

CAPX2020 - La Crosse MISO - WI  
State of South Dakota  
SD TCR

Docket No. EL14-  
Attachment 14-RR by Project  
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CAPX2020 - La Crosse MISO - WI 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
<b>Rate Base</b>													
CYIP	4,295,989	4,488,489	4,774,096	5,091,166	5,167,117	5,357,346	5,408,419	5,478,457	5,671,064	5,968,823	5,896,207	6,718,319	6,718,319
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	(95,923)	(100,069)	(103,698)	(106,771)	(107,591)	(108,432)	(109,269)	(110,116)	(110,859)	(111,813)	(113,605)	(116,370)	(116,370)
<b>End Of Month Rate Base</b>	<b>4,391,912</b>	<b>4,588,558</b>	<b>4,877,794</b>	<b>5,197,937</b>	<b>5,274,708</b>	<b>5,465,778</b>	<b>5,517,688</b>	<b>5,588,573</b>	<b>5,782,023</b>	<b>6,080,636</b>	<b>6,009,811</b>	<b>6,834,689</b>	<b>6,834,689</b>
<b>Return on Rate Base</b>													
Debt Return	10,384	10,777	11,360	12,091	12,567	12,889	13,180	13,328	13,645	14,235	14,509	15,413	154,377
Equity Return	17,704	18,373	19,367	20,613	21,425	21,973	22,470	22,722	23,262	24,269	24,735	26,278	263,191
<b>Total Return on Rate Base</b>	<b>28,088</b>	<b>29,149</b>	<b>30,726</b>	<b>32,704</b>	<b>33,992</b>	<b>34,862</b>	<b>35,651</b>	<b>36,049</b>	<b>36,907</b>	<b>38,504</b>	<b>39,244</b>	<b>41,691</b>	<b>417,567</b>
<b>Income Statement Items</b>													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	(4,651)	(4,146)	(3,630)	(3,073)	(820)	(841)	(837)	(846)	(843)	(855)	(1,791)	(2,766)	(25,099)
Gross Up for Income Tax	13,154	13,119	13,252	13,490	12,175	12,466	12,751	12,893	13,182	13,733	14,713	16,301	161,248
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income Statement Expense</b>	<b>8,503</b>	<b>8,873</b>	<b>9,623</b>	<b>10,417</b>	<b>11,355</b>	<b>11,645</b>	<b>11,914</b>	<b>12,047</b>	<b>12,339</b>	<b>12,878</b>	<b>12,921</b>	<b>13,536</b>	<b>138,149</b>
<b>Revenue Requirement</b>													
<b>Total</b>	<b>36,591</b>	<b>38,122</b>	<b>40,349</b>	<b>43,122</b>	<b>45,347</b>	<b>46,507</b>	<b>47,564</b>	<b>48,096</b>	<b>49,246</b>	<b>51,382</b>	<b>52,165</b>	<b>55,227</b>	<b>553,717</b>
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
<b>Rider Eligible Revenue Requirement</b>	<b>804</b>	<b>837</b>	<b>886</b>	<b>947</b>	<b>996</b>	<b>1,021</b>	<b>1,045</b>	<b>1,056</b>	<b>1,082</b>	<b>1,129</b>	<b>1,146</b>	<b>1,213</b>	<b>12,161</b>
<b>Rider Eligible Revenue Requirement: Annual Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,161</b>	<b>12,161</b>

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<b>Rate Base</b>													
CWIP	7,156,101	7,349,099	7,565,659	7,270,340	8,264,184	9,205,315	9,941,446	10,845,082	14,853,356	17,909,681	26,787,915	28,787,915	28,787,915
Plant In-Service	-	-	-	653,208	1,109,175	1,169,184	1,224,616	2,454,189	2,656,969	2,833,958	3,689,199	3,768,199	3,768,199
Less Accumulated Book Depreciation Reserve	-	-	-	82	246	410	674	739	903	1,067	1,231	1,395	1,395
Less Accumulated Deferred Taxes	(119,142)	(121,157)	(121,986)	(124,497)	(135,289)	(147,213)	(160,835)	(175,978)	(194,891)	(218,956)	(250,151)	(292,863)	(292,863)
<b>End Of Month Rate Base</b>	<b>7,275,244</b>	<b>7,470,257</b>	<b>7,687,645</b>	<b>8,047,963</b>	<b>9,508,402</b>	<b>10,521,302</b>	<b>11,326,322</b>	<b>13,474,511</b>	<b>17,604,313</b>	<b>20,961,428</b>	<b>30,726,034</b>	<b>32,847,583</b>	<b>32,847,583</b>
<b>Return on Rate Base</b>													
Debt Return	13,876	14,500	14,905	15,473	17,264	19,696	21,483	24,387	30,561	37,923	50,826	62,514	323,407
Equity Return	28,631	29,921	30,758	31,930	35,625	40,644	44,332	50,325	63,064	78,256	104,882	129,001	667,370
<b>Total Return on Rate Base</b>	<b>42,506</b>	<b>44,421</b>	<b>45,663</b>	<b>47,403</b>	<b>52,889</b>	<b>60,339</b>	<b>65,816</b>	<b>74,713</b>	<b>93,625</b>	<b>116,179</b>	<b>155,708</b>	<b>191,516</b>	<b>990,778</b>
<b>Income Statement Items</b>													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	82	164	164	164	164	164	164	164	164	1,395
Deferred Taxes	(2,772)	(2,015)	(828)	(2,512)	(10,791)	(11,924)	(13,622)	(15,143)	(18,913)	(24,064)	(31,195)	(42,712)	(176,493)
Gross Up for Income Tax	17,577	17,681	17,207	19,150	27,591	31,176	34,485	38,897	48,694	60,888	80,781	102,742	496,870
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income Statement Expense</b>	<b>14,805</b>	<b>15,666</b>	<b>16,379</b>	<b>16,720</b>	<b>16,964</b>	<b>19,416</b>	<b>21,027</b>	<b>23,918</b>	<b>29,945</b>	<b>36,988</b>	<b>49,750</b>	<b>60,194</b>	<b>321,772</b>
<b>Revenue Requirement</b>													
<b>Total</b>	<b>57,311</b>	<b>60,087</b>	<b>62,042</b>	<b>64,124</b>	<b>69,852</b>	<b>79,755</b>	<b>86,843</b>	<b>98,631</b>	<b>123,570</b>	<b>153,167</b>	<b>205,459</b>	<b>251,710</b>	<b>1,312,550</b>
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	5.09%	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	1,296	1,359	1,403	1,450	1,580	1,804	1,964	2,231	2,795	3,464	4,647	5,693	29,685
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	29,685	29,685

