



Western Area
Power Administration

Western Area Power Administration

Colorado River Storage Project Region

Transmission and Ancillary Services

Rate Calculation

for

FY2026

WAPA-CRSP 2026 Rate Calculation

(Rate Order No. WAPA-220)

Transmission and Ancillary Services List of Workpapers and Schedules

Worksheet Tab Label

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WS3-RevCredits
WS4-CostData
WS5-SSCDCostData(CRSP)
WS6-O&M&A&G
WS7-Trueup(postRTO)
WS8-Trueup(preRTO)
WS9-TransFacDetail
WS10 - FY CWIP
WS11 - BPU Fac
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Worksheet Tab Description

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Not applicable with SPP, displaying for Rate Process only
[Worksheet 3 - Transmission Revenue Credits](#)
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(1)	(2)	(3)	(4)	(6)	(5)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Zone ^{1/}	Gross Plant (\$) ^{2/}	% of Plant to Transmission	Accumulated Depreciation (\$)	Net Investment Cost	Cost of Capital Rate	Cost of Capital (Interest) (\$)	O&M (\$)	O&M Software (\$)	A&G (\$)	Transmission Exp by Others	Annual Depreciation (\$)	Gross ATRR (\$)	Transmission Credit (\$)	SSCD Credit Allocation (\$)	Net ATRR (\$)	FY ATRR True-up(\$)	FY2026 Final ATRR
CRSP ZONAL	\$ 711,422,759	96.95%	\$ 486,950,086	\$ 224,472,673	3.56%	\$ 7,985,643	\$ 43,554,241	\$ 2,466,258	\$ 17,586,374	\$ 14,638,688	\$ 11,869,584	\$ 98,100,788	\$ 3,949,097	\$ 754,216	\$ 93,397,475	\$ 8,077,690	\$ 101,475,165
TSGT ZONAL	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRPA ZONAL	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
															\$ -		
Base Plan Upgrade - Zone															\$ -		
CRSPz BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TSGTz BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRPAz BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
															\$ -		
Base Plan Upgrade - Regional															\$ -		
CRSPr BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TSGTr BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRPAr BPU	\$ -	0.000%	\$ -	\$ -	3.56%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 711,422,759	\$ 1	\$ 486,950,086	\$ 224,472,673	\$ 0	\$ 7,985,643	\$ 43,554,241	\$ 2,466,258	\$ 17,586,374	\$ 14,638,688	\$ 11,869,584	\$ 98,100,788	\$ 3,949,097	\$ 754,216	\$ 93,397,475	\$ 8,077,690	\$ 101,475,165
SSCD ^{3/}																	
CRSPZ SSCD	\$ 711,422,759	96.953%	\$ -	\$ -	\$ -	\$ 21,665	\$ 3,492,277	\$ -	\$ 1,032,556	\$ -	\$ 13,056	\$ 4,559,553			\$ 4,559,553	\$ -	\$ 4,559,553
TSGTZ SSCD	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
PRPAZ SSCD	\$ -	0.000%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
Total SSCD	\$ 824,239	97%	\$ -	\$ -	\$ -	\$ 21,665	\$ 3,492,277	\$ -	\$ 1,032,556	\$ -	\$ 13,056	\$ 4,559,553	\$ -	\$ -	\$ 4,559,553	\$ -	\$ 4,559,553

FOOTNOTES:

1/ All data linked to WS4 - CostData and WS3 - RevCredits

2/ Gross Plant includes CWIP for Projections

3/ Linked to WS5 - SSCDCostData (CRSP)

Line No.	Description	Gross Plant (\$) ^{3/}	% of Plant to Transmission	Accumulated Depreciation (\$)	Cost of Capital Rate	Net Investment Cost	Cost of Capital (Interest) (\$)	O&M (\$)	O&M Software Exp (\$)	A&G (\$)	Transmission Exp by Others	Annual Depreciation (\$)	Gross ATRR (\$)	Transmission Credit (\$)	SSCD Credit Allocation (\$)	Net ATRR (\$)	Prior PY True-up (\$)	FY2026 Final ATRR
	CRCMT POINT-TO-POINT TRANSMISSION ^{1/ 2/}	\$ 22,355,844	3.047%	\$ 15,301,985	3.558%	\$ 7,053,859	\$ 250,842	\$ 1,368,654	\$ -	\$ 552,637		\$ 372,991	\$ 2,545,224	\$ -		\$ 2,545,224		\$ 2,545,224

FOOTNOTES:
1/ Pt-to-PlATTR outside SPP footprint, for display purpose only.
2/ Link to WS4 - CostData and WS3 - RevCredits.
3/ Gross Plant includes CWIP for Projections.

Line No.	TRANSMISSION REVENUE CREDITS	TOTAL	CRSPZ	TSGTZ	PRPAZ	PT-to-PT
1	Facility Use Charge (Schedule 10)	20,586	1/	20,586		
2	Phase Shifter Revenue	1,009,785	2/	1,009,785		
3	Non-Firm Revenue (Schedule 10)	2,888,938		2,888,938		
4	Provo River Project Revenue	29,788	3/	29,788		
5	Ancillary Services		4/	-		
6	Subtotal	3,949,097		3,949,097	-	-
7						
8	SPP	5/				
9	Schedule 7 (Firm PTP)					
10	Schedule 7 Adjustments					
11	Subtotal					
12	Schedule 8 (Non-Firm PTP)					
13	Schedule 8 Adjustments					
14	Subtotal					
15	Schedule 9 (NITS)					
16	Schedule 9 Adjustments					
17	Subtotal					
18	Schedule 11 BPU Zonal					
19	Schedule 11 BPU Zonal Adjustments					
20	Subtotal					
21	Schedule 11 BPU Regional					
22	Schedule 11 BPU Regional Adjustments					
23	Subtotal					
24	Schedule 1 SSCD					
25	Schedule 1 SSCD Adjustments					
26	Subtotal					
27						
28	TOTAL TRANSMISSION REVENUE CREDITS	3,949,097	3,949,097	-	-	-

FOOTNOTES:

- 1/ Transmission Revenue credits for previous FY will be directly assigned to CRSPZ for first year joining SPP
2/ Phase Shifter Revenue report (FERC code 4000456150) current FY
3/ Provo River Project Revenue through Wheeling Transmission Contract
4/ Schedule 4 - Scheduling, System Control and Dispatch Services Revenue. In RTO expect revenue to come from SPP Settlements.
5/ SPP Revenue Credits by Zone

Line No.	B	FY2026 Projection C	Notes D
1	PLANT & NET INVESTMENT		
2	Gross Plant-in-Service (Schedule 1)	774,277,508	1/
3	Transmission Plant-in-Service	728,618,601	
4	Generation Plant-in-Service	45,658,906	
5	Non-Trans Functionalization (Sub-Trans)	-	
6	Total Plant-in-Service Breakout	774,277,508	
7			
8	Transmission Plant-in-Service Allocation		2/
9	CRSP Zonal (CRSPZ) Transmission Plant-in-Service	706,641,659	
10	TSGT Zonal (TSGTZ) Transmission Plant-in-Service	-	2a/
11	PRPA Zonal (PRPAZ) Transmission Plant-in-Service	-	2a/
12	Zonal BPU Plant-in-Service		3/
13	CRSP Zonal BPU	-	
14	TSGT Zonal BPU	-	
15	PRPA Zonal BPU	-	
16	Regional BPU Plant-in-Service		4/
17	CRSPZ Regional BPU	-	
18	TSGTZ Regional BPU	-	
19	PRPAZ Regional BPU	-	
20	CRCMT Point-to-Point (Pt-to-Pt)	21,976,942	
21	Total Transmission Plant-in-Service	728,618,601	
22			
23	CWIP (for Estimates only)	5,383,083	5/
24	Transmission Plant-in-Service	5,160,002	
25	Non-Trans Functionalization (Sub-Trans)	223,081	
26	Projected Plant (CWIP)	5,383,083	
27			
28	Transmission CWIP Allocation		6/
29	CRSPZ Transmission Plant-in-Service	4,781,100	
30	TSGT Zonal Transmission Plant-in-Service	-	
31	PRPA Zonal Transmission Plant-in-Service	-	
32	Zonal BPU Plant-in-Service	-	
33	CRSP Zonal BPU	-	
34	TSGT Zonal BPU	-	
35	PRPA Zonal BPU	-	
36	Regional BPU Plant-in-Service	-	
37	CRSPZ REGIONAL BPU	-	
38	TSGTZ REGIONAL BPU	-	
39	PRPAZ REGIONAL BPU	-	
40	CRCMT Pt-to-Pt	378,902	
41	Total Transmission Plant-in-Service	5,160,002	
42			
43	Total Plant-in-Service plus CWIP	779,660,591	C2+C23
44			
45	Adjusted Gross Plant-in-Service (w/CWIP)		7/
46	Transmission Plant-in-Service	733,778,603	C3+C24
47	Generation Plant-in-Service	45,658,906	C4
48	Non-Trans Functionalization (Sub-Trans)	223,081	C5+C25
49	TOTAL Adjusted Transmission Plant w/CWIP	779,660,591	

