]	

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 3 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

## SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Lin</u> Upgrade 1. Descriptio n: Column A Colu mn В SPP UID #: 0.00 SPP NTC Incentive ROE (See Approval Letter Note 1, below): % Date: ROE Incentive Adder #DIV **Upgrade Status:** 4. to ROR [Line 3 X /0! Line 3047, Col. B]: Upgrade In-5. Service Date: Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11] Average BOY/EOY Transmission Gross Plant \$ 7. under SPP tariff [From Inputs, Pg. 2, Ln. 13] Average BOY/EOY Transmission Accum \$ Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14] Average BOY/EOY Net Transmission \$ 9. Under SPP tariff [Line 7 - Line 8] Upgrade Percentage of Net Transmission #DIV 10. Under SPP tariff [Line 6 / Line 9] /0! Total General and Intangible Functionalized to 11. Transmission Attributable to Upgrade Total Net Book Value of General and #DIV <u>12.</u> Intangible Functionalized to Transmission <u>/0!</u> [From Appendix A, Line 25 - Line 33] Portion of General & Intagible Rate Base #DIV <u>13.</u> Attributable to Upgrade [Line 13 x Line <u>/0!</u> Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base #DIV [From Appendix A, Ln. 47] /0!

1 <u>5</u> 2	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10]	#DIV /0!
1 <u>6</u> 3	Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 + Line 19]Line 6 - Line 12]	#DIV /0!
1 <u>7</u> 4	Rate of Return on Rate Base	#DIV
1 <u>8</u> 5	(ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on	/0! #DIV
-	Upgrade [Line 13 x Line 14]	/0!
1 <u>9</u> 6	Total General and Intangible Depreciation  Expense Functionalized to Transmission  Attributable to Upgrade	
<del>17</del> 2	Total General and Intangible Functionalized to	#DIV
<u>O</u> .	Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum.	/0! # <del>DIV</del>
<del>18.</del>	Depreciation Allocated to Transmission [From	<del>/0!</del>
	Appendix A, Ln. 33] General and Intangible Depreciation Expense	#DIV
<del>19</del> 2 1.	Functionalized to Transmission Attributable to	#DIV /0!
1.	Upgrade [(Line <del>17 - Line 1824</del> ) x Line 10]	
000	Transmission O&M Attributable to Upgrade	<b>"D</b> "
<del>20</del> 2 2.	Attributable to Upgrade Total Transmission O&M	#DIV /0!
202 2. 234	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to	/0! #DIV
<u>2</u> .	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66]	/0!
<u>2</u> .	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project	/0! #DIV
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from	/0! #DIV
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project	/0! #DIV
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes	/0! #DIV
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	/0! #DIV
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	/0! #DIV /0! #DIV /0!
2. 2 <u>3</u> 4	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg. From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes	/0! #DIV /0! #DIV
2. 234 222 4.	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	/0! #DIV /0! #DIV /0! #DIV
2. 234 222 4.	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]  Income Taxes Attributable to Upgrade	/0! #DIV /0! #DIV /0! #DIV
2. 234 222 4.	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 320]  Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]  Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	/0! #DIV /0! #DIV /0! #DIV

2 <u>8</u> 6	Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<del>28</del> 3	Tax Gross-Up Factor [From	0.00
<u>O</u> .	Appendix A, Ln. 102]	%
<del>29</del> 3	Weighted Cost Ratio of Common	#DIV
<u>1</u> .	Stock [From ATT 6, Ln. 3, Col. B]	/0!
3 <u>2</u> 0	Percentage Point increase in ROR for each 1.00% of	#DIV
	"Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	/0!
3 <u>3</u> 4	Incentive Investment Return on	#DIV
	Upgrade [Line 4 x Line 13]	/0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 4 of

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

#### <u>Lin</u> <u>e</u>

8.

9.

10.

<u>11.</u>

Inputs, Pg. 2, Ln. 14]

Average BOY/EOY Net Transmission

Upgrade Percentage of Net Transmission

Under SPP tariff [Line 7 - Line 8]

Under SPP tariff [Line 6 / Line 9]

Upgrade Descriptio n: Column A Colu mn В SPP UID #: 2. SPP NTC 0.00 Incentive ROE (See 3. Note 1, below): Approval Letter % Date: Upgrade Status: ROE Incentive Adder #DIV /0! 4. to ROR [Line 3 X Line 3047, Col. B]: Upgrade In-5. Service Date: Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11] Average BOY/EOY Transmission Gross Plant \$ 7. under SPP tariff [From Inputs, Pg. 2, Ln. 13] Average BOY/EOY Transmission Accum \$ Depreciation on assets under SPP tariff [From

Total General and Intangible Functionalized to Transmission Attributable to Upgrade

\$

#DIV

/0!

Total Net Book Value of General and #DIV Intangible Functionalized to Transmission /0! <u>12.</u> [From Appendix A, Line 25 - Line 33] Portion of General & Intangible Rate Base #DIV <u>13.</u> Attributable to Upgrade [Line 13 x Line 10] /0!

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	Investment Return on Upgrade Adjustments to Up Rate Base w/o Incentive	grade
1 <u>4</u> 4	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
1 <u>5</u> 2	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 44-18 x Line 10]	#DIV /0!
1 <u>6</u> 3	Upgrade adjusted BOY/EOY Net Book Value [ <u>Line 6 + Line 14 +</u>	#DIV /0!
1 <u>7</u> 4	Line 19]Line 6 - Line 12] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
1 <u>8</u> 5	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
1 <u>9</u> 6	Total General and Intangible Depreciation  Expense Functionalized to Transmission	
<u>20</u> 4 7.	Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum.	#DIV /0! #DIV
<del>18.</del>	Depreciation Allocated to Transmission [From Appendix A, Ln. 33]	<del>/0!</del>
<u>21</u> 4 <del>9</del> .	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17 - Line 1824) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
2 <u>2</u> 0	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
2 <u>3</u> 4	Transmission O&M Attributable to Upgrade [Line 10 x Line 2030]	#DIV /0!
2 <u>4</u> 2	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
	Taxes Other than Income Taxes	
2 <u>5</u> 3	Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV /0!

2 <u>6</u> 4	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines <del>15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41</del> ]	#DIV /0!
302 8. 312 9. 320 334	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 5 of

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation.

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

### Lin e

_				
1.	Upgrade Descriptio n:			
		Column A		Colu mn B
2.	SPP UID #:			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 3047, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO under SPP tariff [l	From Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		\$
9.	Average BOY/EO Under SPP tariff [	Y Net Transn		\$
10.	Upgrade Percenta Under SPP tariff [			#DIV /0!

4.4	Total General and Intangible Functionalized to	
<u>11.</u>	Transmission Attributable to Upgrade	
	Total Net Book Value of General and	<u>#DIV</u>
<u>12.</u>	Intangible Functionalized to Transmission	<u>/0!</u>
	[From Appendix A, Line 25 - Line 33]	
<u>13.</u>	Portion of General & Intagible Rate Base	<u>#DIV</u>
	Attributable to Upgrade [Line 13 x Line 10]	<u>/0!</u>
	Investment Return on Upgrade Adjustments	
	to Upgrade Rate Base w/o Incentive	
<del>11</del> 1	Total Adjustments to Rate Base	#DIV
<u>4</u> .	[From Appendix A, Ln. 47]	/0!
<del>12</del> 1	Portion of Adjustments to Rate Base	#DIV
<u>5</u> .	Attributable to Upgrade [Line 41-18 x	/0!
	Line 10]	"DIV
1 <u>6</u> 3	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 +	#DIV /0!
	Line 19 <del>6 - Line 12</del> ]	70:
1 <u>7</u> 4	Rate of Return on Rate Base	#DIV
	(ROR) [From Appendix A, Ln. 96]	/0!
1 <u>8</u> 5	Investment Return w/o Incentive on	#DIV
-	Upgrade [Line 13 x Line 14]	/0!
1 <u>9</u> 6	Total General and Intangible Depreciation	
. <u>o</u> o	Expense Functionalized to Transmission	
004	Attributable to Upgrade	"DIV
201 7.	Total General and Intangible Functionalized to	#DIV
+.	Transmission [From Appendix A, Ln. <u>7225</u> ] Subtetal General and Intangible Accum.	/0! #DIV
<del>18.</del>	Depreciation Allocated to Transmission (From	<del>/0!</del>
10.	Appendix A, Ln. 331	70.
0.1.1	General and Intangible Depreciation Expense	#DIV
214 9	Functionalized to Transmission Attributable to	/0!
₩.	Upgrade [(Line <del>17 - Line 1824</del> ) x Line 10]	
	Transmission O&M Attributable to	
	Upgrade	
2 <u>2</u> 0	Total Transmission O&M	#DIV
	[From Appendix A, Ln. 66]	/0!
2 <u>3</u> 4	Transmission O&M Attributable to	#DIV
	Upgrade [Line 10 x Line <del>20</del> 30]	/0!
	Depresiation Expanse for Ungrade	
	Depreciation Expense <u>for Upgrade</u> Project	
	<u>r i Oject</u>	

2 <u>4</u> 2	Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 2 <u>6</u> 4	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 4025]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 26 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
283 0. 293 1. 320 334	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 6 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation.

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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Upgrade Descriptio n:			
	Column A		Colu mn B
SPP UID #:			
SPP NTC		Incentive ROE (See	0.00
Approval Letter		Note 1, below):	%
Date:			
Upgrade Status:			#DIV
		<b>.</b>	/0!
11 1. 1.		Line 3047, Col. Bj:	
. •			
•			
	s from Mgr o	f Property Acctg	
From ATT 11]			
	Descriptio n:  SPP UID #: SPP NTC Approval Letter Date: Upgrade Status:  Upgrade In- Service Date: Average BOY/EO	Descriptio n:  Column A  SPP UID # : SPP NTC Approval Letter Date: Upgrade Status:  Upgrade In- Service Date: Average BOY/EOY Net Book V [Company Records from Mgr o	Descriptio n:  Column A  SPP UID # : SPP NTC Approval Letter Date: Upgrade Status:  Upgrade In- Service Date:  Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg]

7.	Average BOY/EOY Transmission Gross Plant	\$		
• •	under SPP tariff [From Inputs, Pg. 2, Ln. 13]	-		
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From	\$		
0.	Inputs, Pg. 2, Ln. 14]	-		
	Average BOY/EOY Net Transmission	\$		
9.	Under SPP tariff [Line 7 - Line 8]	Ψ -		
40	Upgrade Percentage of Net Transmission	#DIV		
10.	Under SPP tariff [Line 6 / Line 9]	/0!		
	Total General and Intangible Functionalized to		<b>←</b>	Formatted: Space After: 8 pt
<u>11.</u>	Transmission Attributable to Upgrade			Formatted: Font: (Default) Arial, 11 pt, Bold, Font color:
	Total Net Book Value of General and	#DIV	←	Formatted: Space After: 8 pt
<u>12.</u>	Intangible Functionalized to Transmission	/0!		
	[From Appendix A, Line 25 - Line 33]			Formatted: Font: (Default) Arial, 11 pt, Font color: Red
	Portion of General & Intagible Rate Base	#DIV	←	Formatted: Space After: 8 pt
<u>13.</u>	Attributable to Upgrade [Line 13 x Line 10]	/0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
	Investment Return on Upgrade			
	Adjustments to Upgrade Rate Base			
	w/o Incentive			
1 <u>4</u> 4	Total Adjustments to Rate Base	#DIV		
	[From Appendix A, Ln. 47]	/0!		
1 <u>5</u> 2	Portion of Adjustments to Rate Base	#DIV		
<u></u> _	Attributable to Upgrade [Line 184 x Line	/0!		
	10]	#DI\/		
1 <u>6</u> 3	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 196 - Line	#DIV /0!		
1 <u>0</u> 0	Value   Line   0 + Line   14 + Line   190 - Line   12	70:		
•	<del>     </del>			
<del>14</del> 1	Rate of Return on Rate Base	#DIV		
<u>7</u> .	(ROR) [From Appendix A, Ln. 96]	/0!		
<u> 118</u>	Investment Return w/o Incentive on	#DIV		
<del>5</del> .	Upgrade [Line 13 x Line 14]	/0!		
	Total Canaral and Intensible Depresiation Evne	200		
<del>16</del> 1	Total General and Intangible Depreciation Expe Functionalized to Transmission Attributable to			
<u>9</u> .	Tunctionalized to Transmission Attributable to	opgrade		
<del>17</del> 2	Total General and Intangible Functionalized to	#DIV		
0.	Transmission [From Appendix A, Ln. 2572]	/0!		
_	Subtotal General and Intangible Accum.	#DIV		
<del>18.</del>	Depreciation Allocated to Transmission [From	<del>/0!</del>		
	Appendix A, Ln. 33]			

19 <u>2</u> 1.	General and Intangible <u>Depreciation Expense</u> Functionalized to Transmission Attributable to Upgrade [(Line <del>17 - Line 18</del> <u>24</u> ) x Line 10]	#DIV /0!
2 <u>2</u> 0 2 <u>3</u> 4	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 2930]  Depreciation Expense for Upgrade Project	#DIV /0! #DIV /0!
2 <u>4</u> 2	Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 · 2 <u>6</u> 4 ·	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
283 0. 312 9. 320	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!

342 Incentives [Line 27 + Line /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 7 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

## SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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۱.	Upgrade Descriptio n:		
		Column A	Colu
			mn
			В
2.	SPP UID #:		

PP NTC pproval Letter ate:	Incentive ROE (See Note 1, below):	0.00			
ate:	Note 1, below):	%			
	5051	"DI) (			
ograde Status:	ROE Incentive Adder to ROR [Line 3 X	#DIV   /0!			
	Line 4730, Col. B]:	/0!			
ograde In-	Line <u>47 00,</u> Coi. bj.				
•					
	ς Value of Upgrade				
ompany Records from Mg					
om ATT 11]					
		\$			
		-			
		\$			
	i official [Fiolii	-			
	smission	\$			
		_			
		#DIV			
ider SPP tariff [Line 6 / Lin	e 9]	/0!			
	Functionalized to Transmi	ssion		-	Formatted: Space After: 8 pt, Line spacing: Multiple 1.08 li
ributable to Upgrade					Formatted: Font: 11 pt, Bold, Font color: Red
		<u>#DIV</u>		+	Formatted: Space After: 8 pt
		<u>/0!</u>			
om Appendix A, Line 25 - Lir	<u>16 33[</u>				Formatted: Font: (Default) Arial, 11 pt, Font color: Red
		#DIV		-	Formatted: Space After: 8 pt
ributable to Upgrade [Line 13	3 x Line 10]	<u>/0!</u>			Formatted: Font: (Default) Arial, 11 pt, Font color: Red
reetment Detum on Una	rede Adiretmente				
		#DI\/			
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	ite Base	#DIV			
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		#DIV			
	<u>l +</u>	/0!			
	_	#DI\ (			
ograde [Line 13 x Line 14]	LIVO OII	#DIV /0!			
	ompany Records from Mgrom ATT 11] erage BOY/EOY Transmisder SPP tariff [From Inputserage BOY/EOY Transmispreciation on assets under the state of the	grade In- rvice Date:  erage BOY/EOY Net Book Value of Upgrade ompany Records from Mgr of Property Acctg om ATT 11] erage BOY/EOY Transmission Gross Plant der SPP tariff [From Inputs, Pg. 2, Ln. 13] erage BOY/EOY Transmission Accum preciation on assets under SPP tariff [From outs, Pg. 2, Ln. 14] erage BOY/EOY Net Transmission der SPP tariff [Line 7 - Line 8] grade Percentage of Net Transmission der SPP tariff [Line 6 / Line 9]  tal General and Intangible Functionalized to Transmi ributable to Upgrade tal Net Book Value of General and angible Functionalized to Transmission om Appendix A, Line 25 - Line 33]  rtion of General & Intagible Rate Base ributable to Upgrade [Line 13 x Line 10]  restment Return on Upgrade Adjustments Upgrade Rate Base w/o Incentive tal Adjustments to Rate Base om Appendix A, Ln. 47] rtion of Adjustments to Rate Base ributable to Upgrade [Line 14-18 x tel 10] grade adjusted BOY/EOY Net ok Value [Line 6 + Line 14 + tel 19]6 - Line 12] te of Return on Rate Base OR) [From Appendix A, Ln. 96] restment Return w/o Incentive on	grade In- rvice Date:  erage BOY/EOY Net Book Value of Upgrade ompany Records from Mgr of Property Acctg om ATT 11]  erage BOY/EOY Transmission Gross Plant der SPP tariff [From Inputs, Pg. 2, Ln. 13]  erage BOY/EOY Transmission Accum spreciation on assets under SPP tariff [From outs, Pg. 2, Ln. 14]  erage BOY/EOY Net Transmission der SPP tariff [Line 7 - Line 8]  grade Percentage of Net Transmission der SPP tariff [Line 6 / Line 9]  full General and Intangible Functionalized to Transmission ributable to Upgrade, and Net Book Value of General and angible Functionalized to Transmission om Appendix A, Line 25 - Line 33]  rition of General & Intagible Rate Base ributable to Upgrade [Line 13 x Line 10]  restment Return on Upgrade Adjustments Upgrade Rate Base w/o Incentive tal Adjustments to Rate Base #DIV ributable to Upgrade [Line 14-18 x /0! ributable to Upgrade [Line 41-18 x /0! ributable to Upgrade [Line 6 + Line 14 + /0! restment Return on Rate Base PDIV Restment Return on Rate Base	grade In- rvice Date: erage BOY/EOY Net Book Value of Upgrade ompany Records from Mgr of Property Acctg om ATT 11] erage BOY/EOY Transmission Gross Plant der SPP tariff [From Inputs, Pg. 2, Ln. 13] erage BOY/EOY Transmission Accum \$ preciation on assets under SPP tariff [From outs, Pg. 2, Ln. 14] erage BOY/EOY Net Transmission der SPP tariff [Line 7 - Line 8] grade Percentage of Net Transmission der SPP tariff [Line 6 / Line 9]  following the service of the service o	grade In- rvice Date: erage BOY/EOY Net Book Value of Upgrade ompany Records from Mgr of Property Acctg om ATT 11] erage BOY/EOY Transmission Gross Plant der SPP tariff [From Inputs, Pg. 2, Ln. 13] erage BOY/EOY Transmission Accum spreciation on assets under SPP tariff [From outs, Pg. 2, Ln. 14] erage BOY/EOY Net Transmission der SPP tariff [Line 7 - Line 8] grade Percentage of Net Transmission der SPP tariff [Line 6 / Line 9]  tal General and Intangible Functionalized to Transmission ributable to Upgrade, tal Net Book Value of General and angible Functionalized to Transmission //O!  tal General & Intagible Rate Base tal Net Book Value of General and Angible Functionalized to Transmission //O! om Appendix A, Line 25 - Line 33]  trion of General & Intagible Rate Base #DIV ributable to Upgrade [Line 13 x Line 10]  //O!  **Vestment Return on Upgrade Adjustments Upgrade Rate Base w/o Incentive tal Adjustments to Rate Base #DIV om Appendix A, Ln. 47] //O! rition of Adjustments to Rate Base #DIV om Appendix A, Ln. 47] //O! rition of Adjustments to Rate Base #DIV om Appendix A, Ln. 47] //O! trion of Adjustments to Rate Base #DIV ow Appendix A, Ln. 47] //O! tet 10] grade adjusted BOY/EOY Net #DIV Ok Value [Line 6 + Line 14 +

<del>16</del> 1 <u>9</u> .	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade	
<del>17</del> 2 <u>0</u> .	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum.	#DIV /0! #DIV
<del>18.</del>	Depreciation Allocated to Transmission [From Appendix A, Ln. 33]	# <del>DIV</del> /0!
<u>21</u> 4 9.	General and Intangible <u>Depreciation Expense</u> Functionalized to Transmission Attributable to Upgrade [(Line <del>17 - Line 18</del> 24) x Line 10]	#DIV /0!
	Transmission O&M	
000	Attributable to Upgrade	"DN
2 <u>2</u> 0	Total Transmission O&M	#DIV
	[From Appendix A, Ln. 66] Transmission O&M Attributable to	/0! #DIV
2 <u>3</u> 4	Upgrade [Line 10 x Line 2030]	#DIV /0!
•	opgrade [Line 10 x Line <del>20</del> 30]	70:
	Depreciation Expense for Upgrade Project	
242	Annual Depreciation [Company Records from	
<u></u> -	Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 · 2 <u>6</u> 4	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0! #DIV /0!
	_	
	Income Taxes Attributable to Upgrade	
2 <u>7</u> 5	Total Income Taxes [From	#DIV
_ <u>_</u> _	Appendix A, Ln. 106]	/0!
2 <u>8</u> 6	Income Taxes Attributable to	#DIV
-	Upgrade [Line 10 x Line 2540]	/0!
007	Upgrade ATRR w/o Incentive	#DIV
2 <u>9</u> 7	[Lines 15 + 19 + 21 + 22 + 24 +	/0!
•	<del>26</del> 21 + 26 + 30 + 33 + 37 + 41	
<del>28</del> 3	Tax Gross-Up Factor [From	0.00
0.	Appendix A, Ln. 102]	%
		, 0

Weighted Cost Ratio of Common	#DIV /0!
Percentage Point increase in ROR for each 1.00% of	#DIV
"Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	/0!
Incentive Investment Return on	#DIV
Upgrade [Line 4 x Line 13]	/0!
Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!
	Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]  Upgrade ATRR w Incentives [Line 27 + Line

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 8 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

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years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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Upgrade					
Descriptio					
n:	Column A		Colu mn B		
SPP UID #:					
SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00		
Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 3047, Col. B]:	#DIV /0!		
Upgrade In- Service Date:					
		Value <u>of Upgrade</u> of Property Acctg			
Average BOY/E under SPP tariff	[From Inputs,	Pg. 2, Ln. 13]	\$ -		
Average BOY/E Depreciation on Inputs, Pg. 2, Ln	assets under S		\$ -		
Average BOY/E Under SPP tariff	OY Net Transn f [Line 7 - Line	8]	\$		
Upgrade Percen Under SPP tariff	tage of Net 117 [Line 6 / Line	ansmission 9]	#DIV /0!		
Total General an				-	Formatted: Space After: 8 pt
Transmission At					Formatted: Font: (Default) Arial, 11 pt, Bold, Red
Total Net Book Va Functionalized to Line 25 - Line 33]	Transmission [F	and Intangible From Appendix A,	#DIV /0!		
Portion of Genera	al & Intagible Rat		#DIV	<b>←</b>	Formatted: Space After: 8 pt
Attributable to Up	grade [Line 13 x	<u>c Line 10]</u>	<u>/0!</u>		Formatted: Font: (Default) Arial, 11 pt, Font
Investment Ref	turn on Upgra	<del>ide</del> -Adjustments			
to Upgrade Rat	te Base w/o In	ncentive			
Total Adjustmen		ie e	#DIV		
[From Appendix Portion of Adjust	A, Ln. 4/]	. Paga	/0! #DIV		
Attributable to U			#DIV   /0!		
10]	pgrado [=c .	O I X LIIIO	,		

1 <u>6</u> 3	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 +	#DIV /0!
14 <u>1</u> <u>7</u> 15 <u>1</u> 8	Line 196 - Line 12] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0! #DIV /0!
161 9 172 0 18.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 2572] Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From	#DIV /0! #DIV /0!
<del>19</del> 2 <u>1</u> .	Appendix A, Ln. 33] General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17 - Line 1824) x Line 10]	#DIV /0!
2 <u>2</u> 0 2 <u>3</u> 1	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 2030]  Depreciation Expense for Upgrade	#DIV /0! #DIV /0!
2 <u>4</u> 2	Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
232 5. 264	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0! #DIV /0!
2 <u>7</u> 5	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106]	#DIV /0!

