

Big Stone Area Substation

Line No.			2025												Actual Year-End	
			Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December		
1	RATE BASE															
2		[PROTECTED DATA BEGINS...]														
3	Plant Balance															
4	Accumulated Depreciation															
5	Net Plant in Service															
6																
7	CWIP Calculation:															
8	Beginning															
9	Additional CWIP															
10	Closings from CWIP															
11	AFUDC															
12	CWIP															
13																
14	ADIT Proration Factor															
15	Accumulated Deferred Income Taxes - Federal															
16	Accumulated Deferred Income Taxes - Federal & State															
17	End of month rate base															
18																
19	Average rate base															
20																
21	Return on Rate Base															
22																
23	Available for return (equity portion of rate base)															
24																
25	EXPENSES															
26	O&M and Depreciation															
27	Operating Costs															
28	Property Tax															
29	Fixed Facility Revenues															
30	Book Depreciation															
31	Total O&M and Depreciation Expense															
32																
33	Income before Taxes															
34	Available for return (from above)															
35																
36	Taxable Income (grossed up)															
37																
38	Income Taxes															
39	Current and Def Income Taxes															
40																
41	REVENUE REQUIREMENTS															
42	Expenses															
43	Return on rate base															
44																
45	Total revenue requirements															
46																
47	South Dakota share - P60 factor		\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.063	\$ 6.062	\$ 7,817	\$ 8,990	\$ 77,438

Big Stone Area Substation

Line No.			2026												
			Actual January	Actual February	Actual March	Actual April	Projected May	Projected June	Projected July	Projected August	Projected September	Projected October	Projected November	Projected December	Projected Year-End
1	RATE BASE														
2		[PROTECTED DATA BEGINS...													
3	Plant Balance														
4	Accumulated Depreciation														
5	Net Plant in Service														
6															
7	CWIP Calculation:														
8	Beginning														
9	Additional CWIP														
10	Closings from CWIP														
11	AFUDC														
12	CWIP														
13															
14	ADIT Proration Factor														
15	Accumulated Deferred Income Taxes - Federal														
16	Accumulated Deferred Income Taxes - Federal & State														
17	End of month rate base														
18															
19	Average rate base														
20															
21	Return on Rate Base														
22															
23	Available for return (equity portion of rate base)														
24															
25	EXPENSES														
26	O&M and Depreciation														
27	Operating Costs														
28	Property Tax														
29	Fixed Facility Revenues														
30	Book Depreciation														
31	Total O&M and Depreciation Expense														
32															
33	Income before Taxes														
34	Available for return (from above)														
35															
36	Taxable Income (grossed up)														
37															
38	Income Taxes														
39	Current and Def Income Taxes														
40															
41	REVENUE REQUIREMENTS														
42	Expenses														
43	Return on rate base														
44															
45	Total revenue requirements														
46															
47	South Dakota share - P60 factor		\$ (596)	\$ (595)	\$ (593)	\$ 1,758	\$ 1,758	\$ 1,758	\$ 1,759	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 1,792	\$ 14,207

....PROTECTED DATA ENDS

Big Stone Area Substation

Line No.			2027												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		[PROTECTED DATA BEGINS...]														
3	Plant Balance															
4	Accumulated Depreciation															
5	Net Plant in Service															
6																
7	CWIP Calculation:															
8	Beginning															
9	Additional CWIP															
10	Closings from CWIP															
11	AFUDC															
12	CWIP															
13																
14	ADIT Proration Factor															
15	Accumulated Deferred Income Taxes - Federal															
16	Accumulated Deferred Income Taxes - Federal & State															
17	End of month rate base															
18																
19	Average rate base															
20																
21	Return on Rate Base															
22																
23	Available for return (equity portion of rate base)															
24																
25	EXPENSES															
26	O&M and Depreciation															
27	Operating Costs															
28	Property Tax															
29	Fixed Facility Revenues															
30	Book Depreciation															
31	Total O&M and Depreciation Expense															
32																
33	Income before Taxes															
34	Available for return (from above)															
35																
36	Taxable Income (grossed up)															
37																
38	Income Taxes															
39	Current and Def Income Taxes															
40																
41	REVENUE REQUIREMENTS															
42	Expenses															
43	Return on rate base															
44																
45	Total revenue requirements															
46																
47	South Dakota share - P60 factor		\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 1,447	\$ 17,369

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