

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	Steam Production Operation:				
2	Supervision & Engineering (Account 500)	\$ (118,049)	SALWAGPO	89.37%	\$ (105,495)
3	Fuel Handling/Other (Account 501.01)	(56,002)	ENEFUEL	86.42%	(48,395)
4	Steam Expense (Account 502)	(464,719)	DPROD	89.37%	(415,297)
5	Electric Expense (Account 505)	(376,355)	DPROD	89.37%	(336,330)
6	Miscellaneous (Account 506)	(42,707)	DPROD	89.37%	(38,165)
7	Total Steam Production Operation	\$ (1,057,832)			\$ (943,682)
8					
9	Steam Production Maintenance:				
10	Supervision & Engineering (Account 510)	\$ (240,577)	SALWAGPM	89.37%	\$ (214,992)
11	Structures (Account 511)	(27,099)	DPROD	89.37%	(24,217)
12	Boilers (Account 512)	(701,808)	DPROD	89.37%	(627,172)
13	Electric Plant (Account 513)	(101,552)	DPROD	89.37%	(90,752)
14	Miscellaneous (Account 514)	(88,066)	DPROD	89.37%	(78,700)
15	Total Steam Production Maintenance	\$ (1,159,102)			\$ (1,035,833)
16					
17	Total Ben French Production Operation & Maintenance Adjustment	\$ (2,216,934)			\$ (1,979,515)
18					
19	Other Production Maintenance: Supervision & Engineering - Relocated Employees	\$ 706,571	SALWAGPM	89.37%	\$ 631,428
20					
21	Total Ben French Operations & Maintenance Adjustment	\$ (1,510,363)			\$ (1,348,087)

SOURCES:

Column b, lines 2-6, 10-14: Staff DR 1-1, Attachment 1-1.6, H-14, PDF page 147, column 1 & Email from Chris Kilpatrick on 7/22/2013
Column b, line 7: Sum of lines 2-6
Column b, line 15: Sum of lines 10-14
Column b, line 17: line 7 + line 15
Column b, line 19: Schedule H-14, line 19
Column b, line 21: line 17 + line 19
Column c, line 2: Statement N-1, page 12, column b, line 8
Column c, line 3: Statement N-1, page 12, column b, line 9
Column c, line 4: Statement N-1, page 12, column b, line 10
Column c, line 5: Statement N-1, page 12, column b, line 11
Column c, line 6: Statement N-1, page 12, column b, line 12
Column c, line 10: Statement N-1, page 12, column b, line 18
Column c, line 11: Statement N-1, page 12, column b, line 19
Column c, line 12: Statement N-1, page 12, column b, line 20
Column c, line 13: Statement N-1, page 12, column b, line 21
Column c, line 14: Statement N-1, page 12, column b, line 22
Column c, line 19: Statement N-1, page 12, column b, line 36
Column d, line 2: Statement N-1, page 30, column d, line 165
Column d, line 3: Statement N-1, page 28, column d, line 50
Column d, lines 4-6, 11-14: Statement N-1, page 27, column d, line 5
Column d, lines 10 & 19: Statement N-1, page 30, column d, line 166
Column e, lines 2-6, 10-14, 19: column b * column d
Column e, line 7: Sum of lines 2-6
Column e, line 15: Sum of lines 10-14
Column e, line 17: line 7 + line 15
Column e, line 21: line 17 + line 19