2 <u>8</u> 6	Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<del>28</del> 3	Tax Gross-Up Factor [From	0.00
<u>0</u> .	Appendix A, Ln. 102]	%
<del>29</del> 3	Weighted Cost Ratio of Common	#DIV
<u>1</u> . 3 <u>2</u> 0	Stock [From ATT 6, Ln. 3, Col. B]	/0!
3 <u>2</u> 0	Percentage Point increase in ROR for each 1.00% of	#DIV
.:.	"Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	/0!
31 <u>3</u> 3	Incentive Investment Return on	#DIV
<u>3</u> .	Upgrade [Line 4 x Line 13]	/0!
32 <u>3</u> 4.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 9 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

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to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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1.	Upgrade Descriptio			
٠.	n:			
		Column A		Colu
				mn
2.	SPP UID #:			В
۷.	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter Date:		Note 1, below):	%
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 4730, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO' under SPP tariff [F	rom Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		\$
9.	Average BOY/EO' Under SPP tariff [I	Y Net Transn Line 7 - Line	8]	\$
10.	Upgrade Percenta Under SPP tariff [I			#DIV /0!
<u>11.</u>	Total General and Transmission Attri			
<u>12.</u>	Total Net Book Valu Intangible Functiona [From Appendix A, I	alized to Trans	<u>smission</u>	#DIV /0!
13.	Portion of General &			#DIV

Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]

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	Investment Return on	
	Upgrade Adjustments to	
	Upgrade Rate Base w/o	
<del>11</del> 1	Incentive Total Adjustments to Rate Base	#DIV
<u>4</u> .	[From Appendix A, Ln. 47]	/0!
1 <u>5</u> 2	Portion of Adjustments to Rate Base	#DIV
1 <u>5</u>	Attributable to Upgrade [Line 41-18 x	/0!
	Line 10] Upgrade adjusted BOY/EOY Net	#DIV
1 <u>6</u> 3	Book Value [Line 6 + Line 14 +	#DIV /0!
	Line 196 - Line 12]	,
<u>17</u> 4	Rate of Return on Rate Base	#DIV
4.	(ROR) [From Appendix A, Ln. 96]	/0!
1 <u>8</u> 5	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
•	opgrade [Line 13 x Line 14]	70:
1 <u>9</u> 6	Total General and Intangible Depreciation	
1 <u>3</u> 0	Expense Functionalized to Transmission	
	Attributable to Upgrade	#DIV
17 <u>2</u> 0	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. <u>7225</u> ]	#DIV /0!
<u>v</u> .	Subtotal General and Intangible Accum.	#DIV
<del>18.</del>	Depreciation Allocated to Transmission [From	<del>/0!</del>
	Appendix A, Ln. 33]	"DIV
<u>21</u> 4	General and Intangible Functionalized to Transmission Attributable to Upgrade [(Line 47 Line	#DIV /0!
<del>9</del> .	1824) x Line 10]	70:
	Transmission O&M	
2 <mark>20</mark>	Attributable to Upgrade Total Transmission O&M	#DIV
2 <u>2</u> ₩	[From Appendix A, Ln. 66]	#DIV /0!
2 <u>3</u> 4	Transmission O&M Attributable to	#DIV
	Upgrade [Line 10 x Line <del>20</del> 30]	/0!
	Demonstration Francisco for the mode Design	
24 <del>2</del>	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from	
24€	Mgr of Property Acctg From ATT 11]	
-	2	
	Taxes Other than Income Taxes	
252	Attributable to Upgrade Total Taxes Other than Income	#DIV
∠ <u>ე</u> ə	Taxes Other than income Taxes [From Appendix A, Ln. <del>75</del> 36]	#DIV /0!
•	. sace [ sac. / speciality if Em 1000]	,

2 <u>6</u> 4	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 23]	#DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines <del>15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41</del> ]	#DIV /0!
302 8. 293 1. 320 334	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 10 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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_				
1.	Upgrade Descriptio n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:			
	Upgrade Status:		ROE Incentive Adder	#DIV
4.			to ROR [Line 3 X	/0!
			Line 3047, Col. B]:	
5.	Upgrade In-			
	Service Date:	WAL ( D I )	(.1 (.1	
•	Average BOY/EC			
6.	[Company Recor	as from Mgr d	г Ргорепу Ассід	
	Average BOY/EC	V Transmissi	on Gross Plant	\$
7.	under SPP tariff [			Ψ -
	Average BOY/EC			\$
8.	Depreciation on a			-
	Inputs, Pg. 2, Ln.			
^	Average BOY/EC		nission	\$
9.	Under SPP tariff			-

	ograde Percentage of Net Transmission nder SPP tariff [Line 6 / Line 9]	#DIV /0!	
To	tal General and Intangible Functionalized to		Formatted: Space After: 8 pt
	ansmission Attributable to Upgrade		Formatted: Font: (Default) Arial, 11 pt, Bold, Font co
Inte	tal Net Book Value of General and angible Functionalized to Transmission	#DIV /0!	Formatted: Space After: 8 pt
	rom Appendix A, Line 25 - Line 33]	70:	Formatted: Font: (Default) Arial, 11 pt, Font color: R
Poi	rtion of General & Intangible Rate Base	#DIV	Formatted: Space After: 8 pt
	tributable to Upgrade [Line 13 x Line 10]	<u>/0!</u>	Formatted: Font: (Default) Arial, 11 pt, Font color: R
Up	vestment Return on ograde Adjustments to ograde Rate Base w/o		
	centive		
	otal Adjustments to Rate Base	#DIV	
.  [⊦r	rom Appendix A, Ln. 47] ortion of Adjustments to Rate Base	/0! #DIV	
- Att	tributable to Upgrade [Line 41- <u>18</u> x ne 10]	/0!	
Up	ograde adjusted BOY/EOY Net	#DIV	
_ D0	ok Value [Line <u>6 + Line 14 +</u> ne 19 <del>6 - Line 12</del> ]	/0!	
<u>7</u> 4 Ra	ate of Return on Rate Base	#DIV	
	OR) [From Appendix A, Ln. 96]	/0!	
	vestment Return w/o Incentive on	#DIV	
. Up	ograde [Line 13 x Line 14]	/0!	
	otal General and Intangible Depreciation		Formatted Table
EX	pense Functionalized to Transmission		Tomated rable
	tributable to Upgrade	"DIV	
	otal General and Intangible Functionalized to	#DIV /0!	
	ansmission [From Appendix A, Ln. <del>25</del> 72] <del>ibtotal General and Intangible Accum.</del>	/0! #DIV	
	ppreciation Allocated to Transmission [From	<del>#⊅1∨</del> <del>/0!</del>	
	ppendix A, Ln. 33	, 3.	
, Ge	eneral and Intangible Depreciation Expense	#DIV	
	inctionalized to Transmission Attributable to	/0!	
. Up	ograde [(Line <del>17 - Line 18</del> 24) x Line 10]		
	ansmission O&M		
	tributable to Upgrade	<b>"5"</b>	
	otal Transmission O&M	#DIV	
.  [Fr	rom Appendix A, Ln. 66]	/0!	

2 <u>3</u> 4	Transmission O&M Attributable to Upgrade [Line 10 x Line 2030]	#DIV /0!
2 <u>4</u> 2	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 · · 24 <u>2</u> <u>6</u> .	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines <del>15 + 19 + 21 + 22 + 24 + 26 + 26 + 30 + 33 + 37 + 41</del> ]	#DIV /0!
302 8. 312 9. 320 331	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
32 <u>3</u> 4.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 11 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### **SPP BASE PLAN FUNDED UPGRADE DETAILS:**

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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1.	Upgrade Descriptio n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:		,	
	Upgrade Status:		ROE Incentive Adder	#DIV
4.	. •		to ROR [Line 3 X	/0!
			Line 3047, Col. B]:	

_	Upgrade In-	ĺ		
5.	Service Date:			
	Average BOY/EOY Net Book Value of Upgrade			
6.	[Company Records from Mgr of Property Acctg			
	From ATT 11]			
7	Average BOY/EOY Transmission Gross Plant	\$		
7.	under SPP tariff [From Inputs, Pg. 2, Ln. 13]	-		
	Average BOY/EOY Transmission Accum	\$		
8.	Depreciation on assets under SPP tariff [From	-		
	Inputs, Pg. 2, Ln. 14]			
9.	Average BOY/EOY Net Transmission	\$		
٥.	Under SPP tariff [Line 7 - Line 8]	-		
10.	Upgrade Percentage of Net Transmission	#DIV		
10.	Under SPP tariff [Line 6 / Line 9]	/0!		
<u>11.</u>	Total General and Intangible Functionalized to		•	Formatted: Space After: 8 pt
11.	Transmission Attributable to Upgrade			Formatted: Font: (Default) Arial, 11 pt, Bold, Font color:
	Total Net Book Value of General and	#DIV	•	Formatted: Space After: 8 pt
<u>12.</u>	Intangible Functionalized to Transmission	<u>/0!</u>		
	[From Appendix A, Line 25 - Line 33]			Formatted: Font: (Default) Arial, 11 pt, Font color: Red
	Portion of General & Intangible Rate Base	#DIV	+	Formatted: Space After: 8 pt
13.	Attributable to Upgrade [Line 13 x Line 10]	<u>/0!</u>		
13.	Attributable to opgrade [Line 13 x Line 10]	70:		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u>15.</u>	Attributable to opgrade [Line 13 x Line 10]	<u>/U:</u>		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u> 13.</u>	Attributable to opgrade [Line 13 x Line 10]	<u>/O:</u>		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u> </u>	Investment Return on	70:		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u> </u>		<u>/0:</u>		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u> </u>	Investment Return on	70:		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u> </u>	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive	70:		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
<u>14</u> 1	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base	#DIV		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base	#DIV /0! #DIV		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line	#DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10]	#DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net	#DIV /0! #DIV /0! #DIV		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6—Line 12 + Line	#DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6—Line 12 + Line 14 + Line 19]	#DIV /0! #DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6-Line 12 + Line 14 + Line 19] Rate of Return on Rate Base	#DIV /0! #DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2 1 <u>6</u> 3	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0! #DIV /0! #DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on	#DIV /0! #DIV /0! #DIV /0! #DIV /0! #DIV		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2 1 <u>6</u> 3	Investment Return on Upgrade-Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0! #DIV /0! #DIV /0! #DIV /0!		Formatted: Font: (Default) Arial, 11 pt, Font color: Red
1 <u>4</u> 4 1 <u>5</u> 2 1 <u>6</u> 3 1 <u>7</u> 4	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0! #DIV /0! #DIV /0! #DIV /0! #DIV		Formatted Table
1 <u>4</u> 1 1 <u>5</u> 2 1 <u>6</u> 3	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on	#DIV /0! #DIV /0! #DIV /0! #DIV /0! #DIV	*	
1 <u>4</u> 4 1 <u>5</u> 2 1 <u>6</u> 3 1 <u>7</u> 4	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]  Total General and Intangible Functionalized	#DIV /0! #DIV /0! #DIV /0! #DIV /0! #DIV	•	
1 <u>4</u> 4 1 <u>5</u> 2 1 <u>6</u> 3 1 <u>7</u> 4 1 <u>8</u> 5	Investment Return on Upgrade Adjustments to Upgrade Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base Attributable to Upgrade [Line 184 x Line 10] Upgrade adjusted BOY/EOY Net Book Value [Line 6 Line 12 + Line 14 + Line 19] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]  Total General and Intangible Functionalized to Transmission Attributable to Upgrade	#DIV /0! #DIV /0! #DIV /0! #DIV /0!	*	

<del>18.</del>	Subtotal General and Intangible Accum.  Depreciation Allocated to Transmission [From Appendix A, Ln. 33]	#DIV /0!
<del>19</del> 2 <u>1</u> .	General and Intangible <u>Depreciation Expense</u> Functionalized to Transmission Attributable to Upgrade [(Line <del>17 - Line 18</del> <u>24</u> ) x Line 10]	#DIV /0!
2 <u>2</u> 0 2 <u>3</u> 4	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 2030]  Depreciation Expense for Upgrade Project	#DIV /0! #DIV /0!
2 <u>4</u> 2	Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 2 <u>6</u> 4	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 2336]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines $\frac{15+19+21+22+24+}{2621+26+30+33+37+41}$ ]	#DIV /0!
283 0. 312 9. 320 331	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!

342 Upgrade ATRR w #DIV /0! 31]

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 12 of 14

### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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Upgrade
1. Descriptio

			_	
		Column A		Colu
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[				В
2.	SPP UID #:			
1	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:			
	Upgrade Status:		ROE Incentive Adder	#DIV
4.	. •		to ROR [Line 3 X	/0!
ĺ			Line 3047, Col. B]:	ļ
5.	Upgrade In-		_	ļ
5.	Service Date:			!
[	Average BOY/EO			
6.	[Company Record			
1	From ATT 11]	-		
7.	Average BOY/EO			\$
′.	under SPP tariff [F			_ '
	Average BOY/EO			\$
8.	Depreciation on as		SPP tariff [From	- '
	Inputs, Pg. 2, Ln.			
9.	Average BOY/EO			\$
Ŭ.	Under SPP tariff [I			
10.	Upgrade Percenta			#DIV
10.	Under SPP tariff [I	_ine 6 / Line !	9]	/0!
ĺ				İ
<u>11.</u>	Total General and			ľ
11.	Transmission Attri	butable to U	<u>ograde</u>	
1	Total Net Book Valu	ue of General	<u>and</u>	#DIV
<u>12.</u>	Intangible Functiona			<u>/0!</u>
_	[From Appendix A, I	<u> Line 25 - Line</u>	33]	
1	Portion of General &	₹ Intagible Rat	te Base	#DIV
<u>13.</u>	Attributable to Upgra			/0!
				15.
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1	Investment Retur	r <mark>n on Upgra</mark>	de Adjustments to	
	<b>Upgrade Rate Ba</b>	se -w/o Ince	entive	
1 <u>4</u> 4	Total Adjustments			#DIV
-	[From Appendix A	., Ln. 47]		/0!
15 <del>2</del>	Portion of Adjustm	nents to Rate		#DIV
1 <u>5</u> ∠	Attributable to Upo	grade [Line 1	84 x Line	/0!
•	10]	-	_	
16 <del>3</del>	Upgrade adjusted			#DIV
100	Book Value [Line	ô <del>- Line 12</del> + l	<u>Line</u>	/0!
.	14 + Line 19			
I	14 + Line 19			

1 <u>7</u> 4 1 <u>8</u> 5	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0! #DIV /0!
1 <u>9</u> 6 2 <u>0</u> 1 7. 18.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 7225] Subtotal General and Intangible Accum. Depreciation Allocated to Transmission [From Appendix A, Ln. 33] General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 17 - Line 1824) x Line 10]	#DIV /0! #DIV /0! #DIV /0!
2 <u>2</u> 0 2 <u>3</u> 1	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 2930]	#DIV /0! #DIV /0!
2 <u>4</u> 2	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records from Mgr of Property Acctg From ATT 11]	
2 <u>5</u> 3 · 2 <u>6</u> 4 ·	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>86</u>	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!

2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines <del>15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41</del> ]	#DIV /0!
283 0. 312 9. 320	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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#### Attachment 12, SPP Base Plan Funded Projects

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

## SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

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years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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	From ATT 1	1]				
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٠	Book Value [Line 6 + Line 14 +	/0!	
	<u>Line 19- Line 12</u> ]		
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	Depreciation Expense for Upgrade Project		
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2 <u>5</u> 3 · 2 <u>6</u> 4	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 3623]	#DIV /0! #DIV /0!
2 <u>7</u> 5 2 <u>8</u> 6	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 2540]	#DIV /0! #DIV /0!
2 <u>9</u> 7	Upgrade ATRR w/o Incentive [Lines 15 + 19 + 21 + 22 + 24 + 2621 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
283 0. 312 9. 320 334	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
3 <u>4</u> 2	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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## NorthWestern Energy Public Service Corporation Formula Rate Protocols

NorthWestern Energy Public Service Corporation's ("NWPS") Formula Rate Template and these Formula Rate Protocols together compose NWPS's filed rate ("Formula Rate") for transmission service in the Upper Missouri Zone ("UMZ") of Southwest Power Pool, Inc. ("SPP"). NWPS must follow the instructions specified in the Formula Rate to calculate its Annual Transmission Revenue Requirement ("ATRR").

The Formula Rate applies to service on and after April 1 of each calendar year through March 31 of the following calendar year ("Rate Year"). On or before March 1 of each year, NWPS will recalculate the ATRR for the upcoming Rate Year in accordance with the Formula Rate ("Annual Update"). These Protocols outline the procedures for notice and review of, and challenges to, NWPS's Annual Update.

If the deadline for any requirement in these Protocols falls on a Saturday, Sunday, or legal holiday, the requirement will be due the next business day.

#### I. Annual Update – Publication, Meetings, and Notice Requirements

#### A. Publication

- 1. On or before March 1, NWPS will provide its Annual Update to SPP, and SPP will post the Annual Update on its OASIS. The date on which such posting occurs is that year's "Publication Date."
- Within 10 days of the Publication Date, NWPS will provide electronic notice of the Annual Update to all Interested Parties through the Formula Rate Posting Information Notification List discussed in Paragraph I.C.
- 3. Any delay in the Publication Date will result in an equivalent extension of time for subsequent deadlines.

#### B. Annual Meeting

- Each year, NWPS will host an open meeting no sooner than 30 days after the Publication Date and no later than June 1 ("Annual Meeting"). NWPS will provide remote access for participation in the Annual Meeting.
- 2. The Annual Meeting will permit NWPS to explain and clarify its Annual Update and provide Interested Parties (as defined in Paragraph I.C) an opportunity to seek information and clarifications from NWPS about the Annual Update.
- At least 7 days before the Annual Meeting, NWPS will provide notice of the time, date, location, and remote access instructions for the Annual Meeting

through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List.

C. As used in these Protocols "Formula Rate Posting Information Notification List" means the email exploder maintained by SPP of Interested Parties , provided that such Interested Parties request to be added to the Formula Rate Posting Information Notification List through the "Exploder List" link on the SPP website. As of January 2016, the Exploder List was titled "Formula Rate Posting Information Notification" and could be accessed at http://www.spp.org/stakeholder-center/exploder-lists/. "Interested Parties" include but are not limited to customers under the SPP tariff, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

#### D. Joint Informational Meeting

- NWPS will endeavor to coordinate with other transmission owners using
  formula rates to establish revenue requirements for recovery of the costs of
  transmission projects that utilize the same regional cost sharing mechanism and
  hold a joint informational meeting to enable all Interested Parties to understand
  how those transmission owners are implementing their formula rates for
  recovering the costs of such projects.
- Notice of any Joint Informational Meeting will be provided at least 7 days before
  the meeting through a posting on SPP's OASIS and via the Formula Rate Posting
  Information Notification List. The notice will include the time, date, location,
  and remote access instructions for the meeting.
- Any Joint Informational Meetings will be held on or before August 1 of each year.

#### II. Annual Update - Contents

- A. The Annual Update for the Rate Year will include a workable data-populated Formula Rate Template and underlying workpapers in native format with all formulas and links intact.
- B. To the extent specified in the Formula Rate, the Annual Update will be based upon NWPS' FERC Form No. 1 for the most recent calendar year and, to the extent specified in the Formula Rate, upon the books and records of NWPS consistent with FERC accounting regulations, policies, and practices.
- C. The Annual Update will provide sufficiently detailed workpapers and supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the Formula Rate and are not otherwise available directly from the FERC Form No. 1.

- D. The Annual Update will provide sufficient information to enable Interested Parties to replicate the calculation.
- E. The Annual Update will identify any changes in the formula references (page and line numbers) to the FERC Form No. 1.
- F. The Annual Update will identify all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. 1, and any adjustments not shown in the FERC Form No. 1.
- G. With respect to any change in accounting that affects the inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("Accounting Change"), the Annual Update will:
  - 1. Identify any Accounting Changes, including:
    - a. The initial implementation of an accounting standard or policy;
    - The initial implementation of accounting practices for unusual or unconventional items where the Federal Energy Regulatory Commission ("FERC") has not provided specific accounting direction;
    - Correction of errors and prior period adjustments that impact the revenue requirement;
    - d. The implementation of new estimation methods or policies that change prior estimates; and
    - e. Changes to income tax elections.
  - Identify items included in the Formula Rate at an amount other than on a historic cost basis (e.g., fair value adjustments);
  - Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction on inputs to the Formula Rate; and
  - For each Accounting Change identified pursuant to this section, provide a narrative explanation of the individual impact of such change on charges billed under the Formula Rate.
- H. The Annual Update will not seek to modify the Formula Rate.
- I. The following inputs will be stated values to be used in the Formula Rate until changed pursuant to a Federal Power Act Section 205 or 206 proceeding:

- 1. Rate of return on common equity ("ROE"); and
- 2. The depreciation and/or amortization rates.

#### III. Information Exchange Procedures

Each Annual Update will be subject to the following Information Exchange Procedures.

- A. Interested Parties will have until September 1 following the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to serve reasonable information and document requests on NorthWestern Energy ("Information Exchange Period"). The scope of such information and document requests will be limited to what is necessary to determine:
  - 1. The extent, effect, or impact of an Accounting Change;
  - Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;
  - 3. The proper application of the Formula Rate and procedures in these Protocols;
  - 4. The accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update;
  - 5. The prudence of actual costs and expenditures;
  - 6. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or
  - 7. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

The information and document requests may not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable.

- B. NWPS must make a good-faith effort to respond to information and document requests pertaining to the Annual Update within 15 business days of receiving such requests. Information and document requests received after 4:00 P.M. Central Prevailing Time will be considered received the next business day. NWPS will respond to all information and document requests by no later than October 1 following the Publication Date, unless the Information Exchange Period is extended by NWPS or by FERC.
- C. NWPS will cause to be posted on SPP's OASIS all information and document requests from Interested Parties and NWPS' response to such requests, unless the responses include material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to a requesting party

- pursuant to a confidentiality agreement to be executed by NWPS and the requesting party.
- D. NWPS may not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any subsequent FERC proceeding addressing NWPS' Annual Update.

#### IV. Challenge Procedures

A. A challenge must be limited to issues that may be necessary to determine (1) the extent, effect, or impact of an Accounting Change; (2) whether the Annual Update fails to include data properly recorded in accordance with these Protocols; (3) the proper application of the Formula Rate and procedures in these Protocols; (4) the accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update; (5) the prudence of actual costs and expenditures; (6) the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

#### B. Informal Challenge

- 1. Interested Parties will have until October 31 after the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to review the inputs, supporting explanations, allocations, and calculations and to notify NWPS in writing, which notice may be made electronically, of any specific Informal Challenge. The period of time from the Publication Date until October 31 is the "Review Period."
- 2. Failure to pursue an issue through an Informal Challenge will not bar pursuit of that issue as part of a Formal Challenge with respect to the same Annual Update, as long as the Interested Party has included at least one issue as part of an Informal Challenge with respect to that Annual Update. If the Interested Party has not included any issues as part of an Informal Challenge for an Annual Update, the Interested Party is barred from pursing a Formal Challenge with respect to any issue for that Annual Update, but is not barred from pursuing an issue or from lodging a Formal Challenge as to such issue as it relates to a subsequent Annual Update.
- A party submitting an Informal Challenge to NWPS must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and must provide an appropriate explanation and documents to support its challenge.

- 4. NWPS must make a good-faith effort to respond to any Informal Challenge within 20 business days of notice of such challenge. NWPS will appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If NWPS disagrees with such challenge, NWPS will provide the Interested Party with an explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.
- 5. No Informal Challenge may be submitted after October 31, and NWPS must respond to all Informal Challenges by no later than November 30, unless the Review Period is extended by NWPS or by FERC.
- 6. Informal Challenges are subject to the resolution procedures and limitations in this Section IV.
- 7. NWPS will cause to be posted on SPP's OASIS all Informal Challenges from Interested Parties and NWPS' response to such Informal Challenges, unless a challenge or the response includes material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to the challenging party pursuant to a confidentiality agreement to be executed by NWPS and the challenging party.
- 8. Any changes or adjustments to the Annual Update resulting from the Information Exchange and Informal Challenge processes that are agreed to by NWPS will be reported in the Informational Filing required pursuant to Section VI of these Protocols and will be reflected in the Annual Update for the following Rate Year, as discussed in Section V of these Protocols.

#### C. Formal Challenge

- 1. A Formal Challenge must satisfy all of the following requirements:
  - a. A Formal Challenge must clearly identify the action or inaction which is alleged to violate the Formula Rate.
  - A Formal Challenge must explain how the action or inaction violates the Formula Rate.
  - c. A Formal Challenge must set forth the business, commercial, economic, or other issues presented by the action or inaction as such relates to or affects the party filing the Formal Challenge, including:
    - i. The extent or effect of an Accounting Change;
    - Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

- iii. The proper application of the Formula Rate;
- The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual Update;
- v. The prudence of actual costs and expenditures;
- vi. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or
- vii. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.
- d. A Formal Challenge must make a good-faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction.
- e. A Formal Challenge must state whether the issues presented are pending in an existing FERC proceeding or a proceeding in any other forum in which the filing party is a party and, if so, provide an explanation why timely resolution cannot be achieved in that forum.
- f. A Formal Challenge must state the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief.
- g. A Formal Challenge must include all documents that support the facts in the Formal Challenge in possession of or otherwise attainable by the filing party, including but not limited to contracts and affidavits.
- h. A Formal Challenge must state whether the filing party utilized the Informal Challenge procedures described in these Protocols to dispute the action or inaction raised by the Formal Challenge, and if not, describe why not.
- An Interested Party will have until January 15 following the Review Period (unless such date is extended with the written consent of NWPS to continue efforts to resolve an Informal Challenge) to file a Formal Challenge with FERC. A Formal Challenge must be filed in the same docket as NWPS' Informational Filing discussed in Section VI, below.
- Any person filing a Formal Challenge must serve a copy of the Formal Challenge on NWPS. Service to NWPS must be simultaneous with filing at FERC.
   Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party

- filing the Formal Challenge must serve the individual listed as the contact person on NWPS' Informational Filing discussed in Section VI, below.
- NWPS must respond to the Formal Challenge by the deadline established by FERC, unless an extension is granted by FERC.
- 5. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge during the applicable Review Period.
- 6. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or the FERC Form No. 1 must first raise the matter with NWPS before pursuing a Formal Challenge.
- 7. In any proceeding initiated by FERC concerning the Annual Update or in response to a Formal Challenge, NWPS bears the burden, consistent with Section 205 of the Federal Power Act, of proving that it has correctly applied the terms of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- D. Except as specifically provided herein, nothing in these Protocols limits NWPS' right to file unilaterally, pursuant to Federal Power Act Section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs, or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to Section 206 of the Federal Power Act and the regulations thereunder.
- E. No party may seek to modify the Formula Rate under these Challenge Procedures, and the Annual Update is not subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, a filing under Section 205 or 206 of the Federal Power Act.

