

**South Dakota Electric Jurisdiction
Remove Non-Asset Based Revenues and Expenses**

South Dakota Energy Allocator 5.86%
Margin Removal Percent 100.0%

	<u>NSPM</u>	
Total Non-Asset Based Revenue	22,841,160	
Less MTM	3,979,758	Included as a negative expense
Non-Asset Based Revenue Included	<u>18,861,402</u>	Included in Other Revenue
Remove JOA Effects	8,803,772	Included in Other Revenue
Revenue for Margin Calculation	<u>10,057,630</u>	

Non-Asset Based COGS 7,210,467 Included in Fuel and Purchased Energy Expense
Total Non-Asset Based Shared Margin 2,847,163

	<u>South Dakota</u>	
Total Non-Asset Based Revenue		
Less MTM		
Non-Asset Based Revenue Included	<u>1,105,542</u>	EREV file - SD allocation of total NSPM
Remove JOA Effects	516,024	EREV file - SD allocation of total NSPM
Revenue for Margin Calculation	<u>589,518</u>	
Non-Asset Based COGS	424,407	SD allocation of total NSPM
Total Non-Asset Based Shared Margin	165,111	
Margin Removal	(165,111)	
Total Revenue Adjustment	(589,518)	
Total Expense Adjustment	(424,407)	
Total Margin Adjustment (Net)	(165,111)	
Check Margin Calculation	0	

