Line No.	Year>>	2013 Actual January	2013 Actual February	2013 Actual March	2013 Actual April	2013 Actual May	2013 Actual June	2013 Actual July	2013 Actual August	2013 Actual September	2013 Actual October	2013 Actual November	2013 Actual December	2013 Actual Total
110.	RATE BASE	ourradi. y	. 02. 44. 7	mar orr	7 q5.11		C 4C	ou.y	/ tagaot	Сортонност	0010201		Doconing of	. ota.
1	Plant Balance	0	0	0	0	0	0	0	0	0	0	0	6,048,442	6,048,442
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	6,048,442	6,048,442
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State	0	0	0	0	0	0	0	0	0	0	0	(1,111,401)	(1,111,401)
6 7	Ending rate base	0	0	0	0	0	0	0	0	0	0	0	4,937,041	4,937,041
8	OTP Load Percentage	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%
9	Remove Non-OTP Load Portion	0	0	0	0	0	0	0	0	0	0	0	(2,357,042)	(2,357,042)
10	Retail Ending Rate Base	0	0	0	0	0	0	0	0	0	0	0	2,579,999	2,579,999
11 12 13	Average rate base	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	16,538	198,461
14 15	Return on Rate Base	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	15,042
16 17	Available for return (equity portion of rate base)	795	795	795	795	795	795	795	795	795	795	795	795	9,543
18	EXPENSES													
19	O&M and Depreciation													
20	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	28,108
22	Book Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0 100
23 24	Total O&M and Depreciation Expense	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	2,342	28,108
25	OTP Load Percentage	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%	52.258%
26	Remove Non-OTP Load Portion	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(1,118)	(13,419)
27	Retail O&M and Depreciation Expenses	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	1,224	14,689
28														
29 30	Income before Taxes Available for return (from above)	795	795	795	795	795	795	795	795	795	795	795	795	9,543
31	Taxable Income (grossed up) 1.5385	1,223	1,223	1,223	1,223	1,223	1,223	1.223	1,223	1,223	1,223	1,223	1,223	14,681
32	Income Taxes	1,223	1,223	1,223	1,223	1,223	1,223	1,225	1,225	1,225	1,223	1,223	1,223	14,001
34	Current and Def Income Taxes 35.00%	428	428	428	428	428	428	428	428	428	428	428	428	5,138
35	Total Income Tax Expense	428	428	428	428	428	428	428	428	428	428	428	428	5,138
36 37	Total modello Tax Expense	120	120	120	120	120	120	120	120	120	120	120	120	0,100
38	REVENUE REQUIRMENTS													
39	Expenses	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	1,652	33,246
40	Return on rate base	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	15,042
	Subtotal revenue requirements	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	48,289
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44 45	Total revenue requirements	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	2,906	48,289
46 47	South Dakota share - D2 factor 9.82%	285	285	285	285	285	285	285	285	285	285	285	285	3,423
	Gross Receipts Tax (at 0.0015) 0.15%		0	0	0	0	0	0	0	0	0	0	0	-
	Gross Receipts Tax (at 0.0015) 0.15% Total South Dakota Share	0 286	286	0 286	286	0 286	0 286	286	0 286	286	0 286	286	0 286	5 3,428
49	TOTAL SOUTH DANUE STIATE	200	200	∠00	200	200	∠00	200	266	200	286	286	286	3,428
ш														

Line No.													
	SUPPORTING INFORMATION / DATA												
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5						TD 4 DE 05005							1
6		Total –	100.00%		7 500/	TRADE SECRE Overall Return	I DATA ENDS]						1
8		Total	100.00%		7.50%	Overall Return							1
9			Book	Tax									1
10		Project life (years)	50	15-year MACRS									1
11						SD Special							1
12				Fed Portion	State Portion								1
13 14		Statutory Tax Rate Tax conversion factor	35.00%	35.00%	0.00%	0.15%							1
15		Transmission Revenue	1.53846 0.00%										1
16		SD share - D2 factor	9.8157%										1
17		22 311311 22 133131											1
	Deferred Tax												1
	Book depreciation	0 0	0	0	0	0	0	0	0	0	0	0	0
	Tax depreciation-Federal	0 0	0	0	0	0	0	0	0	0	0	3,175,432	3,175,432
	Tax depreciation-SD Federal deferred income taxes	0 0	0	0	0	0	0	0	0	0	0	3,175,432 (1,111,401)	3,175,432 (1,111,401)
	State deferred income taxes		0	0	0	0	0	0	0	0	0	(1,111,401)	(1,111,401)
1 20	State deserted internet taxes		Ü	Ü	Ü	· ·	Ü	o o	Ü	Ü	Ü	o o	i "l

Line No.	Year>>	2014 Projected January	2014 Projected February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
