| **CAPX2020 - La Crosse MISO - WI**<br>**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 | 29,653,866 | 30,861,967 | 35,659,918 | 36,736,153 | 40,076,077 | 46,335,780 | 54,356,003 | 63,597,727 | 72,280,348 | 81,493,811 | 89,074,537 | 98,241,831 | 98,241,831 |
| Plant In-Service | 3,838,612 | 3,840,054 | 3,840,641 | 3,843,110 | 3,844,226 | 3,844,850 | 3,845,175 | 3,846,468 | 3,839,222 | 3,839,222 | 6,734,534 | 7,003,198 | 7,003,198 |
| Less Accumulated Book Depreciation Reserve | 1,558 | 1,721 | 1,885 | 2,048 | 2,211 | 2,374 | 2,538 | 2,701 | 2,864 | 3,027 | 3,190 | 3,538 | 3,538 |
| Less Accumulated Deferred Taxes | (328,756) | (369,636) | (413,442) | (459,435) | (495,629) | (534,355) | (581,685) | (651,764) | (733,208) | (824,518) | (932,476) | (1,043,039) | (1,043,039) |
| **End Of Month Rate Base** | **33,819,676** | **35,069,936** | **39,912,116** | **41,036,650** | **44,413,721** | **50,712,611** | **58,780,325** | **68,093,258** | **76,849,914** | **86,154,525** | **96,738,356** | **106,284,530** | **106,284,530** |
| | | | | | | | | | | | | | |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 62,905 | 64,871 | 70,608 | 76,227 | 80,466 | 89,577 | 103,106 | 119,473 | 136,488 | 153,496 | 172,224 | 191,180 | 1,320,621 |
| Equity Return | 133,882 | 138,066 | 150,277 | 162,235 | 171,257 | 190,649 | 219,442 | 254,276 | 290,490 | 326,688 | 366,548 | 406,892 | 2,810,701 |
| **Total Return on Rate Base** | **196,787** | **202,937** | **220,885** | **238,462** | **251,723** | **280,226** | **322,548** | **373,748** | **426,978** | **480,184** | **538,772** | **598,072** | **4,131,322** |
| | | | | | | | | | | | | | |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 5,792 | 69,506 |
| Book Depreciation | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 347 | 2,143 |
| Deferred Taxes | (39,871) | (40,880) | (43,806) | (45,992) | (36,194) | (38,727) | (47,330) | (70,079) | (81,443) | (91,311) | (107,957) | (110,563) | (754,154) |
| Gross Up for Income Tax | 103,229 | 106,270 | 115,130 | 123,277 | 120,482 | 132,902 | 155,125 | 191,649 | 220,024 | 247,221 | 281,685 | 305,444 | 2,102,437 |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Income Statement Expense** | **69,313** | **71,345** | **77,279** | **83,240** | **90,244** | **100,131** | **113,751** | **127,525** | **144,536** | **161,866** | **179,683** | **201,020** | **1,419,931** |
| | | | | | | | | | | | | | |
| Revenue Requirement | | | | | | | | | | | | | |
| **Total** | **266,101** | **274,283** | **298,164** | **321,701** | **341,966** | **380,357** | **436,299** | **501,273** | **571,514** | **642,050** | **718,455** | **799,092** | **5,551,253** |
| MISO Determined Cost Allocations | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% | 44.39% |
| Jurisdictional Allocator | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% | 5.20% |
| 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** | 5,970 | 6,154 | 6,690 | 7,218 | 7,672 | 8,534 | 9,789 | 11,247 | 12,823 | 14,405 | 16,119 | 17,929 | 124,549 |
| Rider Eligible Revenue Requirement: Annual Totals | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **124,549** | **124,549** |

| **CAPX2020 - La Crosse MISO - WI** **Land, Line & Sub** | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate Base | | | | | | | | | | | | | |
| CWIP | 102,427,440 | 106,940,990 | 111,127,016 | 115,563,259 | 120,869,940 | 124,761,138 | 126,555,998 | 128,342,418 | 22,273,337 | (0) | (0) | (0) | (0) |
| Plant In-Service | 7,069,195 | 7,321,564 | 7,752,636 | 8,442,842 | 8,847,709 | 8,897,057 | 9,021,057 | 9,138,057 | 117,977,698 | 142,968,375 | 146,032,695 | 148,416,795 | 148,416,795 |
| Less Accumulated Book Depreciation Reserve | 4,064 | 4,591 | 5,118 | 5,826 | 6,969 | 8,382 | 9,851 | 11,391 | 103,073 | 311,362 | 548,564 | 790,198 | 790,198 |
| Less Accumulated Deferred Taxes | (1,148,237) | (1,202,123) | (1,282,266) | (1,362,110) | (1,422,499) | (1,484,037) | (1,547,820) | (1,611,459) | 624,190 | 6,019,716 | 12,337,891 | 18,771,417 | 18,771,417 |
| **End Of Month Rate Base** | **110,640,808** | **115,460,086** | **120,156,801** | **125,362,384** | **131,133,179** | **135,133,850** | **137,115,024** | **139,080,543** | **139,523,772** | **136,637,297** | **133,146,241** | **128,855,179** | **128,855,179** |
| | | | | | | | | | | | | | |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 200,656 | 209,143 | 217,946 | 227,105 | 237,258 | 246,297 | 251,830 | 255,481 | 257,709 | 255,449 | 249,550 | 242,351 | 2,850,776 |