#### V. Changes to Annual Update

A. If NWPS files any corrections to correct a Mistake in its FERC Form No. 1 during a Rate Year that would affect the Formula Rate for that Rate Year, such corrections and any resulting refunds or surcharges will be reflected in the Annual Update for the next effective Rate Year, with interest computed in accordance with 18 C.F.R. § 35.19a ("FERC's Interest Rate"). For purposes of these Protocols, "Mistake" means errors or omissions regarding the values inputted into the Formula Rate Template, such as arithmetic or other inadvertent computational errors, erroneous Form No. 1 references, or the like. Mistakes do not include matters involving exercise of judgment or substantive differences of opinion regarding the derivation of an input that is more properly the subject of the annual review process. Corrections to erroneous FERC Form No. 1 references in the Formula Rate Template may be made in the Annual Update

- without a Section 205 or 206 filing. There is no deadline for any Interested Party or NorthWestern Energy to notify the other party of any mistake in any FERC Form No. 1 data or specific data applied in the Formula Rate Template.
- B. Any changes to the data inputs, including but not limited to revisions to NWPS' FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, will be incorporated into the Formula Rate and the charges produced by the Formula Rate in the Annual Update for the next effective Rate Year. This reconciliation mechanism will apply in lieu of mid-Rate Year adjustments. Interest on any refund will be calculated in accordance with FERC's Interest Rate, and interest on any surcharge will be calculated using the lower of FERC's Interest Rate or NWPS' short-term borrowing rate, if applicable.

#### VI. Informational Filing

- A. By December 15 of each year, NWPS will submit to FERC an informational filing of its Annual Update ("Informational Filing"), which will be filed in a new docket each year. This Informational Filing will include the information that is reasonably necessary to determine (1) that input data under the Formula Rate is properly recorded in any underlying workpapers; (2) that NWPS has properly applied the Formula Rate; (3) the accuracy of data and the consistency with the Formula Rate of the ATRR and rates under review; and (4) the extent of Accounting Changes that affect Formula Rate inputs. The Informational Filing will also describe any corrections or adjustments made during the Review Period, and will note any aspects of the Formula Rate or its inputs that are subject to an ongoing dispute under the Challenge Procedures.
- B. Within 5 days of such Informational Filing, NWPS will provide notice of the Informational Filing via the Formula Rate Posting Information Notification List and by posting the docket number assigned to NWPS' Informational Filing on SPP's OASIS.
- C. Any challenges to the implementation of NWPS' Formula Rate must be made through the Challenge Procedures described in Section IV, above, or in a separate complaint proceeding, and not in response to the Informational Filing.

#### **ADDENDUM 27 TO ATTACHMENT H**

#### NorthWestern Energy Public Service Corporation ("NWPS")

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(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

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### **Formula Rate Template Inputs**

# (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

<u>Data Entered</u> <u>Directly From FERC</u> <u>Form No. 1</u> ("FF1"):

Line	Account/Description/Classi	Inputs From	FF1	Template Sheet
No	fication	20xx FERC Form 1	Page Location	of the Link
1	Prepayments (165) End of Year		110.57	ATT 5 - Cost Support, Ln. 37
1a	Prepayments (165 Beginning of Year)		110.57 footnote	ATT 5 – Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F

7	Accum Other Comp Income (219) - Beginning of Year	112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year	112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year	112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year	112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year	112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year	112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)	112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)	112.22d	ATT 9 - LTD, Pg. 1, Ln. 4

20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)	112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2) End of Year Balance	112.28d	ATT 4 - Non- Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	262 Ln40 column 1	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	114.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	114.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	114.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)	114.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)	114.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)	118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant	200.21c footnote BOY and 200.21c EOY average	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	204 Ln 5e & Ln 5g average	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	204 Ln 104e & Ln 104g average	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	204 Ln 58e & Ln58g average	ATT 5 - Cost Support, Ln. 1a

34	Transmission Materials & Supplies End of Year	227 footnote SD Ops Ln 8c	Appendix A - Ln. 41
34a	Transmission Materials & Supplies Beginning of Year	227 footnote SD Ops Ln 8b	ATT 5 Cost Support, Ln. 41
35	Stores Expense Undistributed (Account 163)	227 footnote SD Ops Ln16c	Appendix A - Ln. 38
36	Line left intentionally blank	Line left intentionally blank	Line left intentionally blank
37	Line left intentionally blank	Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank	Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank	Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)	117.67c	ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances	204 Ln 99e and 99g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	219 Ln 25c EOY & 219 footnote SD Ops Ln 25c BOY average	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	219 Ln28c EOY & 219 footnote SD Ops Ln 27c BOY average	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	219Ln 29c & 219 footnote SD Ops Ln 28c BOY average	Appendix A - Ln. 7
45	Amortized Investment Tax Credit	266.8f	ATT 5 - Cost Support, Ln. 103

46	Trn Oper Transmission of Elec by Others	320 Ln 96b	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	320 Ln 112b	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	320 Ln 189b	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	320 Ln 191b	Appendix A - Ln. 59
50	Total Admin & General Expenses	320 Ln 197b	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	336 Ln 1b	Appendix A - Ln.69
52	Depr Exp Asset Retire (403.1) - Intangible Plant	336 Ln 1c	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant	336 Ln 1d	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	336 Ln 1e	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant	336 Ln 7b	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant	336 Ln 7c	Not used
57	Amort Lim Term (404) - Transmission Plant	336 Ln 7d	Not used
58	Depreciation Exp (403) - General Plant	336 Ln 10b	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant	336 Ln 10c	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant	336 Ln 10d	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll	354 Ln 21b	Appendix A - Ln. 1

62	Tot Elec O & M Admin & General Direct Payroll	354 Ln 27b	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	354 Ln 28b	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances	204 Ln 51e and Ln 51g average	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	204 Ln 52e and Ln 52g average	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	204 Ln 64e and Ln 64g average	Appendix A - Ln. 15
67	Rent from Electric Property	300 Ln 19b	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	262 footnote SD Ops	ATT 2 - Other Taxes, Ln. 9

Inputs

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### **Formula Rate Template Inputs**

# (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classific ation	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		•	Line left intentionally blank
3	Line left intentionally blank			Line left intentionally blank
4	Line left intentionally blank		Line left intentionally	Line left intentionally blank
5	Line left intentionally blank			Line left intentionally blank
6	Line left intentionally blank		•	Line left intentionally blank

7	Specific FERC 909 Ad costs	320 Ln 169b	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues	Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total	FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non- Transmission	FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses	FF1, 350.2.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only	Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff	Company Property Records, From ATT 11, Col L,L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff	Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)	Cost Support, Ln. 117	ATT 5 -
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.	Verify amount annually	
17	Other Electric Revenues – Transmission for Others (Schedule 11 Point to Point)	328 1.9m (Acct 456.1).	To: ATT-12
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)	328 1.6 and 328 1.7n To: ATT-3, Line 4. A Notes 1 & 4	` '

19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.	Need to verify during update if there are an revenues (including T from SPP customers load that is NOT includivisor.	y such TSR SR revenue not in zone) for
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.	This represents "Poin demand revenue mar from any "grandfather agreements. The nor Revenues" found in F Col. h for these custo reduced by the sum of Charges (costs) found 326, col. j for these control of the second contr	gins derived red" n-RQ "Demand F1, Pg. 310, mers should be f the Demand d in FF1, Pg.
21	Annual Depreciation Expense for Transmission Assets under SPP tariff	Company Property Records From ATT 11, Col O, L54	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff	Company Property Records, From ATT 11, Col L, L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year	110.69d footnote	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year	110.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)	110.81d footnote	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)	110.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)	112.61d	ATT-9 - LTD, Pg. 1, Ln. 16

Unamortized Gain on Reacquired Debt - End of Yr 28 (Acct 257)	112.61c	ATT-9 - LTD, Pg. 1, Ln. 17
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## <u>The Worksheets listed below require Input of Data directly into the Worksheets themselves:</u>

Line	Sheet	Description/Source
29		Line left intention ally blank
30	ATT 5 - Cost Support	From company records

Inputs

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#### **TAX INFORMATION**

## <u>Data Entered Directly From FERC Form No. 1</u> ("FF1"):

Line No	Account/Description/Classi fication	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234 footnote, Ln. 23, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234 footnote, Ln. 18, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)

3	Regulatory Assets / Liabilities - Beginning Balance	234 footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance	234 footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance	234footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance	234, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance	234 footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance	234, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance	234 footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance	234, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance	234 footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance	234, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance	234 footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance	234 footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance	234 footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)

16	Interest Rate Hedge - Ending Balance	234 footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance	234 footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance	234 footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance	234 footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance	234 footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	234 footnote, Ln. 21 & 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	234, Ln. 16 & 17.1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance	Line not used	Line not used
24	Total (Acct 281) - Beginning Balance	Line not used	Line not used
25	Total (Acct 282) - Beginning Balance	274-275, Ln. 5, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance	274-275, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance	274-275, Ln. 2, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance	274-275, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)

29	Gas (Non-jurisdictional) - Beginning Balance	274-275, Ln. 3, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance	274-275, Ln. 3, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance	276-277, Ln. 19, columns (h) and (j)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance	276-277, Ln. 19, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance	276-277, Ln. 3, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance	276-277, Ln. 3, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance	276-277, Ln. 4, column (j)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance	276-277, Ln. 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance	276-277, Ln. 17, column (j), and Ln. 18, column(h)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance	276-277, Ln. 17, column (k), and Ln. 18, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected	XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected	XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected	XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)

42	Unbilled Revenue - Unprotected	XXX.XXabc fo Ln. 130, colur	
43	Compensation Accruals - Unprotected	XXX.XXabc fo Ln. 131, colur	
44	Reserves & Accruals - Unprotected	XXX.XXabc fo Ln. 132, colur	
45	Pension / Post Retirement Benefits - Unprotected	XXX.XXabc fo Ln. 133, colur	
46	Environmental Liability - Unprotected	XXX.XXabc fo Ln. 134, colur	
47	Interest Rate Hedge - Unprotected	XXX.XXabc fo Ln. 135, colur	
48	Customer Advances - Unprotected	XXX.XXabc fo Ln. 136, colur	, , ,
49	Net Operating Loss - Unprotected	XXX.XXabc fo Ln. 137, colur	
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	XXX.XXabc for Ln. 151 and 1 column (c)	
51	Excess Tax Depreciation / Other Property (282 - Protected)	XXX.XXabc fo Ln. 137, colur	, , , ,
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	XXX.XXabc for Ln. 151 and 1 column (e)	
53	Excess Tax Depreciation - Normalizing (282)	XXX.XXabc fo Ln. 137, colur	
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	XXX.XXabc for Ln. 151 and 1 column (i)	

55	Regulatory Assets - Unprotected (283)	XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Deficient/(Excess) ADIT - Account 182.3	XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Deficient/(Excess) ADIT - Account 254	XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected	232 footnote, Ln. 18, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected	232 footnote, Ln. 63, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected	232 footnote, Ln. 31 and 32, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected	232 footnote, Ln. 76 and 77, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected	232 footnote, Ln. 7, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected	232 footnote, Ln. 52, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected	232 footnote, Ln. 8, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected	232 footnote, Ln. 53, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected	232 footnote, Ln. 9, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)

68	Compensation Accruals - Unprotected	232 footnote, Ln. 54, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected	232 footnote, Ln. 10, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected	232 footnote, Ln. 55, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected	232 footnote, Ln. 12, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected	232 footnote, Ln. 57, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected	232 footnote, Ln. 13, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected	232 footnote, Ln. 58, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected	232 footnote, Ln. 14, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected	232 footnote, Ln. 59, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected	232 footnote, Ln. 15, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected	232 footnote, Ln. 60, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected	232 footnote, Ln. 17, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected	232 footnote, Ln. 62, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)

81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	232 footnote, Ln. 31 and 32, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	232 footnote, Ln. 76 and 77, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected	278 footnote, Ln. 18, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected	278 footnote, Ln. 63, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected	278 footnote, Ln. 31 and 32, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected	278 footnote, Ln. 76 and 77, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)	278 footnote, Ln. 18, column (g)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

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88	Excess Tax Depreciation - Normalizing (282)	278 footnote, Ln. 63, column (g)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278 footnote, Ln. 31 and 32, column (c) and (g)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278 footnote, Ln. 76 and 77, column (c) and (g)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	278 footnote, Ln. 7, column (d)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)

92	Regulatory Assets - Unprotected (283)	278 footnote, Ln. 52, column (d)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278 footnote, Ln. 31 and 32, column (d)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278 footnote, Ln. 76 and 77, column (d)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)
95	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	232 footnote, Ln. 33, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	232 footnote, Ln. 78, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	278 footnote, Ln. 33, column (e) and (g)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	278 footnote, Ln. 78, column (e) and (g)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	232 footnote, Ln. 34, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	232 footnote, Ln. 79, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	232 footnote, Ln. 35, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	232 footnote, Ln. 80, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	278 footnote, Ln. 34, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	278 footnote, Ln. 79, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)

105	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	278 footnote, Ln. 35, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	278 footnote, Ln. 80, column (e) and (g)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	114 footnote, Ln. 4, column (d)	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	114 footnote, Ln. 4, column (h) and (j)	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	114 footnote, Ln. 4, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	114 footnote, Ln. 4, column (h) and (j)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)

118	Environmental Liability - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Deficient/(Excess) ADIT - Account 182.3	to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Deficient/(Excess) ADIT - Account 254	to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)

131	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)

144	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)

157	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Deficient/(Excess) ADIT - Account 182.3 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Deficient/(Excess) ADIT - Account 182.3 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Deficient/(Excess) ADIT - Account 254 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)

170	Total Deficient/(Excess) ADIT - Account 254 (End of Year)	to be determine	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient/(Excess) Deferred Taxes (410.1)	to be determine	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Deficient/(Excess) Deferred Taxes (411.1)	to be determine	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
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Inputs

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## <u>Data Input from Company Records and/or</u> <u>Verification Required (Manual Input)</u>

Line	Account/Description/Classific ation	Inputs From	Source of Data	Template Sheet
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No		End of Year		of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
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#### **APPENDIX A**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

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es	FF1 Page # or Instruction

### Shaded cells are input cells

#### **Allocators**

/\II				
	Wages & Salary Allocation Factor			
	Transmission Wages		p354.21.b [From Inputs, Pg.	
1	Expense		1, Ln. 61]	-
1	Transmission under SPP		•	#DI
а	Tariff Factor		[From ATT-5, Ln. 1a]	V/0!
			p354.28.b [From Inputs, Pg.	
2	Total Wages Expense		1, Ln. 63]	0
	•		p354.27.b [From Inputs, Pg.	
3	Less A&G Wages Expense		1, Ln. 62]	0
	Total Wages Less A&G		•	
4	Wages Expense		(Line 2 - Line 3)	0
			,	
				#DI
5	Wages & Salary Allocator		(Line 1 * Line 1a) / Line 4	V/0!
Ŭ	Trages a carary renovator		(Line i Line ray) Line i	
	Plant Allocation Factors			
			204 footnote SD Ops Ln 91	
			BOY and EOY average	
6	Electric Plant in Service		[From Inputs, Pg. 1, Ln. 32]	0
	Accumulated Depreciation (Total Electric		p219.29.c [From Inputs, Pg.	
7	Plant)		1, Ln. 44]	0
		(N		
		ot		
	Accumulated Intangible Amortization	е	p200.21.c [From Inputs, Pg.	
8	(Other Utility Plant)	A)	1, Ln. 30]	0
	Total Accumulated			
9	Depreciation		(Line 7 + 8)	0
1				
1 0	Net Plant		(Line 6 - Line 9)	0
U	Net Plant		(Line 6 - Line 9)	U
1	Transmission Gross Plant under SPP tariff		(1. 07 1. 00)	#DI
1	(excluding Land Held for Future Use)		(Line 27 - Line 26)	V/0!
1	One of Bland Allegation		(13:5:44 / 13:5:0)	#DI
2	Gross Plant Allocator		(Line 11 / Line 6)	V/0!

			(Line 20 + Line 25 + Line	#DI
2	Land Held for Future Use	(N ot e C)	[From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
2 5	Intangible Functionalized to Transmission		(Line 23 * Line 24)	#DI V/0!
4	Wage & Salary Allocator Total General and		(Line 5)	V/0!
2	_		·	#DI
3	Intangible Plant		(Line 21 + Line 22)	0
2 2	Intangible Total General and		[From Inputs, Pg. 1, Ln. 31]	0
2	Intangible		204 footnote SD Ops Ln 5 BOY and EOY average	0
2 1	General		204 footnote SD Ops Ln 84b and 84g average [From Inputs, Pg. 1, Ln. 41]	0
Plant 2 0	In Service Transmission Plant In Service under SPP tariff		[From Inputs, Pg. 2, Ln. 13]	0
Plant Ca	Iculations			
1 9	T/D Revenue Allocation Factor (For Pole Attachment Revenue)		(Line 17 / Line 18)	#DI V/0!
8	Plant		(Line 15 + Line 16)	-
7 1	(Accts 354 + 355) under SPP tariff Total Pole/Tower Gross		From Inputs, Pg. 2, Line 22	-
1 6 1	Gross Transmission Pole/Structure Investment (Accts 354 + 355) Transmission Pole/Structure Investment		average [From Inputs, Pg. 1, Lns. 64 & 65]	-
5	Investment (Acct 364)		Inputs, Pg. 1, Ln. 66] 204 footnote SD Ops Ln49b and Ln49g average + Ln50b and 50g	-
<b>T/D F</b>	Pole Allocation Factor  Gross Distribution Pole/Structure		204 footnote SD Ops Ln61b and Ln61g average [From	
4 <u>Net F</u>	Plant Allocator		(Line 13 / Line 10)	V/0!
				#DI
3	(excluding Land Held for Future Use)		(Line 35 - Line 26)	V/0! <b>#DI</b>

2 8	Transmission Accumulated Depreciation for assets under SPP tariff	(N ot e B)	[From Inputs, Pg. 2, Ln. 14]	0
2 9 3	General Plant Accumulated Depreciation Accumulated Intangible Amortization		p219.28.c [From Inputs, Pg. 1, Ln. 43]	0
0	(Other Utility Plant)		(Line 8)	0
3 1 3	Total Accumulated Depreciation		(Line 29 + 30)	0 #DI
2	Wage & Salary Allocator		(Line 5)	V/0!
3	Subtotal General and Intangible Accum.  Depreciation Allocated to Transmission		(Line 31 * Line 32)	#DI V/0!
3 4	Total Accumulated Depreciation		(Sum Lines 28 + 33)	#DI V/0!
•	Total Not Brown to Blant 0			<b>"DI</b>
3 5	Total Net Property, Plant & Equipment		(Line 27 - Line 34)	#DI V/0!
Ū				
ΔΑ	justment To Rate Base			
3	Accumulated Deferred Income Taxes			#DI
6	ADIT		[From ATT 1, Pg. 1, Ln. 45]	V/0!
3	Rate Base Adjustment Mechanism – Deficient/(Excess) Deferred Income Taxes			
6 a 3	Deficient/(Excess) Deferred Taxes Regulatory Asset (Account 182.3)		[From ATT 1.5, Pg. 1, Ln. 23]	#DI V/0!
6 b	Deficient/(Excess) Deferred Taxes Regulatory Liability (Account 254)		[From ATT 1.5, Pg. 1, Ln. 47]	<u>#DI</u> <u>V/0!</u>
3 6 c	Deficient/(Excess) Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission		(Line 36a + Line 36b)	#DI V/0!
0	Prepayments	(N ot		<b>"</b> "
3 7	Prepayments	e A)	[From ATT-5, Ln. 37]	#DI V/0!
3 8	Materials and Supplies Undistributed Stores Expense	(N ot	p227.16.c [From Inputs, Pg. 1, Ln. 35]	0

	· · · · · · · · · · · · · · · · · · ·	۹)	
3		,	#DI
9	Wage & Salary Allocator	(Line 5)	V/0!
4	Total Undistributed Stores Expense		#DI
0	Allocated to Transmission	(Line 38 * Line 39)	V/0!
4	Transmission Materials &	,	#DI
1	Supplies	[From ATT-5, Ln. 41]	V/0!
4	Total Materials & Supplies Allocated to	•	#DI
2	Transmission	(Line 40 + Line 41)	V/0!
		,	
	Cash Working Capital		
4	Operation & Maintenance		#DI
3	Expense	(Line 66)	V/0!
4			12.
4	1/8th Rule	1/8	5%
4	Total Cash Working Capital Allocated		#DI
5	to Transmission	(Line 43 * Line 44)	V/0!
4			#DI
6	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	V/0!
Ü	Non Essiowed Funds	[1101117411 4, Ellio 0, 001. 0]	170.
		(1: 00 00 07 40	<u>"DI</u>
4		(Lines 36 + 36c+ 37 + 42 +	#DI
7	Total Adjustment to Rate Base	45 + 46)	V/0!
4			#DI
8	Rate Base	(Line 35 + Line 47)	V/0!
		1	

# Appendix A Page 1 of 3 APPENDIX A

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

### **Operations & Maintenance Expense**

	Transmission O&M		
4			#DI
9	Transmission O&M	[From ATT-5, Ln. 49]	V/0!
5			#DI
0	Less Account 565	[From ATT-5, Ln. 50]	V/0!
5			
1	Line left intentionally blank		
5	Plus Charges billed to Transmission		
2	Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
5			#DI
3	Transmission O&M	(Lines 49 - 50)	V/0!

	Allocated Administrative & General Expenses		320 footnote SD Ops	
5 4	Total A&G		Ln197b [From Inputs, Pg. 1, Ln. 50]	0
5 5	Line left intentionally blank			
5 6	Line left intentionally blank			
5 7	Line left intentionally blank	(N		
5 8	Less Regulatory Commission Exp Account 928	ot e D)	320 footnote SD Ops Ln189b [From Inputs, Pg. 1, Ln. 48]	0
5 9	Less General Advertising Exp Account 930.1		320 footnote SD Ops Ln191b [From Inputs, Pg. 1, Ln. 49]	0
6 0 6	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0 #DI
1	Wage & Salary Allocator		(Line 5)	V/0!
6 2	Administrative & General Expenses Allocated to Transmission		(Line 60 * Line 61)	#DI V/0!
	Directly Assigned A&G			
6	Regulatory Commission	(N ot e		
3	Exp Account 928	F) (N ot	[From ATT-5, Ln. 63]	0
6	Safety/Peak Alert	e		#DI
4	Advertising Exp (Acct 909)	E)	[From ATT-5, Ln. 64]	V/0!
6 5	Subtotal - Accounts 909 and 928 - Transmission Related		(Line 63 + Line 64)	#DI V/0!
6 6	Total Transmission O&M		(Lines 53 + 62 + 65)	#DI V/0!
	preciation & Amortization pense			
	Depreciation Expense	(N		
6 7	Transmission Depreciation Expense for Assets under SPP tariff	ot e B)	p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	0
6 8	General Depreciation Expense Including Amortization of Limited Term Plant		p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0

		(N ot		
6 9	Intangible Amortization	e A)	p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0_
7 0 7	Total		(Line 68 + Line 69)	0 #DI
1	Wage & Salary Allocator		(Line 5)	V/0!_
7 2	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 70 * Line 71)	#DI V/0!
7	Total Transmission Depreciation &		(1.1	#DI
3	Amortization		(Lines 67 + 72)	V/0!
Та	axes Other than Income Taxes			
7 4	Taxes Other than Income Taxes		[From ATT-2, Pg. 1, Ln. 14]	#DI V/0!
7 5	Total Taxes Other than Income Taxes		(Line 74)	#DI V/0!
Re	eturn \ Capitalization Calculations			
7 6	Long Term Interest Long Term Interest & Hedging Costs		[From ATT-9, Pg. 2, Ln. 6]	-
	Long Term Interest &		[From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4]	- 0
6 7	Long Term Interest & Hedging Costs			- 0
6 7 7 7 8	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital		[From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A]	<b>o</b>
6 7 7 8 7 9	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]	
6 7 7 8 7 9 8 0	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital Less Accumulated Other		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]  [From ATT-8, Pg. 1, Ln. 3, Col. F]	0
7 7 7 8 7 9 8 0 8 1	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital Less Accumulated Other Comprehensive Income Account 219		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]  [From ATT-8, Pg. 1, Ln. 3,	0 0
7 7 7 8 7 9 8 0 8	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital Less Accumulated Other Comprehensive Income Account 219  Less Preferred Stock		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]  [From ATT-8, Pg. 1, Ln. 3, Col. F]  [From ATT-7, Pg. 1, Ln. 3,	0 0 0
7 7 8 7 9 8 0 8 1 8 2	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital Less Accumulated Other Comprehensive Income Account 219  Less Preferred Stock Less Account 216.1  Common Stock  Capitalization		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]  [From ATT-8, Pg. 1, Ln. 3, Col. F]  [From ATT-7, Pg. 1, Ln. 3, Col. G]  (Line 78 - 79 - 80 - 81)	0 0 0 0
7 7 7 8 7 9 8 0 8 1 8	Long Term Interest & Hedging Costs  Preferred Dividends  Common Stock  Proprietary Capital Less Accumulated Other Comprehensive Income Account 219  Less Preferred Stock Less Account 216.1  Common Stock		[From ATT-8, Pg. 1, Ln. 4]  [From ATT-7, Pg. 1, Ln. 3, Col. A]  [From ATT-7, Pg. 1, Ln. 3, Col. F]  [From ATT-8, Pg. 1, Ln. 3, Col. F]  [From ATT-7, Pg. 1, Ln. 3, Col. G]	0 0 0 0

8 5	Common Stock		[From ATT-6, Pg. 1, Ln. 3, Col A]	0
8 6	Total Capitalization		(Sum Lines 83 to 85)	0
8 7 8	Debt %	Total Long Term Debt Preferred	[From ATT-6, Pg. 1, Ln. 1, Col B] [From ATT-6, Pg. 1, Ln. 2,	#DI V/0! #DI
8 8	Preferred %	Stock Common	Col B] [From ATT-6, Pg. 1, Ln. 3,	V/0! #DI
9	Common %	Stock	Col B]	V/0!
9	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	#DI V/0!
9 1 9	Preferred Cost	Preferred Stock Common	[From ATT-6, Pg. 1, Ln. 2, Col C] [From ATT-6, Pg. 1, Ln. 3,	0.0 0% 0.0
2	Common Cost	Stock	Col C]	0%
9	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	#DI V/0!
9 4 9	Weighted Cost of Preferred	Preferred Stock Common	(Line 88 * Line 91)	#DI V/0! #DI
5	Weighted Cost of Common	Stock	(Line 89 * Line 92)	V/0!
9	Rate of Return on Rate Base ( ROR )		(Sum Lines 93 to 95)	#DI V/0!
9 7	Investment Return = Rate Base * R	ate of Return	(Line 48 * Line 96)	#DI V/0!