110.	RATE BASE	- Junuary	. 00. 00. 7	iliai ori	, qo	ay	- Cuito	Vu.,	, tagaot	Сортонные	001020.		2 cccinizer	. Ota.
1	Plant Balance	6,048,442	6,048,442	6,048,442	6,048,442	6,048,442	9,548,442	9,548,442	9,548,442	9,548,442	9,548,442	9,548,442	13,248,442	13,248,442
2	Accumulated Depreciation	(9,591)	(19,182)	(28,773)	(38,364)	(47,956)	(57,547)	(73,052)	(88,557)	(104,062)	(119,568)	(135,073)	(150,578)	(150,578)
3	Net Plant in Service	6,038,851	6,029,260	6,019,668	6,010,077	6,000,486	9,490,895	9,475,390	9,459,885	9,444,379	9,428,874	9,413,369	13,097,864	13,097,864
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State	(1,116,424)	(1,121,447)	(1,126,469)	(1,131,492)	(1,136,515)	(1,150,288)	(1,161,990)	(1,173,693)	(1,185,396)	(1,197,099)	(1,208,801)	(1,285,254)	(1,285,254)
6	Ending rate base	4,922,427	4,907,813	4,893,199	4,878,585	4,863,971	8,340,608	8,313,400	8,286,192	8,258,984	8,231,776	8,204,568	11,812,610	11,812,610
7														
8	OTP Load Percentage	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%
9	Remove Non-OTP Load Portion	(2,340,220)	(2,333,272)	(2,326,325)	(2,319,377)	(2,312,429)	(3,965,292)	(3,952,356)	(3,939,421)	(3,926,486)	(3,913,551)	(3,900,615)	(5,615,951)	(5,615,951)
10 11	Retail Ending Rate Base	2,582,207	2,574,541	2,566,874	2,559,208	2,551,542	4,375,316	4,361,043	4,346,770	4,332,498	4,318,225	4,303,952	6,196,659	6,196,659
12 13	Average rate base	305,441	305,441	305,441	305,441	305,441	305,441	305,441	305,441	305,441	305,441	305,441	305,441	3,665,295
14	Return on Rate Base	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	270,849
15							-							
16	Available for return (equity portion of rate base)	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	182,132
17 18	EXPENSES													
19 20	O&M and Depreciation Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	5.600	67,198
22	Book Depreciation	9.591	9,591	9,591	9,591	9.591	9,591	15,505	15,505	15,505	15,505	15,505	15,505	150,578
23	Total O&M and Depreciation Expense	15,191	15,191	15,191	15,191	15,191	15,191	21,105	21,105	21,105	21,105	21,105	21,105	217,776
24	Total Gain and Boprodation Exponed	10,101	10,101	10,101	10,101	10,101	10,101	21,100	21,100	21,100	21,100	21,100	21,100	211,110
25	OTP Load Percentage	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%
26	Remove Non-OTP Load Portion	(7,222)	(7,222)	(7,222)	(7,222)	(7,222)	(7,222)	(10,034)	(10,034)	(10,034)	(10,034)	(10,034)	(10,034)	(103,535)
27	Retail O&M and Depreciation Expenses	7,969	7,969	7,969	7,969	7,969	7,969	11,071	11,071	11,071	11,071	11,071	11,071	114,241
28														
29	Income before Taxes													
30	Available for return (from above)	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	15,178	182,132
31	Taxable Income (grossed up) 1.5385	23,350	23,350	23,350	23,350	23,350	23,350	23,350	23,350	23,350	23,350	23,350	23,350	280,203
32														
33	Income Taxes	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	0.470	00.674
34 35	Current and Def Income Taxes 35.00% Total Income Tax Expense	8,173 8.173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	8,173 8,173	98,071 98,071
36	rotal income rax expense	0,1/3	0,173	0,173	0,173	0,173	0,173	0,1/3	0,1/3	0,1/3	0,1/3	0,173	0,1/3	90,071
37														
38	REVENUE REQUIRMENTS													
39	Expenses	16,141	16,141	16,141	16,141	16,141	16,141	19,244	19,244	19,244	19,244	19,244	19,244	315,847
40	Return on rate base	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	22,571	270,849
41	Subtotal revenue requirements	38,712	38,712	38,712	38,712	38,712	38,712	41,815	41,815	41,815	41,815	41,815	41,815	586,696