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Adjusted Transmission Plant-in-Service (w/CWIP) Allocation

CRSPZ Transmission Plant-in-Service	711,422,759	C9+C29
TSGT Zonal Transmission Plant-in-Service	-	C10+C30
PRPA Zonal Transmission Plant-in-Service	-	C11+C31
Zonal BPU Plant-in-Service		
CRSP Zonal BPU	-	C13+C33
TSGT Zonal BPU	-	C14+C34
PRPA Zonal BPU	-	C15+C35
Regional BPU Plant-in-Service		
CRSPZ Regional BPU	-	C17+C37
TSGTZ Regional BPU	-	C18+C38
PRPAZ Regional BPU	-	C19+C39
CRCMT Pt-to-Pt	22,355,844	C20+C40
Total Transmission Plant-in-Service	733,778,604	

Adj % to Plant-in-Service

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% Plant-to-Transmission	94.115%	C46/C43
Generation Plant-in-Service	5.856%	C47/C43
Non-recoverable % under SPP	0.029%	C48/C43
Total Adj Plant-in-Service	100.000%	

Adj % to Plant-in-Service Allocation

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CRSPZ Transmission Plant-in-Service	96.953%	C52/C46
TSGT Zonal Transmission Plant-in-Service	0.000%	C53/C46
PRPA Zonal Transmission Plant-in-Service	0.000%	C54/C46
Zonal BPU Plant-in-Service		
CRSP Zonal BPU	0.000%	C56/C46
TSGT Zonal BPU	0.000%	C57/C46
PRPA Zonal BPU	0.000%	C58/C46
Regional BPU Plant-in-Service		
CRSPZ Regional BPU	0.000%	C60/C46
TSGTZ Regional BPU	0.000%	C61/C46
PRPAZ Regional BPU	0.000%	C62/C46
CRCMT Pt-to-Pt	3.047%	C63/C46
Total Transmission Plant-in-Service	100.000%	

FOOTNOTES:

1/ WS9-TransFacDetail - Gross Plant-in-Service (Schedule 1) + WS11 - BPU Facilities broken out for functionalization.

2/ WS9-TransFacDetail - Gross Plant Transmission assets allocated by Zone.

2a/ Following publication of these templates in Rate Order No. WAPA-220, the assets thought to be in TSGTZ & PRPAZ were found to be in the CRSP Zone. Due to FERC's prior approval of the templates, WAPA-CRSP is unable to directly amend the templates; therefore, WAPA-CRSP has adjusted the relevant line items to zero and incorporated these assets into the CRSP Zone.

3/ WS11-BPU FacDetail - BPU Zonal Plant-in-Service.

4/ WS11-BPU FacDetail - BPU Regional Plan-in-Service.

5/ WS10-FY_CWIP - Projected Capital Work in Progress (CWIP), used only in Estimates.

6/ Allocated CWIP project assets by Zone per functionalization

7/ Adjusted Gross Plant plus CWIP

8/ % of Transmission Plant-to-Total Plant

9/ Adj % of Trans Plant-to-Service Allocated by Zone.

ACCUMULATED DEPRECIATION

Prior Year Depreciation (Schedule 4)	533,657,079	10/
Allowance for Accumulated Depreciation	533,657,079	
Transmission Accum Depreciation by %	502,252,071	C101*C67
Generation Accum Depreciation by %	31,252,315	C101*C68
Non-recoverable Auum Depreciation by %	152,693	C101*C69
Total Accumulated Depreciation	533,657,079	

107

108	Transmission Accumulated Depreciation Expense Allocation	502,252,071	11/
109	CRSPZ Transmission Plant-in-Service	486,950,086	C108*C73
110	TSGT Zonal Transmission Plant-in-Service	-	C108*C74
111	PRPA Zonal Transmission Plant-in-Service	-	C108*C75
112	Zonal BPU Plant-in-Service		
113	CRSP Zonal BPU	-	C108*C77
114	TSGT Zonal BPU	-	C108*C78
115	PRPA Zonal BPU	-	C108*C79
116	Regional BPU Plant-in-Service		
117	CRSPZ Regional BPU	-	C108*C81
118	TSGTZ Regional BPU	-	C108*C82
119	PRPAZ Regional BPU	-	C108*C83
120	CRCMT Pt-to-Pt	15,301,985	C108*C84
121	Total Transmission Plant-in-Service	502,252,071	

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FOOTNOTES:

124 10/ CRSP Consolidated ROO's Schedule 4 - Prior Year Depreciation.

125 11/ Accum Depreciation assigned to Trans by %.

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128	NET INVESTMENT COST (Less Depreciation)		12/
129	Transmission Net Investment Cost	231,526,533	C46-C103
130	Generation Net Investment Cost	14,406,591	C47-C104
131	Non-Trans Net Investment Cost	70,388	C48-C105
132	Net Plant less Accumulated Depr Total	246,003,512	

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134	Transmission Net Investment Cost (less Depr) Allocation		
135	CRSPZ Transmission Plant-in-Service	224,472,673	C52-C109
136	TSGT Zonal Transmission Plant-in-Service	-	C53-C110
137	PRPA Zonal Transmission Plant-in-Service	-	C54-C111
138	Zonal BPU Plant-in-Service		
139	CRSP Zonal BPU	-	C56-C113
140	TSGT Zonal BPU	-	C57-C114
141	PRPA Zonal BPU	-	C58-C115
142	Regional BPU Plant-in-Service		
143	CRSPZ Regional BPU	-	C60-C117
144	TSGTZ Regional BPU	-	C61-C118
145	PRPAZ Regional BPU	-	C62-C119
146	CRCMT Pt-to-Pt	7,053,859	C63-C120
147	Total Transmission Plant-in-Service	231,526,533	

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FOOTNOTES:

150 12/ Formula Net Investment Costs are Plants to Transmission less Depreciation.

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152	Cost of Capital (Interest) Expense	3.56%	13/
153	Transmission Net Investment Cost	8,236,585	C152*C129
154	Generation Net Investment Cost	512,516	C152*C130
155	Non-Trans Net Investment Cost	2,504	C152*C131
156	Net Plant less Accumulated Depr Total	8,751,606	

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Cost of Capital (Interst) Allocation

CRSPZ Transmission Plant-in-Service	7,985,643	C153*C73
TSGT Zonal Transmission Plant-in-Service	-	C153*C74
PRPA Zonal Transmission Plant-in-Service	-	C153*C75
Zonal BPU Plant-in-Service		
CRSP Zonal BPU	-	C153*C77
TSGT Zonal BPU	-	C153*C78
PRPA Zonal BPU	-	C153*C79
Regional BPU Plant-in-Service		C153*C80
CRSPZ Regional BPU	-	C153*C81
TSGTZ Regional BPU	-	C153*C82
PRPAZ Regional BPU	-	C153*C83
CRCMT Pt-to-Pt	250,942	C153*C84
Total Transmission Plant-in-Service	8,236,585	

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FOOTNOTES:

13/ WS6-O&M&A&G - Average Interest Rate(C39).

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ANNUAL DEPRECIATION EXPENSE	13,008,084	14/
Transmission Annual Depreciation	12,242,576	C176*C67
Generation Annual Depreciation	761,786	C176*C68
Non-Transmission Depreciation Expense	3,722	C176*C69
Annual Depreciation Expense to Transmission	13,008,084	

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Transmission Annual Depreciation Allocation	12,242,576	
CRSPZ Transmission Plant-in-Service	11,869,584	C182*C73
TSGT Zonal Transmission Plant-in-Service	-	C182*C74
PRPA Zonal Transmission Plant-in-Service	-	C182*C75
Zonal BPU Plant-in-Service		
CRSP Zonal BPU	-	C182*C77
TSGT Zonal BPU	-	C182*C78
PRPA Zonal BPU	-	C182*C79
Regional BPU Plant-in-Service		
CRSPZ Regional BPU	-	C182*C81
TSGTZ Regional BPU	-	C182*C82
PRPAZ Regional BPU	-	C182*C83
CRCMT Pt-to-Pt	372,991	C182*C84
Total Transmission Plant-in-Service	12,242,576	

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FOOTNOTES:

14/ Consolidated ROOs Schedule 4 Depreciation Expense - Current FY Projected.

