

Attachment N-1

Formula Rate - Cash Flow  
Rate Formula Template  
Utilizing EIA Form 412 Data<sup>1</sup>

For the 12 months ended 12/31/\_\_\_

UTILITY NAME

Line			Allocated
No.			Amount
1	GROSS REVENUE REQUIREMENT	(page 2, line 23, col. 5)	\$ -

REVENUE		(Note Q)	Total	Allocator		
CREDITS						
2	Account No. 454	(page 3, line	0	TP	0.00000	0

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32.0.0

34)					
3	Account No. 456	(page 3, line	0	TP 0.00000	0
37)					
4	Revenues from Grandfathered		0	TP 0.00000	0
Interzonal Transactions					
5	Revenues from service provided by the		0	TP 0.00000	0
ISO at a discount					
6	TOTAL REVENUE CREDITS (sum				0
lines 2-5)					
7	NET REVENUE	(line 1 minus			\$
	REQUIREMENT	line 6)			-
8	Gross Transmission	(page 3, line 2, right most column)			0
Plant					

9	Facility Carrying Charge	(line 7 divided by line 8)	0.00%
10	Applicable base ROE under Attachment O (applicable adders approved by FERC may be added up to the upper end of the zone of reasonableness established by FERC (12.62%))		10.02%

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For the 12 months ended 12/31/\_\_\_

UTILITY NAME

(1) (2) (3) (4) (5)

Line	<b>EIA 412</b>	<b>Transmission</b>
No.	<b>Reference Company</b>	(Col 3 times
	<b>Total Allocator</b>	Col 4)

O&M

1	Transmission	VII.11.d	0	TE	0.00000	0
2	Less Account 565		0		1.00000	0

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3	A&G	VII.16.d	0	W/S	0.00000	0
4	Less FERC		0	W/S	0.00000	0
Annual Fees						
5	Less EPRI & Reg. Comm.		0	W/S	0.00000	0
Exp. & Non-safety Ad (Note F)						
5a	Plus Transmission Related Reg.		0	TE	0.00000	0
Comm. Exp. (Note F)						
6	Common		0	CE	0.00000	0
7	Transmission		0		1.00000	0
Lease Payments						
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less 2, 4, 5)		0			0
DEBT SERVICE						
9	Debt Service		0	GP	0.00000	0
10	Amortization of premium or discount		0	GP	0.00000	0

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12 TOTAL DEBT SERVICE (Sum 0 0  
lines 9 - 10)

TAXES OTHER THAN

INCOME TAXES (Note G)

LABOR

RELATED

13 Payroll 0 W/S 0.00000 0

14 Highway 0 W/S 0.00000 0

and vehicle

15 PLANT

RELATED

16 Property 0 GP 0.00000 0

17 Gross 0 zero 0

Receipts

18 Other 0 GP 0.00000 0

19 Payments in 0 GP 0.00000 0

	lieu of taxes		
20	TOTAL OTHER TAXES (sum lines 13 - 19)	0	0
21	SUBTOTAL (sum lines 8, 12, 20)	0	0
22	MARGIN REQUIREMENT (Note H)	0	0
23	REV. REQUIREMENT (sum lines 21, 23)	0	0

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UTILITY NAME

Line

No.

**SUPPORTING CALCULATIONS AND NOTES**

**EIA 412**

	GROSS PLANT	Reference	Company	Transmission		
	IN SERVICE		Total	Allocator		
1	Production	IV.6.f	0	NA		
2	Transmission	IV.7.f	0	TP	0.00000	0
3	Distribution	IV.8.f	0	NA		
4	General &	IV.9.f	0	W/S	0.00000	0

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	Intangible				
5	Common	0	CE	0.00000	0
6	TOTAL GROSS	0	GP=	0.000%	0
	PLANT (sum				
	lines 1-5)				
	TRANSMISSION				
	PLANT				
	INCLUDED IN				
	ISO RATES				
7	Total				0
	transmission plant				
	(line 2)				
8	Less transmission				0
	plant excluded				
	from ISO rates				

(Note J)

9	Less transmission plant included in OATT Ancillary Services (Note K )	0
10	Transmission plant included in ISO rates (line 7 less lines 8 & 9)	0
11	Percentage of transmission plant included in ISO Rates (line 10 divided by line 7)	TP= 0.00000

TRANSMISSION

EXPENSES

12	Total transmission expenses  (page 2, line 1, column 3)	0
13	Less transmission  expenses included  in OATT  Ancillary  Services (Note I)	0
14	Included  transmission  expenses (line 12  less line 13)	0
15	Percentage of  transmission	0.00000

expenses after  
adjustment (line  
14 divided by line  
12)

16	Percentage of	TP	0.00000
	transmission plant		
	included in ISO		
	Rates (line 11)		

17	Percentage of	TE=	0.00000
	transmission		
	expenses included		
	in ISO Rates (line		
	15 times line 16)		

WAGES & SALARY  
ALLOCATOR (W&S)  
(Note L)

