

Big Stone - 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													
CWP	2,194,239	2,414,968	2,412,725	2,495,206	2,603,973	2,682,510	2,744,647	2,838,528	2,924,844	2,998,563	3,079,268	3,171,095	3,171,095
Plant In-Service	-	-	20,810	20,810	20,810	20,810	20,810	20,810	20,810	20,810	44,731	44,731	44,731
Less Accumulated Book Depreciation Reserve	-	-	4	11	19	26	34	41	49	56	64	71	71
Less Accumulated Deferred Taxes	807	(1,505)	(3,773)	(6,096)	(8,895)	(16,333)	(19,737)	(23,076)	(26,554)	(30,161)	(33,796)	(37,463)	(37,463)
End Of Month Rate Base	2,193,431	2,416,474	2,437,305	2,522,100	2,633,659	2,719,627	2,785,160	2,882,373	2,972,159	3,049,477	3,157,732	3,253,218	3,253,218
Return on Rate Base													
Debt Return	4,599	4,533	4,773	4,877	5,070	5,264	5,413	5,573	5,757	5,921	6,104	6,304	64,188
Equity Return	9,490	9,354	9,849	10,063	10,462	10,863	11,170	11,500	11,880	12,219	12,595	13,009	132,455
Total Return on Rate Base	14,089	13,887	14,622	14,940	15,532	16,127	16,583	17,073	17,637	18,140	18,699	19,313	196,642
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	4	8	8	8	8	8	8	8	8	8	71
Deferred Taxes	(1,265)	(2,313)	(2,268)	(2,322)	(2,800)	(7,438)	(3,404)	(3,339)	(3,478)	(3,607)	(3,635)	(3,666)	(39,535)
Gross Up for Income Tax	7,674	6,854	7,084	7,235	7,815	5,731	8,667	8,794	9,107	9,390	9,615	9,862	97,827
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	6,409	4,541	4,820	4,920	5,023	(1,699)	5,270	5,463	5,636	5,790	5,987	6,203	58,362
Revenue Requirement													
Total	20,498	18,428	19,442	19,861	20,554	14,427	21,854	22,536	23,273	23,931	24,686	25,516	255,005
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	5.20%	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	95	86	90	92	96	67	102	105	108	111	115	119	1,186
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	1,186	1,186

Big Stone - 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													
CWP	3,210,213	3,255,097	3,323,584	3,370,508	3,508,623	3,544,800	3,584,800	166,093	305,886	445,636	609,586	3,869,586	3,869,586
Plant In-Service	44,731	44,731	44,731	44,731	44,731	44,731	44,731	274,731	504,688	734,688	964,688	1,194,688	1,194,688
Less Accumulated Book Depreciation Reserve	79	86	94	101	109	116	124	131	138	146	153	161	161
Less Accumulated Deferred Taxes	(40,891)	(44,511)	(48,291)	(52,219)	(55,563)	(59,654)	(63,302)	(65,221)	(65,316)	(65,416)	(65,673)	(67,694)	(67,694)
End Of Month Rate Base	3,295,755	3,344,253	3,416,512	3,467,357	3,608,809	3,649,069	3,692,710	505,914	875,752	1,245,594	1,639,794	5,131,808	5,131,808
Return on Rate Base													
Debt Return	6,112	6,197	6,310	6,425	6,604	6,774	6,852	3,919	1,290	1,980	2,693	6,320	61,477
Equity Return	13,234	13,418	13,662	13,911	14,300	14,667	14,837	8,485	2,792	4,287	5,831	13,684	133,108
Total Return on Rate Base	19,347	19,616	19,972	20,336	20,904	21,441	21,689	12,403	4,082	6,267	8,524	20,004	194,585
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	68	68	68	68	68	68	68	68	68	68	68	68	810
Book Depreciation	7	7	7	7	7	7	7	7	7	7	7	7	89
Deferred Taxes	(3,428)	(3,621)	(3,779)	(3,929)	(3,344)	(4,091)	(3,648)	(1,919)	(96)	(100)	(257)	(2,021)	(30,231)
Gross Up for Income Tax	9,798	10,048	10,303	10,553	10,307	11,087	10,833	6,064	1,578	2,386	3,340	8,944	95,240
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	6,445	6,502	6,598	6,699	7,038	7,071	7,260	4,221	1,557	2,361	3,158	6,998	65,908
Revenue Requirement													
Total	25,792	26,118	26,571	27,036	27,942	28,512	28,948	16,624	5,639	8,628	11,682	27,002	260,493
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	123	124	126	129	133	136	138	79	27	41	56	128	1,240
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	1,240	1,240

Big Stone - 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													
CWP	4,033,536	4,197,486	4,350,736	4,481,936	4,613,136	5,150,136	5,687,136	6,224,136	6,761,136	7,298,136	8,845,036	10,594,936	10,594,936
Plant In-Service	1,283,088	1,371,488	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888	1,459,888
Less Accumulated Book Depreciation Reserve	168	175	183	190	198	205	212	220	227	235	242	249	249
Less Accumulated Deferred Taxes	(70,540)	(73,534)	(76,672)	(79,940)	(83,328)	(87,011)	(91,165)	(95,789)	(100,886)	(106,455)	(112,932)	(120,838)	(120,838)
End Of Month Rate Base	5,386,996	5,642,333	5,887,113	6,021,874	6,156,155	6,696,831	7,237,977	7,779,594	8,321,683	8,864,244	10,417,614	12,175,413	12,175,413
Return on Rate Base													
Debt Return	9,861	10,340	10,809	11,164	11,417	12,050	13,064	14,079	15,095	16,112	18,077	21,181	163,248
Equity Return	21,081	22,105	23,107	23,867	24,406	25,760	27,928	30,098	32,270	34,443	38,644	45,280	348,988
Total Return on Rate Base	30,943	32,445	33,916	35,031	35,823	37,809	40,992	44,177	47,365	50,555	56,721	66,461	512,237
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	1,803	21,641
Book Depreciation	7	7	7	7	7	7	7	7	7	7	7	7	89
Deferred Taxes	(2,846)	(2,994)	(3,138)	(3,268)	(3,388)	(3,683)	(4,153)	(4,624)	(5,096)	(5,569)	(6,477)	(7,907)	(53,144)
Gross Up for Income Tax	13,570	14,236	14,888	15,399	15,783	16,742	18,276	19,811	21,349	22,888	25,857	30,545	229,344
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income Statement Expense	12,535	13,053	13,561	13,942	14,206	14,869	15,933	16,998	18,063	19,129	21,191	24,449	197,929
Revenue Requirement													
Total	43,478	45,498	47,477	48,973	50,028	52,678	56,925	61,174	65,428	69,685	77,912	90,910	710,166
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	5.36%	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	209	218	228	235	240	253	273	294	314	334	374	436	3,407
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	3,407	3,407