2013 Actual ALS Data - Non Asset Based O&M

Year	Utility Desc	CFR FERC Cd AC22	CFR FERC Desc AC22	Bus Area Desc CC1	YE Amt	MN Juris	ND Juris	SD Juris	Wholesale	Computed Allocator	FERC Group	Posting Full Acct Desc
2013	Electric	555	Purchased Power	Financial Operations	825,410	724,015	50,404	50,550	442	EDemandProd	Production	631020 Purch Pwr-Prop Capacity
2013	Electric	555	Purchased Power	Financial Operations	108,896	95,400	7,076	6,364	55	EEnergy	FuelPP	632105.10 ERCOT Net Energy
2013	Electric	555	Purchased Power	Financial Operations	(4,142)	(3,629)	(269)	(242)	(2)	EEnergy	FuelPP	632105.11 ERCOT Net CRR
2013	Electric	555	Purchased Power	Financial Operations	8,619,907	7,551,633	560,156	503,739	4,379	EEnergy	FuelPP	632105.1110 PROP DA Non-Asset Energy
2013	Electric	555	Purchased Power	Financial Operations	10,305	9,028	670	602	5	EEnergy	FuelPP	632105.13 ERCOT Uplift Charges
2013	Electric	555	Purchased Power	Financial Operations	(76,877)	(67,349)	(4,996)	(4,493)	(39)	EEnergy	FuelPP	632105.20 NEISO Net Energy
2013	Electric	555	Purchased Power	Financial Operations	402,251	352,399	26,140	23,507	204	EEnergy	FuelPP	632105.200 MISO NSPX Energy
2013	Electric	555	Purchased Power	Financial Operations	9,397	8,232	611	549	5	EEnergy	FuelPP	632105.205 MISO NSPX Market Charges
2013	Electric	555	Purchased Power	Financial Operations	(207)	(182)	(13)	(12)	0	EEnergy	FuelPP	632105.2110 PROP RT Miscellaneous
2013	Electric	555	Purchased Power	Financial Operations	11	9	1	1	0	EEnergy	FuelPP	632105.2120 PROP RT Net Inadvertent Dist
2013	Electric	555	Purchased Power	Financial Operations	1,600,790	1,402,403	104,026	93,549	813	EEnergy	FuelPP	632105.2130 PROP RT Non-Asset Energy
2013	Electric	555	Purchased Power	Financial Operations	29,301	25,669	1,904	1,712	15	EEnergy	FuelPP	632105.23 NEISO Uplift Charges
2013	Electric	555	Purchased Power	Financial Operations	14,827	12,989	964	866	8	EEnergy	FuelPP	632105.25 NEISO Admin/Ancillary
2013	Electric	555	Purchased Power	Financial Operations	(2,305,924)	(2,020,149)	(149,848)	(134,756)	(1,171)	EEnergy	FuelPP	632105.30 NYISO Net Energy
2013	Electric	555	Purchased Power	Financial Operations	1,601	1,402	104	94	1	EEnergy	FuelPP	632105.31 Net TOC
2013	Electric	555	Purchased Power	Financial Operations	36,247	31,755	2,355	2,118	18	EEnergy	FuelPP	632105.35 NYISO Admin/Ancillary
2013	Electric	555	Purchased Power	Financial Operations	(1,969,261)	(1,725,208)	(127,970)	(115,082)	(1,000)	EEnergy	FuelPP	632105.40 PJM Net Energy
2013	Electric	555	Purchased Power	Financial Operations	135,244	118,483	8,789	7,904	69	EEnergy	FuelPP	632105.41 Net FTR
2013	Electric	555	Purchased Power	Financial Operations	996,899	873,352	64,782	58,258	506	EEnergy	FuelPP	632105.43 PJM Uplift Charges
2013	Electric	555	Purchased Power	Financial Operations	72,648	63,645	4,721	4,245	37	EEnergy	FuelPP	632105.45 PJM Admin/Ancillary
2013	Electric	555	Purchased Power	Financial Operations	(531,054)	(465,240)	(34,510)	(31,034)	(270)	EEnergy	FuelPP	632105.9110 PROP Allocation
2013	Electric	555	Purchased Power	Financial Operations	531,054	465,240	34,510	31,034	270	EEnergy	FuelPP	632105.9110 PROP Allocation
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	23,264	20,406	1,421	1,425	12	EDemandProd	Production	632105.1100 PROP DA Administration
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	3,591	3,150	219	220	2	EDemandProd	Production	632105.1170 PROP DA Schedule 24 Allocation
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	4,001	3,510	244	245	2	EDemandProd	Production	632105.2100 PROP RT Administration
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	610	535	37	37	0	EDemandProd	Production	632105.2210 PROP RT Schedule 24 Allocation
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	87,766	76,984	5,359	5,375	47	EDemandProd	Production	632105.3020 PROP FTR Administration
2013	Electric	555	Purchased Power	Financial Operations	2,368	2,075	154	138	1	EEnergy	FuelPP	633450 Pur Pwr Prop Trading
2013	Electric	557	Other Power Oth Exp	Financial Operations	(3,979,759)	(3,486,543)	(258,621)	(232,573)	(2,022)	EEnergy	FuelPP	633500 Energy Trading Mkt to Mkt
2013	Electric	557	Other Power Oth Exp	Financial Operations	(1,655,508)	(1,450,340)	(107,582)	(96,746)	(841)	EEnergy	FuelPP	633700 Electric Futures
2013	Electric	557	Other Power Oth Exp	Financial Operations	98,673	86,445	6,412	5,766	50	EEnergy	FuelPP	633700.200 Prop Financial Broker Fees
2013	Electric	565	Trans of Elec By Others	Financial Operations	131,420	115,276	8,025	8,048	70	EDemandTran	Trans	638210 Wheeling-Resale ST Prop
2013	Electric	561.4	Load Disp-Sch/Con/Disp Serv	Financial Operations	2,275	1,995	139	139	1	EDemandTran	Trans	638210.2000 Trans Admin Prop-FERC 561.4
2013	Electric	561.8	Rel/Plan/Standards Dev Serv	Financial Operations	164	143	10	10	0	EDemandTran	Trans	638210.3000 Trans Admin Prop-FERC 561.8
2013	Electric	575.7	Mkt Fac/Mon/Comp Serv	Financial Operations	78	68	5	5	0	EDemandProd	Production	638210.4000 Trans Admin Prop-FERC 575.7
2013	Electric	565	Trans of Elec By Others	Financial Operations	4,445	3,899	271	272	2	EDemandTran	Trans	638210.5000 MISO Sch 26A Prop

Non-Asset COGS 7,210,467 6,318,043 464,321 424,407 3,691
 Non-Asset MTM (3,979,759) (3,486,543) (258,621) (232,573) (2,022)

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