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<b>Rate Base</b>													
CWIP	29,800,915	33,621,915	35,672,915	40,136,915	48,939,915	57,856,915	68,640,915	77,510,915	85,622,915	92,341,915	98,419,915	102,566,434	102,566,434
Plant In-Service	3,918,199	5,193,199	5,541,199	5,849,199	7,281,199	7,432,199	7,584,199	8,130,199	8,130,199	8,130,199	8,130,199	8,148,680	8,148,680
Less Accumulated Book Depreciation Reserve	1,558	1,721	1,885	2,048	2,211	2,374	2,538	2,701	2,864	3,027	3,190	3,374	3,374
Less Accumulated Deferred Taxes	(339,638)	(390,347)	(445,813)	(506,554)	(577,839)	(663,168)	(764,134)	(880,762)	(1,011,033)	(1,153,328)	(1,306,110)	(1,463,564)	(1,463,564)
<b>End Of Month Rate Base</b>	<b>34,057,194</b>	<b>39,203,740</b>	<b>41,858,043</b>	<b>45,490,621</b>	<b>56,786,742</b>	<b>65,949,908</b>	<b>77,086,711</b>	<b>86,519,176</b>	<b>94,761,283</b>	<b>101,622,415</b>	<b>107,853,034</b>	<b>112,175,304</b>	<b>112,175,304</b>
<b>Return on Rate Base</b>													
Debt Return	62,444	68,377	75,471	82,272	96,402	114,564	133,501	152,699	169,195	183,291	195,510	205,360	1,539,086
Equity Return	135,203	148,048	163,409	178,134	208,727	248,051	289,053	330,620	366,338	396,859	423,315	444,641	3,332,396
<b>Total Return on Rate Base</b>	<b>197,648</b>	<b>216,425</b>	<b>238,879</b>	<b>260,406</b>	<b>305,128</b>	<b>362,614</b>	<b>422,554</b>	<b>483,319</b>	<b>535,533</b>	<b>580,150</b>	<b>618,825</b>	<b>650,000</b>	<b>4,871,482</b>
<b>Income Statement Items</b>													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	5,838	5,838	5,838	5,838	5,838	5,838	5,838	5,838	5,838	5,838	5,838	5,838	70,051
Book Depreciation	163	163	163	163	163	163	163	163	163	163	163	163	1,979
Deferred Taxes	(46,774)	(50,709)	(55,466)	(60,741)	(71,284)	(85,329)	(100,957)	(116,628)	(130,271)	(142,295)	(152,783)	(167,453)	(1,170,701)
Gross Up for Income Tax	109,263	119,247	131,226	143,267	167,959	200,082	234,360	268,940	298,808	324,616	347,037	362,161	2,706,956
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Income Statement Expense</b>	<b>68,490</b>	<b>74,639</b>	<b>81,781</b>	<b>88,527</b>	<b>102,676</b>	<b>120,753</b>	<b>139,384</b>	<b>158,313</b>	<b>174,538</b>	<b>188,321</b>	<b>200,255</b>	<b>210,728</b>	<b>1,608,285</b>
<b>Revenue Requirement</b>													
<b>Total</b>	<b>266,138</b>	<b>290,964</b>	<b>320,640</b>	<b>348,933</b>	<b>407,804</b>	<b>483,368</b>	<b>581,938</b>	<b>641,633</b>	<b>710,071</b>	<b>768,472</b>	<b>819,080</b>	<b>860,728</b>	<b>6,479,767</b>
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	5.24%	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
<b>Rider Eligible Revenue Requirement</b>	<b>6,195</b>	<b>6,773</b>	<b>7,464</b>	<b>8,122</b>	<b>9,493</b>	<b>11,262</b>	<b>13,081</b>	<b>14,936</b>	<b>16,529</b>	<b>17,889</b>	<b>19,067</b>	<b>20,036</b>	<b>150,836</b>
<b>Rider Eligible Revenue Requirement, Annual Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,836</b>	<b>150,836</b>