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### **APPENDIX A**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

### **Composite Income Taxes**

	Income Tax Rates			
		(N		
		ot		
9	FIT=Federal Income Tax	е		0.0
8	Rate	G)	[From Inputs, Pg. 5, Ln. 1]	0%
		(N		
		ot		
9	SIT=State Income Tax	е		0.0
9	Rate or Composite	G)	[From Inputs, Pg. 5, Ln. 2]	0%

1 0 0 1 0 1 1 0 2	p T T / (1-T)	(% of fed inc tax (N deductible for ot state e purposes) G) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  Tax Gross- Up	[From Inputs, Pg. 5, Ln. 3]	0.0 0% 0.0 0% 0.0 0%
	ITC Adjustment			
1 0 3	Amortized Investment Tax Cr Transmission Related	redit -	[From ATT-5, Ln. 103]	#DI V/0!
1 0	Income Tax Allowance Adjustment Mechanism – Amortization of Deficient/(Excess) Deferred Income Taxes Amortized Deficient/(Excess)			
3 a 1	Deferred Taxes (Account 410.1) <u>Amortized</u>		[From ATT 1.6, Pg.1, Ln. 21]	#DI V/0!
0 3 b 1	Deficient/(Excess) Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg.1, Ln. 43	<u>#DI</u> <u>V/0!</u>
0 3 c 1	Total			<u>#DI</u> V/0!
0 3 d 1	<u>Tax Gross Up</u>		(Line 102 + 1)	100 .00 <u>%</u>
0 3 e	Deficient/(Excess) Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d)	<u>#DI</u> V/0!
1 0 4	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101))	#DI V/0!
1 0 5	Income Tax Component =	(T/1-T) * Investment Return * (1- (WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	#DI V/0!

0 6 <u>To</u>	tal Income Taxes		(Line 105 - Line 104 – Line 103e)	#[ V/0
Reven	ue Requirement			
Su	mmary			
1	-			
0	Net Property, Plant &		(Line 25)	#C
7 1	Equipment		(Line 35)	V/
0	Total Adjustment to Rate			#[
8	Base		(Line 47)	V/
1 0				#[
9	Rate Base		(Line 48)	#L
-			(	• /
1				
1			(1.1. 00)	#E
0 1	Total Transmission O&M		(Line 66)	V/
1	Total Transmission Depreciation &			#[
1	Amortization		(Line 73)	V/
1				
1 2	Taxes Other than Income		(Line 75)	#[ V/
1	raxes other than moome		(Line 73)	V /
1				#[
3	Investment Return		(Line 97)	V/
1 1				#[
4	Income Taxes		(Line 106)	V/
1 1	Gross Revenue			#[
5	Requirement		(Sum Lines 110 to 114)	V/
	justment to Remove Revenue Requirements sociated with Excluded Transmission Facili Transmission Plant In Service under SPP tariff		From Inputs Page 2 Line 13	
Ü	Davida francis Diagraf	ot		
1 1 7	Revenues from Direct Assigned Transmission Facilities	e H)	[From ATT-5, Ln. 117]	
1 1 7 1 1 8	Assigned Transmission		[From ATT-5, Ln. 117] (Line 116 - Line 117)	

1			
2	Gross Revenue		#DI
0	Requirement	(Line 115)	V/0!
1			
2	Adjusted Gross Revenue		#DI
1	Requirement	(Line 119 * Line 120)	V/0!
•	rtoquii omont	(Eine Fre Eine 126)	170.
Rev	venue Credits & Adjustments		
1			
2	Revenue Credits (Includes		#DI
2	Schedule 11)	[From ATT-3, Ln. 10]	V/0!
1		[	1,0.
2			
2	Refunds and Surcharges (Adjustments to		
a	Gross ATRR)		
1	- C1000 / (11(1))		
2			
2	Total Revenue Credits		#DI
b	and Adjustments	(Line 122 + Line 122a)	V/0!
D	ana Aajaomomo	(2.110 122 1 2.110 1224)	170.
1			
2			#DI
3	<b>Annual Total Net Revenue Requirement</b>	(Line 121 - Line 122b)	V/0!
	•		
1			
2	Line Intentionally Left		
4	Blank		
1	Adjustments to prior Rate		
2	Year Revenue		
5	Requirement		
1	Annual Total Net		
2	Revenue Requirement		#DI
6	from Schedule 9	(sum Line 123 to 125)	V/0!

#### Notes:

- A Electric portion only.
  - Includes only transmission assets under
- B the SPP tariff.
  - **Includes Transmission**
- C portion only.
  - Includes all Regulatory Commission
- D Expenses for all Electric jurisdictions.
  - Includes safety-related and load/grid congestion management advertising expense
- E included in Account 909 (Product codes ADAS, ADCS, ADPA).
- Includes Regulatory Commission Expenses directly related to transmission service, RTO
- F filings, or transmission siting; as itemized on ATT-5, Ln. 63.
  - The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the
- G South Dakota income tax rate, and p = the percentage of
  - federal income tax deductible for South
  - Dakota state income taxes.

There are no direct assigned transmission facilities on our system as of 12/31/2014. H Annual verification/updates will be documented on ATT 5.

Appendix A

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# Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

(A)	<b>(B)</b>	( <i>C</i> )	<b>(D)</b>	( <b>E</b> )	<b>(F)</b>	( <b>G</b> )	( <b>H</b>	<b>(I)</b>
Begi nnin g of Year Bala nce	En d of Yea r Bal anc e	Aver age Bala nce	100% Non- Trans missio n Relate d	100% Trans missio n Relate d	Pla nt Rel ate d	Lab or Rel ate d	) Tot al Ad de d to Ra teb	Descriptio n
							ase	

							ase	
L	<u>Ac</u>	Identification						
i	<u>co</u>	10011110						
n	<u>un</u>							
e	<u>t</u>							
<u>L</u> <u>i</u> <u>n</u> <u>e</u> <b>1</b>	<u>1</u> 9	Regulatory Assets /						
_	0.0	Liabilities	_		_			
_	19							
2	0.0	<b>Unbilled Revenue</b>	_		_			
								Deferred
								compens
•	19	Compensation						ation, tax
3	0.0	Accruals	2	_	_		-	deductibl
								e when
								paid
4	19	Reserves &						•
4	0.0	Accruals	-	-	_	-		
								Relates
								to
	19	Pension /						pensions
5	0.0	Postretirement						- tax
	0.0	Benefits	7	•	ļ -		-	funding
								vs book
								accrual
								All
6	19	Environmental						natural
U	0.0	Liability	-	-	-	-		gas
								related
								Not
	19							South
7	0.0	<b>Interest Rate Hedge</b>		_				Dakota
	0.0				-	•		Electric
								related

8 9 1 0 1 1 1 2 1 3	19 0.0 19 0.0 19 0.0	Customer Advances  Net Operating Loss  Non-jurisdictional (SD Gas, NE Gas)		-	-	-		
1 4 1 5 1 6 1 7 1 8 1 9 2 0		Total  Conform - [FF1, pg. 234footnote, ln. 23, col. (b) & pg. 234, Ln. 18, col. (c)] (From Inputs, Line 1 & 2) Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Transmission		-	<u>0.00</u> 1	- 100.0 <u>IV/</u> 0% <u>0!</u> #D IV/ 0!	# <u>D</u> <u>IV/</u> <u>0!</u> #D #D IV/ IV 0! /0!	
2 1 2 2	28 2.0 28 2.0	Accel Depr & Amort.  Non-jurisdictional (SD Gas, NE Gas)		-	-	-		Accelera ted Deprecia tion & Amortiz ation of non-flow through items Not South Dakota Electric related
2 3 2 4				-				

2 5											
2 6 2 7		Total Conform - [FF1, pg.	-	-	-	-	-	-	-		
2 8		274-275, ln. 5, col. (j) & (k)] (From Inputs, Pg. 3, Line 25 & 26)		-				-	-		
<b>2</b> <b>9</b>		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				<u>0.00</u> <u>%</u>	100.0 0%	# <u>D</u> <u>IV/</u> <u>0!</u>	# <u>D</u> <u>IV/</u> <u>0!</u>		
3 0		Total Transmission				-	-	#D IV/ 0!	#D IV/ 0!	#D IV /0!	
3 1 3 2											
3	28 3.0	Regulatory Assets	-	-	-	-					MGP tax gross
3 4	28 3.0	FAS109 Flow through deferred taxes	-	-		-					up on FAS109 flow through deferred taxes Not
3 5	28 3.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					South Dakota Electric
3 6 3 7 3					-						related
8					-						
9 4 0		Total	_	-	_	-	_	_	-		
4		Conform - [FF1, pg.276-277, ln. 19, col. (h) and (j) & (k)] (From Inputs Pg. 3, Line 31 & 32)	_	_							
		1 5. 0, Line 01 <b>w</b> 02)									

4 2	Allocator [EX-col. B, DIR-col. C, GP- col. D, SW-col. E]	<u>o</u>	<u>.00</u>	100.0 0%	# <u>D</u> <u>IV/</u> <u>0!</u>	# <u>D</u> <u>IV/</u> <u>0!</u>		1
4	<b>Total Transmission</b>				<b>#D</b>	<b>#D</b>	<b>#D</b>	
3					IV/	IV/	IV	
3		-		-	0!	0!	/0!	
4						'		_
4								
-	Total ADIT (Ln. 18							To
4	+ Ln. 30 + Ln 43)						# <b>D</b>	Appendi
5							IV	x A, Line
							/0!	36

Attachment 1 Page 1 of 1

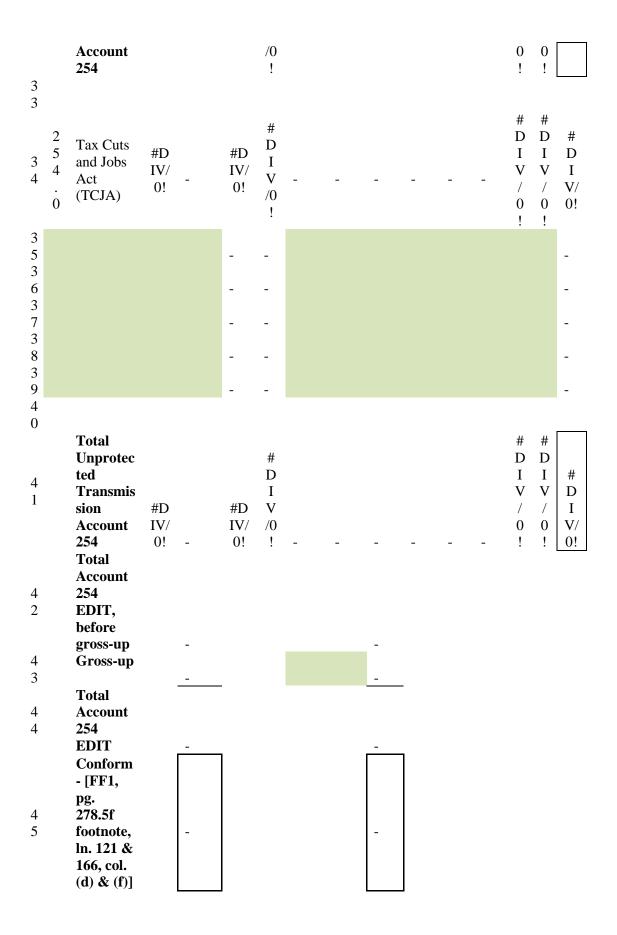
# Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)

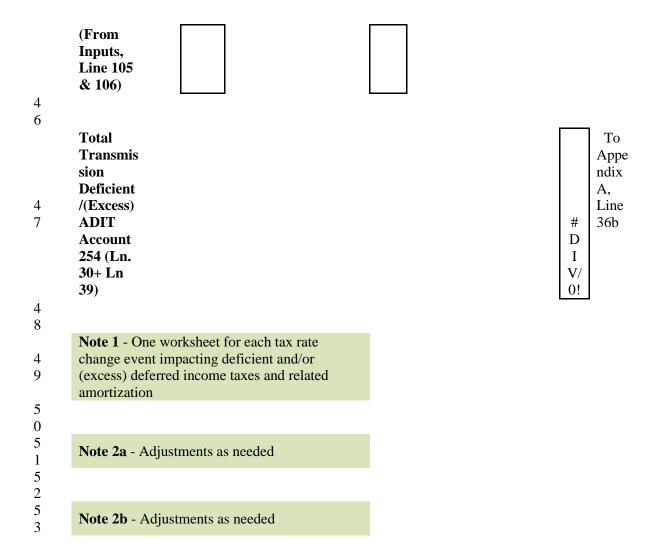
# (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

								,								
L i n e	A c c c o u n t	Identific ation (1)	(A)  Deficie nt/( Ex ces s) AD IT fro m Cu rre nt Ye ar Rat e Ch an ge	Deficient/(Excess) ADI T Beginnin g of Year	Deficie nt/( Ex ces s) AD IT bef ore Am orti zati on	( D ) A m or tiz ati on E xp en se	(E)  Adju stme nts (Not e 2a)	(F)  Adj ust men ts (Not e 2b)	Def icie nt/(Exc ess) AD IT En d of Yea r	Ave rag e Def icie nt/( Exc ess) AD IT ((C ol B+ Col F)/ 2)	(I)  10 0% No n- Tr an issi on Rel ate d	(J)  10 0% Tr ans mis sio n Rel ate d	(K) PlantRelated	(L) LaborRelated	( M ) Av er ag e R at eb as e A dj us tm en t M ec ha ni s m - Tr an s mi ssi on	(N) Reference
1	1 8 2 ·	Tax Cuts and Jobs Act (TCJA)	#D IV /0!	-	#D IV /0!	# D I V /0	-	-	-	-	-	-	# D I V / 0	# D I V / 0 !	# D I V/ 0!	
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3					_	_									_	
4					-	-									-	
5					-	-									-	

