Outage Management System

Line No.	*Year>>*	2024 Actual Jan	2024 Actual Feb	2024 Actual Mar	2024 Actual Apr	2024 Actual May	2024 Actual Jun	2024 Actual Jul	2024 Actual Aug	2024 Actual Sep	2024 Actual Oct	2024 Projected Nov	2024 Projected Dec	2024 Projected Total
	RATE BASE													
1	Plant Balance	777,882	777,882	3,879,581	3,879,581	3,924,312	3,924,312	3,924,312	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398
2	Accumulated Depreciation	(90,649)	(103,613)	(116,578)	(181,238)	(245,897)	(311,303)	(376,708)	(442,113)	(507,403)	(572,693)	(637,983)	(703,273)	(703,273)
3	Net Plant in Service	687,234	674,269	3,763,003	3,698,343	3,678,415	3,613,009	3,547,604	3,475,285	3,409,995	3,344,705	3,279,415	3,214,125	3,214,125
4	**CWIP Calculation:**													
5	Beginning Balance	2,359,832	2,448,297	3,098,585	-	-	-	-	-	-	-	-	-	
6	Additional CWIP	88,466	650,288	3,113	-	44,731	-	-	(6,914)	-	-	-	-	-
7	Closings from CWIP	-	-	(3,101,699)	-	(44,731)	-	-	6,914	-	-	-	-	
8	AFDUC													
9	CWIP	2,448,297	3,098,585	-	-	-	-	-	-	-	-	-	-	-
10	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	
11	Accumulated Deferred Income Taxes Federal & State	(59,773)	(81,413)	(103,054)	(113,838)	(124,623)	(135,251)	(145,878)	(156,506)	(167,158)	(177,810)	(188,463)	(199,115)	(199,115)
12	Ending rate base	3,075,758	3,691,441	3,659,949	3,584,505	3,553,792	3,477,759	3,401,726	3,318,779	3,242,837	3,166,895	3,090,953	3,015,011	3,015,011
13														
14	Average rate base	277,572	277,572	277,572	277,572	277,572	277,572	277,572	277,572	277,572	277,572	277,572	277,572	3,330,869
15														
16	Return on Rate Base	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	219,922
17														
18	Available for return (equity portion of rate base)	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	158,240
19														
20	***EXPENSES***													
21	*O&M and Depreciation*													
22	Operating Costs	17,484	18,222	17,676	16,860	17,146	17,931	19,642	19,303	20,415	19,325	49,908	49,908	598,895
23	Property Tax	633	633	633	633	633	633	633	633	633	633	633	633	7,600
24	Book Depreciation	12,965	12,965	12,965	64,660	64,660	65,405	65,405	65,405	65,290	65,290	65,290	65,290	625,589
25	Total O&M and Depreciation Expense	31,082	31,820	31,274	82,153	82,439	83,970	85,681	85,341	86,338	85,249	115,831	115,831	1,232,084
26														
27	Income before Taxes													
28	Available for return (from above)	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	13,187	158,240
29	Taxable Income (grossed up)	16,692	16,692	16,692	16,692	16,692	16,692	16,692	16,692	16,692	16,692	16,692	16,692	200,303
30														
31	Income Taxes													
32	Current Income Tax	(18,135)	(18,135)	(18,135)	(7,279)	(7,279)	(7,123)	(7,123)	(7,123)	(7,147)	(7,147)	(7,147)	(7,147)	(118,918)
33	Def Income Tax	21,640	21,640	21,640	10,784	10,784	10,628	10,628	10,628	10,652	10,652	10,652	10,652	160,982
34	Total Income Tax Expense	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	3,505	42,064
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	34,587	35,325	34,780	85,658	85,944	87,475	89,186	88,847	89,844	88,754	119,337	119,337	1,274,148
39	Return on rate base	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	18,327	219,922
40	Subtotal revenue requirements	52,914	53,652	53,107	103,985	104,271	105,802	107,513	107,173	108,170	107,081	137,663	137,663	1,494,069
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	52,914	53,652	53,107	103,985	104,271	105,802	107,513	107,173	108,170	107,081	137,663	137,663	1,494,069
43	South Dakota share - P90 Factor	**4,881**	**4,949**	**4,899**	**9,592**	**9,618**	**9,759**	**9,917**	**9,886**	**9,978**	**9,877**	**12,698**	**12,698**	**108,754**