42	Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	38,712	38,712	38,712	38,712	38,712	38,712	41,815	41,815	41,815	41,815	41,815	41,815	586,696
45														
46	South Dakota share - D2 factor 9.82%	3,800	3,800	3,800	3,800	3,800	3,800	4,104	4,104	4,104	4,104	4,104	4,104	47,426
47	O Bi-t- T (-t 0 0045)	_	-	_	_	_	_	-	_	•	_	_		
48 49	Gross Receipts Tax (at 0.0015) 0.15% Total South Dakota Share	3,806	6	3,806	3 906	3 906	3 806	<u>6</u> 4.111	6	6 4.111	6	6	6 4.111	71 47,497
49	i otal South Dakota Share	3,806	3,806	3,806	3,806	3,806	3,806	4,111	4,111	4,111	4,111	4,111	4,111	47,497

Line														
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	SUPPORTING INFORMATION / DATA													
1		ITRADE SECRET DA	ATA BEGINS											
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6		Total	-	100.00%	-	7 200/	TRADE SECRE Overall Return	I DATA ENDS]						
8		Total		100.00%		1.39/0	Overall Return							
9				Book	Tax									
10		Project life (years)			15-year MACRS									
11		.,			. ,		SD Special							
12					Fed Portion	State Portion	Hearing Fund:							
13			ory Tax Rate	35.00%	35.00%	0.00%	0.15%							
14			ersion factor	1.53846										
15			on Revenue	0.00%										
16		SD share	e - D2 factor	9.8157%										
17 18	Deferred Tax													
	Book depreciation	9,591	9,591	9,591	9,591	9,591	9,591	15,505	15,505	15,505	15,505	15,505	15,505	150,578
	Tax depreciation-Federal	23,942	23,942	23,942	23,942		48,942	48,942	48,942	48,942	48,942	48,942	233,942	647,301
	Tax depreciation Federal Tax depreciation-SD	23,942	23,942	23,942	23,942		48,942	48,942	48,942	48,942	48,942	48,942	233,942	647,301
	Federal deferred income taxes	(5,023)	(5,023)	(5,023)				(11,703)	(11,703)	(11,703)	(11,703)	(11,703)	(76,453)	(173,853)
	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
													-	

Line No.	Year>>	2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
140.	RATE BASE	oundary .	1 col daily	mai on	дріп	way	Guile	ouly	August	ocpicilisci	October	NOVELLIDE	December	Total
1	Plant Balance	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442	13,248,442
2	Accumulated Depreciation	(172,335)	(194,093)	(215,850)	(237,607)	(259,365)	(281,122)	(302,879)	(324,637)	(346,394)	(368,151)	(389,909)	(411,666)	(411,666)
3	Net Plant in Service	13,076,106	13,054,349	13,032,592	13,010,834	12,989,077	12,967,320	12,945,563	12,923,805	12,902,048	12,880,291	12,858,533	12,836,776	12,836,776
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State	(1,305,131)	(1,325,007)	(1,344,884)	(1,364,761)	(1,384,637)	(1,404,514)	(1,424,390)	(1,444,267)	(1,464,144)	(1,484,020)	(1,503,897)	(1,523,773)	(1,523,773)
6	Ending rate base	11,770,976	11,729,342	11,687,708	11,646,074	11,604,440	11,562,806	11,521,172	11,479,538	11,437,904	11,396,270	11,354,637	11,313,003	11,313,003
7														
8	OTP Load Percentage	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%
9 10	Remove Non-OTP Load Portion Retail Ending Rate Base	(5,596,157) 6,174,818	(5,576,364) 6,152,978	(5,556,570) 6.131.138	(5,536,776) 6,109,297	(5,516,983) 6,087,457	(5,497,189) 6.065,617	(5,477,396) 6,043,777	(5,457,602) 6,021,936	(5,437,808) 6,000,096	(5,418,015) 5,978,256	(5,398,221) 5,956,415	(5,378,428) 5,934,575	(5,378,428) 5,934,575
11	Retail Ending Rate base	0,174,010	0,102,970	0,131,130	6,109,297	0,007,457	6,065,617	6,043,777	0,021,930	6,000,096	5,976,256	5,956,415	5,934,575	5,934,575
12 13	Average rate base	505,468	505,468	505,468	505,468	505,468	505,468	505,468	505,468	505,468	505,468	505,468	505,468	6,065,617
14	Return on Rate Base	37,352	37,352	37,352	37,352	37,352	37,352	37,352	37,352	37,352	37,352	37,352	37,352	448,221
15														
16	Available for return (equity portion of rate base)	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	301,407