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       182.3
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       Account
1
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8
       EDIT,
       before
       gross-up
1
       Gross-up
9
       Total
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       Account
0
       182.3
       EDIT
```

2 1		Conform - [FF1, pg. 232.5f footnote, ln. 121 & 166, col. (d)] (From Inputs, Line 101 & 102)		-					-						
2 2		Total													To
2 3		Transmis sion Deficient /(Excess) ADIT Account 182.3 (Ln. 8 +													Appe ndix A, Line 36a D I V/
2 4		Ln 17)													0!
2 5	2 5 4	Tax Cuts and Jobs Act (TCJA)	#D IV/ 0!	-	#D IV/ 0!	# D I V /0	-	-	-	-	-	-	# D I V / 0	# D I V / 0	# D I V/ 0!
2 6					-	-									-
2 7 2					-	-									-
8 2 9					-	-									-
3 0					-	-									-
3 1 3 2		Total Protecte d Transmis sion	#D IV/ 0!	-	#D IV/ 0!	# D I V	-	-	-	-	-	-	# D I V	# D I V /	# D I V/ 0!





Attachment 1.5 Page 1 of 1

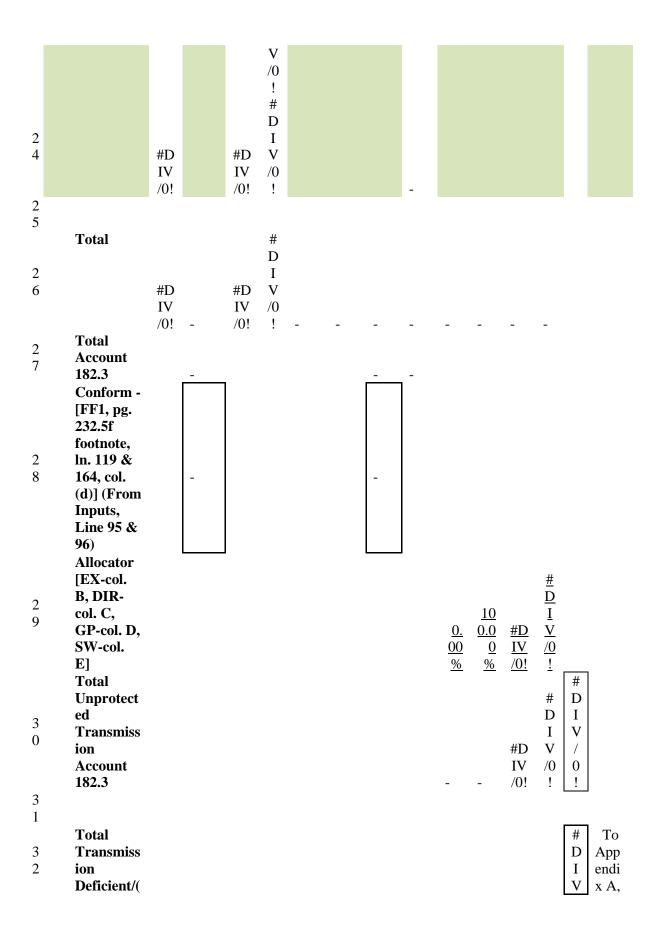
# Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

L i n e	A c c c o u n t	Identificat ion	(A )  De fici ent /(E xce ss) AD IT fro m Cu rre nt Ye ar Rat e Ch an ge	Deficient /(Excess) ADI T from Previous Rate Cha nges	(C )  De fici ent /(E xce ss) AD IT bef ore Am orti zati on	( D ) A m or tiz at io n E xp en se	Adj ust men ts (Not e 2a)	(F)  Adj ust me nts (No te 2b)	Def icie nt/(Ex ces s) AD IT En d of Yea r	Ave rag e Def icie nt/( Ex ces s) AD IT ((C ol B+ Col F)/ 2)	(I)  10 0% No n- Tr an sm issi on Re lat ed	(J)  10 0% Tr an sm issi on Rel ate d	(K ) Pla nt Rel ate d	( L ) L ab or R el at ed	( M ) T o t a l A d d d e d t o R a t e e b a s e	(N)  Desc riptio n
1	1 8 2	Net Operating Loss	#D IV /0!	-	#D IV /0!	# D I V /0			-	-			-			
2	1 8 2	Non- jurisdictio nal (SD Gas, NE Gas)	#D IV /0!	-	#D IV /0!	# D I V /0			_	-	-					
3			#D IV /0!		#D IV /0!	# D I V /0				-						
4			#D IV /0!		#D IV /0!	# D I V										

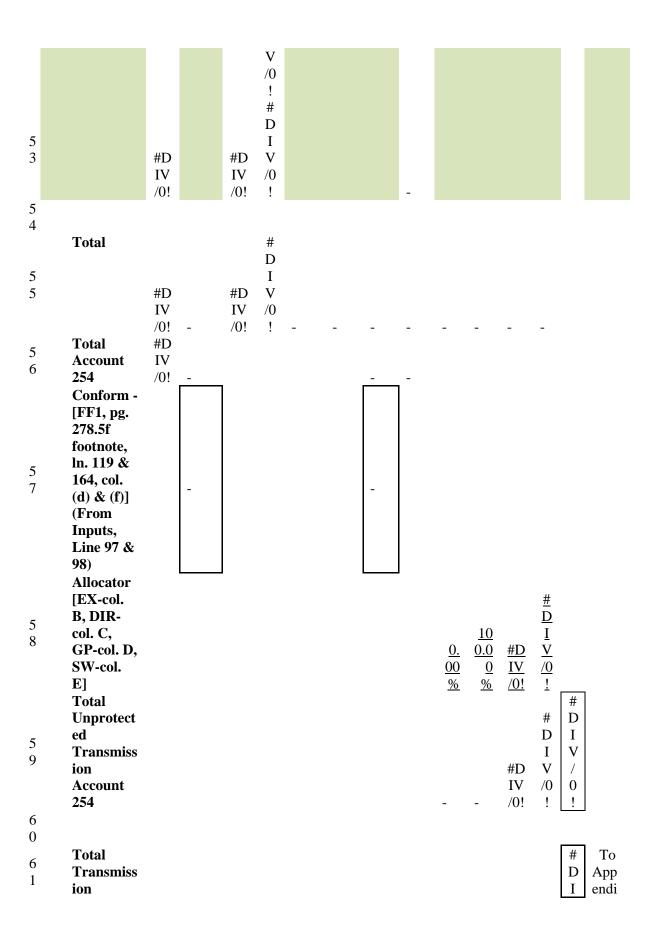
```
/0
                                          !
                                          #
                                          D
                                          I
5
                      #D
                                          V
                                   #D
                      IV
                                    IV
                                         /0
                      /0!
                                    /0!
                                          !
6
       Total
                                          #
                                          D
                                          I
7
                                          V
                      #D
                                   #D
                      IV
                                    IV
                                          /0
                      /0!
                                    /0!
                                          !
       Allocator
       [EX-col.
                                                                                           # <u>D</u> <u>I</u> <u>V</u> /<u>0</u> !
       B, DIR-
                                                                                <u>10</u>
8
       col. C,
                                                                               0.0
       GP-col. D,
       SW-col.
                                                                          00
                                                                                0
                                                                                     IV
                                                                                %
                                                                                     <u>/0!</u>
                                                                          <u>%</u>
       \mathbf{E}]
       Total
                                                                                                #
       Protected
                                                                                           #
                                                                                                D
       Transmiss
                                                                                           D
                                                                                                I
9
                                                                                                V
       ion
                                                                                           I
                                                                                     #D
       Account
                                                                                           V
       182.3
                                                                                     IV
                                                                                           /0
                                                                                                0
                                                                                     /0!
                                                                                            !
1
0
1
1
                                          #
   1
   8
                                          D
       Regulatory
   2
1
                                          I
       Assets /
2
                      #D
                                   #D
                                          V
       Liabilities
   3
                      IV
                                    IV
                                         /0
                      /0!
                                    /0!
                                          !
                                          #
   1
                                          D
   8
       Unbilled
1
                                          I
   2
3
       Revenue
                      #D
                                   #D
                                          V
                      IV
                                    IV
                                         /0
   3
                      /0!
                                    /0!
                                          !
                                          #
   1
                                          D
   8
       Compensat
                                          I
   2
       ion
                      #D
                                   #D
                                          V
       Accruals
                      IV
                                    IV
                                         /0
   3
                      /0!
                                    /0!
```

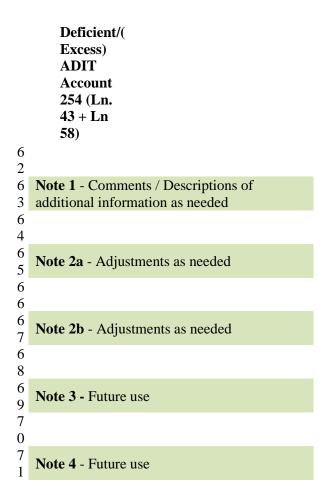
1 5	1 8 2	Reserves & Accruals	#D IV /0!	-	#D IV /0!	# D I V /0	_	_		-	
1 6	1 8 2	Pension / Postretire ment Benefits	#D IV /0!	-	#D IV /0!	# D I V /0	-	-		_	
1 7	1 8 2	Environme ntal Liability	#D IV /0!	-	#D IV /0!	# D I V /0	_	_	-		
1 8	1 8 2	Interest Rate Hedge	#D IV /0!	-	#D IV /0!	# D I V /0	-	-	-		
1 9	1 8 2	Customer Advances	#D IV /0!	-	#D IV /0!	# D I V /0	_	-	_		
2 0	1 8 2	Net Operating Loss	#D IV /0!	_	#D IV /0!	# D I V /0	_	_		_	
2 1	1 8 2	Non- jurisdictio nal (SD Gas, NE Gas)	#D IV /0!	_	#D IV /0!	# D I V /0	_	<u>-</u>	_		
2 2			#D IV /0!		#D IV /0!	# D I V /0		_			
2 3			#D IV /0!		#D IV /0!	# D I		_			



3 3 3		Excess) ADIT Account 182.3 (Ln. 9 + Ln 30)													/ 0 !	Line 36a
4 3 5	2 5 4	Accel Depr & Amort Protected	#D IV /0!	_	#D IV /0!	# D I V /0				_			_			
3 6	2 5 4	Non- jurisdictio nal (SD Gas, NE Gas) - Protected	#D IV /0!		#D IV /0!	# D I V /0			_	-	-					
3 7			#D IV /0!		#D IV /0!	# D I V /0 !				-						
3 8			#D IV /0!		#D IV /0!	D I V /0 !				-						
3 9			#D IV /0!		#D IV /0!	D I V /0 !				_						
4 0						#										
4		Total	#D IV /0!	_	#D IV /0!	D I V /0		_								
4 2		Allocator [EX-col. B, DIR- col. C,	70:		70:	٠	_	_	-	_	0. 00 <u>%</u>	10 0.0 0 %	#D IV /0!	# <u>D</u> <u>I</u> <u>V</u>		

4 3		GP-col. D, SW-col. E] Total Protected Transmiss ion Account 254								#D IV /0!	/ <u>0</u> !  # D I I V V / /0 0 ! !	
4 4 4 5 4 6												
4 7	2 5 4	Accel Depr & Amort Unprotecte d (282)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_		_		
4 8	2 5 4	Non- jurisdictio nal (SD Gas, NE Gas) - Unprotecte d (282)	#D IV /0!	-	#D IV /0!	# D I V /0	-	-	-			
4 9	2 5 4	Regulatory Assets - Unprotecte d (283)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_	_			
5 0	2 5 4	Non- jurisdictio nal (SD Gas, NE Gas) - Unprotecte d (283)	#D IV /0!	_	#D IV /0!	# D I V /0	_	_	_			
5 1			#D IV		#D IV	# D I V /0						
5 2			/0! #D IV /0!		/0! #D IV /0!	! # D I		-				





Attachment 1.5.1a Page 1 of 1

хA,

Line

36b

#### **Attachment 1.5.1b - REMEASUREMENT OF EDIT**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### **Description of changes in tax**

**Note 1a** - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

Federal income tax rate State income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate		Hist	N
Federal income tax rate State income tax rate Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate		oric	e
income tax rate State income tax rate State income tax rate Federal benefit for deductibility of state benefit for deductibility of federal income tax Composite federal/state income tax rate  0% % % % % % % % % % % % % % % % % % %		al	W
rate State income tax rate Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax 0% %  0.00 0 0 Tax gross- 0.00 0 0 0 Tax gross-	Federal		
State income tax rate Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax nate income tax 0% % 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	income tax		0
income tax rate Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate  0% %  00 0 0 0 Tax gross- 00 00 00 00 00 00 00 00 00 00 00 00 00	rate	0%	%
rate Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate  0% % % % % % % % % % % % % % % % % % %	State		
Federal benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax 0.00 0 rate	income tax		0
benefit for deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax nate income tax output federal/state output federal/state income tax output federal/state output federa	rate	0%	%
deductibility of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax	Federal		
of state income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate	benefit for		
income tax State benefit for deductibility of federal income tax Composite federal/state income tax rate  0% %  0% %  00 %  0 0  Tax gross- 000 0  Tax gross- 000 0	deductibility		
State benefit for deductibility of federal income tax Composite federal/state income tax 0.00 0 rate	of state		0
benefit for deductibility of federal income tax Composite federal/state income tax 0.00 0 rate	income tax	0%	%
deductibility of federal income tax Composite federal/state income tax	State		
of federal income tax Composite federal/state income tax rate	benefit for		
income tax Composite federal/state income tax	deductibility		
Composite federal/state income tax 0.00 0 rate % % 0.00 0 0 0.00 0 0 0 0 0 0 0 0 0 0 0	of federal		0
federal/state income tax	income tax	0%	%
income tax rate 0.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Composite		0.
rate	federal/state		0
0. 0 0 0 0 Tax gross- 0.00 0	income tax	0.00	0
0 0 0 Tax gross- 0.00 0	rate	%	%
0 0 Tax gross- 0.00 0			0.
0 Tax gross- 0.00 0			0
Tax gross- 0.00 0			0
C			0
_	Tax gross-	0.00	0
	-	000	0

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation

### to transmission formula rate and tax gross-up

	iu tux gross up		(A)	(	( <i>C</i> )	<b>(D)</b>	(E)	(F)	( <b>G</b> )
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				) <b>A</b>					
				A					
				D I					
				T					
				B					
				al					
				a					
				n					
				$\boldsymbol{c}$					
				e					
				$A_{\boldsymbol{\mathcal{L}}}$					
				ft e					
				r					
				R					
				at	Def			Defi	
				$\boldsymbol{e}$	icie			cien	
				$\boldsymbol{C}$	nt/(			<i>t/(E</i>	
				h	Exc			xces	
				a	ess)			s)	
				n	AD IT			ADI T	
				g e	fro			fro	
				(	m			m	
				$\hat{\boldsymbol{C}}$	Yea			Yea	
			<b>ADI</b>	ol	r			r	
			$\boldsymbol{T}$	$\boldsymbol{A}$	Rat			Rat	
			Bal	/	e			e	
			anc	$\boldsymbol{E}$	Cha	A 1:	4.1.	Cha	
			e befo	<i>1 3</i>	nge bef	Adj ust	Adj ust	nge afte	
			re	x	ore	men	men	afte r	
L			Rat	F	Adj	ts	ts	Adj	
i			$\boldsymbol{e}$	1	ust	(No	(No	ust	Desc
n			Cha	3	me	te	te	men	riptio
e	Account	Identification	nge	)	nts	<i>2a</i> )	<i>2b)</i>	ts	n
				#					
		Net Operating		D I	#DI			#DI	
1	190	Loss	_	V	V/0			V/0	
		Loss		/0	!			!	
				!					
		Non-		#	#DI			#DI	
2	190	jurisdictional		D	#DI V/0			#D1 V/0	
_	170	(SD Gas, NE	-	I	!			!	
		Gas)		V	•			•	

			/0 !			
3			# D I V /0	#DI V/0 !	#DI V/0 !	
4			# D I V /0	#DI V/0 !	#DI V/0 !	
5			# D I V /0	#DI V/0 !	#DI V/0 !	
6		Subtotal	1			То
7		Account 182.3 - Protected	# D I V /0	#DI V/0 !	#DI V/0 !	1.5.1 a - TCJ A RBA M
8		Allocator (See Note 3) Total	•	•	•	
9		Protected Transmission Account 182.3				
1		182.3				
1						
_	190		# D			
1 2		Regulatory Assets / Liabilities	I V /0 !	#DI V/0 !	#DI V/0 !	
1 3	190	Unbilled Revenue	D I V /0	#DI V/0 !	#DI V/0 !	
		-	!			

1 4	190	Compensation Accruals	# D #D I V/0 /0 !	#DI V/0 !
1 5	190	Reserves & Accruals	# D #D I V/0 ! !	#DI V/0 !
1 6	190	Pension / Postretirement Benefits	# D #D V/0 ! /0 !	#DI V/0 !
1 7	190	Environmental Liability	# D #D V/0 ! /0 !	#DI V/0 !
1 8	190	Interest Rate Hedge	# D #D V/0 ! !	#DI V/0 !
1 9	190	Customer Advances	# D #D V/0 ! !	#DI V/0 !
2 0	190	Net Operating Loss	# D #D V/0 ! !	#DI V/0 !
2 1	190	Non- jurisdictional (SD Gas, NE Gas)	. # D #D I V/0 /0 !	#DI V/0 !
2 2		-	# #D D V/0 I !	#DI V/0 !

2 3 2 4		V /0 ! # D I V /0 ! # D I V /0	#DI V/0 ! #DI V/0 !			#DI V/0 ! #DI V/0 !	
2 5		!					
2 6	Subtotal Account 182.3 - Unprotected	# D I V /0	#DI V/0 !			#DI V/0 !	To 1.5.1 a - TCJ A RBA M
2 7	Allocator (See Note 3) Total	:	:	-	-	:	IVI
2 8	Unprotected Transmission Account 182.3 Total Deficient/(Ex						
2 9	cess) Transmission -related Account 182.3 Total		#DI			#DI	
3	Deficient/(Ex cess) ADIT Account 182.3 (Ln.7 + Ln 26)		V/0 !	-	-	V/0 !	
3							
3 2	Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 57)					-	

3 3 4			,,			
3 5	282	Accel Depr & Amort Protected	# D I V /0	#DI V/0 !	#DI V/0 !	
3 6	282	Non- jurisdictional (SD Gas, NE Gas) - Protected	# D I V /0	#DI V/0 !	#DI V/0 !	
3 7			# D I V /0	#DI V/0 !	#DI V/0 !	
3 8			# D I V /0	#DI V/0 !	#DI V/0 !	
3 9			# D I V /0	#DI V/0 !	#DI V/0 !	
4 0		Subtotal				То
4		Account 254 - Protected	# D I V /0	#DI V/0 !	#DI V/0 !	1.5.1 a - TCJ A RBA M
4 2		Allocator (See Note 3)	·	:	 :	IVI
4 3		Total Protected Transmission				
4		Account 254				

4 5 4 6						
4 7	282	Accel Depr & Amort Unprotected - (282)	# D I V /0	#DI V/0 !	#DI V/0 !	
4 8	282	Non- jurisdictional (SD Gas, NE Gas) Unprotected (282)	! # D I V /0 !	#DI V/0 !	#DI V/0 !	
4 9	283	Regulatory Assets - Unprotected - (283)	D I V /0	#DI V/0 !	#DI V/0 !	
5 0	283	Non- jurisdictional (SD Gas, NE Gas) Unprotected (283)	! D I V /0	#DI V/0 !	#DI V/0 !	
5			# D I V /0	#DI V/0 !	#DI V/0 !	
5 2			# D I V /0	#DI V/0 !	#DI V/0 !	
5 3			# D I V /0	#DI V/0 !	#DI V/0 !	
5 4 5 5		Subtotal Account 254 - Unprotected -	# D I	#DI V/0 !	 #DI V/0 !	To 1.5.1 a -

			V /0 !				TCJ A RBA M
5 6		Allocator (See Note 3) Subtotal					
5 7		Deficient/(Excess) Transmission- related Account 254 - Unprotected Total Deficient/(Ex					
5 8		cess) Transmission -related Account 254 Total Deficient/(Ex					
5 9		cess) ADIT Account 254 (Ln. 41 + Ln 55)		#DI V/0 ! -	_	#DI V/0 !	
6				·		•	
6		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 58)					
6 2 6 3 6		inputs, Line 30)					
4 6 5	Note 2a - Adjustments as needed						
6							
6 7 6 8	Note 2b - Adjustments as needed						
6 9 7	Note 3 - Future use						
0 7 1	Note 4 - Future use						

Attachment 1.5.1b Page 1 of 1

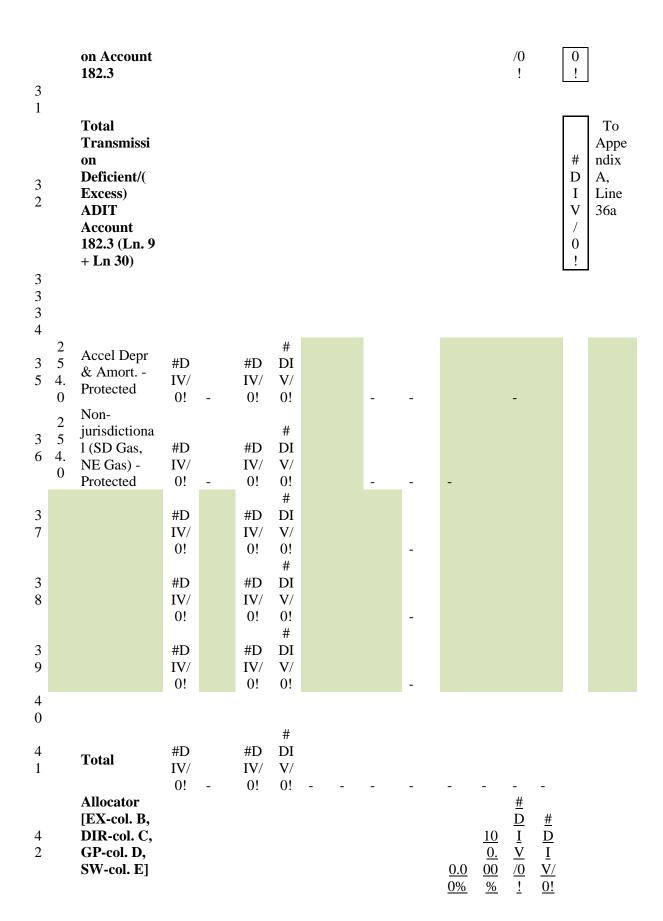
### Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

L i n e	A c c o u n t	Identificati on	(A)  Deficie nt/( Exc ess) AD IT fro m Cur ren t Yea r Rat e Ch ang e	Def icie nt/(Exc ess) AD IT fro m Pre vio us Rat e Ch ang es	Def icie nt/(Exc ess) AD IT bef ore Am orti zati on	(D )  A m or tiz ati on E xp en se	(E )  Ad jus tm en ts (N ote 2a )	(F ) Ad ju st m en ts (N ot e 2b )	(G)  Deficient/(Excess) ADI TEndofYear	Ave rag e Deficien t/(E xces s) ADI T ((C ol B + Col F)/2)	(I)  100 % No n- Tra ns mis sio n Rel ate d	(J ) 10 0 % Tr an sm iss io n Re lat ed	( K ) Pl a nt R el at ed	(L ) La bo r Re lat ed	( M ) T ot al A d d e d to R at e b a s e	(N)  Description
1	1 8 2. 3	Net Operating Loss	#D IV/ 0!	_	#D IV/ 0!	# DI V/ 0!			_	_			_			
2	1 8 2. 3	Non- jurisdictiona 1 (SD Gas, NE Gas)	#D IV/ 0!	_	#D IV/ 0!	# DI V/ 0!			-	-	_					
3			#D IV/ 0!		#D IV/ 0!	# DI V/ 0!				-						
4			#D IV/ 0!		#D IV/ 0!	0!										
5			#D IV/ 0!		#D IV/ 0!	# DI V/ 0!				_						
<ul><li>6</li><li>7</li></ul>		Total	#D IV/ 0!	-	#D IV/ 0!	# DI	_	_	_	_	_	_	_	_		

9 1 0 1	Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Protected Transmissi on Account 182.3				0!			0.0 0%	10 0. 00 %	# <u>D</u> I <u>V/O</u> !	# D I V/ O! O!	# D I V / O !	
1 1	D 1.				#								
1 8	Regulatory Assets /	#D		#D	DI								
2 2 3	Liabilities	IV/ 0!	_	IV/ 0!	V/ 0!	_	_						
1		0.		0.	#								
1 8	Unbilled	#D		#D	DI								
3 2		IV/ 0!	_	IV/ 0!	V/ 0!	_	_			_			
1		0.	_	O:	#	_	_						
1 8		#D		#D	DI								
4 2		IV/		IV/	V/								
3		0!	-	0!	0! #	-	-				-		
1 8	Reserves &	#D		#D	DI								
5 2		IV/		IV/	V/								
3 1		0!	-	0!	0! #	-	-			-			
1 8	Pension /	#D		#D	т DI								
6 2		IV/		IV/	V/								
3	iit Belieffts	0!	-	0!	0!	-	-				-		
1 1 8	Environmen	#D		#D	# DI								
7 2		#D IV/		πD IV/	V/								
3		0!	-	0!	0!	-	-	-					
1					#								
1 8 8 2	Interest Rate	#D		#D IV/	DI V/								
8 2		IV/ 0!	_	0!	0!	_	_						
1		٠.		٠.	#								
1 8		#D		#D	DI								
9 2		IV/		IV/	V/								
3		0!	-	0!	0!	-	-						

```
#
    1
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                        #D
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        Operating
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                        IV/
                                     IV/
                                           V/
        Loss
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                        0!
                                     0!
                                           0!
    1
        Non-
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       jurisdictiona
                        #D
                                     #D
                                          DI
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   2.
       1 (SD Gas,
                        IV/
                                     IV/
                                           V/
    3
        NE Gas)
                        0!
                                     0!
                                           0!
                                           #
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                                           V/
                                    IV/
                        0!
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                                    IV/
                                           V/
                                           0!
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                                     #D
                                          DI
4
                        IV/
                                    IV/
                                           V/
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                                     0!
                                           0!
2
5
        Total
                                           #
2
                        #D
                                     #D
                                           DI
6
                        IV/
                                     IV/
                                           V/
                        0!
                                     0!
                                           0!
        Total
2
        Account
7
        182.3
        Conform -
        [FF1, pg.
        XXX, ln.
        XX, col.
2
        abc
8
        footnote]
        (From
        Inputs,
        Line 167 &
        168)
        Allocator
                                                                                    # <u>D</u> <u>I</u> <u>V</u> /0 !
        [EX-col. B,
                                                                                        #<u>D</u> <u>I</u> <u>V/</u> <u>0!</u> #
                                                                              10
0.
00
%
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5 6 5 7	Total Account 254 Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170) Allocator	#D IV/ 0! -	-		ш	
5 8	[EX-col. B, DIR-col. C, GP-col. D, SW-col. E]			10 0. 0.0 00 0% %	# D # I D V I I /O V/ ! O!	
5 9	Total Unprotecte d Transmissi on Account 254				# D # I D V I /0 V/! 0!	# D I V / 0
0	Total					То
6 1 6 2	Transmissi on Deficient/( Excess) ADIT Account 254 (Ln. 43 + Ln 58)					# Appe # ndix D A, I Line V 36b / 0 !
6 3 6	Note 1 - Commen additional information	ts / Descriptions of ation as needed				
4 6 5 6 6	Note 2a - Adjustn	nents as needed				
6 7	Note 2b - Adjustn	nents as needed				
6 8						

6 9	Note 3 - Future use
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7	Note 4 - Future use
1	Note 4 - Future use

Attachment 1.5.2a Page 1 of 1

#### **Attachment 1.5.2b - REMEASUREMENT OF EDIT**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

#### Description of changes in tax

law

**Note 1a** - The New Tax law was enacted July X, 20XX. It changed ........ The composite tax rates used for the remeasurement of ADIT balances are:

	Hist	N
	oric	e
	al	w
Federal		
income tax		0
rate	0%	%
State		
income tax		0
rate	0%	%
Federal		
benefit for		
deductibility		
of state		0
income tax	0%	%
State		
benefit for		
deductibility		
of federal		0
income tax	0%	%
Composite		0.
federal/state		0
income tax	0.00	0
rate	%	%
		0.
		0
		0
		0
Tax gross-	0.00	0
up factor	000	0

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

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7		Subtotal Account 182.3 - Protected	# D I V /0	#DI V/0 !	#DI V/0 !	To 1.5.2 a - TCJ A RBA M
9		Allocator (See Note 3) Total Protected Transmission Account 182.3	·	·	·	IVI
1 0 1 1		10210				
1 2	190	Regulatory Assets / Liabilities	# D I V /0 !	#DI V/0 !	#DI V/0 !	
1 3	190	Unbilled Revenue	D I V /0	#DI V/0 !	#DI V/0 !	
1 4	190	Compensation Accruals	! # D I V	#DI V/0 !	#DI V/0 !	

			/0 ! #		
1 5	190	Reserves & Accruals	D #DI I V/0 /0 !	#DI V/0 !	
1 6	190	Pension / Postretirement Benefits	# D I #DI V V/0 /0 !	#DI V/0 !	
1 7	190	Environmental Liability	# D I #DI V V/0 V !	#DI V/0 !	
1 8	190	Interest Rate Hedge	# D I #DI V V/0 /0 !	#DI V/0 !	
1 9	190	Customer Advances	# D I #DI V V/0 /0 !	#DI V/0 !	
2 0	190	Net Operating Loss	# D I #DI V V/0 /0 !	#DI V/0 !	
2 1	190	Non- jurisdictional (SD Gas, NE Gas)	# D I #DI V V/0 /0 !	#DI V/0 !	
2 2			# D #DI V V/0 /0 !	#DI V/0 !	

2 3 2 4		# D I V /0 ! # D I V /0 !	#DI V/0 ! #DI V/0 !			#DI V/0 ! #DI V/0 !	
2 5	Subtotal Account 182.3 - Unprotected	# D I					To 1.5.2 a - TCJ
6	-	V /0 !	#DI V/0 !	_	_	#DI V/0 !	A RBA M
2 7	Allocator (See Note 3) Total						
2 8	Unprotected Transmission Account 182.3 Total Deficient/(Ex						
2 9	cess) Transmission -related Account 182.3		<b>11D1</b>			1101	
3	Total Deficient/(Ex cess) ADIT Account 182.3 (Ln.7 + Ln 26)		#DI V/0 !	-	-	#DI V/0 !	
3 1						<b>-</b>	1
3 2	Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Input Pg. X, Line 129)					-	
3 3 4							•

3 5	282	Accel Depr & Amort Protected	# D #DI I V/0 V ! !	#DI V/0 !
3 6	282	Non- jurisdictional (SD Gas, NE Gas) - Protected	# D #DI I V/0 V !	#DI V/0 !
3 7			# D #DI I V/0 /0 !	#DI V/0 !
3 8			# D #DI I V/0 /0 !	#DI V/0 !
3 9			# D I #DI V V/0 /0 !	#DI V/0 !
4 0 4 1		Subtotal Account 254 - Protected	# D I V #DI /0 V/0	To 1.5.2 a - TCJ #DI A V/0 RBA
4 2 4 3		Allocator (See Note 3) Total Protected Transmission	!!-	- ! M
4 4 4 5 4 6		Account 254		

4 7	282	Accel Depr & Amort Unprotected (282)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
4 8	282	Non- jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
4 9	283	Regulatory Assets - Unprotected (283)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
5 0	283	Non- jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	# D I V /0	#DI V/0 !	#DI V/0 !	
5				# D I V /0	#DI V/0 !	#DI V/0 !	
5 2				# D I V /0	#DI V/0 !	#DI V/0 !	
5 3				# D I V /0	#DI V/0 !	#DI V/0 !	
5 4				# D I V /0	#DI V/0 !		
5 5		Subtotal Account 254 - Unprotected	-	! # D I	#DI V/0 !	 #DI V/0 !	To 1.5.2 a -

		V /0 !			A	BA
5 6		Allocator (See Note 3) Subtotal				
5 7		Deficient/(Excess) Transmission- related Account 254 - Unprotected Total Deficient/(Ex				
5 8		cess) Transmission -related Account 254 Total Deficient/(Ex				
5 9		cess) ADIT Account 254 (Ln. 41 + Ln 55)	#DI V/0 ! -	_	#DI V/0 !	
6		33)	• -		•	
0 6 1		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs Pg. X, Line 130)				
6 2 6 3		1 g. A, Line 150)				
6 4						
6 5	Note 2a - Adjustments as needed					
6						
6 7	Note 2b - Adjustments as needed					
6						
6	Note 3 - Future use					
7						
7 1	Note 4 - Future use					

Attachment 1.5.2b Page 1 of 1

# Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

L i n e	A cc ou nt	Identification (1)	(A) Amortizati on Expense (from 1.6.xx detail workpaper tabs)	(B) 100% Non- Transm ission Related	(C) 100% Transm ission Related	(D) Plant Related	(E) Labor Relate d	(F) Ave rag e Rat eba se Adj ust me nt Me cha nis m- Tra nsm issi on	(G) Referenc e
1	18 2. 3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0 !	-	#DIV/0 !	#DIV /0!	#DI V/0 !	
2	18 2. 3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6								-	
7		<b>Total Protected</b>						#DI	
8		Transmission Account 182.3	#DIV/0!	#DIV/0 !	-	#DIV/0 !	#DIV /0!	V/0 !	
9 1 0	18 2. 3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0 !	-	#DIV/0 !	#DIV /0!	#DI V/0 !	
1	18 2. 3	Open (3)	#DIV/0!					-	

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        Conform - [FF1, pg.
        114.55c footnote, ln.
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        8, col. (d)] (From
        Inputs, Line 109)
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        Act (TCJA) (2)
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        Open (3)
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        Account 254
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        Total Account 254
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        Conform - [FF1, pg.
        114.55c footnote, ln.
4
        8, col. (g) & (i)]
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        (From Inputs, Line
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        (Ln. 30 + Ln 39)
                                                                                 V/0
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4
        Note 1 - One worksheet for each tax rate change event impacting deficient
5
        and/or (excess) deferred income taxes and related amortization
        Note 2 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was
4
        enacted on December 22, 2017. The TCJA reduced the federal corporate
6
        income tax rate from 35 percent to 21 percent, effective January 1, 2018.
4
        Note 3 - Open for new tax events impacting excess deferred income taxes
7
        and related amortization
4
        Note 4 -
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## Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

				_	ata)							
L i n	<b>A</b> c c c	Identification	(A)  Amorti zation Expen se from	(B)  100% Non- Trans missio n	(C)  100% Trans missio n Relate	(D)  Plant Relate d	(E)  La bor Rel ate d	(F ) To tal A m or	(G )  Pr ot ec te d	(H) A m or tiz ati	(I)  A m or tiz ati	(J)  Desc ripti on
e	o u n t		1.5.1a- TCJA RBAM	Relate d	d			t E xp Tr an s mi ssi on Cr ed it/ (D	(1 )/ U np ro te ct ed (2 )	on A cc ou nt	on Pe ri od	
								eb it)				
1	1 8 2	Net Operating Loss	#DIV/			#DIV/ 0!			Pr ot ec te d	41 0. 1	R S G / B oo k Li ve	
2	1 8 2	Non-jurisdictional (SD Gas, NE Gas)	0! #DIV/ 0!	#DIV/ 0!					N on - Ju ris di cti on al	41 0. 1	s N/ A	
3			#DIV/ 0!									

