

Transmission Cost Recovery Rider
TCR Tracker Account Calculation - 2011

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Annual
BRIGO													
Rate Base													
Plus CWIP Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Plant In-Service	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485	68,700,485
Less Book Depreciation Reserve	2,244,212	2,393,352	2,542,492	2,691,634	2,840,774	2,989,914	3,139,054	3,288,194	3,437,334	3,586,474	3,735,615	3,884,755	3,884,755
Less Accum Deferred Taxes	14,218,495	14,256,675	14,294,860	14,333,042	14,371,225	14,409,407	14,447,590	14,485,772	14,523,955	14,562,137	14,600,319	14,638,502	14,638,502
End Of Month Rate Base	52,237,781	52,050,455	51,863,136	51,675,812	51,488,490	51,301,166	51,113,842	50,926,522	50,739,200	50,551,878	50,364,555	50,177,232	50,177,232
Average Rate Base (BOM/EOM)	52,331,442	52,144,115	51,956,797	51,769,474	51,582,152	51,394,825	51,207,507	51,020,184	50,832,862	50,645,535	50,458,210	50,270,894	51,301,166
Calculation of Return													
Plus Debt Return	134,753	134,271	133,789	133,306	132,824	132,342	131,859	131,377	130,895	130,412	129,930	129,448	1,585,200
Plus Equity Return	230,694	229,869	229,043	228,217	227,391	226,566	225,740	224,914	224,088	223,262	222,437	221,611	2,713,832
Total Return	365,448	364,140	362,832	361,523	360,215	358,907	357,599	356,291	354,983	353,675	352,367	351,058	4,299,032
Income Statement Items													
Plus Operating Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Accrued Costs / Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Avoided Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Plus Property Taxes	79,349	79,349	79,349	79,349	79,349	79,349	79,349	79,349	79,349	79,349	79,349	79,349	952,189
Plus Book Depreciation	149,140	149,140	149,140	149,140	149,140	149,140	149,140	149,140	149,140	149,140	149,140	149,140	1,789,682
Plus Deferred Taxes	38,182	38,182	38,182	38,182	38,182	38,182	38,182	38,182	38,182	38,182	38,182	38,182	458,189
Plus Gross Up for Income Tax	97,196	96,751	96,307	95,862	95,417	94,973	94,528	94,083	93,639	93,194	92,750	92,305	1,137,000
Less AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0
Less AFUDC Gross Up for Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Less OATT Credit to retail customers	144,550	144,203	143,856	143,508	143,161	142,813	142,466	142,119	141,771	141,424	141,076	140,729	1,711,670
Less Wind Production Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
Less Wind PTC Gross up for Income Tax (Fed only)	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Income Statement Expense	219,317	219,220	219,123	219,026	218,928	218,831	218,734	218,637	218,539	218,442	218,345	218,248	2,625,385
Total Revenue Requirements	584,765	583,360	581,954	580,549	579,144	577,738	576,333	574,928	573,522	572,117	570,711	569,306	6,924,427
SD Jurisdictional Revenue Requirement	27,358	27,292	27,227	27,161	27,095	27,029	26,964	26,898	26,832	26,766	26,701	26,635	323,959