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OPERATION & MAINTENANCE EXPENSE	47,731,851	15/
Transmission O&M Expense	44,922,895	C200*C67
Generation O&M Expense	2,795,299	C200*C68
Non-Trans O&M Expense	13,657	C200*C69
Total O&M Expenses to Transmission	47,731,851	

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O&M Expense Allocated to Transmission	44,922,895	
CRSPZ Transmission Investment Cost	43,554,241	C206*C73
TSGT Zonal Investment Cost	-	C206*C74
PRPA Zonal Investment Cost	-	C206*C75
Zonal BPU Plant-in-Service		
CRSP Zonal BPU	-	C206*C77
TSGT Zonal BPU	-	C206*C78
PRPA Zonal BPU	-	C206*C79
Regional BPU Plant-in-Service	-	
CRSPZ Regional BPU	-	C206*C81
TSGTZ Regional BPU	-	C206*C82
PRPAZ Regional BPU	-	C206*C83
CRCMT Pt-to-Pt	1,368,654	C206*C84
Total O&M Expenses to Transmission	44,922,895	

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FOOTNOTES:

15/ Link to WS6 (C15) O&M less Conservation, Environmental, and A&G.

ADMINISTRATIVE & GENERAL EXPENSE			19,273,213	16/	
Transmission A&G Expense			18,139,010	C201*C67	
Generation A&G Expense			1,128,688	C201*C68	
Non-Transmission A&G Expense			5,515	C201*C69	
Total A&G Expenses to Transmission			19,273,213		
A&G Expense Allocated to Transmission			18,139,010		
CRSPZ Transmission Investment Cost			17,586,374	C231*C73	
TSGT Zonal Investment Cost			-	C231*C74	
PRPA Zonal Investment Cost			-	C231*C75	
Zonal BPU Plant-in-Service					
CRSP Zonal BPU			-	C231*C77	
TSGT Zonal BPU			-	C231*C78	
PRPA Zonal BPU			-	C231*C79	
Regional BPU Plant-in-Service					
CRSPZ Regional BPU			-	C231*C81	
TSGTZ Regional BPU			-	C231*C82	
PRPAZ Regional BPU			-	C231*C83	
CRCMT Pt-to-Pt			552,637	C231*C84	
Total A&G Expenses to Transmission			18,139,010		

FOOTNOTES:

16/ Link to WS6 (C25), A&G

Row/Line	A	B	C
	FY26 Transmission		
	Projections		
1	GROSS CRSP PLANT-IN-SERVICE 1/	779,660,591	Allocations
2	Transmission Plant-in-Service	733,778,603	94.115%
3	Generation Plant-in-Service	45,658,906	5.86%
4	Non-recoverable under SPP (AI Excl)	223,081	0.029%
5	Total Gross Plant-in-Service	779,660,591	100.00%
6			
7	WAPA-CRSP		
	Transmission Plant-	% of Trans Plant	Transmission Sub-
	in-Service	to Total Plant	Allocations
8	Transmission Sub-Allocation of Gross Transmission Plant-in-Service		
9	Transmission Plant-in-Service - CRSPZ	711,422,759	91.248%
10	Transmission Plant-in-Service - West - Tri-State Zone	-	0.000%
11	Transmission Plant-in-Service - West - PRPA Zone	-	0.000%
12	Zonal BPU Plant-in-Service		
13	CRSP Zonal BPU	-	0.00%
14	TSGT Zonal BPU	-	0.00%
15	PRPA Zonal BPU	-	0.00%
16	Regional BPU Plant-in-Service		
17	CRSPZ Regional BPU	-	0.00%
18	TSGTZ Regional BPU	-	0.00%
19	PRPAZ Regional BPU	-	0.00%
20	Transmission Plant-in-Service CRCMT Pt-to-Pt	22,355,844	2.867%
21	Total Sub-Allocation of Gross Transmission Plant-in-Service	733,778,604	94.115%
22			
	FY26 SSCD		
	Projections		
23	GROSS PLANT-IN-SERVICE		Allocation
24	SSCD Plant-in-Service (assigned to transmission)	1,648,477	2/ 0.211%
25	Capital Cost - RMR	824,239	0.1057%
26	Capital Cost - CRSP	824,239	0.1057%
27			
28	Transmission Accumulated Depreciation Expense Project Allocation - SSCD	695,721	2/
29	Capital Cost - RMR	347,861	
30	Capital Cost - CRSP	347,861	
31			
32	Transmission Accumulated Depreciation Expense Sub-Allocation - SSCD	347,861	
33	Transmission Plant-in-Service - West - CRSPZ	337,262	
34	Transmission Plant-in-Service - West - Tri-State Zone	-	
35	Transmission Plant-in-Service - West - PRPA Zone	-	
36	Zonal BPU Plant-in-Service		
37	CRSP Zonal BPU	-	
38	TSGT Zonal BPU	-	
39	PRPA Zonal BPU	-	
40	Regional BPU Plant-in-Service		
41	CRSPZ Regional BPU	-	
42	TSGTZ Regional BPU	-	
43	PRPAZ Regional BPU	-	
44	Transmission Plant-in-Service CRCMT Pt-to-Pt	10,598	
45	Total Transmission Accumulated Depreciation Expense Sub-Allocation - SSCD	347,861	
46			
47	Transmission Net Plant Project Allocation - SSCD	952,756	2/
48	Capital Cost - RMR	476,378	
49	Capital Cost - CRSP	476,378	
50			
51	Transmission Net Plant Sub-Allocation - SSCD	476,378	
52	Transmission Plant-in-Service - West - CRSPZ	461,864	
53	Transmission Plant-in-Service - West - Tri-State Zone	-	
54	Transmission Plant-in-Service - West - PRPA Zone	-	
55	Zonal BPU Plant-in-Service	-	
56	CRSP Zonal BPU		
57	TSGT Zonal BPU		
58	PRPA Zonal BPU		
59	Regional BPU Plant-in-Service	-	
60	CRSPZ Regional BPU		

61	TSGTZ Regional BPU	
62	PRPAZ Regional BPU	
63	Transmission Plant-in-Service CRCMT Pt-to-Pt	14,514
64	Total Transmission Accumulated Depreciation Expense Sub-Allocation - SSCD	476,378
65		
66	Transmission Cost of Capital (Interest) Expense Project Allocation - SSCD	44,691 2/
67	Capital Cost - RMR	22,346
68	Capital Cost - CRSP	22,346
69		
70	Transmission Cost of Capital (Interest) Expense Sub-Allocation - SSCD	22,346
71	Transmission Plant-in-Service - West - CRSPZ	21,665
72	Transmission Plant-in-Service - West - Tri-State Zone	-
73	Transmission Plant-in-Service - West - PRPA Zone	-
74	Zonal BPU Plant-in-Service	
75	CRSP Zonal BPU	-
76	TSGT Zonal BPU	-
77	PRPA Zonal BPU	-
78	Regional BPU Plant-in-Service	
79	CRSPZ Regional BPU	-
80	TSGTZ Regional BPU	-
81	PRPAZ Regional BPU	-
82	Transmission Plant-in-Service CRCMT Pt-to-Pt	681
83	Total Transmission Cost of Capital (Interest) Expense Sub-Allocation - SSCD	22,346
84		
85	OPERATION AND MAINTENANCE EXPENSE (excluding A&G, OATI, Reserves)	3,827,247 3/
86	Transmission Plant-in-Service	3,602,019
87	Generation Plant-in-Service	224,133
88	Non-recoverable under SPP (AI Excl)	1,095
89	Total Operation & Maintenance Expenses	3,827,247
90		
91	Transmission Operation & Maintenance Expenses Sub-Allocation - SSCD	3,602,019
92	Transmission Plant-in-Service - West - CRSPZ	3,492,277
93	Transmission Plant-in-Service - West - Tri-State Zone	-
94	Transmission Plant-in-Service - West - PRPA Zone	-
95	Zonal BPU Plant-in-Service	
96	CRSP Zonal BPU	-
97	TSGT Zonal BPU	-
98	PRPA Zonal BPU	-
99	Regional BPU Plant-in-Service	
100	CRSPZ Regional BPU	-
101	TSGTZ Regional BPU	-
102	PRPAZ Regional BPU	-
103	Transmission Plant-in-Service CRCMT Pt-to-Pt	109,742
104	Total Transmission Operation & Maintenance Expenses Sub-Allocation - SSCD	3,602,019
105		
106	ADMINISTRATIVE & GENERAL EXPENSE - SSCD	1,131,596 3/
107	Transmission Plant-in-Service	1,065,003
108	Generation Plant-in-Service	66,269
109	Non-recoverable under SPP (AI Excl)	324
110	Total Administrative & General Expense	1,131,596
111		
112	Transmission Administrative & General Expense Sub-Allocation - SSCD	1,065,003
113	Transmission Plant-in-Service - West - CRSPZ	1,032,556
114	Transmission Plant-in-Service - West - Tri-State Zone	-
115	Transmission Plant-in-Service - West - PRPA Zone	-
116	Zonal BPU Plant-in-Service	
117	CRSP Zonal BPU	-
118	TSGT Zonal BPU	-
119	PRPA Zonal BPU	-
120	Regional BPU Plant-in-Service	
121	CRSPZ Regional BPU	-
122	TSGTZ Regional BPU	-
123	PRPAZ Regional BPU	-
124	Transmission Plant-in-Service CRCMT Pt-to-Pt	32,447
125	Total Transmission Administrative & General Expense Sub-Allocation - SSCD	1,065,003
126		
127	Transmission Annual Depreciation Expense Project Allocation - SSCD	26,932 2/
128	Capital Cost - RMR	13,466
129	Capital Cost - CRSP	13,466

