Outage Management System

Line No.	*Year>>*	2023 Actual Jan	2023 Actual Feb	2023 Actual Mar	2023 Actual Apr	2023 Actual May	2023 Actual Jun	2023 Actual Jul	2023 Actual Aug	2023 Actual Sep	2023 Actual Oct	2023 Actual Nov	2023 Actual Dec	2023 Actual Total
	RATE BASE													
1	Plant Balance	-	-	-	-	-	773,630	776,384	777,372	777,882	777,882	777,882	777,882	777,882
2	Accumulated Depreciation	-	-	-	-	-	-	(12,894)	(25,834)	(38,790)	(51,754)	(64,719)	(77,684)	(77,684)
3	Net Plant in Service	-	-	-	-	-	773,630	763,490	751,539	739,093	726,128	713,163	700,198	700,198
4	**CWIP Calculation:**													
5	Beginning Balance	2,946,770	3,081,147	3,259,892	3,336,897	3,389,157	2,082,171	1,312,119	1,454,946	1,662,107	1,719,904	1,854,157	2,171,008	
6	Additional CWIP	134,377	178,745	77,005	52,260	(1,306,985)	3,578	145,581	208,149	58,308	134,253	316,851	188,823	190,944
7	Closings from CWIP	-	-	-	-	-	(773,630)	(2,754)	(988)	(510)	-	-	-	
8	AFDUC	-												
9	CWIP	3,081,147	3,259,892	3,336,897	3,389,157	2,082,171	1,312,119	1,454,946	1,662,107	1,719,904	1,854,157	2,171,008	2,359,832	2,359,832
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	-	-	-	-	-	(7,778)	(12,848)	(17,909)	(22,966)	(28,022)	(33,077)	(38,133)	(38,133)
12	Ending rate base	3,081,147	3,259,892	3,336,897	3,389,157	2,082,171	2,077,971	2,205,588	2,395,736	2,436,030	2,552,263	2,851,094	3,021,897	3,021,897
13														
14	Average rate base	228,440	228,440	228,440	228,440	228,440	228,440	228,440	228,440	228,440	228,440	228,440	228,440	2,741,278
15														
16	Return on Rate Base	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	183,884
17														
18	Available for return (equity portion of rate base)	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	128,542
19														
20	***EXPENSES***													
21	*O&M and Depreciation*													
22	Operating Costs	10,105	15,600	21,069	18,877	18,555	17,893	19,515	19,407	21,496	19,572	19,544	22,368	224,002
23	Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Book Depreciation	-	-	-	-	-	-	12,894	12,940	12,956	12,965	12,965	12,965	77,684
25	Total O&M and Depreciation Expense	10,105	15,600	21,069	18,877	18,555	17,893	32,409	32,347	34,452	32,537	32,509	35,333	301,686
26														
27	Income before Taxes													
28	Available for return (from above)	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	10,712	128,542
29	Taxable Income (grossed up)	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	13,559	162,711
30														
31	Income Taxes													
32	Current Income Tax	2,847	2,847	2,847	2,847	2,847	(4,931)	(2,223)	(2,213)	(2,210)	(2,208)	(2,208)	(2,208)	(3,963)
33	Def Income Tax	-	-	-	-	-	7,778	5,070	5,061	5,057	5,055	5,055	5,055	38,133
34	Total Income Tax Expense	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	2,847	34,169
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	12,952	18,447	23,916	21,725	21,403	20,741	35,256	35,194	37,300	35,384	35,356	38,181	335,855
39	Return on rate base	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	15,324	183,884
40	Subtotal revenue requirements	28,276	33,771	39,240	37,048	36,726	36,065	50,580	50,518	52,624	50,708	50,680	53,504	519,739
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	28,276	33,771	39,240	37,048	36,726	36,065	50,580	50,518	52,624	50,708	50,680	53,504	519,739
43														
44	South Dakota share - P90 Factor	2,608	3,115	3,620	3,417	3,388	3,327	4,666	4,660	4,854	4,677	4,675	4,935	47,942
45	***SUPPORTING INFORMATION / DATA***													
46														
47		SD Cap Structure with allowed ROE per order.												
48	Capital Structure	**Ratio**	**Cost**	**WA Cost**							**Property tax**			
49	Debt	46.41%	4.35%	2.02%							2023 composite rate		1.07%	
50	Preferred equity	0.00%	0.00%	0.00%										
51	Common equity	53.59%	8.75%	4.69%										
52	Total	100.00%		6.71%	Overall Return									

