

Astoria Station

Line No.		2024										Projected November	Projected December	Projected Year-End
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October			
1	<b>RATE BASE</b>													
2	Plant Balance	152,170,544	152,170,544	152,196,300	152,171,347	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844
3	Accumulated Depreciation	(12,324,992)	(12,698,655)	(13,072,319)	(13,446,047)	(13,819,713)	(14,193,453)	(14,567,192)	(14,940,932)	(15,314,672)	(15,688,412)	(16,062,152)	(16,435,892)	(16,435,892)
4	Net Plant in Service	139,845,552	139,471,889	139,123,981	138,725,300	138,381,132	138,007,392	137,633,652	137,259,912	136,886,172	136,512,432	136,138,692	135,764,952	135,764,952
5														
6	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
7		200,456	131,580	20,894	57,928	82,755	49,653	140,683	115,253	41,981	107,581	49,775	174,211	
8	ADIT Proration Factor	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
9	Accumulated Deferred Income Taxes - Federal	(4,959,435)	(5,086,228)	(5,213,021)	(5,339,800)	(5,466,592)	(5,593,369)	(5,720,146)	(5,846,923)	(5,973,700)	(6,100,477)	(6,227,254)	(6,354,031)	(6,354,031)
10	Accumulated Deferred Income Taxes - Federal & State	(4,959,435)	(5,086,228)	(5,213,021)	(5,339,800)	(5,466,592)	(5,593,369)	(5,720,146)	(5,846,923)	(5,973,700)	(6,100,477)	(6,227,254)	(6,354,031)	(6,354,031)
11	LTSA Pre-Payments	3,928,425	4,060,005	4,080,899	4,138,827	4,221,582	4,271,234	4,411,917	4,527,170	4,569,151	4,676,732	4,726,506	4,900,717	4,900,717
12	Ending Rate Base	138,814,543	138,445,667	137,991,859	137,524,327	137,136,121	136,685,257	136,325,423	135,940,159	135,481,623	135,088,687	134,637,945	134,311,639	134,311,639
13														
14	Average Rate Base	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	11,394,212	136,730,549
15														
16	Return on Rate Base	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	9,027,677
17														
18	Available for Return (equity portion of rate base)	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	6,495,659
19														
20	<b>EXPENSES</b>													
21	O&M and Depreciation													
22	Operating Costs	124,715	101,856	96,194	120,113	141,168	124,369	132,889	109,678	147,366	154,373	61,214	74,154	1,388,090
23	Net Facility Service Agreement Payments/(Revenues)	(25,183)	(25,183)	(25,183)	(25,183)	(25,183)	(25,409)	(25,409)	(25,409)	(25,409)	(25,409)	(25,314)	(25,314)	(303,593)
24	Property Tax	45,648	45,648	45,648	45,648	45,648	45,648	45,648	45,648	45,648	45,648	45,648	45,648	547,772
25	Book Depreciation	373,662	373,663	373,663	373,728	373,665	373,740	373,740	373,740	373,740	373,740	373,740	373,740	4,484,562
26	Total O&M and Depreciation Expense	518,841	495,983	490,322	514,306	535,298	518,347	526,867	503,657	541,344	548,351	455,287	468,227	6,116,831
27														
28	Income before Taxes													
29	Available for Return (from above)	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	541,305	6,495,659
30	Taxable Income (grossed up)	685,196	685,196	685,196	685,196	685,196	685,196	685,196	685,196	685,196	685,196	685,196	685,196	8,222,353
31														
32	Income Taxes													
33	Current and Def Income Taxes	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	1,726,694
34	Total Income Tax Expense	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	143,891	1,726,694
35														
36														
37	<b>REVENUE REQUIREMENTS</b>													
38	Expenses	662,732	639,874	634,213	658,197	679,189	662,239	670,758	647,548	685,235	692,243	599,178	612,118	7,843,525
39	Return on Rate Base (from above)	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	752,306	9,027,677
40	Subtotal Revenue Requirements	1,415,038	1,392,181	1,386,520	1,410,503	1,431,495	1,414,545	1,423,065	1,399,854	1,437,542	1,444,549	1,351,485	1,364,425	16,871,201
41	Adjustments													-
42	Total Revenue Requirements	1,415,038	1,392,181	1,386,520	1,410,503	1,431,495	1,414,545	1,423,065	1,399,854	1,437,542	1,444,549	1,351,485	1,364,425	16,871,201
43														
44	Peak Demand Factor	1,415,038	1,392,181	1,386,520	1,410,503	1,431,495	1,414,545	1,423,065	1,399,854	1,437,542	1,444,549	1,351,485	1,364,425	16,871,201
45														
46	South Dakota share - D1 factor	<b>140,484</b>	<b>138,215</b>	<b>137,653</b>	<b>140,034</b>	<b>142,118</b>	<b>140,436</b>	<b>141,281</b>	<b>138,977</b>	<b>142,719</b>	<b>143,414</b>	<b>134,175</b>	<b>135,460</b>	<b>1,674,967</b>

