

Line No.	Year>>	2018												2019		2019	
		Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual Total	Actual January	Actual February			
RATE BASE																	
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103,428,381
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	103,428,381
4	CWIP	93,028,135	93,405,116	95,066,534	96,396,917	97,708,572	99,166,872	100,426,047	101,671,522	102,619,305	103,386,693	103,386,693	103,386,693	103,197,968	1,000,000	0	0
5	ADIT Federal Proration Factors	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000
6	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(104,090)
7	Ending rate base	93,028,135	93,405,116	95,066,534	96,396,917	97,708,572	99,166,872	100,426,047	101,671,522	102,619,305	103,386,693	103,386,693	103,386,693	103,197,968	1,000,000	0	103,324,291
8																	
9	OTP Load Percentage	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%
10	Remove Non-OTP Load Portion	(92,367,349)	(92,741,652)	(94,391,269)	(95,712,202)	(97,014,541)	(98,462,482)	(99,712,713)	(100,949,341)	(101,890,393)	(102,652,329)	(102,652,329)	(102,652,329)	(102,464,945)	(1,000,000)	0	(102,590,370)
11	Retail Ending Rate Base	660,786	663,464	675,265	684,715	694,031	704,390	713,334	722,181	728,913	734,364	734,364	734,364	733,023	0	0	733,920
12																	
13	Average rate base	56,730	56,730	56,730	56,730	56,730	56,730	56,730	56,730	56,730	56,730	56,730	56,730	62,026	0	0	62,026
14																	
15	Return on Rate Base	4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,342	4,255	4,255	4,255	4,255	4,394	0	0	4,394
16																	
17	Available for return (equity portion of rate base)	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	2,908	0	0	2,908
18																	
19	EXPENSES																
20	O&M and Depreciation																
21	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Property Tax	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	71,435	0	0	71,435
23	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Total O&M and Depreciation Expense	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	59,981	71,435	0	0	71,435
25																	
26	OTP Load Percentage	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%	0.710%
27	Remove Non-OTP Load Portion	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(59,555)	(70,927)	0	0	(70,927)
28	Retail O&M and Depreciation Expenses	426	426	426	426	426	426	426	426	426	426	426	426	507	0	0	507
29																	
30	Income before Taxes																
31	Available for return (from above)	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	3,007	2,908	0	0	2,908
32	Taxable Income (grossed up)	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,806	3,681	0	0	3,681
33																	
34	Income Taxes																
35	Current and Def Income Taxes	799	799	799	799	799	799	799	799	799	799	799	799	773	0	0	773
36	Total Income Tax Expense	799	799	799	799	799	799	799	799	799	799	799	799	773	0	0	773
37																	
38																	
39	REVENUE REQUIREMENTS																
40	Expenses	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,225	1,280	0	0	1,280
41	Return on rate base	4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,342	4,255	4,255	4,255	4,255	4,394	0	0	4,394
42	Subtotal revenue requirements	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,567	5,480	5,480	5,480	5,480	5,674	0	0	5,674
43	Adjustments																
44	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Total revenue requirements	5,639	5,639	5,639	5,639	5,639	5,639	5,639	5,567	5,480	5,480	5,480	5,480	5,674	0	0	5,674
46																	
47	South Dakota share - D2 factor	554	554	554	554	554	554	554	531	503	503	503	503	521	0	0	521
48																	
49	Gross Receipts Tax	1	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1
50	Total South Dakota Share	554	554	554	554	554	554	554	531	504	504	504	504	522	0	0	522

Line No.	SUPPORTING INFORMATION / DATA														
1	SD Cap Structure with allowed ROE per order. [PROTECTED DATA BEGINS...]														
2	[PROTECTED DATA BEGINS...]														
3	SD Cap Structure with approved Rates October 18, 2018														
4	Ratio Cost WA Cost														
5	42.66% 5.81% 2.48%														
6	0.00% 0.00% 0.00%														
7	57.34% 8.75% 5.02%														
8	100.00% 7.50%														
9	Total 100.00% 7.78% Overall Return														
10	Project life (years) Book 50 Tax 15-year MACRS preinterim 9.1874% SD share - D2 factor														
11	SD Gross Receipts Tax														
12	Statutory Tax Rate 21.00%														
13	Tax conversion factor 1.26582														
14	Transmission Revenue 0.00%														
15	SD share - D2 factor 9.8157% preinterim														
16	Property tax 2018 composite rate 0.84%														
17	Deferred Tax														
18	Book depreciation 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
19	Tax depreciation-Federal 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 495,666														
20	Tax depreciation-SD 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 495,666														
21	Federal deferred income taxes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 (104,090)														
22	State deferred income taxes 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0														
23															

