

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													
CWP	1,379	2,473	7,144	12,789	23,346	25,082	29,050	32,335	33,065	34,656	38,078	42,281	42,281
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	-	-	-	-	-	-	(31)	(64)	(100)	(137)	(177)	(219)	(219)
End Of Month Rate Base	1,379	2,473	7,144	12,789	23,346	25,082	29,081	32,399	33,165	34,794	38,255	42,500	42,500
Return on Rate Base													
Debt Return	1	4	9	20	36	48	53	60	64	67	72	79	514
Equity Return	3	8	20	40	73	98	110	125	133	138	148	164	1,060
Total Return on Rate Base	4	12	29	60	109	146	163	185	198	205	220	243	1,573
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	-	-	-	-	-	-	(31)	(33)	(36)	(37)	(39)	(42)	(219)
Gross Up for Income Tax	2	4	11	22	39	53	83	93	100	103	110	121	741
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	66	66
Total Income Statement Expense	2	4	11	22	39	53	52	60	64	66	71	13	456
Revenue Requirement													
Total	6	16	39	82	148	199	216	245	261	271	291	256	2,030
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	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%	5.20%
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	13	14	14	15	13	106
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	106	106

Maple River - Red River 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													
CWP	43,699	45,919	48,706	79,004	81,610	92,052	104,129	104,206	104,283	188,675	300,952	659,333	659,333
Plant In-Service	-	-	-	-	-	-	-	-	268,916	537,832	806,748	2,420,244	2,420,244
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	(264)	(312)	(365)	(438)	(517)	(617)	(720)	(830)	(940)	(1,094)	(1,349)	(1,848)	(1,848)
End Of Month Rate Base	43,962	46,232	49,071	79,442	82,127	92,669	104,849	105,036	374,139	727,601	1,109,050	3,081,425	3,081,425
Return on Rate Base													
Debt Return	81	84	89	120	151	163	184	196	447	1,028	1,714	3,911	8,169
Equity Return	175	182	193	260	327	353	399	424	968	2,226	3,712	8,468	17,687
Total Return on Rate Base	255	266	282	380	477	516	584	620	1,416	3,255	5,426	12,379	25,856
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	(45)	(49)	(52)	(73)	(78)	(100)	(103)	(110)	(110)	(154)	(256)	(498)	(1,629)
Gross Up for Income Tax	129	136	145	197	237	268	295	314	607	1,319	2,198	4,948	10,794
Less OATT Credit	68	70	74	100	127	136	154	164	381	880	1,466	3,349	6,969
Total Income Statement Expense	17	17	18	23	32	32	38	40	116	285	476	1,101	2,196
Revenue Requirement													
Total	272	283	299	403	509	548	621	660	1,532	3,540	5,902	13,480	28,051
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	14	15	16	21	27	29	33	35	81	188	314	717	1,492
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	1,492	1,492

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													
CWP	784,186	870,171	970,767	1,081,105	1,207,343	1,422,932	2,051,184	3,978,569	4,926,551	6,139,323	2,048,564	-	-
Plant In-Service	2,689,160	2,958,076	3,226,992	3,495,908	3,764,824	4,302,656	4,840,488	4,840,488	4,944,655	4,944,655	9,973,294	13,006,604	13,006,604
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	87	261	4,309	16,987	16,987
Less Accumulated Deferred Taxes	(2,472)	(3,188)	(3,986)	(4,876)	(5,869)	(7,011)	(8,518)	(11,125)	(14,172)	(17,354)	22,727	136,717	136,717
End Of Month Rate Base	3,475,818	3,831,435	4,201,745	4,581,889	4,978,036	5,732,599	6,900,190	8,830,182	9,885,291	11,101,071	11,994,222	12,852,900	12,852,900
Return on Rate Base													
Debt Return	6,147	6,851	7,531	8,235	8,962	10,041	11,843	14,747	17,546	19,675	21,652	23,294	156,524
Equity Return	13,142	14,645	16,100	17,604	19,160	21,466	25,318	31,526	37,509	42,060	46,287	49,798	334,614
Total Return on Rate Base	19,289	21,496	23,631	25,839	28,122	31,507	37,161	46,274	55,055	61,735	67,939	73,092	491,139
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	43,840
Book Depreciation	-	-	-	-	-	-	-	-	87	174	4,648	12,078	16,987
Deferred Taxes	(624)	(716)	(798)	(890)	(993)	(1,142)	(1,507)	(2,607)	(3,047)	(3,182)	40,081	113,989	138,564
Gross Up for Income Tax	7,563	8,444	9,291	10,173	11,091	12,449	14,807	19,008	22,572	25,128	(6,321)	(62,043)	72,163
Less OATT Credit	5,946	6,542	7,120	7,716	8,333	9,247	10,769	13,199	15,586	17,414	21,890	28,013	151,776
Total Income Statement Expense	4,646	4,839	5,027	5,220	5,418	5,713	6,185	6,855	7,680	8,360	20,171	39,665	119,779
Revenue Requirement													
Total	23,935	26,334	28,658	31,059	33,540	37,220	43,347	53,129	62,735	70,094	88,110	112,757	610,917
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	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%	5.36%
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	1,283	1,412	1,537	1,665	1,798	1,996	2,324	2,849	3,364	3,758	4,724	6,046	32,755
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	32,755	32,755