Astoria Station

Line No.		2025											
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December
1	<b>RATE BASE</b>												
2	Plant Balance	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844
3	Accumulated Depreciation	(16,809,632)	(17,183,372)	(17,557,112)	(17,930,852)	(18,304,592)	(18,678,331)	(19,052,071)	(19,425,811)	(19,799,551)	(20,173,291)	(20,547,031)	(20,920,771)
4	Net Plant in Service	135,391,212	135,017,472	134,643,733	134,269,993	133,896,253	133,522,513	133,148,773	132,775,033	132,401,293	132,027,553	131,653,813	131,280,073
5													
6	CWIP	-	-	-	-	-	-	-	-	-	-	-	-
7		200,456	131,580	20,894	57,928	157,619	174,211	223,985	315,239	174,211	66,366	49,775	174,211
8	ADIT Proration Factor	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	0.920548	0.835616	0.753425	0.668493
9	Accumulated Deferred Income Taxes - Federal	(6,460,306)	(6,566,581)	(6,672,856)	(6,779,131)	(6,885,406)	(6,991,681)	(7,097,956)	(7,204,231)	(7,302,062)	(7,390,867)	(7,470,937)	(7,541,981)
10	Accumulated Deferred Income Taxes - Federal & State	(6,460,306)	(6,566,581)	(6,672,856)	(6,779,131)	(6,885,406)	(6,991,681)	(7,097,956)	(7,204,231)	(7,302,062)	(7,390,867)	(7,470,937)	(7,541,981)
11	LTSA Pre-Payments	5,101,173	5,232,753	5,253,647	5,311,575	5,469,194	5,643,405	5,867,390	6,182,629	6,356,840	6,423,206	6,472,981	6,647,192
12	Ending Rate Base	134,032,080	133,683,645	133,224,523	132,802,437	132,480,041	132,174,237	131,918,208	131,753,432	131,456,071	131,059,892	130,655,857	130,385,284
13													
14	Average Rate Base	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239	11,025,239
15													
16	Return on Rate Base	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945
17													
18	Available for Return (equity portion of rate base)	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776
19													
20	<b>EXPENSES</b>												
21	O&M and Depreciation												
22	Operating Costs	77,549	66,380	63,983	72,326	81,047	108,904	117,716	103,832	100,835	70,796	66,981	80,180
23	Net Facility Service Agreement Payments/(Revenues)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)
24	Property Tax	64,683	64,683	64,683	64,683	64,683	64,683	64,683	64,683	64,683	64,683	64,683	64,683
25	Book Depreciation	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740
26	Total O&M and Depreciation Expense	490,657	479,488	477,091	485,434	494,155	522,012	530,824	516,940	513,943	483,904	480,089	493,288
27													
28	Income before Taxes												
29	Available for Return (from above)	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776	523,776
30	Taxable Income (grossed up)	663,008	663,008	663,008	663,008	663,008	663,008	663,008	663,008	663,008	663,008	663,008	663,008
31													
32	Income Taxes												
33	Current and Def Income Taxes	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232
34	Total Income Tax Expense	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232	139,232
35													
36													
37	<b>REVENUE REQUIREMENTS</b>												
38	Expenses	629,889	618,720	616,323	624,666	633,387	661,244	670,056	656,172	653,175	623,136	619,321	632,520
39	Return on Rate Base (from above)	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945	727,945
40	Subtotal Revenue Requirements	1,357,834	1,346,665	1,344,268	1,352,611	1,361,332	1,389,189	1,398,001	1,384,117	1,381,120	1,351,081	1,347,266	1,360,465
41	Adjustments												
42	Total Revenue Requirements	1,357,834	1,346,665	1,344,268	1,352,611	1,361,332	1,389,189	1,398,001	1,384,117	1,381,120	1,351,081	1,347,266	1,360,465
43													
44	Peak Demand Factor	1,357,834	1,346,665	1,344,268	1,352,611	1,361,332	1,389,189	1,398,001	1,384,117	1,381,120	1,351,081	1,347,266	1,360,465
45													
46	South Dakota share - D1 factor	134,805	133,696	133,458	134,287	135,153	137,918	138,793	137,415	137,117	134,135	133,756	135,066

