

[illegible]

Wilmarth - Carver County Land, Line & Sub	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Rate Base													
CWIP	3,131	3,612	6,024	9,761	9,857	20,742	22,603	23,586	25,508	25,508	16,561	16,561	16,561
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	(5)	(8)	(12)	(19)	(28)	(43)	(68)	(94)	(121)	(150)	(174)	(195)	(195)
End Of Month Rate Base	3,136	3,620	6,036	9,780	9,884	20,785	22,670	23,680	25,629	25,658	16,735	16,756	16,756
Return on Rate Base													
Debt Return	6	7	9	16	19	30	43	46	48	50	42	33	349
Equity Return	12	14	20	32	40	62	88	94	100	104	86	68	720
Total Return on Rate Base	18	20	29	48	59	92	131	140	149	155	128	101	1,069
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	(3)	(3)	(4)	(6)	(9)	(15)	(25)	(26)	(28)	(29)	(24)	(20)	(192)
Gross Up for Income Tax	9	10	14	22	28	45	67	71	75	79	65	53	538
Less OATT Credit	-	-	-	-	-	-	-	-	-	-	-	27	27
Total Income Statement Expense	6	7	10	16	20	30	42	45	48	50	41	5	318
Revenue Requirement													
Total	24	27	39	64	79	123	173	185	196	204	169	106	1,387
MISO Determined Cost Allocations	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%
Jurisdictional Allocator	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	1	1	2	3	4	6	9	9	10	10	9	5	71
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	71	71

Wilmarth - Carver County Land, Line & Sub	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
Rate Base													
CWIP	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561	16,561
Plant In-Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes	(216)	(238)	(260)	(282)	(304)	(326)	(348)	(370)	(393)	(415)	(437)	(460)	(460)
End Of Month Rate Base	16,777	16,799	16,821	16,843	16,865	16,887	16,909	16,931	16,954	16,976	16,998	17,021	17,021
Return on Rate Base													
Debt Return	31	31	31	31	31	32	32	32	32	32	32	32	378
Equity Return	68	68	68	68	68	68	68	68	68	69	69	69	819
Total Return on Rate Base	99	99	99	99	100	100	100	100	100	100	100	100	1,197
Income Statement Items													
AFUDC Pre-Eligible	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(265)
Gross Up for Income Tax	53	54	54	54	54	54	54	54	54	54	54	55	648
Less OATT Credit	26	26	26	26	26	26	26	26	26	26	26	26	314
Total Income Statement Expense	6	6	6	6	6	6	6	6	6	6	6	6	68
Revenue Requirement													
Total	105	105	105	105	105	105	106	106	106	106	106	106	1,266
MISO Determined Cost Allocations	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%
Jurisdictional Allocator	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Are costs eligible for recovery in the Rider?	1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement	5	5	6	6	6	6	6	6	6	6	6	6	66
Rider Eligible Revenue Requirement: Annual Totals	-	-	-	-	-	-	-	-	-	-	-	66	66

Wilmarth - Carver County		Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Total
Land, Line & Sub														
Rate Base														
CWIP		25,248	33,935	42,622	51,309	86,091	120,873	155,655	199,108	252,841	326,801	402,247	469,865	469,865
Plant In-Service		-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Book Depreciation Reserve		-	-	-	-	-	-	-	-	-	-	-	-	-
Less Accumulated Deferred Taxes		(483)	(516)	(559)	(610)	(686)	(798)	(948)	(1,141)	(1,386)	(1,700)	(2,096)	(2,568)	(2,568)
End Of Month Rate Base		25,731	34,451	43,181	51,919	86,777	121,671	156,603	200,249	254,227	328,501	404,343	472,433	472,433
Return on Rate Base														
Debt Return		40	56	72	89	129	195	260	333	424	544	684	818	3,644
Equity Return		86	122	157	192	280	421	562	721	918	1,178	1,481	1,772	7,891
Total Return on Rate Base		126	178	229	281	410	616	822	1,054	1,343	1,721	2,165	2,590	11,535
Income Statement Items														
AFUDC Pre-Eligible		-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
Property Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-
Book Depreciation		-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Taxes		(24)	(33)	(42)	(52)	(75)	(113)	(150)	(193)	(245)	(314)	(395)	(473)	(2,109)
Gross Up for Income Tax		65	91	117	144	210	315	420	538	686	879	1,105	1,323	5,893
Less OATT Credit		33	47	61	74	108	163	217	279	355	455	572	685	3,049
Total Income Statement Expense		8	11	15	18	26	39	52	67	86	110	138	165	735
Revenue Requirement														
Total		134	189	244	299	436	655	874	1,121	1,428	1,831	2,303	2,755	12,271
MISO Determined Cost Allocations	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%	66.67%
Jurisdictional Allocator	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%	3.55%
Are costs eligible for recovery in the Rider?		1	1	1	1	1	1	1	1	1	1	1	1	1
Rider Eligible Revenue Requirement		7	10	13	16	23	35	47	60	76	97	123	147	653
Rider Eligible Revenue Requirement: Annual Totals		-	-	-	-	-	-	-	-	-	-	-	653	653