130		
131	Transmission Annual Depreciation Expense Sub-Allocation - SSCD	13,466
132	Transmission Plant-in-Service - West - CRSPZ	13,056
133	Transmission Plant-in-Service - West - Tri-State Zone	-
134	Transmission Plant-in-Service - West - PRPA Zone	-
135	Zonal BPU Plant-in-Service	
136	CRSP Zonal BPU	-
137	TSGT Zonal BPU	-
138	PRPA Zonal BPU	-
139	Regional BPU Plant-in-Service	
140	CRSPZ Regional BPU	-
141	TSGTZ Regional BPU	-
142	PRPAZ Regional BPU	-
143	Transmission Plant-in-Service CRCMT Pt-to-Pt	410
144	Total Transmission Annual Depreciation Expense Sub-Allocation - SSCD	13,466
145		
146	GROSS SSCD ARR	4,702,833
147		
148	Previous FY SSCD True-up 4/	
149		
150	NET SSCD ARR	4,702,833
151		
152	FOOTNOTES:	
153	1/ Link to WS5-CostData	
154	2/ From RMR's WS3-CostData	
155	3/ From RMR's WS4-O&M-A&GE	
156	4/ Placeholder for True-up amount	

Line No.	(1)	FY2026 Projection (2)	NOTES (3)
1			
2	O&M Expenses (Schedule 11)		
3	Transmission Expenses - Maintenance	37,396,674	1/
4	Transmission Expenses - Operation	30,191,258	2/
5	Less:		3/
6	Conservation and Renewable Energy Expenses	142,685	4/
7	Environment - Constructive Return	796,095	5/
8	A&G Expense (A&G is included in the Trans Expense in Sched 11, this is simply to identify labor)	19,273,213	6/
9			
10	Interest Expenses - (Schedule 5)		7/
11	Interest on Capitalized Moveable Equipment	285,979	
12	Interest on Stores	69,933	
13	Total CME & Stores Interest	355,912	
14			
15	Total Operation and Maintenance Expenses	47,731,851	8/
16			
17	O&M - SPP Implementation Costs - Allocated 100% to CRSPZ Transmission		9/
18	MCG Software Costs for Merchant in SPP	\$ 2,466,258	
19			
20	O&M - PT-to-PT Software Expense		10/
21	Implementation costs for PtP		
22	Labor and TBU Costs (estimated amount)		
23	Total O&M Allocated to PtP	\$ -	
24			
25	Administration & General (AGE)	\$ 19,273,213	11/
26			
27	Transmission by Others		12/
28	Non-WAPA Suppliers	\$ 8,484,045	
29	WAPA Suppliers	\$ 6,154,643	
30	TRANSMISSION PURCHASE OF OTHERS	\$ 14,638,687.77	
31			
32	Interest - Previous FY Interest	\$ 2,178,871	13/
33	Interest - Western Unpaid Debt (SOR)	\$ 61,247,031	
34	Interest Rate as % of Net Investment	3.558%	C32/C33

FOOTNOTES:

- 1/ FY26 Combined CRSP Work Plan Maintenance.
2/ FY26 Combined CRSP Work Plan Non-Maintenance/Operations.
3/ Back out budget activities included in Non-Maintenance Expenses.
4/ FY26 Combined CRSP Work Plan Budget Activity CAREK.
5/ FY26 Combined CRSP Work Plan Budget Activity ENVTK.
6/ A&G included in Operations Budget, backed out . From the FY26 Combined CRSP Work Plan Budget Activity for A&G Obj Code 14xx.
7/ FY24 Status of Repayment by Unit FY Western Only actuals.
8/ Total CRSP O&M Expenses less A&G, plus Moveable Property and Stores Interest.
9/ Place holder for software upgrades related to RTO. Maintenance costs will begin after implementation, continue to check with finance. Direct charge to CRSPZ.
10/ Implementation costs for GC Allocator - direct charge added in WS2-GC_FY_ATTRR second scenario.
11/ FY26 Combined CRSP Work Plan - Obj 14xx A&G expenses.
12/ Transmission costs for FES Delivery, current year projected.
13/ FY24 CRSP Combined ROO's Schedule 5 Previous FY Actuals Interest from Combined Financial Statements.

WAPA-CRSP 2026 Rate Calculation
Worksheet 7 - True-Up (post-RTO)

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Line No.		FY2026 ACTUALS ^{1/}	FY2026 PROJECTIONS	FY2026 True-up
1	PLANT & NET INVESTMENT			
2	Adjusted Plant-in-Service			
3	Transmission Plant-in-Service	-	733,778,603	(733,778,603)
4	Generation Plant-in-Service	-	45,658,906	(45,658,906)
5	Non-Trans Functionalization (Sub-Trans)	-	223,081	(223,081)
6	Total Plant-in-Service Breakout	-	779,660,591	(779,660,591)
7				
8	Transmission Plant-in-Service Allocation			
9	CRSP Zonal (CRSPZ) Transmission Plant-in-Service	-	711,422,759	(711,422,759)
10	TSGT Zonal (TSGTZ) Transmission Plant-in-Service	-	-	-
11	PRPA Zonal (PRPAZ) Transmission Plant-in-Service	-	-	-
12	Zonal BPU Plant-in-Service	-	-	-
13	CRSP Zonal BPU	-	-	-
14	TSGT Zonal BPU	-	-	-
15	PRPA Zonal BPU	-	-	-
16	Regional BPU Plant-in-Service	-	-	-
17	CRSPZ REGIONAL BPU	-	-	-
18	TSGTZ REGIONAL BPU	-	-	-
19	PRPAZ REGIONAL BPU	-	-	-
20	CRCMT Point-to-Point (Pt-to-Pt)	-	22,355,844	(22,355,844)
21	Total Transmission Plant-in-Service	-	733,778,604	(733,778,604)
22				
23	ACCUMULATED DEPRECIATION			
24	Prior Year Depreciation (Schedule 4)		533,657,079	(533,657,079)
25	Transmission Accum Depreciation by %	-	502,252,071	(502,252,071)
26	Generation Accum Depreciation by %	-	31,252,315	(31,252,315)
27	Non-Trans Accum Depreciation by %	-	152,693	(152,693)
28	Total Accumulated Depreciation	-	533,657,079	(533,657,079)
29				
30	Transmission Accumulated Depreciation Expense Allocation			
31	CRSPZ Transmission Plant-in-Service	-	486,950,086	(486,950,086)
32	TSGT Zonal Transmission Plant-in-Service	-	-	-
33	PRPA Zonal Transmission Plant-in-Service	-	-	-
34	Zonal BPU Plant-in-Service	-	-	-
35	CRSP Zonal BPU	-	-	-
36	TSGT Zonal BPU	-	-	-
37	PRPA Zonal BPU	-	-	-
38	Regional BPU Plant-in-Service	-	-	-
39	CRSPZ Regional BPU	-	-	-
40	TSGTZ Regional BPU	-	-	-
41	PRPAZ Regional BPU	-	-	-
42	CRCMT Pt-to-Pt	-	15,301,985	(15,301,985)
43	Total Transmission Plant-in-Service	-	502,252,071	(502,252,071)
44				
45	NET INVESTMENT COST (less Depr)			
46	Transmission Net Investment Cost	-	231,526,533	(231,526,533)
47	Generation Net Investment Cost	-	14,406,591	(14,406,591)
48	Non-Trans Net Investment Cost	-	70,388	(70,388)
49	Net Plant less Accumulated Depr Total	-	246,003,512	(246,003,512)
50				
51	Transmission Net Investment Cost (less Depr) Allocation			
52	CRSPZ Transmission Plant-in-Service	-	224,472,673	(224,472,673)
53	TSGT Zonal Transmission Plant-in-Service	-	-	-
54	PRPA Zonal Transmission Plant-in-Service	-	-	-
55	Zonal BPU Plant-in-Service	-	-	-
56	CRSP Zonal BPU	-	-	-
57	TSGT Zonal BPU	-	-	-
58	PRPA Zonal BPU	-	-	-
59	Regional BPU Plant-in-Service	-	-	-
60	CRSPZ Regional BPU	-	-	-