		\$		Allocation		
18	Production	0	0.00	0		
19	Transmission	0	0.00	0		
20	Distribution	0	0.00	0	W&S	
					Allocator	
21	Other	0	0.00	0	(\$ /	
					Allocation)	
22	Total (sum lines 18-21)	0		0	=	0.00000
COMMON PLANT						
ALLOCATOR (CE) (Note M)						
		\$		% Electric	Labor Ratio	
23	Electric	0		(line 23 / line 26)	(line 22)	CE
24	Gas	0		0.00000	*	0.00000 = 0.00000

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25	Water		0
26	Total (sum lines 23-25)		0
	FINANCING		\$
	DATA		
27	Long Term Debt	I.33.b +34.b	\$0
28	Debt Service		0
29	Interest on Long Term Debt	II.16.b + II.17.b Note R	0
30	Bond Principal Amortization (line 28 less line 29)		0

REVENUE

CREDITS

Load

ACCOUNT 447 (SALES FOR  
RESALE)

31	a. Bundled Non- RQ Sales for Resale	(Note N)	0
32	b. Bundled Sales for Resale included in Divisor on page 1		0
33	Total of (a)-(b)		0
34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY)		\$0

(Note O)

ACCOUNT 456 (OTHER  
ELECTRIC REVENUES)

35	a. Transmission charges for all transmission transactions	\$0
36	b. Transmission charges for all transmission transactions included in Divisor on page 1	\$0
37	Total of (a)-(b)	\$0

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UTILITY NAME

General Note: References to pages in this formulary

rate are indicated as: (page#, line#, col.#)

References to data from EIA Form 412 are indicated

as: x.y.z (section, line, column)

To the extent the page references to EIA Form 412  
are missing, the entity will include a "Notes" section in

Note the EIA Form 412 to provide this data.

Letter

- A The utility's maximum monthly megawatt load (60-minute integration) for RQ service at time of ISO coincident monthly peaks.
- RQ service is service which the supplier plans to provide on an on-going basis (i.e., the supplier includes projected load for this service in its system resource planning).
- B Includes LF, IF, LU, IU service. LF means "firm service" (cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions), and long-term (duration of at least five years); does not meet definition of RQ service. IF is "firm service" for a term longer than one but less than five years.
- LU is service from a designated generating unit, of a term no less than five years.

LI is service from a designated generating unit for a term between one and five years. Measured at time of ISO coincident monthly peaks.

C LF as defined above at time of ISO coincident monthly peaks.

D LF as defined above at time of ISO coincident monthly peaks.

E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff, if any

F Line 5 - EPRI Annual Membership Dues, all Regulatory Commission Expenses, and non-safety related advertising. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting.

G Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.

Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula

Template, since they are recovered elsewhere.

H The Margin Requirement is the margin the utility uses in calculating rates applicable to its native load sales.

The Margin Requirement

as a percent of interest expense yields a TIER (times interest earned ratio), and the Margin Requirement as a percent of debt service

is the DSR (debt service ratio), either of which may be referred to as a Margin Ratio (MR). Some utilities have MRs required by bond

covenants and/or MRs that include expenses additional to interest or debt service (for example, an MR equal to a percentage of

the sum of DS+O&M). The ISO will review such

party's filings to assure that the MRs are consistent

with those applicable to

native load or required by bond covenants and utility

must provide workpapers showing derivation of

margin.

I Removes dollar amount of transmission expenses  
included in the OATT ancillary services rates,  
including all of Account No. 561.

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

K Removes dollar amount of transmission plant included  
in the development of OATT ancillary services rates  
and generation  
step-up facilities, which are deemed to included in

OATT ancillary services. For these purposes,

generation step-up

facilities are those facilities at a generator substation  
on which there is no through-flow when the generator  
is shut down.

L If the utility has more employees assigned to A&G  
than to the sum of production, transmission, and  
distribution, set the W&S  
allocator at page 3, line 22 equal to the gross plant  
allocator (GP) at page 3, line 6.

M Enter dollar amounts.

N Line 33 must equal zero since all short-term power  
sales must be unbundled and the transmission  
component reflected in Account  
No. 456 and all other uses are to be included in the  
divisor.

O Includes income related only to transmission facilities,

such as pole attachments, rentals and special use.

P Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4 page 1

and the loads are included in line 13, page 1.

Grandfathered agreements whose rates have not been changed to eliminate or mitigate

pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.

Q The revenues credited on page 1 lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements)

or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges,

gross receipts taxes, ancillary services, facilities  
not included in this template (e.g., direct  
assignment facilities and GSUs) which are not  
recovered under this Rate Formula Template.

R From Reference II.17.b include only the amount  
from Account 430.

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