4 5			#DIV/ 0! #DIV/ 0!						
6 7 8 9 1 0 1		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Protected Transmission Amortization Account 182.3	#DIV/ 0!	#DIV/ 0! 0.00% #DIV/ 0!	- 100.0 0%	#DIV/ 0! #DIV/ 0! #DIV/ 0!	# <u>D</u> <u>IV/</u> <u>0!</u> #D IV/ 0!	# DI V/ 0!	To 1.6 - ITA AM Sum mary
1 1 2	1 8 2	Regulatory Assets / Liabilities	#DIV/ 0!						
1 3	1 8 2	Unbilled Revenue	#DIV/ 0!			#DIV/ 0!			
1 4	1 8 2	Compensation Accruals	#DIV/ 0!				#D IV/ 0!		
1 5	1 8 2 3 1	Reserves & Accruals	#DIV/ 0!			#DIV/ 0!			
1 6	8 2 3 1	Pension / Postretirement Benefits	#DIV/ 0!				#D IV/ 0!		
1 7	8 2 3	Environmental Liability	#DIV/ 0!	#DIV/ 0!					

1 8	1 8 2 3 1	Interest Rate Hedge	#DIV/ 0!						
1 9	8 2 3 1	Customer Advances	#DIV/ 0!						
2 0	8 2 3 1	Net Operating Loss	#DIV/ 0!			#DIV/ 0!			
2	8 2 3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/ 0!	#DIV/ 0!					
2 2 2 3 2 4			#DIV/ 0! #DIV/ 0! #DIV/ 0!						
2 5 2 6 2		Total Account 182.3	#DIV/ 0! #DIV/	#DIV/ 0!	-	#DIV/ 0!	#D IV/ 0!		
7 2 8		Amortization Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)	0!						
2 9		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Unprotected Transmission		0.00%	100.0 0%	#DIV/ <u>0!</u>	#D IV/ 0!		To 1.6 -
3 0		Amortization Account 182.3		#DIV/ 0!	_	#DIV/ 0!	#D IV/ 0!	# DI V/ 0!	ITA AM Sum mary
3				0.					·

3 3 3 4	Deferred Taxes (Ln. 9 + Ln 30)						V/ 0!				ITA AM Sum mary
3 5 5	Accel Depr & Amort Protected	#DIV/ 0!			#DIV/ 0!			Pr ot ec te d	41 1. 1	A R A M / B oo k Li ve s	
3 5 6	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/ 0!	#DIV/ 0!					on - Ju ris di cti on al	41 1. 1	N/ A	
3 7 3 8 3 9		#DIV/ 0! #DIV/ 0! #DIV/ 0!									
4 0 4 1 4 2	Total Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E] Total Protected Transmission Amortization	#DIV/ 0!	#DIV/ 0! 0.00%	- 100.0 0%	#DIV/ 0! #DIV/ 0!	- # <u>D</u> <u>IV/</u> <u>0!</u>	#				To 1.6 - ITA
4 3 4 4	Amoruzation Account 254		#DIV/ 0!	-	#DIV/ 0!	#D IV/ 0!	# DI V/ 0!				AM Sum mary

4 5 4 6										D	
4 7	2 5 4	Accel Depr & Amort Unprotected (282)	#DIV/			#DIV/ 0!		U np ro te ct ed	41 1. 1	R S G / B oo k Li ve	
4 8	2 5 4	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	0! #DIV/ 0!	#DIV/ 0!						S	
4 9	2 5 4	Regulatory Assets - Unprotected (283)	#DIV/ 0!	#DIV/ 0!							
5	2 5 4	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/ 0!	#DIV/ 0!							
5 1 5 2 5 3			#DIV/ 0! #DIV/ 0! #DIV/ 0!	#DIV/ 0!							
5 4 5 5 5 6		Total  Total Account 254 Amortization Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 108)	#DIV/ 0! #DIV/ 0!	#DIV/ 0!	-	#DIV/ 0!	-				
5 8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.0 0%	#DIV/ 0!	# <u>D</u> <u>IV/</u> <u>0!</u>				

5 9	Total Unprotected Transmission Amortization  #DIV/ #DIV/ IV/ V/ 0! - 0! 0! 0! 0!	To 1.6 - ITA AM Sum mary						
6		J						
0	Amortization of Deficient/(Excess)	To 1.6 -						
6 1	Deferred Taxes (Ln. 43 + Ln 58)  DI V/ 0!	ITA AM Sum						
6 2	[ 0: ]	mary						
6 3	Note 1 - Protected means that the normalization rules provide that deficient/(excess) deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)  Note 2 - Unprotected							
6 4	deficient/(excess) deferred taxes are not subject to the normalization rules.							
6 5	Note 3 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.							

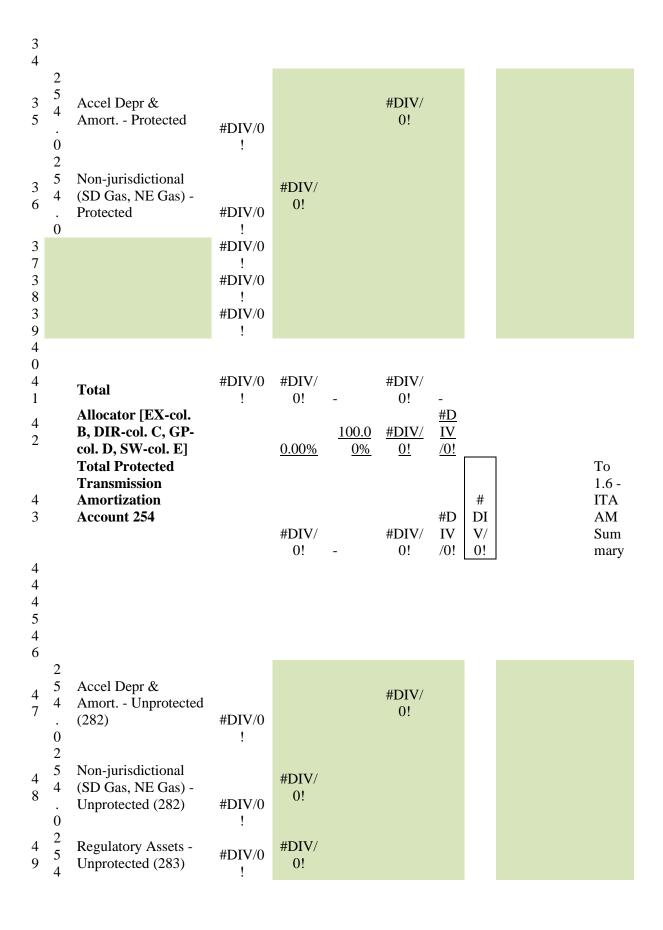
Attachment 1.6.1a Page 1 of 1

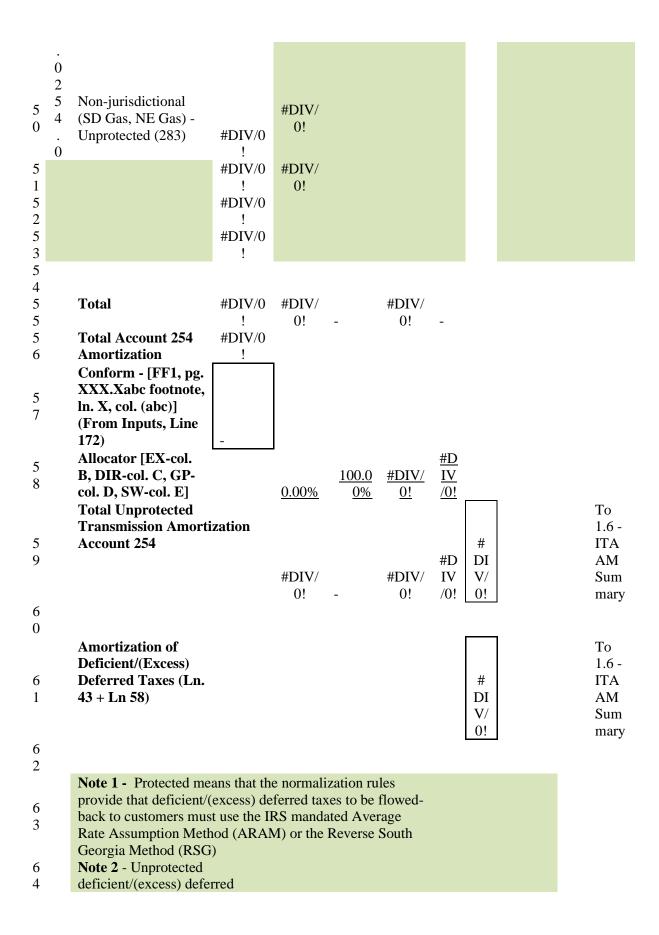
# Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

				D	ata)							
			(A)	<b>(B)</b>	(C)	(D)	( <b>E</b> )	( <b>F</b> )	( <b>G</b>	( <b>H</b> )	( <b>I</b> )	(J)
L i n e	A c c c o u n t	Identification	Amorti zation Expens e from 1.5.2a- Tax Chang e RBAM	100% Non- Trans missio n Relate d	100% Trans missio n Relate d	Plant Relate d	La bo r Re lat ed	To tal A m ort Ex p Tr an iss io n Cr ed it/( De bit )	Pr ot ec te d (1 )/ U n pr ot ec te d (2 )	A m or tiz ati on A cc ou nt	A m or tiz ati on Pe ri od	Desc riptio n
1	1 8 2 3 1	Net Operating Loss	#DIV/0 !			#DIV/ 0!						
2	8 2	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0 !	#DIV/ 0!								
3			#DIV/0 !									
4			#DIV/0 !									
5			#DIV/0 !									
6 7		Total	#DIV/0 !	#DIV/ 0!	-	#DIV/ 0!	-					

8		Allocator [EX-col. B, DIR-col. C, GP- col. D, SW-col. E] Total Protected Trans Amortization Account		0.00%	100.0 0%	#DIV/ 0!	# <u>D</u> <u>IV</u> /0!	#	To 1.6 - ITA
1 0 1 1				#DIV/ 0!	-	#DIV/ 0!	#D IV /0!	DI V/ 0!	AM Sum mary
1 2	1 8 2	Regulatory Assets / Liabilities	#DIV/0 !						
1 3	1 8 2 3 1	Unbilled Revenue	#DIV/0 !			#DIV/ 0!			
1 4	8 2 3 1	Compensation Accruals	#DIV/0 !				#D IV /0!		
1 5	8 2 3 1	Reserves & Accruals	#DIV/0 !			#DIV/ 0!			
1 6	8 2 3 1	Pension / Postretirement Benefits	#DIV/0 !				#D IV /0!		
1 7	8 2 3 1	Environmental Liability	#DIV/0 !	#DIV/ 0!					
1 8	8 2	Interest Rate Hedge	#DIV/0 !						
1 9	1 8 2	Customer Advances	#DIV/0 !						

	3 1								
2 0	8 2	Net Operating Loss	#DIV/0			#DIV/ 0!			
2 1 2 2 2 3	1 8 2	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0 ! #DIV/0 ! #DIV/0	#DIV/ 0!					
2 4 2			#DIV/0 !						
5 2 6 2 7		Total Account 182.3 Amortization	#DIV/0 ! #DIV/0 !	#DIV/ 0!	-	#DIV/ 0!	#D IV /0!		
2 8		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)] (From Inputs, Line 171) Allocator [EX-col.	-				#D		
2 9		B, DIR-col. C, GP-col. D, SW-col. E] Total Unprotected		0.00%	100.0 0%	#DIV/ 0!	#D IV /0!		То
3 0		Transmission Amorti Account 182.3	zation	#DIV/ 0!	-	#DIV/ 0!	#D IV /0!	# DI V/ 0!	1.6 - ITA AM Sum mary
3		Amortization of					į		To
3 2		Deficient/(Excess) Deferred Taxes (Ln. 9 + Ln 30)						# DI V/ 0!	1.6 - ITA AM Sum
3								U!	mary





taxes are not subject to the normalization rules.

Note 3 - The Tax
Change ......

Attachment 1.6.2a Page 1 of 1

#### **Attachment 2 - Taxes Other Than Income**

		Column A	Column B	Colu mn C
		Pg. 263 & 263.1		Alloc ated Amo
<u>01</u>	HER TAXES:	Col (i)	Allocator	unt
	Currently Included on Appendix A		Gross Plant	
	Plant Related:		Allocator	_
1	Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg.262 footnote SD Ops][From Inputs, Pg. 1, Lns. 68-70]	0		
2				
3 4 5 6	Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	0		
7	Total Plant Related [GP Allocator from Appendix A, Ln. 12]	0	#DIV/0!	#DIV/ 0!

#### Wages & Salary Allocator

	<u>Labor Related:</u>			
8 9 1 0 1 1	Social Security (FICA/OAB) [FF1, Pg. 262 footnote SD Ops] [From Inputs, Pg. 1, Ln. 75-76] Federal Unemployment Comp. [FF1, Pg. 262 footnote SD Ops] [From Inputs, Pg. 1, Ln. 77] State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	0 0 0		
2 1 3	Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	0	#DIV/0!	#DIV/ 0!
1	<b>Total Included (Column C, Lines 7 + 13)</b> [To Appendix A, Line 74]			#DIV/ 0!
	Currently Excluded from Appendix A			
1 5	Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 262 SD Ops]	0		
1 6	Coal Conversion [From Inputs Pg. 1, Ln. 71]	0		
1 7 1 8 1	SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	0		
9 2	Subtotal of Excluded Taxes,			
0	[Ln. 15 + Ln. 16 + Ln.17]	0		
2 1	Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	0		
2	Total Other Taxes [FF1, pg. 114.14.g] [From Inputs, Pg. 1, Ln. 23]			
2	Difference (Line 21 - Line 22)	-		

Criteria for Allocation:

Α	Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.  Other Taxes that are incurred through ownership of only general or intangible plant
В	will be allocated based on the Wages and Salary Allocator.  Other taxes that are assessed based on labor will be allocated based
С	on the Wages and Salary Allocator.
	Attachment 2
	Page 1 of 1

#### **Attachment 3 - Revenue Credits**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

1	Account 454 - Rent from Electric Property Rent from Electric Property [FF1, Pg. 300 footnote SD Ops] [From Inputs, Pg. 1, Ln. 67]	
		#DIV/
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	0! #DIV/
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/
4	Other Electric Revenues (Note 1) SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NWPS' Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Rev. Rqmt. (w/o incentives) from SPP Base Plan Funded Upgrades (Schedule 11 Revenue) [From ATT-12, Page 2, Ln. 39, ATRR w/o Incentives]	#DIV/ 0!
9	Line Intentionally Left Blank	
1 0	Gross Revenue Credits (sum Lines 3 thru 8) [To Appendix A, Line 122]	#DIV/ 0!

**Note 1**: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Account 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NWPS point-to-point transmission customers are included in the UMZ Load Divisor.

**Note 2**: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

**Note 3**: The portion of Point-to-Point revenues collected by SPP and assigned to NWPS are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NWPS for "grandfathered" bundled contracts will be included on ATT 3, Ln. 6. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

Attachment 3
Page 1 of 1

#### Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

		FER C Rese rve Acct	FER C Expe nse Acct 1	Balanc e	Alloc ator NP	Working Capital Adjustment
				12/31/ 20xx		(Col. C = Col. A x Col. B)
				COL. A	<u>COL.</u> <u>B</u>	COL. C
<u>Li</u> ne	Description of Reserve:					
1.	Accum Prov for Inj/Damgs	228. 2	925	\$	#DIV/ 0!	#DIV/0!
2.	Other adjustments				#DIV/ 0!	#DIV/0!
3.	<b>Total</b> (Ln. 1 + Ln. 2) [Appendix A, Pe Ln. 46]	g. 1,		\$		#DIV/0!
4.	Conformation [FF1, Pg. 112, Ln. 28, Inputs, Pg. 1, Ln. 22]	Col. c] [Fr	om	-		

<sup>&</sup>lt;sup>1</sup> Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

#### Attachment 5 - Cost Support

		Prepayments	FF1 Amoun t	Gross Plant Allocato r	Functionalize d to Transmission	Details
	Prepayments – Beginning of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1a]	0			
3	Prepayments – End of Year	FF1 Pg. 110.57.c [From Inputs, Pg. 1, Ln. 1] Average BOY/EOY Prepayments	0			
7	Prepayments		0	#DIV/0!	#DIV/0!	

Mate	rials and Supplies	FF1 Amou nt	Transmiss ion under SPP %	Functionali zed to Transmissi on	Detail s
Materials and Supplies – End of Year Materials and Supplies – Beginning of Year 4 1 Materials and Supplies - Average	FF1 Pg. 227 footnote SD Ops Ln. 8c [From Inputs, Pg. 1, Ln. 34] FF1 Pg. 227 footnote SD Ops Ln. 8b [From Inputs, Pg. 1, Ln. 34a] Average BOY/EOY Materials and Supplies	0 0	#DIV/0!	#DIV/0!	

Regulatory Expense Related to Transmission Cost Support:	FF1 Amount	Allocated to transmissio n	Functionalize d to	Details
--	------------	----------------------------	--------------------	---------

					Transmissio n	
63	Regulatory Commission Exp Account 928	FF1 Pg. 320 footnote SD Ops Ln. 189b[From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	0	0.00%	0	

	Advertis	sements:	FF1 Amount	T/D Allocator	Functionalize d to Transmissio n	Details
64	Advertisements FERC 909	FF1 Pg. 320 footnote SD Ops Ln. 169b [From Inputs, Pg. 2, Ln. 7]	0	#DIV/0!	#DIV/0!	NorthWester n uses Account 909 for its Safety and Informationa I Advertising. The account includes expenses incurred while conveying information to customers about safety and providing

•	1		1	
				information
				to customers
				about
				utilizing their
				electric
				service.
				Costs during
				the test year
				included
				listing our
				phone
				number in
				telephone
				directories,
				safety
				campaigns
				around Call
				Before You
				Dig and
				Louie the
				Lightning
				Bug, tree
				safety and
				awareness,
				customer
				education on
				easy billing
				plans, and
				monthly bill
				inserts to
				customers.

	ITC Adju	stment:	FF1 Amount	G Alloc	P	Functionalize d to Transmissio n	Details
10 3	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	0	#DI\	V/0!	#DIV/0!	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities	Revenues from Direct Assigned Transmissio n Facilities	General Description of the Direct Assigned Transmission Facilities
11 Revenues from Direct Assigned [From Inputs, Pg. 2, Ln. 15] 7 Transmission Facilities	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.

			Functionalize	
		Transmissio	d to	
		n under SPP	Transmissio	
Adjustments to Transmission O&M:	Total	Factor	n	Details

49	Transmission O&M	FF1 320 footnote SD C 112b[From Inputs, Pg.		0	#DIV/0!	#DIV/0!	
50	Less Account 565	FF1 320 footnote SD Ops Ln. 96b [From Inputs, Pg. 1, Ln. 46]		0	#DIV/0!	#DIV/0!	
52	Plus Charges billed to Transn booked to Account 565	nission Owner and	[From Inputs , Pg. 2, Ln. 16]	0	#DIV/0!	#DIV/0!	

Adju	stments to Transmission Plant fo	or only assets under SPP ta	Total Transmissio riff: n	Transmissio n under SPP	Details
20 1a	Transmission Assets  Transmission under SPP Factor by Total Transimssion)	FF1 204 footnote SD Ops Ln. 55 BOY and EOY average [From Inputs, Pg. 1, Ln. 33] (Transmission under SS div	0 ided #DIV/0!	-	

Attachment 5

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#### Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

	Type of Capital	Total Company Average Capitalization (\$)		Weighte d Cost Ratios		st of pital	Weighted Cost of Capital
•	_	Balance	Source	(%)	(%) Source		(%)
				Col B = Col A/Col A Total			Col D = Col B x Col C
Lin <u>e</u>		<u>Col A</u>		Col B	Col C		<u>Col D</u>
1.	Long Term Debt	-	[Note (1)]	#DIV/0!	#DIV/ 0!	[Note (4)]	#DIV/0!
2.	Preferred Stock	0	[Note (2)]	#DIV/0!	0.00 %	[Note (5)]	#DIV/0!
3.	Common Stock	-	[Note (3)]	#DIV/0!			#DIV/0!
4.	Totals	-		#DIV/0!			
5.	Weighted Aver	rage Cost of Ca	apital				#DIV/0!

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note (4): From ATT 9, Page 2, Ln. 8

Note (5): From ATT 8, Pg. 1, Ln. 5.

Note (3): From ATT 7, Pg. 1, Ln. 4.

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#### **Attachment 7, COMMON STOCK**

				Preferre	ed Stock			Unappropr	
		Total Proprietary Capital*	Outstandi ng Balance	Premium (Discount)	Gains/(Lo sses) on Reacq'd Preferred Stock	Other Paid-In Capital (Preferred Stock)	Acc Other Comp Income	iated Undistribu ted Subsidiary Earnings	Commo n Equity Balanc
		Bala Sou nce rce	Acc t Sou 204 rce	Acct 207, 213- Sou Pfd rce	Acc t Sou 210 rce	Accts 208 – Sou 211 rce	Acc t Sou 219 rce	Acct 216. Sou 1 rce	е
		Col A	Col B	Col C	Col D	Col E	Col F	Col G	Col H (H=A-B- C-D-E- F-G)
<u>Li</u> <u>n</u> <u>e</u>	<u>Date</u>								
1	12/3 1/20 xx	[No te - (1)]	[No te 0 (3)]	[No te 0 (5)]	[No te 0 (7)]	[Not e 0 (9)]	[Not e (11) 0 ]	[Not e (13) 0 ]	-
2	12/3 1/20 xx	[No te - (2)]	[No te(4 0 )]	[No te 0 (6)]	[No te 0 (8)]	[Not e (10) 0 ]	[Not e (12) 0 ]	[Not e (14) 0 ]	-

3	-	0		0	0	0	0	0
4			Со	mmon Equ	uity Balance [	•	Beg of Yr & End of Y ATT-6, Page 1, Line	•
	oth Common and ock accounts.							
[Note (1)]:	FF1, Pg. 112, L [From Inputs, Pg	·			[Note (8)]:	From ATT	8, Ln. 2, Col. D.	
[Note (2)]:	FF1, Pg. 112, L [From Inputs, Pg				[Note (9)]:	From ATT	8, Ln. 1, Col. E.	
[Note (3)]:	From ATT 8, Ln	ı. 1, Col. A.			[Note (10)]:	From ATT	8, Ln. 2, Col. E.	
[Note (4)]:	From ATT 8, Ln	ı. 2, Col. A.			[Note (11)]:		12, Ln. 15, Col. d. uts, Pg. 1, Ln. 7]	
[Note (5)]:	From ATT 8, Ln Col. C.	ı. 1; Col. B +			[Note (12)]:		12, Ln. 15, Col. c. uts, Pg. 1, Ln. 6]	
[Note (6)]:	From ATT 8, Ln Col. C.	ı. 2; Col. B +			[Note (13)]:		12, Ln. 12, Col. D uts, Pg. 1, Ln. 5]	
[Not e (7)]:	From ATT 8, Ln	ı. 1, Col. D.		Attachme	[Note (14)]: nt 7		12, Ln. 12, Col. C uts, Pg. 1, Ln. 4]	

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#### **Attachment 8, PREFERRED STOCK**

		Preferred Stock		o Prefe	Premium Discoron on Preferred Stock Stock		on ferred	Gain/(Lo		eaq'd	eaq'd Ca		-	Total Outstanding
		Acct 204	Dat a Sou rce	Acc t 207	Dat a Sou rce	Acc t 213	Sou		Acct 210	Data Sour ce		Accts 208, 209, 211	a So urc e	Col G = Cols A+B- C+D+E+F
<u>L</u> <u>i</u> <u>n</u> <u>e</u>	<u>Date</u>	Col A		Col B		Col C			Col D			Col E		COL F
1	12/3 1/20 xx	0	[No te (1)]	0	[Not e (3)]	0	[Not e (5)]		0	[Not e (7)]		0	[No te (9)]	0
2	12/3 1/20 xx	0	[No te (2)]	0	[Not e (4)]	O	[Not e (6)]		0	[Not e (8)]		0	[No te (10 )]	0
3										and E of 6, Pg. 1,		r <b>Pref</b> ol. A, Ln. 2]:		0
4							Prefe Divid [Note	end	ds					0
5										Rate [Ln ol. C, Ln.		Ln 3] [To :		0.00

Note (1): FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3] Note (2): FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2] The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records. The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Note (4): Premium on Preferred Stock; as derived from the Company's Books and Records. The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Note (5): Discount on Preferred Stock; as derived from the Company's Books and Records. The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records. The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Note (7): Records. The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Note (8): Records. The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Note (9): Records. The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Note (10): Records.

