

**Remove Energy Costs:**

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	<b>Production Expense</b>				
2	FERC Accounts 501, 501.1, 501.2, 501.3, 501.4				
3	Per Books	\$ (24,549,436)			\$ (21,214,242)
4	Wage Increase & Additional/Transferred Personnel (H-1)	(9,290)			(8,302)
5	Power Marketing (H-12)	1,343,520	ENEFUEL	86.42%	1,161,029
6	Ben French O&M (H-14)	56,002	ENEFUEL	86.42%	48,395
7	Coal Price Adjustment (H-15)	2,019,808			1,745,456
8	FERC Account 547				
9	Per Books	(2,074,106)			(1,792,326)
10	Power Marketing (H-12)	670,349	ENEFUEL	86.42%	579,295
11	FERC Account 555				
12	Per Books	(41,442,094)			(35,811,927)
13	Purchased Power (H-9)	(2,034,740)			(1,758,360)
14	Power Marketing (H-12)	29,344,783	ENERGY1	86.42%	25,358,856
15	Reagents				
16	FERC Account 500	(56,648)	SALWAGPO	89.37%	(50,624)
17	FERC Accounts 502, 505, 511, 514, 549, and 554	(1,268,296)	DPROD	89.37%	(1,133,414)
18	<b>Total Production Expense</b>	<u>\$ (38,000,148)</u>			<u>\$ (32,876,164)</u>
19					
20	<b>Transmission Expense - FERC Account 565</b>				
21	Per Books	(18,592,582)			(16,956,354)
22	Power Marketing (H-12)	1,535,166	TRANPLT	91.20%	1,400,065
23	<b>Total Transmission Expense</b>	<u>\$ (17,057,416)</u>			<u>\$ (15,556,289)</u>
24					
25	<b>Total Energy Costs Removal Adjustment</b>	<u><u>\$ (55,057,564)</u></u>			<u><u>\$ (48,432,453)</u></u>

**Sources:**

Column b, line 3: - Statement N, page 12, column c, line 9  
Column b, line 4: - \$284,936/6,586,185\*DEP-1 Sch 3 col. J, line 14  
[Test year O&M salaries charged to 501 / test year production wages (DR 1-1, Attachment 1-1.6) \* Production wage adj.]  
Column b, line 5: - Statement H, page 4, column k, line 6  
Column b, line 6: - Statement H, page 4, column m, line 3  
Column b, line 7: - BAM-3 Schedule 3, column f, line 9  
Column b, line 9: - Statement N, page 13, column c, line 29  
Column b, line 10: - Statement H, page 4, column k, line 27  
Column b, line 12: - Statement N, page 13, column c, line 53  
Column b, line 13: - BAM-1 Sch 3, page 1, column l, line 8  
Column b, line 14: - Statement H, page 4, column k, line 45  
Column b, line 16: Statement H, page 4, column q, line 2  
Column b, line 17: Statement H, page 4, column q, sum of lines 8, 9, 17, 20, 29, and 37  
Column b, line 18: sum of lines 3 through 17  
Column b, line 21: - Statement N, page 13, column c, line 67  
Column b, line 22: - Statement H, page 4, column k, line 56  
Column b, line 23: line 21 + line 22  
Column b, line 25: line 18 + line 23  
Column c, lines 5 & 6: Statement N-1, page 12, column b, line 9  
Column c, line 10: Statement N-1, page 12, column b, line 29  
Column c, line 14: Statement N-1, page 13, column b, line 53  
Column c, line 16: Statement N-1, page 12, column b, line 8  
Column c, line 17: Statement N-1, page 12, column b, lines 10, 11, 19, 22, 31, and 39  
Column c, line 22: Statement N-1, page 13, column b, line 67