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 Projected Jul	2024 Projected Aug	2024 Projected Sep	2024 Projected 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	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312
2	Accumulated Depreciation	(90,649)	(103,613)	(116,578)	(181,238)	(245,897)	(311,303)	(376,708)	(442,113)	(507,518)	(572,923)	(638,329)	(703,734)	(703,734)
3	Net Plant in Service	687,234	674,269	3,763,003	3,698,343	3,678,415	3,613,009	3,547,604	3,482,199	3,416,794	3,351,389	3,285,983	3,220,578	3,220,578
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	-	-	-	-	-	-	-	-
7	Closings from CWIP	-	-	(3,101,699)	-	(44,731)	-	-	-	-	-	-	-	
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	0.9206	0.8356	0.7534	0.6685	
11	Accumulated Deferred Income Taxes Federal & State	(59,813)	(81,494)	(103,175)	(114,000)	(124,824)	(135,493)	(146,161)	(156,829)	(166,650)	(175,564)	(183,602)	(190,733)	(190,733)
12	Ending rate base	3,075,718	3,691,360	3,659,828	3,584,344	3,553,590	3,477,517	3,401,443	3,325,370	3,250,144	3,175,825	3,102,382	3,029,845	3,029,845
13														
14	Average rate base	277,880	277,880	277,880	277,880	277,880	277,880	277,880	277,880	277,880	277,880	277,880	277,880	3,334,559
15														
16	Return on Rate Base	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	223,681
17														
18	Available for return (equity portion of rate base)	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	156,362
19														
20	***EXPENSES***													
21	*O&M and Depreciation*													
22	Operating Costs	17,484	18,222	17,676	16,860	17,146	17,931	49,908	49,908	49,908	49,908	49,908	49,908	404,767
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	65,405	65,405	65,405	65,405	626,050
25	Total O&M and Depreciation Expense	31,082	31,820	31,274	82,153	82,439	83,970	115,947	115,947	115,947	115,947	115,947	115,947	1,038,417
26														
27	Income before Taxes													
28	Available for return (from above)	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	13,030	156,362
29	Taxable Income (grossed up)	16,494	16,494	16,494	16,494	16,494	16,494	16,494	16,494	16,494	16,494	16,494	16,494	197,926
30														
31	Income Taxes													
32	Current Income Tax	(18,217)	(18,217)	(18,217)	(7,361)	(7,361)	(7,204)	(7,204)	(7,204)	(7,204)	(7,204)	(7,204)	(7,204)	(119,805)
33	Def Income Tax	21,681	21,681	21,681	10,825	10,825	10,668	10,668	10,668	10,668	10,668	10,668	10,668	161,369
34	Total Income Tax Expense	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	3,464	41,564
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	34,546	35,284	34,738	85,616	85,902	87,433	119,410	119,410	119,410	119,410	119,410	119,410	1,079,981
39	Return on rate base	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	18,640	223,681
40	Subtotal revenue requirements	53,186	53,924	53,378	104,257	104,543	106,074	138,050	138,050	138,050	138,050	138,050	138,050	1,303,662
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	53,186	53,924	53,378	104,257	104,543	106,074	138,050	138,050	138,050	138,050	138,050	138,050	1,303,662
43														
44	South Dakota share - P90 Factor	4,906	4,974	4,924	9,617	9,643	9,785	12,734	12,734	12,734	12,734	12,734	12,734	120,253
45	***SUPPORTING INFORMATION / DATA***													
46														
47		SD Cap Structure with allowed ROE per order.												
48	Capital Structure	**Ratio**	**Cost**	**WA Cost**							**Property tax**			
49	Debt	46.41%	4.35%	2.02%							2024 composite rate		0.98%	
50	Preferred equity	0.00%	0.00%	0.00%										
51	Common equity	53.59%	8.75%	4.69%										
52	Total	100.00%		6.71%	Overall Return									

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	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312	3,924,312
2	Accumulated Depreciation	(769,139)	(834,544)	(899,949)	(965,355)	(1,030,760)	(1,096,165)	(1,161,570)	(1,226,975)	(1,292,381)	(1,357,786)	(1,423,191)	(1,488,596)	(1,488,596)
3	Net Plant in Service	3,155,173	3,089,768	3,024,363	2,958,957	2,893,552	2,828,147	2,762,742	2,697,337	2,631,931	2,566,526	2,501,121	2,435,716	2,435,716
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	1.0000	1.0000	1.0000	1.0000	
11	Accumulated Deferred Income Taxes Federal & State	(198,177)	(204,643)	(210,025)	(214,359)	(217,609)	(219,811)	(220,929)	(220,964)	(233,720)	(246,476)	(259,233)	(271,989)	(271,989)
12	Ending rate base	2,956,996	2,885,125	2,814,338	2,744,599	2,675,943	2,608,336	2,541,813	2,476,373	2,398,211	2,320,050	2,241,888	2,163,727	2,163,727
13														
14	Average rate base	217,034	217,034	217,034	217,034	217,034	217,034	217,034	217,034	217,034	217,034	217,034	217,034	2,604,403
15														
16	Return on Rate Base	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	174,702
17														
18	Available for return (equity portion of rate base)	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	122,124
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	598,896
23	Property Tax	694	694	694	694	694	694	694	694	694	694	694	694	8,323
24	Book Depreciation	65,405	65,405	65,405	65,405	65,405	65,405	65,405	65,405	65,405	65,405	65,405	65,405	784,862
25	Total O&M and Depreciation Expense	116,007	116,007	116,007	116,007	116,007	116,007	116,007	116,007	116,007	116,007	116,007	116,007	1,392,082
26														
27	Income before Taxes													
28	Available for return (from above)	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	10,177	122,124
29	Taxable Income (grossed up)	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	12,882	154,587
30														
31	Income Taxes													
32	Current Income Tax	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(10,051)	(120,612)
33	Def Income Tax	12,756	12,756	12,756	12,756	12,756	12,756	12,756	12,756	12,756	12,756	12,756	12,756	153,075
34	Total Income Tax Expense	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	2,705	32,463
35														
36														
37	***REVENUE REQUIRMENTS***													
38	Expenses	118,712	118,712	118,712	118,712	118,712	118,712	118,712	118,712	118,712	118,712	118,712	118,712	1,424,545
39	Return on rate base	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	14,559	174,702
40	Subtotal revenue requirements	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	1,599,247
41	Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Total revenue requirements	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	133,271	1,599,247
43														
44	South Dakota share - P90 Factor	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	12,293	147,519
45	***SUPPORTING INFORMATION / DATA***													
46														
47		SD Cap Structure with allowed ROE per order.												
48	Capital Structure	**Ratio**	**Cost**	**WA Cost**							**Property tax**			
49	Debt	46.41%	4.35%	2.02%							2025 composite rate		1.07%	
50	Preferred equity	0.00%	0.00%	0.00%										
51	Common equity	53.59%	8.75%	4.69%										
52	Total	100.00%		6.71%	Overall Return									