Outage Management System

Line No.	*Year>>*	2025 Projected Jan	2025 Projected Feb	2025 Projected Mar	2025 Projected Apr	2025 Projected May	2025 Projected Jun	2025 Projected Jul	2025 Projected Aug	2025 Projected Sep	2025 Projected Oct	2025 Projected Nov	2025 Projected Dec	2025 Projected Total
	RATE BASE													
1	Plant Balance	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398
2	Accumulated Depreciation	(768,563)	(833,853)	(899,143)	(964,433)	(1,029,723)	(1,095,013)	(1,160,303)	(1,225,593)	(1,290,883)	(1,356,173)	(1,421,463)	(1,486,752)	(1,486,752)
3	Net Plant in Service	3,148,835	3,083,545	3,018,255	2,952,965	2,887,675	2,822,386	2,757,096	2,691,806	2,626,516	2,561,226	2,495,936	2,430,646	2,430,646
4	**CWIP Calculation:**													
5	Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	
6	Additional CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Closings from CWIP	-	-	-	-	-	-	-	-	-	-	-	-	
8	AFDUC													
9	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	ADIT Federal Proration Factors	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9206	0.8356	0.7534	0.6685	
11	Accumulated Deferred Income Taxes Federal & State	(211,841)	(224,568)	(237,295)	(250,021)	(262,748)	(275,475)	(288,201)	(300,928)	(312,644)	(323,278)	(332,867)	(341,375)	(341,375)
12	Ending rate base	2,936,994	2,858,977	2,780,961	2,702,944	2,624,927	2,546,911	2,468,894	2,390,877	2,313,872	2,237,947	2,163,069	2,089,271	2,089,271
13														
14	Average rate base	212,376	212,376	212,376	212,376	212,376	212,376	212,376	212,376	212,376	212,376	212,376	212,376	2,548,512
15														
16	Return on Rate Base	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	168,266
17														
18	Available for return (equity portion of rate base)	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	121,072
19														
20	***EXPENSES***													
21	*O&M and Depreciation*													
22	Operating Costs	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	598,895
23	Property Tax	633	633	633	633	633	633	633	633	633	633	633	633	7,600
24	Book Depreciation	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	783,480
25	Total O&M and Depreciation Expense	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	1,389,975
26														
27	Income before Taxes													
28	Available for return (from above)	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	10,089	121,072
29	Taxable Income (grossed up)	12,771	12,771	12,771	12,771	12,771	12,771	12,771	12,771	12,771	12,771	12,771	12,771	153,256
30														
31	Income Taxes													
32	Current Income Tax	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(10,045)	(120,537)
33	Def Income Tax	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	12,727	152,720
34	Total Income Tax Expense	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	2,682	32,184
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	118,513	118,513	118,513	118,513	118,513	118,513	118,513	118,513	118,513	118,513	118,513	118,513	1,422,158
39	Return on rate base	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	14,022	168,266
40	Subtotal revenue requirements	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	1,590,425
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	132,535	1,590,425
43	South Dakota share - P90 Factor	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**12,225**	**146,705**

Outage Management System

Line No.	*Year>>*	2026 Projected Jan	2026 Projected Feb	2026 Projected Mar	2026 Projected Apr	2026 Projected May	2026 Projected Jun	2026 Projected Jul	2026 Projected Aug	2026 Projected Sep	2026 Projected Oct	2026 Projected Nov	2026 Projected Dec	2026 Projected Total
	RATE BASE													
1	Plant Balance	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398	3,917,398
2	Accumulated Depreciation	(1,552,042)	(1,617,332)	(1,682,622)	(1,747,912)	(1,813,202)	(1,878,492)	(1,943,782)	(2,009,072)	(2,074,362)	(2,139,652)	(2,204,942)	(2,270,232)	(2,270,232)
3	Net Plant in Service	2,365,356	2,300,066	2,234,776	2,169,486	2,104,196	2,038,906	1,973,616	1,908,326	1,843,036	1,777,746	1,712,456	1,647,166	1,647,166
4	**CWIP Calculation:**													
5	Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	
6	Additional CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Closings from CWIP	-	-	-	-	-	-	-	-	-	-	-	-	
8	AFDUC													
9	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
10	ADIT Federal Proration Factors	0.5836	0.5069	0.4219	0.3397	0.2548	0.1726	0.0877	0.0027	0.9206	0.8356	0.7534	0.6685	
11	Accumulated Deferred Income Taxes Federal & State	(338,710)	(336,396)	(334,470)	(332,919)	(331,756)	(330,968)	(330,568)	(330,555)	(326,353)	(322,538)	(319,098)	(316,046)	(316,046)
12	Ending rate base	2,026,645	1,963,669	1,900,306	1,836,567	1,772,440	1,707,938	1,643,048	1,577,771	1,516,683	1,455,208	1,393,358	1,331,120	1,331,120
13														
14	Average rate base	142,398	142,398	142,398	142,398	142,398	142,398	142,398	142,398	142,398	142,398	142,398	142,398	1,708,771
15														
16	Return on Rate Base	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	112,822
17														
18	Available for return (equity portion of rate base)	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	81,179
19														
20	***EXPENSES***													
21	*O&M and Depreciation*													
22	Operating Costs	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	49,908	598,895
23	Property Tax	633	633	633	633	633	633	633	633	633	633	633	633	7,600
24	Book Depreciation	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	65,290	783,480
25	Total O&M and Depreciation Expense	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	115,831	1,389,975
26														
27	Income before Taxes													
28	Available for return (from above)	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	6,765	81,179
29	Taxable Income (grossed up)	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	8,563	102,758
30														
31	Income Taxes													
32	Current Income Tax	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	6,364	76,363
33	Def Income Tax	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(4,565)	(54,784)
34	Total Income Tax Expense	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	1,798	21,579
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	117,630	117,630	117,630	117,630	117,630	117,630	117,630	117,630	117,630	117,630	117,630	117,630	1,411,554
39	Return on rate base	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	9,402	112,822
40	Subtotal revenue requirements	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	1,524,376
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	127,031	1,524,376
43	South Dakota share - P90 Factor	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**11,718**	**140,613**