61	TSGTZ Regional BPU	-	-	-
62	PRPAZ Regional BPU	-	-	-
63	CRCMT Pt-to-Pt	-	7,053,859	(7,053,859)
64	Total Transmission Plant-in-Service	-	231,526,533	(231,526,533)
65				
66	Cost of Capital (Interest) Expense	0.00%	3.56%	
67	Transmission Net Investment Cost	-	8,236,585	(8,236,585)
68	Generation Net Investment Cost	-	512,516	(512,516)
69	Non-Trans Net Investment Cost	-	2,504	(2,504)
70	Net Plant less Accumulated Depre Total	-	8,751,606	(8,751,606)
71				
72	Cost of Capital (Interest) Allocation			
73	CRSPZ Transmission Plant-in-Service	-	7,985,643	(7,985,643)
74	TSGT Zonal Transmission Plant-in-Service	-	-	-
75	PRPA Zonal Transmission Plant-in-Service	-	-	-
76	Zonal BPU Plant-in-Service	-	-	-
77	CRSP Zonal BPU	-	-	-
78	TSGT Zonal BPU	-	-	-
79	PRPA Zonal BPU	-	-	-
80	Regional BPU Plant-in-Service	-	-	-
81	CRSPZ Regional BPU	-	-	-
82	TSGTZ Regional BPU	-	-	-
83	PRPAZ Regional BPU	-	-	-
84	CRCMT Pt-to-Pt	-	250,942	(250,942)
85	Total Transmission Plant-in-Service	-	8,236,585	(8,236,585)
86				
87	ANNUAL DEPRECIATION EXPENSE			
88	Transmission Annual Depreciation	-	12,242,576	(12,242,576)
89	Generation Annual Depreciation	-	761,786	(761,786)
90	Non-Trans Annual Depreciation	-	3,722	(3,722)
91	Annual Depreciation to Transmission	-	13,008,084	(13,008,084)
92				
93	Transmission Annual Depreciation Allocation			
94	CRSPZ Transmission Plant-in-Service	-	11,869,584	(11,869,584)
95	TSGT Zonal Transmission Plant-in-Service	-	-	-
96	PRPA Zonal Transmission Plant-in-Service	-	-	-
97	Zonal BPU Plant-in-Service	-	-	-
98	CRSP Zonal BPU	-	-	-
99	TSGT Zonal BPU	-	-	-
100	PRPA Zonal BPU	-	-	-
101	Regional BPU Plant-in-Service	-	-	-
102	CRSPZ Regional BPU	-	-	-
103	TSGTZ Regional BPU	-	-	-
104	PRPAZ Regional BPU	-	-	-
105	CRCMT Pt-to-Pt	-	372,991	(372,991)
106	Total Transmission Plant-in-Service	-	12,242,576	(12,242,576)
107				
108	OPERATION & MAINTENANCE EXPENSE			
109	Transmission O&M Expense	-	44,922,895	(44,922,895)
110	Generation O&M Expense	-	2,795,299	(2,795,299)
111	Non-Trans O&M Expense	-	13,657	(13,657)
112	Total O&M Expenses to Transmission	-	47,731,851	(47,731,851)
113				
114	O&M Expense Allocated to Transmission			
115	CRSPZ Transmission Investment Cost	-	43,554,241	(43,554,241)
116	TSGT Zonal Investment Cost	-	-	-
117	PRPA Zonal Investment Cost	-	-	-
118	Zonal BPU Plant-in-Service	-	-	-
119	CRSP Zonal BPU	-	-	-
120	TSGT Zonal BPU	-	-	-
121	PRPA Zonal BPU	-	-	-
122	Regional BPU Plant-in-Service	-	-	-
123	CRSPZ Regional BPU	-	-	-
124	TSGTZ Regional BPU	-	-	-
125	PRPAZ Regional BPU	-	-	-

126	CRCMT Pt-to-Pt	-	1,368,654	(1,368,654)
127	Total O&M Expenses to Transmission	-	44,922,895	(44,922,895)
128				
129	ADMINISTRATIVE & GENERAL EXPENSE			
130	Transmission A&G Expense	-	18,139,010	(18,139,010)
131	Generation A&G Expense	-	1,128,688	(1,128,688)
132	Non-Trans A&G Expense	-	5,515	(5,515)
133	Total A&G Transmission Expense	0	19,273,213	(19,273,213)
134				
135	A&G Expense Allocated to Transmission			
136	CRSPZ Transmission Investment Cost	-	17,586,374	(17,586,374)
137	TSGT Zonal Investment Cost	-	-	-
138	PRPA Zonal Investment Cost	-	-	-
139	Zonal BPU Plant-in-Service	-	-	-
140	CRSP Zonal BPU	-	-	-
141	TSGT Zonal BPU	-	-	-
142	PRPA Zonal BPU	-	-	-
143	Regional BPU Plant-in-Service	-	-	-
144	CRSPZ Regional BPU	-	-	-
145	TSGTZ Regional BPU	-	-	-
146	PRPAZ Regional BPU	-	-	-
147	CRCMT Pt-to-Pt	-	552,637	(552,637)
148	Total A&G Expenses to Transmission	-	18,139,010	(18,139,010)
149				
150	TRANSMISSION PURCHASE OF OTHERS	-	14,638,688	(18,691,647)
151				
152	GROSS ATRR			
153	CRSPZ Gross ATRR	-	95,634,530	(95,634,530)
154	TSGTz Gross ATRR	-	101,759	(101,759)
155	PRPAz Gross ATRR	-	622	(622)
156	Zonal BPU	-	-	-
157	CRSPz Gross ATRR	-	-	-
158	TSGTz Gross ATRR	-	-	-
159	PRPAz Gross ATRR	-	-	-
160	Regional BPU Plant-in-Service	-	-	-
161	CRSPZ Regional BPU Gross ATRR	-	-	-
162	TSGTZ Regional BPU Gross ATRR	-	-	-
163	PRPAZ Regional BPU Gross ATRR	-	-	-
164	CRCMT Pt-to-Pt Gross ATRR	-	1,685,395	(1,685,395)
165	Total Gross ATRR	-	97,422,306	(97,422,306)
166				
167	TRANSMISSION CREDIT REVENUE			
168	CRSPZ Transmission Credit Revenue	-	1,925,804	(1,925,804)
169	TSGT Transmission Credit Revenue	-	-	-
170	PRPA Transmission Credit Revenue	-	-	-
171	Zonal BPU	-	-	-
172	CRSP Zonal BPU Transmission Credit Revenue	-	-	-
173	TSGT Zonal BPU Transmission Credit Revenue	-	-	-
174	PRPA Zonal BPU Transmission Credit Revenue	-	-	-
175	Regional BPU Plant-in-Service	-	-	-
176	CRSPZ Regional BPU Transmission Credit Revenue	-	-	-
177	TSGTZ Regional BPU Transmission Credit Revenue	-	-	-
178	PRPAZ Regional BPU Transmission Credit Revenue	-	-	-
179	CRCMT Pt-to-Pt Transmission Credit Revenue	-	-	-
180	Total Transmission Credit Revenue	-	1,925,804	(1,925,804)
181				
182				
183	NET ATRR			
184	CRSPZ Net ATRR	-	93,708,726	(93,708,726)
185	TSGT Net ATRR	-	101,759	(101,759)
186	PRPA Net ATRR	-	622	(622)
187	Zonal BPU	-	-	-
188	CRSP Zonal BPU Net ATRR	-	-	-
189	TSGT Zonal BPU Net ATRR	-	-	-
190	PRPA Zonal BPU Net ATRR	-	-	-

191	Regional BPU Plant-in-Service	-	-	-
192	CRSPZ Regional BPU Net ATRR	-	-	-
193	TSGTZ Regional BPU Net ATRR	-	-	-
194	PRPAZ Regional BPU Net ATRR	-	-	-
195	CRCMT Pt-to-Pt Net ATRR	-	1,685,395	(1,685,395)
196	Total Net ATRR	-	95,496,502	(95,496,502)

197

198 **FOOTNOTES:**

199 1/ Actual data will be populated with True-up.

200 2/ Formulas linked to WS4-CostData.

201 3/ Formulas left in Actuals less Projections for True-up amount.