| Equity Return | 436,562 | 455,028 | 474,179 | 494,107 | 516,197 | 535,862 | 547,901 | 555,844 | 560,691 | 555,774 | 542,939 | 527,278 | 6,202,363 |
| **Total Return on Rate Base** | **637,218** | **664,171** | **692,125** | **721,213** | **753,456** | **782,159** | **799,731** | **811,324** | **818,400** | **811,223** | **792,489** | **769,629** | **9,053,139** |
| | | | | | | | | | | | | | |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 10,003 | 120,035 |
| Book Depreciation | 527 | 527 | 527 | 708 | 1,143 | 1,413 | 1,469 | 1,539 | 91,682 | 208,289 | 237,202 | 241,634 | 786,660 |
| Deferred Taxes | (105,198) | (53,885) | (80,144) | (79,843) | (60,389) | (61,538) | (63,783) | (63,639) | 2,235,649 | 5,395,526 | 6,318,175 | 6,433,527 | 19,814,456 |
| Gross Up for Income Tax | 317,230 | 287,099 | 317,918 | 328,414 | 325,116 | 336,602 | 344,837 | 349,001 | (1,444,073) | (3,914,510) | (4,641,994) | (4,740,514) | (12,134,873) |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Income Statement Expense** | **222,562** | **243,743** | **248,304** | **259,282** | **275,872** | **286,480** | **292,526** | **296,905** | **893,261** | **1,699,308** | **1,923,386** | **1,944,650** | **8,586,279** |
| | | | | | | | | | | | | | |
| Revenue Requirement | | | | | | | | | | | | | |
| **Total** | **859,780** | **907,914** | **940,429** | **980,494** | **1,029,328** | **1,068,639** | **1,092,257** | **1,108,230** | **1,711,661** | **2,510,531** | **2,715,875** | **2,714,279** | **17,639,418** |
| MISO Determined Cost Allocations | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% |
| Jurisdictional Allocator | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% | 5.22% |
| 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** | 20,090 | 21,214 | 21,974 | 22,910 | 24,051 | 24,970 | 25,522 | 25,895 | 39,995 | 58,661 | 63,459 | 63,422 | 412,161 |
| Rider Eligible Revenue Requirement: Annual Totals | - | - | - | - | - | - | - | - | - | - | - | **412,161** | **412,161** |

| **CAPX2020 - La Crosse MISO - WI**<br>**Land, Line & Sub** | Jan-16 | Feb-16 | Mar-16 | Apr-16 | May-16 | Jun-16 | Jul-16 | Aug-16 | Sep-16 | Oct-16 | Nov-16 | Dec-16 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate Base | | | | | | | | | | | | | |
| CWIP | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Plant In-Service | 148,791,795 | 149,186,795 | 149,331,795 | 149,491,795 | 149,946,795 | 150,166,795 | 150,396,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 |
| Less Accumulated Book Depreciation Reserve | 1,034,205 | 1,278,930 | 1,524,101 | 1,769,458 | 2,015,084 | 2,261,021 | 2,507,257 | 2,753,650 | 3,000,043 | 3,246,436 | 3,492,829 | 3,739,222 | 3,739,222 |
| Less Accumulated Deferred Taxes | 18,987,400 | 19,203,841 | 19,420,597 | 19,637,536 | 19,854,740 | 20,072,249 | 20,290,052 | 20,508,009 | 20,725,966 | 20,943,924 | 21,161,881 | 21,379,838 | 21,379,838 |
| **End Of Month Rate Base** | **128,770,190** | **128,704,024** | **128,387,098** | **128,084,801** | **128,076,971** | **127,833,525** | **127,599,486** | **127,155,136** | **126,690,786** | **126,226,435** | **125,762,085** | **125,297,734** | **125,297,734** |
| | | | | | | | | | | | | | |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 238,303 | 238,164 | 237,809 | 237,237 | 236,950 | 236,717 | 236,276 | 235,648 | 234,807 | 233,948 | 233,089 | 232,230 | 2,831,179 |
| Equity Return | 518,471 | 518,167 | 517,396 | 516,150 | 515,526 | 515,020 | 514,059 | 512,694 | 510,865 | 508,996 | 507,127 | 505,258 | 6,159,727 |
| **Total Return on Rate Base** | **756,775** | **756,331** | **755,205** | **753,386** | **752,475** | **751,737** | **750,334** | **748,342** | **745,672** | **742,944** | **740,216** | **737,488** | **8,990,906** |
| | | | | | | | | | | | | | |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 211,989 | 2,543,864 |
| Book Depreciation | 244,007 | 244,725 | 245,171 | 245,357 | 245,626 | 245,937 | 246,236 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 2,949,024 |
| Deferred Taxes | 215,982 | 216,441 | 216,756 | 216,939 | 217,204 | 217,509 | 217,803 | 217,957 | 217,957 | 217,957 | 217,957 | 217,957 | 2,608,421 |
| Gross Up for Income Tax | 110,544 | 110,022 | 109,361 | 108,547 | 108,004 | 107,493 | 106,747 | 105,891 | 104,906 | 103,900 | 102,893 | 101,887 | 1,280,193 |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Income Statement Expense** | **782,522** | **783,176** | **783,276** | **782,831** | **782,823** | **782,928** | **782,773** | **782,230** | **781,245** | **780,239** | **779,232** | **778,226** | **9,381,501** |
