

Ashtabula 1 Wind Energy Center Upgrade

Line No.	Dates >>	2023												
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual Year-End
1	RATE BASE													
2	Plant Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Net Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5														
6	CWIP Calculation:													
7	Beginning	\$ -	\$ -	\$ -	\$ 63,570	\$ 116,798	\$ 233,707	\$ 282,090	\$ 450,984	\$ 5,128,131	\$ 5,196,384	\$ 5,282,177	\$ 5,420,859	\$ -
8	Additional CWIP	\$ -	\$ -	\$ 63,403	\$ 52,717	\$ 115,901	\$ 46,902	\$ 166,829	\$ 4,661,206	\$ 38,563	\$ 55,788	\$ 108,200	\$ 23,345	\$ 5,332,854
9	Closings from CWIP													
10	AFUDC			\$ 167	\$ 511	\$ 1,007	\$ 1,482	\$ 2,065	\$ 15,941	\$ 29,689	\$ 30,006	\$ 30,481	\$ 30,952	\$ 142,302
11	CWIP	\$ -	\$ -	\$ 63,570	\$ 116,798	\$ 233,707	\$ 282,090	\$ 450,984	\$ 5,128,131	\$ 5,196,384	\$ 5,282,177	\$ 5,420,859	\$ 5,475,155	\$ 5,475,155
12														
13	ADIT Proration Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
14	Accumulated Deferred Income Taxes - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Accumulated Deferred Income Taxes - Federal & State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Accumulated Deferred Income Taxes - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	End of month rate base	\$ -	\$ -	\$ 63,570	\$ 116,798	\$ 233,707	\$ 282,090	\$ 450,984	\$ 5,128,131	\$ 5,196,384	\$ 5,282,177	\$ 5,420,859	\$ 5,475,155	\$ 5,475,155
18														
19	Average rate base	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 177,243	\$ 2,126,912
20														
21	Return on Rate Base	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 142,672
22														
23	Available for return (equity portion of rate base)	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 99,734
24														
25	EXPENSES													
26	O&M and Depreciation													\$ -
27	Operating Costs													\$ -
28	Net Self Fund Transmission Payments													\$ -
29	Ground Lease Payments													\$ -
30	Property Tax													\$ -
31	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Total O&M and Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33														
34	Income before Taxes													
35	Available for return (from above)	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 99,734
36	Less book tax credits - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Adjusted Income before interest and taxes	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 8,311	\$ 99,734
38														
39	Taxable Income (grossed up)	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 10,520	\$ 126,245
40														
41	Income Taxes													
42	Current and Def Income Taxes	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 26,511
43	Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Income Tax Expense	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 26,511
45														
46	REVENUE REQUIREMENTS													
47	Expenses	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 2,209	\$ 26,511
48	Return on rate base	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 11,889	\$ 142,672
49														
50	Total revenue requirements	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 14,099	\$ 169,184
51														
52	South Dakota share - E2 factor	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 1,401	\$ 16,815
53														
54	SUPPORTING INFORMATION / DATA													
55	Capital Structure													
57	Debt	Ratio	Cost	WA Cost		Effective Tax Rate	Fed Portion	State Portion						
58	Preferred equity	46.41%	4.35%	2.02%		21.00%	21.00%	0.00%						
59	Common equity	0.00%	0.00%	0.00%		1.26582								
60	Total	53.59%	8.75%	4.69%		E2 Factor	9.939%							
61		100.00%		6.71%										