WAPA-CRSP 2026 Rate Calculation
Worksheet 8 - TrueUp (pre-RTO)

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Line No.		A FY24 Rate	Notes	B FY24 Actuals	C FY24 Trueup
1	A. Operation and Maintenance Expense				
2	Transmission O&M Expense	31,123,417		42,116,682	10,993,265
3	Transmission of Electricity by Others	14,695,069		16,181,271	1,486,202
4	Total O&M for Transmission	45,818,486	A2+A3	58,297,953	12,479,467
5					
6	Net Transmission Investment Cost	256,957,237		226,433,601	(30,523,637)
7					
8	O&M as a % of Net Investment Cost	17.831%	A4/A6	25.746%	7.915%
9					
10					
11	B. A&G Expense				
12	Transmission A&G Expense	13,894,668		15,650,570	1,755,902
13					
14	Net Transmission Investment Cost	256,957,237		226,433,601	(30,523,637)
15					
16	A&G as a % of Net Investment Cost	5.407%	A12/A14	6.912%	1.504%
17					
18	C. Depreciation Expense				
19	Transmission Depreciation Expense	13,040,469		14,322,227	1,281,759
20					
21	Net Transmission Investment Cost	256,957,237		226,433,601	(30,523,637)
22					
23	Depreciation as a % of Net Investment Cost	5.075%	A19/A21	6.325%	1.250%
24					
25	D. Interest				
26	FY 24 Interest is:	4,596,634		2,178,871	(2,417,763)
27	Western Unpaid Debt as of FY24:	88,950,402		61,247,031	(27,703,371)
28	Interest Rate as % of Net Investment	5.17%	A26/A27	3.56%	-1.610%
29					
30	E. Annual Fixed Charge Rate				
31					
32	Operation and Maintenance Expense	17.831% =A8		25.746%	7.915%
33	A&G Expense	5.407% =A16		6.912%	1.504%
34	Depreciation Expense	5.075% =A23		6.325%	1.250%
35	Interest	5.168% =A28		3.558%	-1.610%
36	Total	33.481% (A32:A35)		42.541%	9.059%
37					
38	Annual Transmission Revenue Requirement	\$ 86,032,239	A6*A36	\$ 96,326,155	\$ 10,293,915
39	Total Transmission Revenue Credits ¹				\$ (2,216,225)
40					
41	Net ATRR True-up				\$ 8,077,690
42					
43	1/ Trans Rev Credits based on FY 2024 financial data.				

Line No.	Facility	Facility Name	Description	Balance as of 09/30/24	BPU Z/R	Revised Functional - Filter	Zone	Percentage of Asset In RTO	GC>PPK Asset	CRSPZ	TSGTZ	PRPAZ	GC%	GCA	Excluded
		Pinnacle Peak-Mesa 230Kv 1&S Total		647,597		-				-	-	-		0	647,597
		Pinnacle Peak-Rogers 230-Kv Tline Total		755,032		-				-	-	-		0	755,032
		Pinnacle Peak - Rogers No.1 Total		3,136,039		-				-	-	-		0	3,136,039
		Pinnacle Peak - Roger No. 2 Total		3,136,039		-				-	-	-		0	3,136,039
		Provo, Tanner Sub (City) Total		14,238		-				-	-	-		0	14,238
		Parawan Total		9,220		-				-	-	-		0	9,220
		Preston Mesa MW Total		1,381,253		890,627				-	-	-		69,063	821,564
		Pueblo Army Depot (DOD) Total		9,663		-				-	-	-		0	9,663
		Powell (City of Page) Total		35,953		-				-	-	-		0	35,953
		Power Rights, Salt Lake City - CRSP Total		54,438,845		-				54,027,418	-	-		0	411,427
		Raspberry Creek MW Total		1,147,663		-				1,147,663	-	-		0	0
		Rifle Substation Total		6,108,450		-				6,108,450	-	-		0	0
		Rifle Comm Site Total		1											

Power System	Proj No.	PROJECT ^{1/}	Type	Schedule 2, Balance as of May 2025	BPU Zone/Regional ^{2/}	Revised Functional - Filter ^{3/}	Zone	Percentage of Asset In RTO	CRSPZ	TSGTZ	PRPAZ	GC%	GCA	Excluded	Facilities Check
GCCR	PPK 0094B	Pinnacle Peak Station Service	Subs	\$ 3,138,311		T	SPP Split Allocator	90%	\$ 2,824,480			10%	\$ 282,447.99	\$ 31,383.11	TRUE
GCCR	PPK 0102B	PRC-002-2 DME Computer Upgrade (PPK)	Subs	\$ 10,580		T	SPP Split Allocator	90%	\$ 9,522			10%	\$ 952.20	\$ 105.80	TRUE
GCCR	GCM_ZIL 0002B	Microwave Upgrades (GCM-ZIL)	Comm	\$ 407,206		T	SPP Split Allocator	50%	\$ 203,603			10%	\$ 20,360.30	\$ 183,242.70	TRUE
GCCR	PPK 0099B	PPK MOD 2191, MOD 2291, MOD 2193 and MOD 2293 Replacement	Subs	\$ 586,872		T	SPP Split Allocator	90%	\$ 528,185			10%	\$ 52,818.48	\$ 5,868.72	TRUE
JJCR	FCM 0001B	Four Corners Comm Bldg	Comm	\$ 162,976		T	SPP	100%	\$ 162,976				\$ -	\$ -	TRUE
JJCR	LLM 0109B-CR	RMR Phone System Upgrade	Comm	\$ 248,035		T(LAP/CRSP)	SPP Split Allocation	90%	\$ 223,232			10%	\$ 22,323.15	\$ 2,480.35	TRUE
JJCR	SHR 0091B	Shiprock 13.8kV PCB 5322 Replacement	Subs	\$ 81,490		T	SPP	100%	\$ 81,490				\$ -	\$ -	TRUE
JJCR	SHR 0089B	Shiprock Sub Security Camera Replacement	Misc	\$ 747,613.00		T	SPP	100%	\$ 747,613				\$ -	\$ -	TRUE
				\$ 5,383,083.00					\$ 4,781,100				\$ 378,902.12	\$ 223,080.68	

FOOTNOTES:

1/ Projected assets booked-to-plant obtained from Combined CRSP Ten Year Capital Investment Plan
2/ Placeholder for Base Plan Upgrades
3/ Funtionalzation based on current AI Criteria Plant Asset List for functionalization by project

