CAPX2020 - Brookings **Land, Line & Sub**	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Rate Base													
CWIP	29,397,088	32,853,052	35,049,812	38,314,800	43,765,398	50,714,488	64,563,660	76,137,445	90,803,492	104,976,494	123,600,873	137,213,543	137,213,543
Plant In-Service	1,639,548	1,639,548	1,639,548	1,639,548	1,639,548	1,639,548	1,639,548	1,639,548	1,935,254	1,954,476	2,395,372	2,399,512	2,399,512
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	(729,501)	(783,236)	(841,054)	(896,081)	(947,744)	(1,006,171)	(1,074,362)	(1,150,580)	(1,247,502)	(1,366,222)	(1,496,594)	(1,633,395)	(1,633,395)
End Of Month Rate Base	**31,766,136**	**35,275,837**	**37,530,415**	**40,850,429**	**46,352,690**	**53,360,206**	**67,277,570**	**78,927,573**	**93,986,249**	**108,297,193**	**127,492,839**	**141,246,450**	**141,246,450**
Return on Rate Base													
Debt Return	74,683	80,450	87,368	94,057	104,644	119,655	144,765	175,446	207,497	242,740	282,948	322,487	1,936,741
Equity Return	127,324	137,157	148,949	160,354	178,403	203,996	246,805	299,111	353,753	413,838	482,387	549,796	3,301,874
Total Return on Rate Base	**202,008**	**217,607**	**236,317**	**254,411**	**283,047**	**323,651**	**391,570**	**474,558**	**561,249**	**656,578**	**765,335**	**872,283**	**5,238,615**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	2,540	30,479
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	(51,253)	(53,736)	(57,818)	(55,027)	(51,663)	(58,427)	(68,191)	(76,218)	(96,922)	(118,720)	(130,371)	(136,802)	(955,148)
Gross Up for Income Tax	108,459	115,663	125,188	129,194	136,337	155,400	186,091	220,547	266,130	315,526	361,636	403,456	2,523,628
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**59,746**	**64,467**	**69,911**	**76,707**	**87,214**	**99,514**	**120,440**	**146,868**	**171,748**	**199,346**	**233,805**	**269,194**	**1,598,959**
Revenue Requirement													
Total	**261,754**	**282,074**	**306,228**	**331,118**	**370,261**	**423,165**	**512,010**	**621,426**	**732,997**	**855,924**	**999,140**	**1,141,477**	**6,837,574**
MISO Determined Cost Allocations	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%	8.36%
Jurisdictional Allocator	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	1,113	1,199	1,302	1,408	1,574	1,799	2,177	2,642	3,116	3,639	4,248	4,853	29,071
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**29,071**	**29,071**

CAPX2020 - Brookings **Land, Line & Sub**	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Rate Base													
CWIP	137,402,208	149,720,440	161,673,082	162,199,699	170,313,777	181,855,744	196,752,888	212,729,412	228,806,039	245,065,000	257,555,915	238,175,386	238,175,386
Plant In-Service	14,580,178	14,686,795	16,578,841	26,794,386	30,043,377	29,576,258	31,158,268	32,503,008	35,172,869	38,696,025	39,612,684	79,159,360	79,159,360
Less Accumulated Book Depreciation Reserve	-	-	1,104	12,782	33,886	54,918	75,900	96,866	117,843	139,005	160,503	218,590	218,590
Less Accumulated Deferred Taxes	(1,774,506)	(1,922,047)	(1,934,128)	(1,526,285)	(862,044)	(217,225)	382,708	972,367	1,540,263	2,090,903	2,651,884	5,988,749	5,988,749
End Of Month Rate Base	**153,756,892**	**166,329,281**	**180,184,948**	**190,507,588**	**201,185,312**	**211,594,308**	**227,452,549**	**244,163,187**	**262,320,802**	**281,531,117**	**294,356,212**	**311,127,408**	**311,127,408**
Return on Rate Base													
Debt Return	290,087	314,751	340,739	364,514	385,165	405,900	431,729	463,755	498,043	534,788	566,289	595,392	5,191,153
Equity Return	598,611	649,508	703,135	752,197	794,810	837,599	890,899	956,987	1,027,740	1,103,566	1,168,571	1,228,627	10,712,251