The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense; as derived from the Company's Books and Records.

Note (11):

Note The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated (12) with thecapital stock expense; as derived from the Company's Books and Records.

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# **Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

# **GROSS PROCEEDS - LTD OUTSTANDING**

		Advances from Associated Comp LTD Acct 223		Bond Acct 221	s So urc e	€	cquir ed nds Sou	Long	ner Term ebt Sou	Total Long Term Debt Outsta nding Col E= Cols A+B+C +D
<u>L</u> <u>i</u> <u>n</u> <u>e</u>	<u>Date</u>	Col A		Col B		Co I C		Col D		Col E
1	12/3 1/20 xx	0	[N ote (1) ]	-	[N ote (3) ]	0	[No te (5)]	-	[No te (7)]	-
2	12/3 1/20 xx	0	[N ote (2) ]	-	[N ote (4) ]	0	[No te (6)]	-	[No te (8)]	-
3		GROSS PROCEE Balances in Col E					LTD Gros	s Outstar	nding	-
No I	te (1):	FF1, Pg. 112, Line Pg. 1, Ln. 15]	e 20, Col d.	[From Inp	uts,	Note (5):	FF1, Pg. Col. d. [F Pg. 1, Ln.	rom Input		
No 	te (2):	FF1, Pg. 112, Line Pg. 1, Ln. 14]	e 20, Col c.	[From Inp	uts,	Note (6):	FF1, Pg. Col. c. [Fi Pg. 1, Ln.	rom Input		
No	te (3):	FF1, Pg. 112, Ln Pg. 1, Ln. 11]	18, Col. D [I	From Input	ts,	Note (7):	FF1, Pg. Col. d. [F Pg. 1, Ln.	rom Input		
No	te (4):	FF1, Pg. 112, Ln Pg.1, Ln. 10]	18, Col. C [I	From Input	ts,	Note (8):	FF1, Pg. Col. c. [Fi Pg. 1, Ln.	rom Input		

### **NET PROCEEDS**

<u>Lin</u> <u>e</u>	<u>Dat</u> <u>e</u>		
4. 5.	12/ 31/ 20x x 12/ 31/ 20x x	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]  Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]  Avg of Beg & End of Yr	0
6.		Premiums	0
7.	12/ 31/ 20x x 12/ 31/	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	20x x	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]  Avg of Beg & End of Yr	<u>-</u>
9.		Discounts	-
10	12/ 31/ 20x x 12/ 31/ 20x	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]  Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	-
11	X	Avg of Beg &	
		End of Yr	
12			-
13	12/ 31/ 20x x 12/	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 25]	-
14	31/ 20x x	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 1, Ln. 26]	
		Avg of Beg & End of Yr	
15			-

	12/ 31/ 20x	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 112, Ln. 61, Col. d] [From Inputs, Pg. 2, Ln. 27]	
16	X	Unamortized Gain on Reacquired Debt -End of Yr (Acct	
	12/ 31/ 20x	257)[Form 1, Pg. 113, Ln. 81, Col. d] [From Inputs, Pg. 1, Ln. 28]	
17	X	A f	
		Avg of Beg & End of Yr	
18			
19			
20		Gross Proceeds [From Line 3, above] Plus: Unamortized balance Premiums	-
		[From Line 6, above]	0
- 21		Less: Unamortized balance Discounts	
•		[From Line 9, above]	-
22		<b>NET PROCEEDS</b> (Avg of Beg of Yr and End of Yr LTD):	_

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

Attachment 9 Page 1 of 2

#### **Attachment 9, LONG-TERM DEBT**

(For Rate Year Beginning April 1, 20XX, Based on December 31, 20XX Data)

#### **LTD COSTS AND EXPENSES (Actual)**

<u>L</u> <u>i</u> <u>n</u> <u>e</u>		
1	LTD Interest Expense [FF1, Pg. 117, Ln. 62, Col. C]	
•	[From Inputs Pg.1, Ln. 24]	0
2	Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	0
3	Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	0
4	Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0
5	Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0

5 a	Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6	TOTAL LTD Interest Amount	-
<b>7</b>	Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 13, above]	-
8	Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]  Attachment	#DIV/0!

Page 2 of 

# Attachment 10, DEPRECIATION RATES

Line	<u>FERC</u>	_ <u>Description</u> _	_ 20xx Rates (%) <sup>1</sup>
		1	
1		STEAM GENERATION -	
		Big Stone	
2	310	310.0-BSP-Land	0.00%
3	311	311.0-BSP-Structures &	0.44%
		Improvement	
4	312	312.0-BSP-Boiler Plant	4.21%
_		Equipment	
5	314	314.0-BSP-Turbo-	1.50%
	215	Generator	
6	315	315.0-BSP-Accessory	2.02%
7	216	Electric 216 O RSD Miss Power	F 450/
7	316	316.0-BSP-Misc Power	5.15%
8		Plant STEAM GENERATION -	
0			
9	310	Coyote 310.0-CYP-Land	0.00%
10	311	311.0-CYP-Structures &	1.01%
10		Improvements	1.0170
11	312	312.0-CYP-Boiler Plant	2.05%
		Equipment	2.03%
12	314	314.0-CYP-Turbo-	1.79%
		Generator	
13	315	315.0-CYP-Accessory	1.16%
		Electric	
14	316	316.0-CYP-Misc Power	3.50%
		Plant	
15		STEAM GENERATION -	
		Neal 4	
16	311	311.0-NLP-Structures &	2.99%
		Improvement	
17	312	312.0-NLP-Boiler Plant	2.88%
		Equipment	
18	314	314.0-NLP-Turbo-	2.23%
		Generator	
19	315	315.0-NLP-Accessory	2.96%
		Electric	
20	316	316.0-NLP-Misc Power Plant	5.02%
21		OTHER GENERATION	

22	340	340.0-Other Production- Diesel-Land	0.00%
23	341	341.0-Other Production- Diesel-Struc	2.81%
24	342	342.0-Other Production- Diesel-Fuel	2.28%
25	342	342.1-GT Pipelines	2.49%
26	342	342.2-GT Compressors	1.97%
27	343	343.0-Prime Movers &	2.26%
		Generators	
28	344	344.0-Movers and	3.28%
		Generators	
29	345	345.0-Accessory Electric	3.45%
		Equipment	
30	346	346.0-Misc. Power Plant	2.82%
		Equipment	
31	341	NPS 341.1 – Other	3.25%
		Production-BGGS	
32	342	NPS 342.1 – Other	3.20%
		Production-BGGS	
33	343	NPS 343.1 – Other	3.20%
2.4	244	Production-BGGS	2.470/
34	344	NPS 344.1 – Other	3.47%
25	245	Production-BGGS  NPS 345.1 – Other	2.470/
35	345	Production-BGGS	3.47%
36	346	NPS 346.1 – Other	3.61%
30	340	Production-BGGS	3.01%
37	341	NPS 341.1-Other	3.26%
3,	341	Production-Wind	3.2070
38	344	NPS 344.1-Other	3.90%
		Production-Wind	
39	345	NPS 345.1-Other	3.79%
		Production-Wind	
40	346	NPS 346.1-Other	3.69%
		Production-Wind	
41		TRANSMISSION	
42	350	350.1-Transmission Land	0.00%
43	350	350.2-Transmission Land Rights	0.00%
44	352	352.0-Trans Elec Structures & Impro	1.67%
45	353	353.0-Trans Elec Station Equipment	2.67%
46	355	355.0-Tran Elec Poles & Fixtures	2.91%

47	356	356.0-Tran Elec	2.33%
		Overhead Conductors	
48	357	357.0-Transmission- Underground Cond	1.76%
49	358	358.0-Transmission-UG Conductor & D	2.41%
50	330	DISTRIBUTION	2.11/6
	260		0.000/
51	360	360.1-Distribution Land	0.00%
52	360	360.2-Distribution Land Rights	0.00%
53	361	361.0-Distribution	1.65%
		Structures & Imp	
54	362	362.0-Distribution Elec	2.71%
		Station Equ	
55	364	364.0-Distribution Poles	4.25%
		& Fixtures	
56	365	365.0-Distribution	6.12%
		Overhead Conduct	
57	366	366.0-Distribution UG	2.24%
		Conduit	
58	367	367.0-Distribution UG	3.74%
		Conductor & D	
59	368	368.0-Distribution Line	2.66%
		Transformer	
60	369	369.1-Distribution	3.02%
<u> </u>	250	Service Overhead	2.550/
61	369	369.2-Distribution	3.66%
<u></u>	270	Service Undergro	10.700/
62	370	370.0-Distribution Meters Electric	10.79%
63	370	370.3-Distribution AMI	7.62%
03	370	Meters Electric	7.62%
64	371	371.0-Distribution-Install	13.13%
04	3/1	on Cust	13.13/0
65	371	371.5-Distribution-LED	5.64%
05	3/1	Yard Lights	3.5470
66	373	373.1-Dist Street	3.59%
00		Lighting & Signal	3.33,6
67	373	373.5-Distribution-	7.28%
		LED Street Lights	
68		INTANGIBLE	
69	303	303.1-Intan Plant 10	8.66%
55		Year Software	
70	303	303.5-Intan Plant 5 Year	17.24%
-		Software	
71		GENERAL	

72	389	389.0-General Plant-	0.00%	
		Land		
73	390	390.1-Gen Plt Structures	1.05%	
		& Impv Dis		
74	391	391.0-Gen Plant-Office	4.13%	
		Fur		
75	392	392.20-Gen Plt Util	2.25%	
		Trans-Trailers		
76	392	392.3-Gen Vehicle-	5.63%	
		Passenger		
77	392	392.40-Gen Plt Util	6.46%	
		Trans-Heavy Tru		
78	392	392.50-Gen Plt Util	.99%	
		Trans-Light Tru		
79	394	394.0-Gen Plt Util	6.68%	
		Tools,Shop, & Ga		
80	396	396.0-Gen Plt Util Power	3.39%	
		Operated E		
81	397	397.0-Gen Plt Util Comm	10.11%	
		Equip Compu		
82	397	397.2-Gen Plt Util Comm	11.72%	
		Equip Other		
	<sup>1</sup> These	depreciation and amortization rates shall not char	nge absent a Section 205 or 206	
	filing be	fore the Commission.		
		Attachment 10		
		Page 1 of 1		

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		Ori	ion	Υ	Ori	ion	Υ	ge	20XX-20XX	ge	al	ion	В	Depr
		gin	Rese	N	gin	Rese	N	Ori		Ne	Co	Rese	o	eciat
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6							352.0-Transmission-					
1												
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6							353.0-Transmission-Stat					
2							Eq					
6							355.0-Tran Elec	Doloc	<b>Q</b> .			
								ruies	Q			
3		 			<u> </u>		Fixtures					
			_	_			 		_			

6				356.0-Tran Elec OH Conducto	ors &	
4				Dev		
6				357.0–Trans-		
5				UG Conduit		
6				358.0-		
6				Transmission-		
				UG Conductor		
				& D		
6				397.0-Electric		
7				10yr Comm		
				Equip		

# **Attachment 12, Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS:

<u>L</u> n

<u>n</u>	<u>n</u>											
	BASE PLAN and "PARTIAL" BASE PLAN FUNDED (RELIABILITY)											
	UPGRADES											
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			0	1/0/	\$	#D				#D		
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			0	1/0/	\$	#D	#DI\/	#DI\/	#DI\/	#D		
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	Reliability and "Partial" Base		#D				#D
5	Plan Funded Upgrade Totals	\$	IV/	#DIV	#DIV	#DIV	IV/
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Atta ch me nt 12 Pg. 1 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE SUMMARY LISTS (Continued):

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<u>n</u>										
			ECONOMIC	CUPO	RADI	ES				
	の P P D - D #	"De tail" Pag e, Fro m Bel ow	Upgrade Description	In- Ser vic e Dat e	BO Y/E OY Ave rag e Net Boo k Val ue	AT RR w/ o Inc ent ive s	Ince ntive ATR R	Gros s ATR R w/ Ince ntive s	Sch. 11 Poin t to Poin t Rev enue Cred it	Ne t AT RR w/ Inc ent ive s
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9									l
1	Econom	ic Upgrade Totals	\$	\$	\$	\$	\$	\$	l
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			BALANCED POR	TFOL	IO UP	GRAI	DES			
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2 0	Ва	lance	d Portfolio Upgrade Totals		\$	\$	\$ -	\$ -	\$ -	\$ -

	INTEGRATED TRANSMISSION PLANNING UPGRADES								
S	"De	Upgrade Description	In-	BO	AT	Ince	Gros	Sch.	Ne
P	tail"		Ser	Y/E	RR	ntive	s	11	t

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7 3 8	Int Up	egrate	ed Transmission Planning Totals		\$	\$	\$	\$	\$	\$

3	<b>TOTAL</b> (Net Plant, ATRR w/o Incentives, Incentive ATRR) for SPP Base Plan Funded Upgrades						
9			#D				#D
	[Sum Line 54 (Page 1) , Line 10 (Page 2),	\$	IV/	#DIV	#DIV	#DIV	IV/
	Line 20 (Page 2), & Line 38 (Page 2)]	ı	0!	/0!	/0!	/0!	0!
•		Atta					

ch me nt 12 Pg. 2 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Lin</u> <u>e</u>

1.	Upgrade Descriptio n:		
		Column A	Colu
			mn
			В
2.	SPP UID #:		

3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00			
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!			
5.	Upgrade In- Service Date:		· •				
6.	_	erage BOY/EOY Net Book Value of Upgrade mpany Records from Mgr of Property Acctg					
7.	Average BOY/EO under SPP tariff [F	From Inputs,	Pg. 2, Ln. 13]	\$ -			
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		\$ -			
9.	Average BOY/EO Under SPP tariff [l	Y Net Transr		\$			
10.	Upgrade Percenta Transmission Und Line 9]		[Line 6 /	#DIV /0!			
11.	Total General and Transmission At	_	Functionalized to Upgrade				
12.	Total Net Book Va Intangible Functio Transmission [Fro	alue of Gener nalized to	al and	#DIV /0!			
13.	- Line 33] Portion of Genera Attributable to Upo 10]	_		#DIV /0!			
	Adjustments to U	Jpgrade Rat	e Base w/o Incentive				
14.	Total Adjustments [From Appendix A	., Ln. 47]		#DIV /0!			
15.	Portion of Adjustm Attributable to Upo 10]			#DIV /0!			
16.	Upgrade adjusted Book Value [[Line Line 19]]		#DIV /0!				
17.	Rate of Return on (ROR) [From App	Rate Base endix A, Ln.	96]	#DIV /0!			

18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!	
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade		
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72] General and Intangible Depreciation	#DIV /0! #DIV	
21.	ExpenseFunctionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	/0!	
	Transmission O&M Attributable to Upgrade		
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!	
00	Transmission O&M Attributable to	#DIV	
23.	Upgrade [Line 10 x Line 20]	/0!	
	Depreciation Expense for Upgrade Project		
0.4	Annual Depreciation [Company Records From		
24.	ATT 11]		
	Taxes Other than Income Taxes		
	Attributable to Upgrade		
25.	Total Taxes Other than Income	#DIV	
20.	Taxes [From Appendix A, Ln. 75]	/0!	
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line	#DIV   /0!	
20.	36]	70:	
	-		
	Income Taxes Attributable to		
	Upgrade		
27.	Total Income Taxes [From	#DIV	
۷1.	Appendix A, Ln. 106]	/0! #DI)/	
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV   /0!	
		, , ,	
00	Upgrade ATRR w/o Incentive	#DIV	
29.	[Lines 21 + 26 + 30 + 33 + 37 + 41]	/0!	
20	Tax Gross-Up Factor [From	0.00	
30.	Appendix A, Ln. 102]	%	

31.	Weighted Cost Ratio of Common	#DIV
<b>3</b> ۱.	Stock [From ATT 6, Ln. 3, Col. B]	/0!
32.	Percentage Point increase in ROR for each 1.00% of	#DIV
<b>3</b> Z.	"Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	/0!
33.	Incentive Investment Return on	#DIV
აა.	Upgrade [Line 4 x Line 13]	/0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 3 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

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<u>e</u>

Upgrade 1. Descriptio n:			
	Column A		Colu mn B
2. SPP UID # : SPP NTC 3. Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
Upgrade Status: 4.		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5. Upgrade In- Service Date:			
Average BOY/EO  [Company Record From ATT 11]		. •	
7. Average BOY/EO under SPP tariff [F Average BOY/EO	From Inputs,	Pg. 2, Ln. 13]	\$ - \$
8. Depreciation on a Inputs, Pg. 2, Ln.	ssets under 9 14]	SPP tariff [From	-
9. Average BOY/EO Under SPP tariff [I Upgrade Percenta	Line 7 - Line		\$ - #DIV
0. Transmission Und Line 9]	_	[Line 6 /	/0!
1. Total General and Transmission Attri	butable to U	pgrade	#DIV
2. Intangible Functio Transmission [Fro	nalized to		/0!
Portion of Genera 3. Attributable to Upo	_		#DIV /0!
Adjustments to U	Jpgrade Rat	e Base w/o Incentive	
4. Total Adjustments [From Appendix A	to Rate Bas , Ln. 47]	e	#DIV /0!

15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line	#DIV /0!
16.	10] Upgrade adjusted BOY/EOY Net Book Value [[Line 6 + Line 14 +	#DIV /0!
17.	Line 19]] Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission	
20.	Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
25.	Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV /0! #DIV
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0!
	Income Taxes Attributable to Upgrade Total Income Taxes [From	#DIV
27.	Appendix A, Ln. 106] Income Taxes Attributable to	#DIV /0! #DIV
28.	Upgrade [Line 10 x Line 40]	#DIV /0!

29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00 %
31.	Weighted Cost Ratio of Common	#DIV   /0!
32.	Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV /0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 4 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>e</u>					
1.	Upgrade Descriptio n:				
	11.		Column A		Colu mn B
2.	SPP UID #:				
	SPP NTC			Incentive ROE (See	0.00
3.	Approval Lett Date:	er		Note 1, below):	%
4.	Upgrade Stat	us:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:				
6.	_	ecord		/alue of Upgrade of Property Acctg	
7.				ion Gross Plant Pg. 2, Ln. 13]	\$
	Average BOY	//EO`	Y Transmiss	ion Accum	\$
8.	Depreciation Inputs, Pg. 2,			SPP tariff [From	-
9.	Average BOY Under SPP ta	//EO`	Y Net Transr		\$
	Upgrade Perd	_		0]	#DIV
10.	Transmission Line 9]	Und	er SPP tariff	[Line 6 /	/0!
11.	Total General Attributable to		_	ınctionalized to Transmi	ssion
12.	Total Net Boo Intangible Ful Transmission - Line 33]	nctio	nalized to		#DIV /0!
13.	Portion of Gen Attributable to		•		#DIV /0!
	1				

	Adjustments to Upgrade Rate Base w/o Incention	ve
4.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
	Portion of Adjustments to Rate Base	#DIV
5.	Attributable to Upgrade [Line 18 x Line 10]	/0!
	Upgrade adjusted BOY/EOY Net	#DIV
6.	Book Value [[Line 6 + Line 14 + Line 19]]	/0!
7.	Rate of Return on Rate Base	#DIV
	(ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on	/0! #DIV
8.	Upgrade [Line 13 x Line 14]	/0!
	Total General and Intangible Depreciation	
9.	Expense Functionalized to Transmission Attributable to Upgrade	
20.	Total General and Intangible Functionalized to	#DIV
.0.	Transmission [From Appendix A, Ln. 72] General and Intangible Depreciation Expense	/0! #DIV
21.	Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M	
	Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
	Transmission O&M Attributable to	#DIV
23.	Upgrade [Line 10 x Line 30]	/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From	
	ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade	
	Total Taxes Other than Income	#DIV
5.	Taxes [From Appendix A, Ln. 75]	/0!
6.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line	#DIV /0!
J.	36]	70:

27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV /0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV /0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 5 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

#### Lin e

<u>e</u>				
1.	Upgrade Descriptio n:			
		Column A		Colu mn B
2.	SPP UID #:			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO under SPP tariff [I Average BOY/EO	From Inputs,	Pg. 2, Ln. 13]	\$ - \$
8.	Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		φ -
9.	Average BOY/EO Under SPP tariff [ Upgrade Percenta	Y Net Transr Line 7 - Line		\$ - #DIV
10.	Transmission Und Line 9]		[Line 6 /	/0!

11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade Total Net Book Value of General and	#DIV
12.	Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission	
20.	Attributable to Upgrade  Total General and Intangible Functionalized to  Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	

25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!
27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<ul><li>30.</li><li>31.</li><li>32.</li><li>33.</li></ul>	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 6 of 14

#### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

ı				
1.	Upgrade Descriptio n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:			
	Upgrade Status:		ROE Incentive Adder	#DIV
4.			to ROR [Line 3 X	/0!
			Line 47, Col. B]:	
5.	Upgrade In-			
٥.	Service Date:			
	Average BOY/EO	Y Net Book \	/alue of Upgrade	
6.	[Company Record	ds from Mgr c	of Property Acctg	
	From ATT 11]			
7.	Average BOY/EO			\$
	under SPP tariff [F		<u> </u>	-
	Average BOY/EO			\$
8.	Depreciation on a		SPP tariff [From	-
	Inputs, Pg. 2, Ln.	14]		

9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	\$
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV /0!
11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upo	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!

24.	<b>Depreciation Expense for Upgrade Project</b> Annual Depreciation [Company Records From ATT 11]	
25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!
	Income Taxes Attributable to Upgrade	
27. 28.	Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to	#DIV /0! #DIV
20.	Upgrade [Line 10 x Line 40]	/0!
29.	Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV /0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV /0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me

nt 12 Pg. 7 of 14

#### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

#### <u>Lin</u> <u>e</u>

Upgrade 1. Descriptio n: Column A Colu mn В SPP UID #: 2. SPP NTC Incentive ROE (See 0.00 Approval Letter Note 1, below): % 3. Date: **Upgrade Status:** ROE Incentive Adder #DIV 4. to ROR [Line 3 X /0! Line 47, Col. B]: Upgrade In-5. Service Date: Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg 6. From ATT 11]

7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13] Average BOY/EOY Transmission Accum	\$ - \$
8.	Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	-
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	\$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV /0!
11.	Total General and Intangible Functionalized to Transmi Attributable to Upgrade	ssion
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!

22. 23.	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0! #DIV /0!
24.	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records From ATT 11]	
25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!
27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<ul><li>30.</li><li>31.</li><li>32.</li><li>33.</li><li>34.</li></ul>	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]  Upgrade ATRR w Incentives [Line 27 + Line 31]	0.00 % #DIV /0! #DIV /0! #DIV /0!

Atta ch me nt 12 Pg. 8 of 14

#### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

### SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

1.	Upgrade Descriptio			
	n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter Date:		Note 1, below):	%

4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:		,	
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO under SPP tariff [F	From Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		\$ -
9.	Average BOY/EO Under SPP tariff [	Y Net Transr		\$
10.	Upgrade Percenta Transmission Und Line 9]	age of Net	•	#DIV /0!
11.	Total General and Transmission Attr	_		
12.	Total Net Book Value Functionalized to Ti Line 25 - Line 33		<u> </u>	#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]		#DIV /0!	
	Adjustments to U	Jpgrade Rat	e Base w/o	
14.	Total Adjustments [From Appendix A	., Ln. 47]		#DIV /0!
15.	Portion of Adjustm Attributable to Upo 10]			#DIV /0!
16.	Upgrade adjusted Book Value [Line Line 19]			#DIV /0!
17.	Rate of Return on (ROR) [From App		96]	#DIV /0!
18.	Investment Return Upgrade [Line 13	n w/o Incentiv	-	#DIV /0!
				ļ

19. 20.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!	
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!	
22. 23.	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0! #DIV /0!	
24.	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records From ATT 11]		
25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!	
27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!	
29.	Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!	
30. 31. 32.	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	0.00 % #DIV /0! #DIV /0!	

33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 9 of 14

#### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Lin</u> <u>e</u>

Upgrade
1. Descriptio n:

		Column A		Colu mn B
2.	SPP UID #:			
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]		. •	
7.	Average BOY/EO under SPP tariff [F	From Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EO Depreciation on a Inputs, Pg. 2, Ln.	ssets under S		\$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			\$ -
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]			#DIV /0!
11.	Total General and Transmission Attr	_		
12.	Total Net Book Value Intangible Functional [From Appendix A,	alized to Trans	smission	#DIV /0!
13.	Portion of General & Intagible Rate Base Attributable to Upgrade [Line 13 x Line 10]		#DIV /0!	
	Adjustments to U	. •		
14.	Total Adjustments [From Appendix A	., Ln. 47]		#DIV /0!
15.	Portion of Adjustm Attributable to Upo 10]			#DIV /0!
16.	Upgrade adjusted Book Value [Line Line 19]			#DIV /0!