TRANS \$ 5,160,002
NON-TRANS \$ 223,081

Line No	FID	Facility Name	Description	Project Code	Asset	BPU Z/R	Revised Functional Filter		Zone	Percentage of Asset In RTO	1	1(b)	2	3	4	5	6	Excluded	<100kV	GC>PPK Asset
3597	DPK	Deer Peak MW	Antenna	SOCOLOJTMW-C	178716		T	SPP		100%	0	0	0	x	0	0	0		0	
3598	DPK	Deer Peak MW	Battery Charger	SOCOLOJTMW-C	178729		T	SPP		100%	0	0	0	x	0	0	0		0	
3599	DPK	Deer Peak MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178706		T	SPP		100%	0	0	0	x	0	0	0		0	
3600	DPK	Deer Peak MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184108		T	SPP		100%	0	0	0	x	0	0	0		0	
3601	DPK	Deer Peak MW	Microwave Tower	SOCOLOJTMW-C	178737		T	SPP		100%	0	0	0	x	0	0	0		0	
3602	DPK	Deer Peak MW	Miscellaneous Equipment	SOCOLOJTMW-C	178709		T	SPP		100%	0	0	0	x	0	0	0		0	
3603	MID	Midway Substation	Antenna	SOCOLOJTMW-C	178721		T	SPP		100%	0	0	0	x	0	0	0		0	
3604	MID	Midway Substation	Battery Charger	SOCOLOJTMW-C	178731		T	SPP		100%	0	0	0	x	0	0	0		0	
3605	MID	Midway Substation	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178703		T	SPP		100%	0	0	0	x	0	0	0		0	
3606	MID	Midway Substation	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184109		T	SPP		100%	0	0	0	x	0	0	0		0	
3607	MID	Midway Substation	Microwave Tower	SOCOLOJTMW-C	178736		T	SPP		100%	0	0	0	x	0	0	0		0	
3608	MID	Midway Substation	Miscellaneous Equipment	SOCOLOJTMW-C	178738		T	SPP		100%	0	0	0	x	0	0	0		0	
3609	MMT	Methodist Mountain MW	Antenna	SOCOLOJTMW-C	178723		T	SPP		100%	0	0	0	x	0	0	0		0	
3610	MMT	Methodist Mountain MW	Battery Charger	SOCOLOJTMW-C	178734		T	SPP		100%	0	0	0	x	0	0	0		0	
3611	MMT	Methodist Mountain MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178705		T	SPP		100%	0	0	0	x	0	0	0		0	
3612	MMT	Methodist Mountain MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184112		T	SPP		100%	0	0	0	x	0	0	0		0	
3613	MMT	Methodist Mountain MW	Miscellaneous Equipment	SOCOLOJTMW-C	178712		T	SPP		100%	0	0	0	x	0	0	0		0	
3614	MNK	Monarch MW	Antenna	SOCOLOJTMW-C	178718		T	SPP		100%	0	0	0	x	0	0	0		0	
3615	MNK	Monarch MW	Battery Charger	SOCOLOJTMW-C	178733		T	SPP		100%	0	0	0	x	0	0	0		0	
3616	MNK	Monarch MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178708		T	SPP		100%	0	0	0	x	0	0	0		0	
3617	MNK	Monarch MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184106		T	SPP		100%	0	0	0	x	0	0	0		0	
3618	MNK	Monarch MW	Miscellaneous Equipment	SOCOLOJTMW-C	178715		T	SPP		100%	0	0	0	x	0	0	0		0	
3619	MOC	Montrose Power Operations Center	Antenna	SOCOLOJTMW-C	178720		T	SPP Split Allocator		90%	0	0	0	x	0	0	0		0	
3620	MOC	Montrose Power Operations Center	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178710		T	SPP Split Allocator		90%	0	0	0	x	0	0	0		0	
3621	MOC	Montrose Power Operations Center	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184113		T	SPP Split Allocator		90%	0	0	0	x	0	0	0		0	
3622	MOC	Montrose Power Operations Center	Miscellaneous Equipment	SOCOLOJTMW-C	178717		T	SPP Split Allocator		90%	0	0	0	x	0	0	0		0	
3623	SHK	Sheeps Knob MW	Antenna	SOCOLOJTMW-C	178724		T	SPP		100%	0	0	0	x	0	0	0		0	
3624	SHK	Sheeps Knob MW	Battery Charger	SOCOLOJTMW-C	178735		T	SPP		100%	0	0	0	x	0	0	0		0	
3625	SHK	Sheeps Knob MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	178707		T	SPP		100%	0	0	0	x	0	0	0		0	
3626	SHK	Sheeps Knob MW	Fixed Radio Communication Equipment	SOCOLOJTMW-C	184107		T	SPP		100%	0	0	0	x	0	0	0		0	
3627	SHK	Sheeps Knob MW	Miscellaneous Equipment	SOCOLOJTMW-C	178714		T	SPP		100%	0	0	0	x	0	0	0		0	
3628	SPC	Spring City	Station Equipment	SPC CN																

Line No	FID	Facility Name	Description	Project Code	Asset	BPU Z/R	Revised Functional Filter		Zone	Percentage of Asset In RTO	1	1(b)	2	3	4	5	6	Excluded	<100kV	GC>PPK Asset
3685	VNL	Vernal Substation	Relay	VNL 0023B	185372		T	SPP		100%	0	0	0	x	0	0	0		0	
3686	VNL	Vernal Substation	Circuit Breaker	VNL 0024B	186012		T	SPP		100%	x	0	0	0	0	0	0		0	
3687	VNL	Vernal Substation	Circuit Breaker	VNL 0025B	186013		T	SPP		100%	x	0	0	0	0	0	0		0	
3688	VNL	Vernal Substation	Instrument Transformer	VNL 0026B	189588		T	SPP		100%	0	0	0	x	0	0	0		0	
3689	VNL	Vernal Substation	Battery	VNL 0027B	191141		T	SPP		100%	0	0	0	x	0	0	0		0	
3690	VNL	Vernal Substation	Relay	VNL 0028B	194572		T	SPP		100%	0	0	0	x	0	0	0		0	
3691	VNL	Vernal Substation	Relay	VNL 0028B	194573		T	SPP		100%	0	0	0	x	0	0	0		0	
3692	VNL	Vernal Substation	Circuit Breaker	VNL 0030B	216716		T	SPP		100%	x	0	0	0	0	0	0		0	
3693	VNL	Vernal Substation	Circuit Breaker	VNL 0030B	216717		T	SPP		100%	x	0	0	0	0	0	0		0	
3694	VNL	Vernal Substation	Circuit Breaker	VNL 0030B	216718		T	SPP		100%	x	0	0	0	0	0	0		0	
3695	VNL	Vernal Substation	Disconnect Switch	VNL 0031B	228951		T	SPP		100%	x	0	0	0	0	0	0		0	
3696	VNL	Vernal Substation	Disconnect Switch	VNL 0031B	228952		T	SPP		100%	x	0	0	0	0	0	0		0	
3697	VNL	Vernal Substation	Circuit Breaker	VNL 0032B	205067		T	SPP		100%	x	0	0	0	0	0	0		0	
3698	VNL	Vernal Substation	Battery Charger	VNL 0033B	525528		T	SPP		100%	0	0	0	x	0	0	0		0	
3699	VNL	Vernal Substation	Battery Charger	VNL 0033B	525529		T	SPP		100%	0	0	0	x	0	0	0		0	
3700	VNL	Vernal Substation	CA-Land & Land Rights	VNL 0034C-PAC	0		T	SPP		100%	x	0	0	0	0	0	0		0	
3701	VNL	Vernal Substation	CA-Other Structures and Facilities	VNL 0034C-PAC	0		T	SPP		100%	x	0	0	0	0	0	0		0	
3702	VNL	Vernal Substation	Land & Land Rights	VNL 0034C-PAC	0		T	SPP		100%	x	0	0	0	0	0	0		0	
3703	VNL	Vernal Substation	Station Equipment	VNL 0034C-PAC	0		T	SPP		100%	x	0	0	0	0	0	0		0	
3704	VNL	Vernal Substation	Concrete Foundation	VNL 9002C	135330X		T	SPP		100%	x	0	0	0	0	0	0		0	
3705	VNL	Vernal Substation	Service Building	VNL 9002C	135331X		T	SPP		100%	x	0	0	0	0	0	0		0	
3706	VNL	Vernal Substation	Microwave System	VNL 9003B	135333X		T	SPP		100%	0	0	0	x	0	0	0		0	
3707	VNL	Vernal Substation	Microwave System	VNL 9005B	135335X		T	SPP		100%	0	0	0	x	0	0	0		0	
3708	VNL	Vernal Substation	SCADA	VNL 9006B	135287X		T	SPP		100%	0	0	0	x	0	0	0		0	
3709	VNL	Vernal Substation	Carrier Current Comm Equipment	VNL CNV0C	135392X		T	SPP		100%	0	0	0	x	0	0	0		0	
3710	VNL	Vernal Substation	CA-Station Equipment	VNL CNV0C	173391		T	SPP		100%	0	0	0	x	0	0	0		0	
3711	VNL	Vernal Substation	Indicating Equipment	VNL CNV0C	135340X		T	SPP		100%	0	0	0	x	0	0	0		0	
3712	VNL	Vernal Substation	Land & Land Rights	VNL CNV0C	135350X		T	SPP		100%	0	0	0	x	0	0	0		0	
3713	VNL	Vernal Substation	Load and Frequency Control Equipment	VNL CNV0C	135342X		T	SPP		100%	0	0	0	x	0	0	0		0	
3714	VNL	Vernal Substation	Microwave System	VNL CNV0C	135394X		T	SPP		100%	0	0	0	x	0	0	0		0	
3715	VNL	Vernal Substation	Road	VNL CNV0C	135290X		T	SPP		100%	x	0	0	0	0	0	0		0	
3716	VNL	Vernal Substation	SCADA	VNL CNV0C	13															

