

CAPX2020 - La Crosse MISO
State of South Dakota
SD TCR

Docket No. EL14-
Attachment 14-RR by Project
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| CAPX2020 - La Crosse MISO 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 | 10,003,325 | 10,062,847 | 10,138,476 | 10,401,767 | 10,540,367 | 11,195,205 | 12,181,162 | 12,774,002 | 13,469,992 | 13,865,199 | 14,764,677 | 16,229,360 | 16,229,360 |
| Plant In-Service | - | - | - | - | - | - | - | - | - | - | - | 1,040,195 | 1,040,195 |
| Less Accumulated Book Depreciation Reserve | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Less Accumulated Deferred Taxes | (335,979) | (353,136) | (370,167) | (387,200) | (403,392) | (419,753) | (436,273) | (452,232) | (469,920) | (488,837) | (507,254) | (524,512) | (524,512) |
| End Of Month Rate Base | 10,339,303 | 10,415,984 | 10,608,663 | 10,788,967 | 10,943,769 | 11,614,958 | 12,617,435 | 13,226,234 | 13,939,911 | 14,354,036 | 15,271,931 | 17,794,066 | 17,794,066 |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 24,713 | 24,906 | 25,110 | 25,557 | 26,079 | 27,070 | 29,079 | 31,012 | 32,599 | 33,853 | 35,551 | 39,679 | 355,310 |
| Equity Return | 42,133 | 42,462 | 42,808 | 43,571 | 44,462 | 46,151 | 49,575 | 52,872 | 55,577 | 57,885 | 60,610 | 67,648 | 605,754 |
| Total Return on Rate Base | 66,846 | 67,368 | 67,918 | 69,129 | 70,541 | 73,222 | 78,654 | 83,884 | 88,177 | 91,837 | 96,161 | 107,327 | 961,064 |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Book Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Deferred Taxes | (17,583) | (17,157) | (17,051) | (17,014) | (16,192) | (16,361) | (16,520) | (15,959) | (17,698) | (18,918) | (18,417) | (17,258) | (206,116) |
| Gross Up for Income Tax | 36,375 | 36,213 | 36,317 | 36,699 | 36,539 | 37,581 | 39,548 | 40,866 | 43,668 | 45,888 | 46,965 | 49,853 | 486,551 |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income Statement Expense | 18,792 | 19,056 | 19,266 | 19,685 | 20,347 | 21,219 | 23,028 | 24,927 | 26,000 | 26,970 | 28,548 | 32,595 | 280,435 |
| Revenue Requirement | | | | | | | | | | | | | |
| Total | 85,639 | 86,424 | 87,184 | 88,814 | 90,868 | 94,441 | 101,682 | 108,812 | 114,177 | 118,807 | 124,709 | 139,922 | 1,241,499 |
| MISO Determined Cost Allocations | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% | 43.17% |
| 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 | 1,881 | 1,898 | 1,915 | 1,951 | 1,996 | 2,074 | 2,233 | 2,390 | 2,608 | 2,609 | 2,739 | 3,073 | 27,268 |
| Rider Eligible Revenue Requirement: Annual Totals | - | - | - | - | - | - | - | - | - | - | - | 27,268 | 27,268 |

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| CAPX2020 - La Crosse MISO 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 | 59,293,946 | 59,795,946 | 60,181,946 | 60,358,946 | 60,515,946 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Plant In-Service | 34,583,832 | 34,583,832 | 34,583,832 | 34,583,832 | 34,583,832 | 95,162,777 | 95,183,777 | 95,183,777 | 95,183,777 | 95,183,777 | 95,183,777 | 95,183,777 | 95,183,777 |
| Less Accumulated Book Depreciation Reserve | 650,084 | 708,368 | 766,651 | 824,935 | 883,219 | 992,154 | 1,151,757 | 1,311,378 | 1,470,999 | 1,630,620 | 1,790,241 | 1,949,862 | 1,949,862 |
| Less Accumulated Deferred Taxes | 3,892,033 | 3,868,216 | 3,843,747 | 3,818,797 | 3,793,489 | 3,870,221 | 4,049,314 | 4,228,430 | 4,407,546 | 4,586,662 | 4,765,778 | 4,944,894 | 4,944,894 |
| End Of Month Rate Base | 89,335,660 | 89,803,194 | 90,155,380 | 90,289,045 | 90,423,069 | 90,300,403 | 89,982,707 | 89,643,970 | 89,305,233 | 89,966,496 | 88,627,759 | 88,289,022 | 88,289,022 |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 166,111 | 167,196 | 167,961 | 168,424 | 168,674 | 168,675 | 168,264 | 167,652 | 167,019 | 166,387 | 165,765 | 165,122 | 2,007,240 |
| Equity Return | 359,659 | 362,010 | 363,666 | 364,668 | 365,209 | 365,212 | 364,322 | 362,996 | 361,627 | 360,257 | 358,888 | 357,519 | 4,346,034 |
| Total Return on Rate Base | 525,770 | 529,206 | 531,628 | 533,092 | 533,883 | 533,887 | 532,586 | 530,647 | 528,646 | 526,644 | 524,643 | 522,642 | 6,353,275 |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 53,576 | 642,813 |
| Book Depreciation | 58,284 | 58,284 | 58,284 | 58,284 | 58,284 | 108,935 | 169,603 | 159,621 | 159,621 | 159,621 | 159,621 | 159,621 | 1,358,062 |
| Deferred Taxes | (22,982) | (23,817) | (24,470) | (24,949) | (25,308) | 76,732 | 179,093 | 179,116 | 179,116 | 179,116 | 179,116 | 179,116 | 1,029,878 |
| Gross Up for Income Tax | 211,676 | 213,692 | 214,993 | 216,906 | 216,477 | 137,187 | 57,165 | 56,433 | 55,696 | 54,958 | 54,221 | 53,484 | 1,541,768 |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Income Statement Expense | 300,653 | 301,635 | 302,383 | 302,817 | 303,029 | 376,429 | 449,437 | 448,746 | 448,009 | 447,272 | 446,534 | 445,797 | 4,572,641 |
| Revenue Requirement | | | | | | | | | | | | | |
| Total | 828,323 | 830,841 | 834,011 | 835,909 | 836,912 | 910,317 | 982,024 | 979,393 | 978,655 | 973,916 | 971,177 | 988,439 | 10,925,916 |
| MISO Determined Cost Allocations | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% |
| 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 | 19,529 | 19,636 | 19,711 | 19,756 | 19,779 | 21,514 | 23,209 | 23,147 | 23,082 | 23,017 | 22,952 | 22,888 | 258,219 |
| Rider Eligible Revenue Requirement: Annual Totals | - | - | - | - | - | - | - | - | - | - | - | 258,219 | 258,219 |