Astoria Station

Line No.		2026												Projected Total
		Projected January	Projected February	Projected March	Projected April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	
1	<b>RATE BASE</b>													
2	Plant Balance	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844	152,200,844
3	Accumulated Depreciation	(21,294,511)	(21,668,251)	(22,041,991)	(22,415,730)	(22,789,470)	(23,163,210)	(23,536,950)	(23,910,690)	(24,284,430)	(24,658,170)	(25,031,910)	(25,405,650)	(25,405,650)
4	Net Plant in Service	130,906,334	130,532,594	130,158,854	129,785,114	129,411,374	129,037,634	128,663,894	128,290,154	127,916,414	127,542,674	127,168,934	126,795,195	126,795,195
5														
6	CWIP	-	-	-	-	-	-	-	-	-	-	-	-	-
7														
8	ADIT Proration Factor	0.583562	0.506849	0.421918	0.339726	0.254795	0.172603	0.087671	0.002740	0.920548	0.835616	0.753425	0.668493	
9	Accumulated Deferred Income Taxes - Federal	(7,593,387)	(7,638,034)	(7,675,201)	(7,705,127)	(7,727,571)	(7,742,776)	(7,750,499)	(7,750,740)	(7,831,830)	(7,905,438)	(7,971,807)	(8,030,694)	(8,030,694)
10	Accumulated Deferred Income Taxes - Federal & State	(7,593,387)	(7,638,034)	(7,675,201)	(7,705,127)	(7,727,571)	(7,742,776)	(7,750,499)	(7,750,740)	(7,831,830)	(7,905,438)	(7,971,807)	(8,030,694)	(8,030,694)
11	LTSA Pre-Payments	6,847,647	6,979,227	7,000,121	7,058,049	7,215,668	7,389,879	7,613,865	7,929,104	8,103,314	8,169,681	8,219,455	8,393,666	8,393,666
12	Ending Rate Base	130,160,594	129,873,787	129,483,774	129,138,036	128,899,471	128,684,738	128,527,260	128,468,518	128,187,899	127,806,917	127,416,583	127,158,167	127,158,167
13														
14	Average Rate Base	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	10,731,994	128,783,925
15														
16	Return on Rate Base	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	8,502,998
17														
18	Available for Return (equity portion of rate base)	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	6,118,139
19														
20	<b>EXPENSES</b>													
21	O&M and Depreciation													
22	Operating Costs	12,769	33,556	30,886	34,106	29,116	65,008	84,231	56,473	64,055	29,613	18,773	34,566	493,152
23	Net Facility Service Agreement Payments/(Revenues)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(303,772)
24	Property Tax	83,726	83,726	83,726	83,726	83,726	83,726	83,726	83,726	83,726	83,726	83,726	83,726	1,004,707
25	Book Depreciation	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	373,740	4,484,879
26	Total O&M and Depreciation Expense	444,920	465,707	463,037	466,257	461,267	497,159	516,382	488,624	496,206	461,764	450,924	466,717	5,678,966
27														
28	Income before Taxes													
29	Available for Return (from above)	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	6,118,139
30	Taxable Income (grossed up)	645,373	645,373	645,373	645,373	645,373	645,373	645,373	645,373	645,373	645,373	645,373	645,373	7,744,480
31														
32	Income Taxes													
33	Current and Def Income Taxes	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	1,626,341
34	Total Income Tax Expense	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	135,528	1,626,341
35														
36														
37	<b>REVENUE REQUIREMENTS</b>													
38	Expenses	580,449	601,236	598,566	601,786	596,796	632,688	651,911	624,153	631,735	597,293	586,453	602,246	7,305,307
39	Return on Rate Base (from above)	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	708,583	8,502,998
40	Subtotal Revenue Requirements	1,289,032	1,309,819	1,307,149	1,310,369	1,305,379	1,341,271	1,360,494	1,332,736	1,340,318	1,305,876	1,295,036	1,310,829	15,808,305
41	Adjustments													-
42	Total Revenue Requirements	1,289,032	1,309,819	1,307,149	1,310,369	1,305,379	1,341,271	1,360,494	1,332,736	1,340,318	1,305,876	1,295,036	1,310,829	15,808,305
43														
44	Peak Demand Factor	1,289,032	1,309,819	1,307,149	1,310,369	1,305,379	1,341,271	1,360,494	1,332,736	1,340,318	1,305,876	1,295,036	1,310,829	15,808,305
45														
46	South Dakota share - D1 factor	<b>127,975</b>	<b>130,038</b>	<b>129,773</b>	<b>130,093</b>	<b>129,598</b>	<b>133,161</b>	<b>135,069</b>	<b>132,314</b>	<b>133,066</b>	<b>129,647</b>	<b>128,571</b>	<b>130,139</b>	<b>1,569,443</b>