| | | | | | | | | | | | | | |
| Revenue Requirement | | | | | | | | | | | | | |
| **Total** | **1,539,296** | **1,539,507** | **1,538,481** | **1,536,218** | **1,535,298** | **1,534,665** | **1,533,108** | **1,530,571** | **1,526,917** | **1,523,183** | **1,519,449** | **1,515,714** | **18,372,407** |
| MISO Determined Cost Allocations | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% |
| Jurisdictional Allocator | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% | 5.44% |
| 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** | 36,021 | 36,026 | 36,002 | 35,949 | 35,927 | 35,912 | 35,876 | 35,817 | 35,731 | 35,644 | 35,556 | 35,469 | 429,930 |
| Rider Eligible Revenue Requirement: Annual Totals | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **429,930** | **429,930** |

| **CAPX2020 - La Crosse MISO - WI**<br>**Land, Line & Sub** | Jan-17 | Feb-17 | Mar-17 | Apr-17 | May-17 | Jun-17 | Jul-17 | Aug-17 | Sep-17 | Oct-17 | Nov-17 | Dec-17 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Rate Base | | | | | | | | | | | | | |
| CWIP | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Plant In-Service | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 | 150,416,795 |
| Less Accumulated Book Depreciation Reserve | 3,985,615 | 4,232,008 | 4,478,401 | 4,724,794 | 4,971,187 | 5,217,580 | 5,463,973 | 5,710,366 | 5,956,759 | 6,203,152 | 6,449,545 | 6,695,938 | 6,695,938 |
| Less Accumulated Deferred Taxes | 21,567,734 | 21,755,629 | 21,943,525 | 22,131,420 | 22,319,316 | 22,507,211 | 22,695,107 | 22,883,002 | 23,070,898 | 23,258,793 | 23,446,688 | 23,634,584 | 23,634,584 |
| **End Of Month Rate Base** | **124,863,446** | **124,429,158** | **123,994,869** | **123,560,581** | **123,126,292** | **122,692,004** | **122,257,715** | **121,823,427** | **121,389,138** | **120,954,850** | **120,520,561** | **120,086,273** | **120,086,273** |
| | | | | | | | | | | | | | |
| Return on Rate Base | | | | | | | | | | | | | |
| Debt Return | 231,399 | 230,596 | 229,792 | 228,989 | 228,185 | 227,382 | 226,578 | 225,775 | 224,972 | 224,168 | 223,365 | 222,561 | 2,723,762 |
| Equity Return | 503,449 | 501,701 | 499,953 | 498,205 | 496,457 | 494,709 | 492,961 | 491,213 | 489,465 | 487,717 | 485,969 | 484,221 | 5,926,024 |
| **Total Return on Rate Base** | **734,848** | **732,297** | **729,746** | **727,194** | **724,643** | **722,091** | **719,540** | **716,988** | **714,437** | **711,885** | **709,334** | **706,783** | **8,649,786** |
| | | | | | | | | | | | | | |
| Income Statement Items | | | | | | | | | | | | | |
| AFUDC Pre-Eligible | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Operating Expenses | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Property Taxes | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 214,845 | 2,578,144 |
| Book Depreciation | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 246,393 | 2,956,716 |
| Deferred Taxes | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 187,895 | 2,254,746 |
| Gross Up for Income Tax | 124,391 | 123,450 | 122,508 | 121,567 | 120,626 | 119,685 | 118,743 | 117,802 | 116,861 | 115,920 | 114,978 | 114,037 | 1,430,568 |
| Less OATT Credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Total Income Statement Expense** | **773,525** | **772,583** | **771,642** | **770,701** | **769,760** | **768,818** | **767,877** | **766,936** | **765,995** | **765,054** | **764,112** | **763,171** | **9,220,174** |
| | | | | | | | | | | | | | |
| Revenue Requirement | | | | | | | | | | | | | |
| **Total** | **1,508,373** | **1,504,880** | **1,501,388** | **1,497,895** | **1,494,402** | **1,490,910** | **1,487,417** | **1,483,924** | **1,480,432** | **1,476,939** | **1,473,446** | **1,469,954** | **17,869,960** |
| MISO Determined Cost Allocations | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% | 42.96% |
| Jurisdictional Allocator | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% | 5.42% |
| 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** | 35,758 | 35,675 | 35,592 | 35,509 | 35,426 | 35,344 | 35,261 | 35,178 | 35,095 | 35,012 | 34,930 | 34,847 | 423,626 |
| Rider Eligible Revenue Requirement: Annual Totals | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **423,626** | **423,626** |