17 18	EXPENSES													
19	O&M and Depreciation													
20	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax	12.266	12,266	12.266	12,266	12.266	12.266	12.266	12.266	12,266	12,266	12,266	12,266	147,190
22	Book Depreciation	21.757	21,757	21,757	21,757	21,757	21.757	21.757	21,757	21,757	21,757	21,757	21,757	261,088
23	Total O&M and Depreciation Expense	34,023	34,023	34,023	34,023	34,023	34,023	34,023	34,023	34,023	34,023	34,023	34,023	408,278
24	·													
25	OTP Load Percentage	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%	52.458%
26	Remove Non-OTP Load Portion	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(16,175)	(194,103)
27	Retail O&M and Depreciation Expenses	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	17,848	214,174
28														
29 30	Income before Taxes Available for return (from above)	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	25,117	301,407
31	Taxable Income (grossed up) 1.5385	38.642	38.642	38.642	38.642	38.642	38.642	38.642	38.642	38.642	38.642	38.642	38.642	463,703
32	Taxable income (grossed up)	30,042	30,042	30,042	30,042	30,042	30,042	30,042	30,042	30,042	30,042	30,042	30,042	403,703
33	Income Taxes													
34	Current and Def Income Taxes 35.00%	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	162,296
35	Total Income Tax Expense	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	13,525	162,296
36														
37														
38	REVENUE REQUIRMENTS	04.0==	04.077	04.0==	04.0==	04.0==	04.0==	04.0==	04.0==	04.0==	04.0==	04.0==	04.0==	570 5 -1
39 40	Expenses	31,373	31,373 37.352	31,373 37,352	31,373	31,373 37.352	31,373 37,352	31,373	31,373	31,373	31,373 37.352	31,373 37,352	31,373 37,352	570,574 448,221
40	Return on rate base Subtotal revenue requirements	37,352 68,724	37,352 68,724	37,352 68.724	37,352 68,724	37,352 68,724	37,352 68,724	37,352 68,724	37,352 68,724	37,352 68,724	37,352 68.724	68,724	37,352 68,724	1,018,795
41	Adjustments	08,724	68,724 0	08,724	08,724	08,724	08,724	08,724	08,724	08,724	08,724	08,724	08,724	1,018,795
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	68,724	68,724	68,724	68,724	68,724	68.724	68,724	68,724	68.724	68,724	68,724	68,724	1,018,795
45	'								,		,			
46	South Dakota share - D2 factor 9.82%	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	6,746	80,949
47														
	Gross Receipts Tax (at 0.0015) 0.15%	10	10	10	10	10	10	10	10	10	10	10	10	121
49	Total South Dakota Share	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	6,756	81,071

Lin														
No														
	SUPPORTING INFORMATION / DATA													
1		ITRADE SECRET DA	TA BEGINS											
2														
3														
4														
5														
6		T					TRADE SECRE	T DATA ENDS]						
/		Total		100.00%		7.39%	Overall Return							
0				Book	Tax									
10		Project life (years)			15-year MACRS									
11		r roject life (years)		30	13-year WACKS		SD Special							
12					Fed Portion	State Portion								
13		Statuto	ry Tax Rate	35.00%	35.00%	0.00%								
14			ersion factor	1.53846										
15		Transmissi	on Revenue	0.00%										
16		SD share	e - D2 factor	9.8157%										
17														
18	Deferred Tax													
19	Book depreciation	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	21,757	261,088
20	Tax depreciation-Federal	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	942,571
21	Tax depreciation-SD	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	78,548	942,571
22	Federal deferred income taxes	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(19,877)	(238,519)
23	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0