Line No	FID	Facility Name	Description	Project Code	Asset	BPU Z/R	Revised Functional Filter		Zone	Percentage of Asset In RTO	1	1(b)	2	3	4	5	6	Excluded	<100kV	GC>PPK Asset
3773	WLD	Weld Substation (CRSP)	CA-Relay	WLD 0016C-PSCO	216002		T	SPP		100%	0	0	0	x	0	0	0		0	
3774	WLD	Weld Substation (CRSP)	CA-Relay	WLD 0016C-PSCO	216022		T	SPP		100%	0	0	0	x	0	0	0		0	
3775	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215861		T	SPP		100%	0	0	0	x	0	0	0		0	
3776	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215881		T	SPP		100%	0	0	0	x	0	0	0		0	
3777	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215901		T	SPP		100%	0	0	0	x	0	0	0		0	
3778	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215921		T	SPP		100%	0	0	0	x	0	0	0		0	
3779	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215941		T	SPP		100%	0	0	0	x	0	0	0		0	
3780	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	215961		T	SPP		100%	0	0	0	x	0	0	0		0	
3781	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	216001		T	SPP		100%	0	0	0	x	0	0	0		0	
3782	WLD	Weld Substation (CRSP)	Relay	WLD 0016C-PSCO	216021		T	SPP		100%	0	0	0	x	0	0	0		0	
3783	WLD	Weld Substation (CRSP)	Multiplex Panel	WLD 0017B	228651		T	SPP		100%	0	0	0	x	0	0	0		0	
3784	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0018B	419448		T	SPP		100%	x	0	0	0	0	0	0		0	
3785	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0018B	419449		T	SPP		100%	x	0	0	0	0	0	0		0	
3786	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0018B	419450		T	SPP		100%	x	0	0	0	0	0	0		0	
3787	WLD	Weld Substation (CRSP)	Concrete Foundation	WLD 0018B	419446		T	SPP		100%	x	0	0	0	0	0	0		0	
3788	WLD	Weld Substation (CRSP)	Steel Structure	WLD 0018B	419447		T	SPP		100%	x	0	0	0	0	0	0		0	
3789	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0019B	419461		T	SPP		100%	x	0	0	0	0	0	0		0	
3790	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0019B	419462		T	SPP		100%	x	0	0	0	0	0	0		0	
3791	WLD	Weld Substation (CRSP)	Circuit Breaker	WLD 0019B	419463		T	SPP		100%	x	0	0	0	0	0	0		0	
3792	WLD	Weld Substation (CRSP)	Concrete Foundation	WLD 0019B	419459		T	SPP		100%	x	0	0	0	0	0	0		0	
3793	WLD	Weld Substation (CRSP)	Steel Structure	WLD 0019B	419460		T	SPP		100%	x	0	0	0	0	0	0		0	
3794	WLD	Weld Substation (CRSP)	Battery Charger	WLD 0020B	486488		T	SPP		100%	0	0	0	x	0	0	0		0	
3795	WLD	Weld Substation (CRSP)	Multiplex Panel	WLD 0020B	486487		T	SPP		100%	0	0	0	x	0	0	0		0	
3796	WLD	Weld Substation (CRSP)	Station Equipment	WLD 0023B	0		T	SPP		100%	0	0	0	x	0	0	0		0	
3797	WLD	Weld Substation (CRSP)	CA-Meter Equipment	WLD CNVOC	173615		T	SPP		100%	0	0	0	x	0	0	0		0	
3798	WLD	Weld Substation (CRSP)	Carrier Current Comm Equipment	WLD CNVOC	132234X		T	SPP		100%	0	0	0	x	0	0	0		0	
3799	WLD	Weld Substation (CRSP)	Ground Wires	WLD CNVOC	132229X		T	SPP		100%	x	0	0	0	0	0	0		0	
3800	WLD	Weld Substation (CRSP)	Land & Land Rights	WLD CNVOC	132226X		T	SPP		100%	x	0	0	0	0	0	0		0	
3801	WLD	Weld Substation (CRSP)	Load and Frequency Control Equipment	WLD CNVOC	132233X		T	SPP		100%	0	0	0	x	0	0	0		0	
3802	WLD	Weld Substation (CRSP)	Meter Equipment	WLD CNVOC	13222															

Line No	FID	Facility Name	Description	Project Code	Asset	BPU Z/R	Revised Functional - Filter		Zone	Percentage of Asset In RTO	1	1(b)	2	3	4	5	6	Excluded	<100kV	GC>PPK Asset
3861	WTF	Waterflow Substation	CA-Relay	WTF 00188-PSC	391494		T	SPP		100%	0	0	0	x	0	0	0		0	
3862	WTF	Waterflow Substation	CA-Relay	WTF 00188-PSC	391496		T	SPP		100%	0	0	0	x	0	0	0		0	
3863	WTF	Waterflow Substation	CA-Relay	WTF 00188-PSC	391498		T	SPP		100%	0	0	0	x	0	0	0		0	
3864	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391487		T	SPP		100%	0	0	0	x	0	0	0		0	
3865	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391489		T	SPP		100%	0	0	0	x	0	0	0		0	
3866	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391491		T	SPP		100%	0	0	0	x	0	0	0		0	
3867	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391493		T	SPP		100%	0	0	0	x	0	0	0		0	
3868	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391495		T	SPP		100%	0	0	0	x	0	0	0		0	
3869	WTF	Waterflow Substation	Relay	WTF 00188-PSC	391497		T	SPP		100%	0	0	0	x	0	0	0		0	
3870	WTF	Waterflow Substation	Relay	WTF 00188-WES	391476		T	SPP		100%	0	0	0	x	0	0	0		0	
3871	WTF	Waterflow Substation	Relay	WTF 00188-WES	391477		T	SPP		100%	0	0	0	x	0	0	0		0	
3872	WTF	Waterflow Substation	Relay	WTF 00188-WES	391478		T	SPP		100%	0	0	0	x	0	0	0		0	
3873	WTF	Waterflow Substation	Relay	WTF 00188-WES	391480		T	SPP		100%	0	0	0	x	0	0	0		0	
3874	WTF	Waterflow Substation	Relay	WTF 00188-WES	391481		T	SPP		100%	0	0	0	x	0	0	0		0	
3875	WTF	Waterflow Substation	Relay	WTF 00188-WES	393598		T	SPP		100%	0	0	0	x	0	0	0		0	
3876	WTF	Waterflow Substation	CA-CCVT	WTF 00198-PSC	194501		T	SPP		100%	x	0	0	0	0	0	0		0	
3877	WTF	Waterflow Substation	CA-CCVT	WTF 00198-PSC	194541		T	SPP		100%	x	0	0	0	0	0	0		0	
3878	WTF	Waterflow Substation	CCVT	WTF 00198-PSC	194481		T	SPP		100%	x	0	0	0	0	0	0		0	
3879	WTF	Waterflow Substation	CCVT	WTF 00198-PSC	194521		T	SPP		100%	x	0	0	0	0	0	0		0	
3880	WTF	Waterflow Substation	CCVT	WTF 00198-WES	194578		T	SPP		100%	x	0	0	0	0	0	0		0	
3881	WTF	Waterflow Substation	CCVT	WTF 00198-WES	194579		T	SPP		100%	x	0	0	0	0	0	0		0	
3882	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394444		T	SPP		100%	0	0	0	x	0	0	0		0	
3883	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394444		T	SPP		100%	0	0	0	x	0	0	0		0	
3884	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394444		T	SPP		100%	0	0	0	x	0	0	0		0	
3885	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394446		T	SPP		100%	0	0	0	x	0	0	0		0	
3886	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394448		T	SPP		100%	0	0	0	x	0	0	0		0	
3887	WTF	Waterflow Substation	CA-Relay	WTF 00218-PSC	394450		T	SPP		100%	0	0	0	x	0	0	0		0	
3888	WTF	Waterflow Substation	Relay	WTF 00218-PSC	394443		T	SPP		100%	0	0	0	x	0	0	0		0	
3889	WTF	Waterflow Substation	Relay	WTF 00218-PSC	394443		T	SPP		100%	0	0	0	x	0	0	0		0	

SPP Attachment AI - Criteria for Inclusion of Transmission Facilities

No.	Description	Explanation
1	Non-Radial above 100 kV	All existing non-radial power lines, substations, and associated facilities, operated at 60 100 kV or above, plus all radial lines and associated facilities operated at or above 60 100 kV that serve two or more Eligible Customers not Affiliates of each other. Additionally, at such time an existing radial is incorporated into a looped transmission circuit, that existing radial would be eligible for inclusion in rates on the same basis as the remainder of the facilities in the loop.
1(b)	Two or More Eligible Customers	
2	Interconnect Zones/Surrounding Entities	Facility(ies) that are utilized for interconnecting the various internal Zones to each other as well as those facilities that interconnect the Transmission System with other surrounding entities
3	Control and Protection	Control equipment and facilities necessary to control and protect a facility qualifying as a Transmission Facility.
4	High Side of Transformer	For a substation connected to the Transmission System, where power is transformed from a voltage higher than 60 100kV to a voltage lower than 60 100 kV, the facilities on the high voltage side of the transformer will be included with the exception of transformer isolation equipment.
5	DC Interconnection	The portion of the direct-current interconnections with areas outside of the SPP Region (DC ties) that are owned by a Transmission Owner in the SPP Region, including those portions of the DC tie that operate at a voltage lower than 60 100 kV.
6	7 Factor Test	A facility operated below 60 100kV that has been determined to be transmission by the Commission pursuant to the seven (7) factor test set forth in Commission Order No. 888, 61 Fed Reg. 21,540, 21,620 (1996), or any applicable successor test.