Column d, lines 5, 6 & 10: Schedule N-1, page 28, column d, line 50  
Column d, line 14: Schedule N-1, page 28, column d, line 51  
Column d, line 16: Schedule N-1, page 30, column d, line 165  
Column d, line 17: Schedule N-1, page 27, column d, line 5  
Column d, line 22: Schedule N-1, page 29, column d, line 102  
Column e, line 3: - Statement N, page 12, column d, line 9  
Column e, line 4: - \$284,936/6,586,185\*BAM-1 Sch 3, col c, line 8  
[Test year O&M salaries charged to 501 / test year production wages (DR 1-1, Attachment 1-1.6) \* Production wage adj.]  
Column e, line 5, 6, 10, 14, 16, 17, and 22: column b \* column d  
Column e, line 7: - BAM-1 Sch 3, column o, line 8  
Column e, line 9: - Statement N, page 12, column d, line 29  
Column e, line 12: - Statement N, page 13, column d, line 53  
Column e, line 13: - BAM-1 Sch 3, column l, line 8  
Column e, line 18: sum of lines 3 through 17  
Column e, line 21: - Statement N, page 13, column d, line 67  
Column e, line 23: line 21 + line 22  
Column e, line 25: line 18 + line 23

**Remove Energy Revenues:**

Line	Description	Total Company Amount	Allocation Factor	South Dakota Percent	South Dakota Amount
	(a)	(b)	(c)	(d)	(e)
1	<b>Remove per books ECA Revenues</b>	\$ (7,457,312)			\$ (6,604,628)
2					
3	<b>Remove Base Energy Revenues</b>				
4	South Dakota Retail				
5	Rate	\$ 0.02270			
6	kWh	1,451,286,926			
7	Base Energy Revenue Adjustment	\$ (32,944,213)	DIRECT	100.00%	\$ (32,944,213)
8	Contract Sales - MEAN				
9	Rate	\$ 0.01899			
10	kWh	242,088,000			
11	Base Energy Revenue Adjustment	\$ (4,597,251)	DPROD	89.37%	\$ (4,108,339)
12	Contract Sales - MDU				
13	Rate	\$ 0.01899			
14	kWh	79,746,000			
15	Base Energy Revenue Adjustment	\$ (1,514,377)	DPROD	89.37%	\$ (1,353,325)
16					
17	Total Base Energy Revenue Adjustment	\$ (39,055,841)			\$ (38,405,877)
18					
19					
20	<u>Derivation of Contract Sales Rate</u>				
21	Steam Plant Fuel Expense (FERC Account 501)	\$ 21,139,396			
22	Other Production Fuel Expense (FERC Account 547)	1,403,757			
23	Purchase Power - Energy Expense (FERC Account 555)	14,132,051			
24	Reagent Costs	1,324,944			
25	Base Cost for Fuel and Purchase Power Expense	\$ 38,000,148			
26					
27	System Energy Sales (kWh)	2,001,085,862			
28					
29	Base Unit Cost for Fuel and Purchase Power	\$ 0.01899			
30					
31					
32	<b>TOTAL ENERGY REVENUE ADJUSTMENT</b>	<b>\$ (46,513,153)</b>			<b>\$ (45,010,505)</b>

**Sources:**

Column b, line 1: Statement I, page 1, column b, line 17  
Column b, line 5: Statement I, page 5, column a, line 1  
Column b, line 6: Statement I, page 5, column b, line 1  
Column b, line 7: - line 5 \* line 6  
Column b, line 9: Column b, line 29  
Column b, line 10: Statement I, page 5, column b, line 7  
Column b, line 11: - line 9 \* line 10  
Column b, line 13: Column b, line 29  
Column b, line 14: Statement I, page 5, column b, line 9  
Column b, line 15: - line 13 \* 14  
Column b, line 21: - sum of BAM-3, Sch 7, page 1, column b, lines 3 through 7  
Column b, line 22: - sum of BAM-3, Sch 7, page 1, column b, lines 9 and 10  
Column b, line 23: - sum of BAM-3, Sch 7, page 1, column b, lines 12 through 14  
Column b, line 24: - sum of BAM-3, Sch 7, page 1, column b, lines 16 and 17  
Column b, line 25: sum of lines 21 through 24  
Column b, line 27: Statement I, page 5, column b, line 11  
Column b, line 29: line 25 / line 27  
Column b, line 32: line 1 + line 17  
Column c, lines 11 & 15: Schedule N-1, page 11, column b, line 5  
Column d, lines 11 & 15: Schedule N-1, page 27, column d, line 5  
Column e, line 1: - Statement N, page 11, column d, line 9  
Column e, lines 7, 11, and 15: column b \* column d  
Column e, line 17: sum of lines 7, 11, and 15  
Column e, line 32: line 1 + line 17