Total Return on Rate Base	**888,698**	**964,260**	**1,043,874**	**1,116,711**	**1,179,975**	**1,243,499**	**1,322,629**	**1,420,742**	**1,525,783**	**1,638,354**	**1,734,861**	**1,824,019**	**15,903,404**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	3,717	3,717	3,717	3,717	3,717	3,717	3,717	3,717	3,717	3,717	3,717	3,717	44,607
Book Depreciation	-	-	1,104	11,678	21,105	21,032	20,982	20,966	20,978	21,162	21,498	58,087	218,590
Deferred Taxes	(141,111)	(147,540)	(12,082)	407,843	664,241	644,819	599,933	589,659	567,896	550,640	560,982	3,336,864	7,622,144
Gross Up for Income Tax	434,509	468,008	391,433	90,626	(85,778)	(47,472)	16,814	60,219	115,305	169,680	196,558	(1,933,877)	(123,975)
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**297,115**	**324,185**	**384,172**	**513,864**	**603,285**	**622,097**	**641,446**	**674,560**	**707,896**	**745,199**	**782,756**	**1,464,791**	**7,761,366**
Revenue Requirement													
Total	**1,185,813**	**1,288,444**	**1,428,047**	**1,630,575**	**1,783,260**	**1,865,595**	**1,964,075**	**2,095,303**	**2,233,679**	**2,383,553**	**2,517,616**	**3,288,811**	**23,664,770**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%	5.09%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	5,406	5,874	6,510	7,434	8,130	8,505	8,954	9,552	10,183	10,867	11,478	14,994	107,887
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**107,887**	**107,887**

CAPX2020 - Brookings **Land, Line & Sub**	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
Rate Base													
CWIP	252,389,251	264,307,216	272,156,084	136,223,605	114,041,783	117,721,908	129,475,236	135,660,078	143,356,441	146,473,559	150,117,801	135,905,156	135,905,156
Plant In-Service	79,964,983	84,024,012	92,012,945	232,183,080	264,691,691	272,492,034	274,096,233	275,907,459	278,416,424	280,310,957	281,966,469	300,606,727	300,606,727
Less Accumulated Book Depreciation Reserve	312,961	408,037	512,605	742,952	1,117,151	1,525,454	1,941,334	2,357,641	2,774,479	3,191,568	3,608,413	4,043,740	4,043,740
Less Accumulated Deferred Taxes	6,081,196	6,157,181	6,262,186	6,934,327	8,253,233	9,716,811	11,204,096	12,681,118	14,151,315	15,615,563	17,074,085	18,626,971	18,626,971
End Of Month Rate Base	**325,960,078**	**341,766,010**	**357,394,237**	**360,729,405**	**369,363,090**	**378,971,677**	**390,426,039**	**396,528,778**	**404,847,070**	**407,977,385**	**411,401,771**	**413,841,173**	**413,841,173**
Return on Rate Base													
Debt Return	594,615	623,211	652,550	670,249	681,420	698,446	718,105	734,491	747,951	758,636	764,754	770,227	8,414,653
Equity Return	1,287,448	1,349,363	1,412,886	1,451,208	1,475,395	1,512,260	1,554,825	1,590,305	1,619,447	1,642,583	1,655,829	1,667,678	18,219,226
Total Return on Rate Base	**1,882,063**	**1,972,574**	**2,065,436**	**2,121,457**	**2,156,815**	**2,210,706**	**2,272,929**	**2,324,796**	**2,367,398**	**2,401,219**	**2,420,583**	**2,437,905**	**26,633,879**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	122,631	122,631	122,631	122,631	122,631	122,631	122,631	122,631	122,631	122,631	122,631	122,631	1,471,573
Book Depreciation	94,371	95,076	104,568	230,347	374,199	408,303	415,880	416,307	416,839	417,089	416,845	435,327	3,825,149
Deferred Taxes	92,447	75,985	105,005	672,141	1,318,906	1,463,578	1,487,285	1,477,022	1,470,197	1,464,248	1,458,522	1,552,886	12,638,222
Gross Up for Income Tax	625,979	669,799	679,013	257,797	(233,048)	(325,912)	(321,467)	(294,362)	(273,350)	(256,255)	(244,659)	(311,837)	(28,303)