17. 18.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96] Investment Return w/o Incentive on	#DIV /0! #DIV	
10.	Upgrade [Line 13 x Line 14]  Total General and Intangible Depreciation	/0!	
19.	Expense Functionalized to Transmission Attributable to Upgrade Total General and Intangible Functionalized to	#DIV	
20. 21.	Transmission [From Appendix A, Ln. 72] General and Intangible Functionalized to	/0! #DIV /0!	
۷۱.	Transmission Attributable to Upgrade [(Line 24) x Line 10]	70:	
22.	Transmission O&M Attributable to Upgrade Total Transmission O&M	#DIV	
23.	[From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	/0! #DIV /0!	
0.4	<b>Depreciation Expense for Upgrade Project</b> Annual Depreciation [Company Records From		
24.	ATT 11]  Taxes Other than Income Taxes		
25.	Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 36]	#DIV /0!	
26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 23]	#DIV /0!	
	Income Taxes Attributable to		
27.	Upgrade Total Income Taxes [From	#DIV	
28.	Appendix A, Ln. 106] Income Taxes Attributable to	/0! #DIV	
۷٠.	Upgrade [Line 10 x Line 40]	/0!	
29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!	

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/0!
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/0!

Atta ch me nt 12 Pg. 10 of 14

#### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

### <u>Lin</u> <u>e</u>

<u> </u>				
1.	Upgrade Descriptio n:			
		Column A		Colu mn B
2.	SPP UID #:			0.00
3.	SPP NTC Approval Letter Date:		Incentive ROE (See Note 1, below):	0.00
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:			
6.	Average BOY/EO [Company Record From ATT 11]			
7.	Average BOY/EO under SPP tariff [I	From Inputs,	Pg. 2, Ln. 13]	\$
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From			\$
9.	Inputs, Pg. 2, Ln. 14] Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]			\$
10.	Upgrade Percenta Transmission Und Line 9]	•	[Line 6 /	#DIV /0!
11.	Total General and Transmission Attr	_		
12.	Total Net Book Valu Intangible Functiona [From Appendix A,	alized to Trans	smission	#DIV /0!
13.	Portion of General a Attributable to Upgr	•		#DIV /0!
	Adjustments to l Rate Base w/o In	. •		

14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47]	#DIV /0!
15.	Portion of Adjustments to Rate Base Attributable to Upgrade [Line 18 x Line 10]	#DIV /0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade Total Transmission O&M	#DIV
22.	[From Appendix A, Ln. 66] Transmission O&M Attributable to	/0! #DIV
23.	Upgrade [Line 10 x Line 30]	/0!
	Depreciation Expense for Upgrade Project	
24.	Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income	#DIV
25.	Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes	/0! #DIV
26.	Attributable to Upgrade [Line 10 x Line 36]	/0!
	Income Taxes Attributable to Upgrade	

27.	Total Income Taxes [From Appendix A, Ln. 106]	#DIV /0!
28.	Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
30.	Tax Gross-Up Factor [From Appendix A, Ln. 102]	0.00
31.	Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B]	#DIV /0!
32.	Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100]	#DIV /0!
33.	Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 11 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>e</u>				
1.	Upgrade Descriptio n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:		,	
	Upgrade Status:		<b>ROE Incentive Adder</b>	#DIV
4.			to ROR [Line 3 X	/0!
			Line 47, Col. B]:	
5.	Upgrade In-			
0.	Service Date:			
_	Average BOY/EO		. •	
6.	[Company Records from Mgr of Property Acctg			
	From ATT 11]	· ·	. 0 51 (	•
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]			\$
	-		-	\$
8.	Average BOY/EO  Depreciation on a			Ф
Ο.	Inputs, Pg. 2, Ln.		ארר נמוווו נרוטווו	-
	Average BOY/EO	-	niesion	\$
9.	Under SPP tariff [			Ψ -
	Upgrade Percenta		~]	#DIV
10.	Transmission Und	•	[Line 6 /	/0!
	Line 9]			, 5.
	,			
	Total General and	Intangible Fu	ınctionalized to	
11.	Transmission Attr	_		
				l

12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade	
14.	Rate Base w/o Incentive Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base	#DIV /0! #DIV
15.	Attributable to Upgrade [Line 18 x Line 10]	/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 25]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M	
22.	Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
24.	Depreciation Expense for Upgrade Project Annual Depreciation [Company Records From ATT 11]	
	Taxes Other than Income Taxes	
25.	Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75]	#DIV /0!

26.	Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0!
27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<ul><li>30.</li><li>31.</li><li>32.</li><li>33.</li></ul>	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	0.00 % #DIV /0! #DIV /0! #DIV /0!
34.	Upgrade ATRR w Incentives [Line 27 + Line 31]	#DIV /0!

Atta ch me nt 12 Pg. 12 of 14

### **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

# <u>Lin</u> e

<u>C</u>				
1.	Upgrade Descriptio n:			
		Column A		Colu mn B
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter Date:		Note 1, below):	%
4.	Upgrade Status:		ROE Incentive Adder to ROR [Line 3 X Line 47, Col. B]:	#DIV /0!
5.	Upgrade In- Service Date:		, •	
6.	Average BOY/EC [Company Recor From ATT 11]		. •	
7.	Average BOY/EC under SPP tariff [	From Inputs,	Pg. 2, Ln. 13]	\$
	Average BOY/EC			\$
8.	Depreciation on a Inputs, Pg. 2, Ln.		SPP tariff [From	-
9.	Average BOY/EC Under SPP tariff			\$

10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV /0!
11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o Incentive	
14.	Total Adjustments to Rate Base [From Appendix A, Ln. 47] Portion of Adjustments to Rate Base	#DIV /0! #DIV
15.	Attributable to Upgrade [Line 18 x Line 10]	/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 + Line 19]	#DIV /0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
19.	Total General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade	
20.	Total General and Intangible Functionalized to Transmission [From Appendix A, Ln. 72]	#DIV /0!
21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!
	Transmission O&M Attributable to Upgrade	
22.	Total Transmission O&M [From Appendix A, Ln. 66]	#DIV /0!
23.	Transmission O&M Attributable to Upgrade [Line 10 x Line 30]	#DIV /0!
		I

24.	<b>Depreciation Expense for Upgrade Project</b> Annual Depreciation [Company Records From ATT 11]	
25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!
27. 28.	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]	#DIV /0! #DIV /0!
29.	Upgrade ATRR w/o Incentive [Lines 21 + 26 + 30 + 33 + 37 + 41]	#DIV /0!
<ul><li>30.</li><li>31.</li><li>32.</li><li>33.</li><li>34.</li></ul>	Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]  Upgrade ATRR w Incentives [Line 27 + Line 31]	0.00 % #DIV /0! #DIV /0! #DIV /0!

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

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# **Attachment 12, SPP Base Plan Funded Projects**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

# SPP BASE PLAN FUNDED UPGRADE DETAILS:

The calculated revenue requirements displayed below for prior years may change as this Attachment 12 of this Transmission Formula Rate is

updated in subsequent years. The values displayed for the current year are valid only during the current year. Any changes to the prior

years' calculations will not result in a refund or additional charge for prior years. NWPS reserves the option, but not the obligation,

to "lock in" such prior years revenue requirements during each successive Annual Update (to retain data for informational purposes).

<u>Lin</u> e

1.	Upgrade Descriptio n:			
		Column A		Colu
				mn
				В
2.	SPP UID #:			
	SPP NTC		Incentive ROE (See	0.00
3.	Approval Letter		Note 1, below):	%
	Date:			
	Upgrade Status:		ROE Incentive Adder	#DIV
4.			to ROR [Line 3 X	/0!
			Line 47, Col. B]:	
5.	Upgrade In- Service Date:			
J.	Service Date:			

6.	Average BOY/EOY Net Book Value of Upgrade [Company Records from Mgr of Property Acctg From ATT 11]	
7.	Average BOY/EOY Transmission Gross Plant under SPP tariff [From Inputs, Pg. 2, Ln. 13]	\$ -
8.	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff [From Inputs, Pg. 2, Ln. 14]	\$ -
9.	Average BOY/EOY Net Transmission Under SPP tariff [Line 7 - Line 8]	\$
10.	Upgrade Percentage of Net Transmission Under SPP tariff [Line 6 / Line 9]	#DIV /0!
11.	Total General and Intangible Functionalized to Transmission Attributable to Upgrade	
12.	Total Net Book Value of General and Intangible Functionalized to Transmission [From Appendix A, Line 25 - Line 33]	#DIV /0!
13.	Portion of General & Intangible Rate Base Attributable to Upgrade [Line 13 x Line 10]	#DIV /0!
	Adjustments to Upgrade Rate Base w/o	
	Incentive Total Adjustments to Rate Base	#DIV
14.	[From Appendix A, Ln. 47] Portion of Adjustments to Rate Base	/0! #DIV
15.	Attributable to Upgrade [Line 18 x Line 10]	/0!
16.	Upgrade adjusted BOY/EOY Net Book Value [Line 6 + Line 14 +	#DIV /0!
10.	Line 19]	/0!
17.	Rate of Return on Rate Base (ROR) [From Appendix A, Ln. 96]	#DIV /0!
18.	Investment Return w/o Incentive on Upgrade [Line 13 x Line 14]	#DIV /0!
40	Total General and Intangible Depreciation Expense Functionalized to Transmission	
19.	Attributable to Upgrade	

21.	General and Intangible Depreciation Expense Functionalized to Transmission Attributable to Upgrade [(Line 24) x Line 10]	#DIV /0!	
22. 23.	Transmission O&M Attributable to Upgrade Total Transmission O&M [From Appendix A, Ln. 66] Transmission O&M Attributable to Upgrade [Line 10 x Line 30]  Depreciation Expense for Upgrade Project	#DIV /0! #DIV /0!	
24.	Annual Depreciation [Company Records From ATT 11]		
25. 26.	Taxes Other than Income Taxes Attributable to Upgrade Total Taxes Other than Income Taxes [From Appendix A, Ln. 75] Taxes Other than Income Taxes Attributable to Upgrade [Line 10 x Line 36]	#DIV /0! #DIV /0!	
<ul><li>27.</li><li>28.</li><li>29.</li><li>30.</li><li>31.</li><li>32.</li><li>33.</li></ul>	Income Taxes Attributable to Upgrade Total Income Taxes [From Appendix A, Ln. 106] Income Taxes Attributable to Upgrade [Line 10 x Line 40]  Upgrade ATRR w/o Incentive [Lines21 + 26 + 30 + 33 + 37 + 41]  Tax Gross-Up Factor [From Appendix A, Ln. 102] Weighted Cost Ratio of Common Stock [From ATT 6, Ln. 3, Col. B] Percentage Point increase in ROR for each 1.00% of "Incentive ROE" [(0.0100/Line 28) x Line 29 x 100] Incentive Investment Return on Upgrade [Line 4 x Line 13]	#DIV /0! #DIV /0! #DIV /0! #DIV /0! #DIV /0!	

	Upgrade ATRR w	#DIV
34.	Incentives [Line 27 + Line	/0!
	31]	

Note 1: The Incentive ROE percentage shall remain at zero, except as authorized by FERC through a separate Section 205 filing for specific SPP projects.

Atta ch me nt 12 Pg. 14 of 14

NorthWestern Corporation (South				
	Dakota)			
	Formula Rate			
Tem	plate			
	lve Months Ended			
	ember 31, XXXX			
Refe	rence Updates			
#	Tab	Lin	Original Reference	Updated Reference
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# NorthWestern Energy Public Service Corporation Formula Rate Protocols

NorthWestern Energy Public Service Corporation's ("NWPS") Formula Rate Template and these Formula Rate Protocols together compose NWPS's filed rate ("Formula Rate") for transmission service in the Upper Missouri Zone ("UMZ") of Southwest Power Pool, Inc. ("SPP"). NWPS must follow the instructions specified in the Formula Rate to calculate its Annual Transmission Revenue Requirement ("ATRR").

The Formula Rate applies to service on and after April 1 of each calendar year through March 31 of the following calendar year ("Rate Year"). On or before March 1 of each year, NWPS will recalculate the ATRR for the upcoming Rate Year in accordance with the Formula Rate ("Annual Update"). These Protocols outline the procedures for notice and review of, and challenges to, NWPS's Annual Update.

If the deadline for any requirement in these Protocols falls on a Saturday, Sunday, or legal holiday, the requirement will be due the next business day.

## I. Annual Update – Publication, Meetings, and Notice Requirements

#### A. Publication

- 1. On or before March 1, NWPS will provide its Annual Update to SPP, and SPP will post the Annual Update on its OASIS. The date on which such posting occurs is that year's "Publication Date."
- 2. Within 10 days of the Publication Date, NWPS will provide electronic notice of the Annual Update to all Interested Parties through the Formula Rate Posting Information Notification List discussed in Paragraph I.C.
- 3. Any delay in the Publication Date will result in an equivalent extension of time for subsequent deadlines.

## B. Annual Meeting

- Each year, NWPS will host an open meeting no sooner than 30 days after the Publication Date and no later than June 1 ("Annual Meeting"). NWPS will provide remote access for participation in the Annual Meeting.
- 2. The Annual Meeting will permit NWPS to explain and clarify its Annual Update and provide Interested Parties (as defined in Paragraph I.C) an opportunity to seek information and clarifications from NWPS about the Annual Update.
- 3. At least 7 days before the Annual Meeting, NWPS will provide notice of the time, date, location, and remote access instructions for the Annual Meeting

through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List.

C. As used in these Protocols "Formula Rate Posting Information Notification List" means the email exploder maintained by SPP of Interested Parties, provided that such Interested Parties request to be added to the Formula Rate Posting Information Notification List through the "Exploder List" link on the SPP website. As of January 2016, the Exploder List was titled "Formula Rate Posting Information Notification" and could be accessed at http://www.spp.org/stakeholder-center/exploder-lists/. "Interested Parties" include but are not limited to customers under the SPP tariff, state utility regulatory commissions, consumer advocacy agencies, and state attorneys general.

#### D. Joint Informational Meeting

- 1. NWPS will endeavor to coordinate with other transmission owners using formula rates to establish revenue requirements for recovery of the costs of transmission projects that utilize the same regional cost sharing mechanism and hold a joint informational meeting to enable all Interested Parties to understand how those transmission owners are implementing their formula rates for recovering the costs of such projects.
- 2. Notice of any Joint Informational Meeting will be provided at least 7 days before the meeting through a posting on SPP's OASIS and via the Formula Rate Posting Information Notification List. The notice will include the time, date, location, and remote access instructions for the meeting.
- 3. Any Joint Informational Meetings will be held on or before August 1 of each year.

## II. Annual Update - Contents

- A. The Annual Update for the Rate Year will include a workable data-populated Formula Rate Template and underlying workpapers in native format with all formulas and links intact.
- B. To the extent specified in the Formula Rate, the Annual Update will be based upon NWPS' FERC Form No. 1 for the most recent calendar year and, to the extent specified in the Formula Rate, upon the books and records of NWPS consistent with FERC accounting regulations, policies, and practices.
- C. The Annual Update will provide sufficiently detailed workpapers and supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the Formula Rate and are not otherwise available directly from the FERC Form No. 1.

- D. The Annual Update will provide sufficient information to enable Interested Parties to replicate the calculation.
- E. The Annual Update will identify any changes in the formula references (page and line numbers) to the FERC Form No. 1.
- F. The Annual Update will identify all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. 1, and any adjustments not shown in the FERC Form No. 1.
- G. With respect to any change in accounting that affects the inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("Accounting Change"), the Annual Update will:
  - 1. Identify any Accounting Changes, including:
    - a. The initial implementation of an accounting standard or policy;
    - The initial implementation of accounting practices for unusual or unconventional items where the Federal Energy Regulatory Commission ("FERC") has not provided specific accounting direction;
    - c. Correction of errors and prior period adjustments that impact the revenue requirement;
    - d. The implementation of new estimation methods or policies that change prior estimates; and
    - e. Changes to income tax elections.
  - 2. Identify items included in the Formula Rate at an amount other than on a historic cost basis (e.g., fair value adjustments);
  - Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction on inputs to the Formula Rate; and
  - 4. For each Accounting Change identified pursuant to this section, provide a narrative explanation of the individual impact of such change on charges billed under the Formula Rate.
- H. The Annual Update will not seek to modify the Formula Rate.
- I. The following inputs will be stated values to be used in the Formula Rate until changed pursuant to a Federal Power Act Section 205 or 206 proceeding:

- 1. Rate of return on common equity ("ROE"); and
- 2. The depreciation and/or amortization rates.

## III. Information Exchange Procedures

Each Annual Update will be subject to the following Information Exchange Procedures.

- A. Interested Parties will have until September 1 following the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to serve reasonable information and document requests on NorthWestern Energy ("Information Exchange Period"). The scope of such information and document requests will be limited to what is necessary to determine:
  - 1. The extent, effect, or impact of an Accounting Change;
  - 2. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;
  - 3. The proper application of the Formula Rate and procedures in these Protocols;
  - 4. The accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update;
  - 5. The prudence of actual costs and expenditures;
  - 6. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or
  - 7. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

The information and document requests may not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable.

- B. NWPS must make a good-faith effort to respond to information and document requests pertaining to the Annual Update within 15 business days of receiving such requests. Information and document requests received after 4:00 P.M. Central Prevailing Time will be considered received the next business day. NWPS will respond to all information and document requests by no later than October 1 following the Publication Date, unless the Information Exchange Period is extended by NWPS or by FERC.
- C. NWPS will cause to be posted on SPP's OASIS all information and document requests from Interested Parties and NWPS' response to such requests, unless the responses include material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to a requesting party

- pursuant to a confidentiality agreement to be executed by NWPS and the requesting party.
- D. NWPS may not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any subsequent FERC proceeding addressing NWPS' Annual Update.

## IV. Challenge Procedures

A. A challenge must be limited to issues that may be necessary to determine (1) the extent, effect, or impact of an Accounting Change; (2) whether the Annual Update fails to include data properly recorded in accordance with these Protocols; (3) the proper application of the Formula Rate and procedures in these Protocols; (4) the accuracy of data and consistency with the Formula Rate of the changes shown in the Annual Update; (5) the prudence of actual costs and expenditures; (6) the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or (7) any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.

## B. Informal Challenge

- Interested Parties will have until October 31 after the Publication Date (unless such period is extended with the written consent of NWPS or by FERC order) to review the inputs, supporting explanations, allocations, and calculations and to notify NWPS in writing, which notice may be made electronically, of any specific Informal Challenge. The period of time from the Publication Date until October 31 is the "Review Period."
- 2. Failure to pursue an issue through an Informal Challenge will not bar pursuit of that issue as part of a Formal Challenge with respect to the same Annual Update, as long as the Interested Party has included at least one issue as part of an Informal Challenge with respect to that Annual Update. If the Interested Party has not included any issues as part of an Informal Challenge for an Annual Update, the Interested Party is barred from pursing a Formal Challenge with respect to any issue for that Annual Update, but is not barred from pursuing an issue or from lodging a Formal Challenge as to such issue as it relates to a subsequent Annual Update.
- 3. A party submitting an Informal Challenge to NWPS must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and must provide an appropriate explanation and documents to support its challenge.

- 4. NWPS must make a good-faith effort to respond to any Informal Challenge within 20 business days of notice of such challenge. NWPS will appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If NWPS disagrees with such challenge, NWPS will provide the Interested Party with an explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.
- 5. No Informal Challenge may be submitted after October 31, and NWPS must respond to all Informal Challenges by no later than November 30, unless the Review Period is extended by NWPS or by FERC.
- 6. Informal Challenges are subject to the resolution procedures and limitations in this Section IV.
- 7. NWPS will cause to be posted on SPP's OASIS all Informal Challenges from Interested Parties and NWPS' response to such Informal Challenges, unless a challenge or the response includes material deemed by NWPS to be confidential information. Any confidential information will not be publicly posted but will be made available to the challenging party pursuant to a confidentiality agreement to be executed by NWPS and the challenging party.
- 8. Any changes or adjustments to the Annual Update resulting from the Information Exchange and Informal Challenge processes that are agreed to by NWPS will be reported in the Informational Filing required pursuant to Section VI of these Protocols and will be reflected in the Annual Update for the following Rate Year, as discussed in Section V of these Protocols.

## C. Formal Challenge

- 1. A Formal Challenge must satisfy all of the following requirements:
  - a. A Formal Challenge must clearly identify the action or inaction which is alleged to violate the Formula Rate.
  - b. A Formal Challenge must explain how the action or inaction violates the Formula Rate.
  - c. A Formal Challenge must set forth the business, commercial, economic, or other issues presented by the action or inaction as such relates to or affects the party filing the Formal Challenge, including:
    - i. The extent or effect of an Accounting Change;
    - ii. Whether the Annual Update fails to include data properly recorded in accordance with these Protocols;

- iii. The proper application of the Formula Rate;
- iv. The accuracy of data and consistency with the Formula Rate of the charges shown in the Annual Update;
- v. The prudence of actual costs and expenditures;
- vi. The effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1; or
- vii. Any other information that may reasonably have substantive effect on the calculation of the charge pursuant to the formula.
- A Formal Challenge must make a good-faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction.
- e. A Formal Challenge must state whether the issues presented are pending in an existing FERC proceeding or a proceeding in any other forum in which the filing party is a party and, if so, provide an explanation why timely resolution cannot be achieved in that forum.
- f. A Formal Challenge must state the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief.
- g. A Formal Challenge must include all documents that support the facts in the Formal Challenge in possession of or otherwise attainable by the filing party, including but not limited to contracts and affidavits.
- h. A Formal Challenge must state whether the filing party utilized the Informal Challenge procedures described in these Protocols to dispute the action or inaction raised by the Formal Challenge, and if not, describe why not.
- 2. An Interested Party will have until January 15 following the Review Period (unless such date is extended with the written consent of NWPS to continue efforts to resolve an Informal Challenge) to file a Formal Challenge with FERC. A Formal Challenge must be filed in the same docket as NWPS' Informational Filing discussed in Section VI, below.
- 3. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on NWPS. Service to NWPS must be simultaneous with filing at FERC. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party

- filing the Formal Challenge must serve the individual listed as the contact person on NWPS' Informational Filing discussed in Section VI, below.
- 4. NWPS must respond to the Formal Challenge by the deadline established by FERC, unless an extension is granted by FERC.
- 5. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge during the applicable Review Period.
- 6. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or the FERC Form No. 1 must first raise the matter with NWPS before pursuing a Formal Challenge.
- 7. In any proceeding initiated by FERC concerning the Annual Update or in response to a Formal Challenge, NWPS bears the burden, consistent with Section 205 of the Federal Power Act, of proving that it has correctly applied the terms of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- D. Except as specifically provided herein, nothing in these Protocols limits NWPS' right to file unilaterally, pursuant to Federal Power Act Section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs, or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to Section 206 of the Federal Power Act and the regulations thereunder.
- E. No party may seek to modify the Formula Rate under these Challenge Procedures, and the Annual Update is not subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, a filing under Section 205 or 206 of the Federal Power Act.

## V. Changes to Annual Update

A. If NWPS files any corrections to correct a Mistake in its FERC Form No. 1 during a Rate Year that would affect the Formula Rate for that Rate Year, such corrections and any resulting refunds or surcharges will be reflected in the Annual Update for the next effective Rate Year, with interest computed in accordance with 18 C.F.R. § 35.19a ("FERC's Interest Rate"). For purposes of these Protocols, "Mistake" means errors or omissions regarding the values inputted into the Formula Rate Template, such as arithmetic or other inadvertent computational errors, erroneous Form No. 1 references, or the like. Mistakes do not include matters involving exercise of judgment or substantive differences of opinion regarding the derivation of an input that is more properly the subject of the annual review process. Corrections to erroneous FERC Form No. 1 references in the Formula Rate Template may be made in the Annual Update

without a Section 205 or 206 filing. There is no deadline for any Interested Party or NorthWestern Energy to notify the other party of any mistake in any FERC Form No. 1 data or specific data applied in the Formula Rate Template.

B. Any changes to the data inputs, including but not limited to revisions to NWPS' FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, will be incorporated into the Formula Rate and the charges produced by the Formula Rate in the Annual Update for the next effective Rate Year. This reconciliation mechanism will apply in lieu of mid-Rate Year adjustments. Interest on any refund will be calculated in accordance with FERC's Interest Rate, and interest on any surcharge will be calculated using the lower of FERC's Interest Rate or NWPS' short-term borrowing rate, if applicable.

## VI. Informational Filing

- A. By December 15 of each year, NWPS will submit to FERC an informational filing of its Annual Update ("Informational Filing"), which will be filed in a new docket each year. This Informational Filing will include the information that is reasonably necessary to determine (1) that input data under the Formula Rate is properly recorded in any underlying workpapers; (2) that NWPS has properly applied the Formula Rate; (3) the accuracy of data and the consistency with the Formula Rate of the ATRR and rates under review; and (4) the extent of Accounting Changes that affect Formula Rate inputs. The Informational Filing will also describe any corrections or adjustments made during the Review Period, and will note any aspects of the Formula Rate or its inputs that are subject to an ongoing dispute under the Challenge Procedures.
- B. Within 5 days of such Informational Filing, NWPS will provide notice of the Informational Filing via the Formula Rate Posting Information Notification List and by posting the docket number assigned to NWPS' Informational Filing on SPP's OASIS.
- C. Any challenges to the implementation of NWPS' Formula Rate must be made through the Challenge Procedures described in Section IV, above, or in a separate complaint proceeding, and not in response to the Informational Filing.