Ashtabula 1 Wind Energy Center Upgrade

Line No.	Dates >>	2024												
		Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Year-End
1	RATE BASE													
2	Plant Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Net Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5														
6	CWIP Calculation:													
7	Beginning	\$ 5,475,155	\$ 5,485,682	\$ 5,515,624	\$ 5,525,643	\$ 5,554,815	\$ 5,578,667	\$ 16,065,874	\$ 16,078,800	\$ 16,085,926	\$ 16,093,052	\$ 16,100,178	\$ 16,107,304	\$ 5,475,155
8	Additional CWIP	\$ 10,527	\$ 29,942	\$ 10,019	\$ 29,171	\$ 23,853	\$ 10,487,207	\$ 12,926	\$ 7,126	\$ 7,126	\$ 7,126	\$ 7,126	\$ 14,159,834	\$ 24,791,982
9	Closings from CWIP													
10	AFUDC													
11	CWIP	\$ 5,485,682	\$ 5,515,624	\$ 5,525,643	\$ 5,554,815	\$ 5,578,667	\$ 16,065,874	\$ 16,078,800	\$ 16,085,926	\$ 16,093,052	\$ 16,100,178	\$ 16,107,304	\$ 30,267,138	\$ 30,267,138
12	ADIT Proration Factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.920548	0.835616	0.753425	0.668493	
13	Accumulated Deferred Income Taxes - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Accumulated Deferred Income Taxes - Federal & State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Accumulated Deferred Income Taxes - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	End of month rate base	\$ 5,485,682	\$ 5,515,624	\$ 5,525,643	\$ 5,554,815	\$ 5,578,667	\$ 16,065,874	\$ 16,078,800	\$ 16,085,926	\$ 16,093,052	\$ 16,100,178	\$ 16,107,304	\$ 30,267,138	\$ 30,267,138
17														
18	Average rate base	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 990,120	\$ 11,881,439
19														
20	Return on Rate Base	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 797,002
21														
22	Available for return (equity portion of rate base)	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 557,136
23														
24														
25	EXPENSES													
26	O&M and Depreciation													\$ -
27	Operating Costs													\$ -
28	Net Self Fund Transmission Payments													\$ -
29	Ground Lease Payments													\$ -
30	Property Tax													\$ -
31	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Total O&M and Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33														
34	Income before Taxes													
35	Available for return (from above)	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 557,136
36	Less book tax credits - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Adjusted Income before interest and taxes	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 46,428	\$ 557,136
38														
39	Taxable Income (grossed up)	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 58,770	\$ 705,235
40														
41	Income Taxes													
42	Current and Def Income Taxes	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 148,099
43	Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Total Income Tax Expense	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 148,099
45														
46	REVENUE REQUIREMENTS													
47	Expenses	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 12,342	\$ 148,099
48	Return on rate base	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 66,417	\$ 797,002
49														
50	Total revenue requirements	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 78,758	\$ 945,101
51														
52	South Dakota share - E2 factor	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 7,823	\$ 93,876
53														
54	SUPPORTING INFORMATION / DATA													
55														
56	Capital Structure													
57	Debt	Ratio	Cost	WA Cost		Effective Tax Rate	Fed Portion	State Portion						
58	Preferred equity	46.41%	4.35%	2.02%		21.00%	21.00%	0.00%						
59	Common equity	0.00%	0.00%	0.00%		1.26582								
60	Total	53.59%	8.75%	4.69%										
61		100.00%		6.71%		E2 Factor	9.933%							

