

Maple River - Red River
State of South Dakota
SD TCR

Docket No. EL14-____
Attachment 14-RR by Project
Maple River - Red River
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Maple River - Red River 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	1,379	2,473	7,144	12,789	23,346	25,082	29,050	32,335	33,065	34,656	38,078	45,655	45,655
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	-	-	-	-	-	-	(31)	(64)	(100)	(137)	(177)	(228)	(228)
End Of Month Rate Base	1,379	2,473	7,144	12,789	23,346	25,082	29,019	32,399	33,165	34,794	38,255	45,883	45,883
Return on Rate Base													
Debt Return	1	4	9	20	36	48	53	60	64	67	72	83	517
Equity Return	3	8	20	40	73	98	110	125	133	138	148	171	1,067
Total Return on Rate Base	4	12	29	60	109	146	163	185	198	205	220	253	1,584
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	(31)	(33)	(38)	(37)	(39)	(51)	(228)
Gross Up for Income Tax	2	4	11	22	39	53	83	93	100	103	110	132	752
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	69	69
Total Income Statement Expense	2	4	11	22	39	53	52	60	64	66	71	12	455
Revenue Requirement													
Total	6	16	39	82	148	199	216	245	261	271	291	265	2,039
MISO Determined Cost Allocations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
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	0	1	2	4	8	10	11	12	13	14	15	14	104
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	104	104

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Maple River - Red River 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	736,416	822,401	922,997	1,033,335	1,159,573	1,375,162	2,003,414	3,930,799	4,937,245	6,150,017	2,049,103	-	-
Plant In-Service	3,495,908	3,764,824	4,033,740	4,302,656	4,571,572	4,840,488	4,840,488	4,840,488	4,886,191	4,886,191	9,924,985	12,958,834	12,958,834
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	38	115	4,673	16,671	16,671
Less Accumulated Deferred Taxes	(5,792)	(6,642)	(7,595)	(8,664)	(9,862)	(11,246)	(13,087)	(16,302)	(20,738)	(26,018)	13,047	127,783	127,783
End Of Month Rate Base	4,238,116	4,593,867	4,964,332	5,344,655	5,741,007	6,226,896	6,856,989	8,787,589	9,844,135	11,062,109	11,956,368	12,814,380	12,814,380
Return on Rate Base													
Debt Return	7,582	8,243	8,921	9,622	10,347	11,170	12,212	14,602	17,390	19,512	21,484	23,119	164,203
Equity Return	16,417	17,848	19,316	20,833	22,402	24,185	26,440	31,615	37,652	42,248	46,517	50,058	355,530
Total Return on Rate Base	23,999	26,091	28,237	30,454	32,749	35,355	38,652	46,217	55,041	61,761	68,000	73,177	519,733
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	4,999	4,999	4,999	4,999	4,999	4,999	4,999	4,999	4,999	4,999	4,999	4,999	59,990
Book Depreciation	-	-	-	-	-	-	-	-	38	76	4,558	11,998	16,671
Deferred Taxes	(758)	(851)	(953)	(1,068)	(1,198)	(1,384)	(1,840)	(3,215)	(4,438)	(5,278)	39,063	114,736	132,816
Gross Up for Income Tax	9,431	10,274	11,144	12,051	12,997	14,102	15,672	19,530	23,732	28,863	(5,403)	(62,485)	87,906
Less OATT Credit	7,497	8,062	8,642	9,241	9,860	10,561	11,439	13,439	15,795	17,599	22,132	28,343	162,909
Total Income Statement Expense	6,175	6,360	6,548	6,741	6,938	7,155	7,391	7,875	8,538	9,065	21,085	40,805	134,777
Revenue Requirement													
Total	30,176	32,451	34,784	37,195	39,687	42,511	46,043	54,092	63,579	70,826	89,085	114,082	654,510
MISO Determined Cost Allocations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
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	1,606	1,728	1,852	1,990	2,113	2,263	2,451	2,880	3,385	3,770	4,743	6,073	34,843
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	34,843	34,843