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**935,428**	**963,491**	**1,011,217**	**1,282,916**	**1,582,688**	**1,668,599**	**1,704,328**	**1,721,598**	**1,736,317**	**1,747,713**	**1,753,339**	**1,799,006**	**17,906,641**
Revenue Requirement													
Total	**2,817,491**	**2,936,065**	**3,076,653**	**3,404,373**	**3,739,503**	**3,879,305**	**3,977,257**	**4,046,394**	**4,103,715**	**4,148,932**	**4,173,921**	**4,236,911**	**44,540,521**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%	5.24%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	13,221	13,777	14,437	15,975	17,547	18,203	18,663	18,987	19,256	19,469	19,586	19,881	209,004
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**209,004**	**209,004**

CAPX2020 - Brookings Land, Line & Sub	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
Rate Base													
CWIP	126,441,468	117,640,443	117,298,511	117,593,270	117,927,583	1,717,578	1,785,966	1,854,354	1	1	1	1	1
Plant In-Service	318,370,958	328,261,394	329,498,805	329,766,085	329,998,815	446,751,505	446,906,241	446,928,129	448,817,208	448,776,173	448,731,330	448,731,330	448,731,330
Less Accumulated Book Depreciation Reserve	4,511,261	5,002,959	5,505,150	6,007,371	6,509,593	7,109,240	7,806,313	8,503,385	9,200,458	9,897,497	10,594,503	11,291,509	11,291,509
Less Accumulated Deferred Taxes	18,996,197	19,398,707	19,810,880	20,222,346	20,633,199	21,238,597	22,039,164	22,839,731	23,640,298	24,440,821	25,241,299	26,041,778	26,041,778
End Of Month Rate Base	**421,304,968**	**421,500,171**	**421,481,285**	**421,129,637**	**420,783,605**	**420,121,245**	**418,846,730**	**417,439,366**	**415,976,453**	**414,437,856**	**412,895,528**	**411,398,044**	**411,398,044**
Return on Rate Base													
Debt Return	779,470	786,618	786,783	786,437	785,786	784,845	783,037	780,534	777,855	775,053	772,178	769,341	9,367,935
Equity Return	1,687,691	1,703,169	1,703,525	1,702,776	1,701,366	1,699,329	1,695,414	1,689,995	1,684,194	1,678,129	1,671,903	1,665,760	20,283,251
Total Return on Rate Base	**2,467,161**	**2,489,787**	**2,490,308**	**2,489,213**	**2,487,152**	**2,484,173**	**2,478,451**	**2,470,529**	**2,462,049**	**2,453,182**	**2,444,081**	**2,435,101**	**29,651,186**
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	465,690	465,690	465,690	465,690	465,690	465,690	465,690	465,690	465,690	465,690	465,690	465,690	5,588,279
Book Depreciation	467,521	491,698	502,191	502,222	502,222	599,647	697,073	697,073	697,073	697,039	697,006	697,006	7,247,769
Deferred Taxes	369,227	402,509	412,174	411,466	410,853	605,398	800,567	800,567	800,567	800,523	800,479	800,479	7,414,808
Gross Up for Income Tax	621,657	604,075	596,734	596,882	596,601	444,054	290,011	287,093	283,970	280,738	277,420	274,112	5,153,346
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	**1,924,095**	**1,963,972**	**1,976,788**	**1,976,260**	**1,975,365**	**2,114,789**	**2,253,341**	**2,250,422**	**2,247,299**	**2,243,990**	**2,240,594**	**2,237,286**	**25,404,202**
Revenue Requirement													
Total	**4,391,256**	**4,453,759**	**4,467,096**	**4,465,473**	**4,462,517**	**4,598,962**	**4,731,792**	**4,720,951**	**4,709,348**	**4,697,172**	**4,684,675**	**4,672,387**	**55,055,388**
MISO Determined Cost Allocations	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%	8.95%
Jurisdictional Allocator	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%	5.32%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	20,920	21,218	21,282	21,274	21,260	21,910	22,543	22,491	22,436	22,378	22,318	22,260	262,290
Rider Eligible Revenue Requirement: Annual Totals	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**262,290**	**262,290**