Ashtabula 1 Wind Energy Center Upgrade

Line No.	Dates >>	2025												Projected Year-End	
		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	RATE BASE														
2	Plant Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,908,330	\$ 48,477,849	\$ 48,886,698	\$ 49,366,052	\$ 49,943,858	\$ 51,650,802	\$ 51,650,802
3	Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (97,224)	\$ (204,566)	\$ (312,813)	\$ (422,122)	\$ (532,710)	\$ (532,710)
4	Net Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,908,330	\$ 48,380,625	\$ 48,682,132	\$ 49,053,238	\$ 49,521,736	\$ 51,118,091	\$ 51,118,091
6	CWIP Calculation:														
7	Beginning	\$ 30,267,138	\$ 30,274,263	\$ 30,401,089	\$ 30,408,215	\$ 30,415,341	\$ 31,186,733	\$ 42,754,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,267,138
8	Additional CWIP	\$ 7,126	\$ 126,826	\$ 7,126	\$ 7,126	\$ 7,126	\$ 771,392	\$ 11,568,054	\$ 1,153,543	\$ 4,569,519	\$ 408,849	\$ 479,354	\$ 577,806	\$ 1,706,944	\$ 21,983,664
9	Closings from CWIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (43,908,330)	\$ (4,569,519)	\$ (408,849)	\$ (479,354)	\$ (577,806)	\$ (1,706,944)	\$ (51,650,802)
10	AFUDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	CWIP	\$ 30,274,263	\$ 30,401,089	\$ 30,408,215	\$ 30,415,341	\$ 31,186,733	\$ 42,754,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	ADIT Proration Factor	0.583562	0.506849	0.421918	0.339726	0.254795	0.172603	0.087671	0.002740	0.92055	0.83562	0.75342	0.66849	0.66849	0.66849
14	Accumulated Deferred Income Taxes - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,698)	\$ (32,633)	\$ (344,711)	\$ (627,838)	\$ (882,948)	\$ (1,109,121)	\$ (1,109,121)
15	Accumulated Deferred Income Taxes - Federal & State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,698)	\$ (32,633)	\$ (344,711)	\$ (627,838)	\$ (882,948)	\$ (1,109,121)	\$ (1,109,121)
16	Accumulated Deferred Income Taxes - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,338	\$ 38,531	\$ 511,360	\$ 976,355	\$ 1,378,541	\$ 1,762,490	\$ 1,762,490
17	End of month rate base	\$ 30,274,263	\$ 30,401,089	\$ 30,408,215	\$ 30,415,341	\$ 31,186,733	\$ 42,754,787	\$ 43,913,970	\$ 48,386,523	\$ 48,848,781	\$ 49,401,756	\$ 50,017,328	\$ 51,771,461	\$ 51,771,461	\$ 51,771,461
18	Average rate base	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 3,320,817	\$ 39,849,799
21	Return on Rate Base	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 2,673,109
22	Available for return (equity portion of rate base)	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 1,868,607
25	EXPENSES														
26	O&M and Depreciation														\$ -
27	Operating Costs														\$ -
28	Net Self Fund Transmission Payments														\$ -
29	Ground Lease Payments														\$ -
30	Property Tax														\$ -
31	Book Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,224	\$ 107,342	\$ 108,247	\$ 109,309	\$ 110,588	\$ 532,710
32	Total O&M and Depreciation Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,224	\$ 107,342	\$ 108,247	\$ 109,309	\$ 110,588	\$ 532,710
34	Income before Taxes														\$ -
35	Available for return (from above)	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 1,868,607
36	Less book tax credits - Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (425,888)	\$ (435,294)	\$ (513,639)	\$ (556,469)	\$ (533,810)	\$ (574,350)	\$ (3,039,451)
37	Adjusted Income before interest and taxes	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ 155,717	\$ (270,171)	\$ (279,577)	\$ (357,922)	\$ (400,752)	\$ (378,093)	\$ (418,633)	\$ (1,170,844)
38	Taxable Income (grossed up)	\$ 197,110	\$ 197,110	\$ 197,110	\$ 197,110	\$ 197,110	\$ 197,110	\$ 197,110	\$ (341,989)	\$ (353,895)	\$ (453,066)	\$ (507,280)	\$ (478,598)	\$ (529,915)	\$ (1,482,081)
40	Income Taxes														\$ -
42	Current and Def Income Taxes	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ (71,818)	\$ (74,318)	\$ (95,144)	\$ (106,529)	\$ (100,506)	\$ (111,282)	\$ (311,237)
43	Federal PTC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (425,888)	\$ (435,294)	\$ (513,639)	\$ (556,469)	\$ (533,810)	\$ (574,350)	\$ (3,039,451)
44	Total Income Tax Expense	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ (497,706)	\$ (509,612)	\$ (608,783)	\$ (662,998)	\$ (634,316)	\$ (685,633)	\$ (3,350,688)
46	REVENUE REQUIREMENTS														
47	Expenses	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ 41,393	\$ (497,706)	\$ (412,388)	\$ (501,441)	\$ (554,750)	\$ (525,007)	\$ (575,044)	\$ (2,817,978)
48	Return on rate base	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 222,759	\$ 2,673,109
49	Total revenue requirements	\$ 264,152	\$ 264,152	\$ 264,152	\$ 264,152	\$ 264,152	\$ 264,152	\$ 264,152	\$ (274,947)	\$ (189,629)	\$ (278,682)	\$ (331,991)	\$ (302,248)	\$ (352,285)	\$ (144,869)
51	South Dakota share - E2 factor	\$ 26,238	\$ 26,238	\$ 26,238	\$ 26,238	\$ 26,238	\$ 26,238	\$ 26,238	\$ (27,310)	\$ (18,836)	\$ (27,681)	\$ (32,976)	\$ (30,022)	\$ (34,992)	\$ (14,390)
54	SUPPORTING INFORMATION / DATA														
55	Capital Structure														
57	Debt	Ratio	Cost	WA Cost	Effective Tax Rate			Fed Portion	State Portion						
58	Preferred equity	46.41%	4.35%	2.02%	21.00%			21.00%	0.00%						
59	Common equity	0.00%	0.00%	0.00%	1.26582										
60	Total	53.59%	8.75%	4.69%	E2 Factor			9.933%							
61		100.00%		6.71%											