

**MONTANA-DAKOTA UTILITIES CO.
BIG STONE AND COYOTE GENERATION UNITS
ELECTRIC UTILITY - SOUTH DAKOTA
TWELVE MONTHS ENDING DECEMBER 31, 2014
PRO FORMA**

| | <u>Per Books 1/</u> | <u>Budget 2015 1/</u> | <u>Difference</u> | <u>South Dakota 2/</u> |
|-----------|---------------------|-----------------------|--------------------|------------------------|
| Big Stone | \$3,455,445 | \$5,727,270 | \$2,271,825 | \$117,242 |
| Coyote | 4,480,591 | 4,775,350 | 294,759 | 15,212 |
| | <u>\$7,936,036</u> | <u>\$10,502,620</u> | <u>\$2,566,584</u> | <u>\$132,454</u> |

1/ Excludes Cost of Fuel and Reagent.

2/ Allocated on Factor 15: Integrated System Peak Demand.

Big Stone has a scheduled outage for Major Environmental in 2015
Budgeted amount of outage costs = \$1,947,691

| | <u>Big Stone</u> | <u>Coyote</u> |
|-----------------------------------|---------------------------|---------------------------|
| 2015 O&M Budget provided by OTP | \$6,060,734 | \$5,137,285 |
| AQCS Adjustment: | | |
| AQCS 3-month | (364,335) | 0 |
| Annualized | 1,457,340 | 0 |
| Project moved from O&M to Capital | (408,600) | 0 |
| Less: Reagent included in O&M | <u>(1,017,869)</u> | <u>(361,935)</u> |
| Total | <u><u>\$5,727,270</u></u> | <u><u>\$4,775,350</u></u> |

Trial Balance By Object - Trial Balance by Object

EnterpriseOne
Menu

Open Applications

Trial Balance by Object

Open New Window

Favorites

Batch Review

Trial Balance By Object

Main Menu

Roles

All My Roles

Actions

Help

My System Options

My System Profile

Work With Work Center

Submit Job

View Job Status

Preferences

Trial Balance By Object - Trial Balance by Object

Select Find Close Row Tools

Object/Subsidiary: 5250 Select / Skip To Period / Date

Company: 00001 Montana Dakota Utilities Co. Thru Date: 12/31/2014

Ledger Type 1: AA General Ledger Type/Subledger: []

Ledger Type 2: AA General Ledger

Records 1 - 16 Customize Grid Default

| Account Number | Level Of Detail | Account Description | General Ledger Period Balance | General Ledger Balance | Posting Edit Code |
|--|-----------------|------------------------------|-------------------------------|------------------------|-------------------|
| <input type="checkbox"/> 861000.5250.15000 | 8 | Operation Supervision & Eng. | 20,032.53 | 259,222.85 | |
| <input type="checkbox"/> 861000.5250.15011 | 8 | Fuel | 1,111,515.80 | 13,118,272.64 | |
| <input type="checkbox"/> 861000.5250.15014 | 8 | Fuel Handling | 4,923.97 | 80,224.87 | |
| <input type="checkbox"/> 861000.5250.15024 | 8 | Other Steam Operating Exp. | 20,156.40 | 249,949.79 | |
| <input type="checkbox"/> 861000.5250.15054 | 8 | Elect. Oper. Supplies & Exp. | 34,903.61 | 354,405.89 | |
| <input type="checkbox"/> 861000.5250.15064 | 8 | Misc. Oper. Supplies & Exp. | 79,861.77 | 642,475.73 | |
| <input type="checkbox"/> 861000.5250.15070 | 8 | Rents | | 4.54 | |
| <input type="checkbox"/> 861000.5250.15100 | 8 | Maint. Supervision & Eng. | 11,396.85 | 135,488.85 | |
| <input type="checkbox"/> 861000.5250.15110 | 8 | Maintenance of Structures | 10,040.73 | 128,433.65 | |
| <input type="checkbox"/> 861000.5250.15123 | 8 | Maintenance of Boilers | 100,767.88 | 1,049,826.09 | |
| <input type="checkbox"/> 861000.5250.15131 | 8 | Maint. of Turbine & Gen. | 2,533.64 | 281,772.19 | |
| <input type="checkbox"/> 861000.5250.15140 | 8 | Maint. Of Misc. Steam Plant | 13,619.33 | 183,330.37 | |
| <input type="checkbox"/> 861000.5250.15560 | 8 | System Control & Load Disp. | 6,809.11 | 81,709.32 | |
| <input type="checkbox"/> 861TS1.5250.15700 | 8 | Maintenance of Station Eq. | | 8,600.27 | |
| <input type="checkbox"/> 861000.5250.4251000 | 8 | Charitable Donations | | 482.38 | |
| Total Object Account 5250 | | | 1,416,561.62 | 16,574,199.43 | |

11-71

Trial Balance By Object - Trial Balance by Object

EnterpriseOne Menu

Open Applications Trial Balance by Object

Open New Window

▼ Favorites
Batch Review
Trial Balance By Object

▼ Main Menu

▼ Roles
All My Roles

▼ Actions
Help
My System Options
My System Profile
Work With Work Center
Submit Job
View Job Status

▼ Preferences

Trial Balance By Object - Trial Balance by Object

Select Find Close Row Tools

Object/Subsidiary 5250 Select / Skip To Period / Date

Company 00001 Montana Dakota Utilities Co. Thru Date 12/31/2014

Ledger Type 1 UG South Dakota Electric Type/Subledger

Ledger Type 2 AA General Ledger

Records 1 - 16

| Account Number | Level Of Detail | Account Description | South Dakota Electric Period Balance | South Dakota Electric Balance | Posting Edit Code |
|--|-----------------|------------------------------|--------------------------------------|-------------------------------|-------------------|
| <input type="checkbox"/> 861000.5250.15000 | 8 | Operation Supervision & Eng. | 1,070.41 | 14,147.24 | |
| <input type="checkbox"/> 861000.5250.15011 | 8 | Fuel | 59,425.16 | 701,344.45 | |
| <input type="checkbox"/> 861000.5250.15014 | 8 | Fuel Handling | 263.25 | 4,289.07 | |
| <input type="checkbox"/> 861000.5250.15024 | 8 | Other Steam Operating Exp. | 1,077.03 | 13,542.97 | |
| <input type="checkbox"/> 861000.5250.15054 | 8 | Elect. Oper. Supplies & Exp. | 1,865.04 | 19,277.87 | |
| <input type="checkbox"/> 861000.5250.15064 | 8 | Misc. Oper. Supplies & Exp. | 4,267.32 | 35,063.73 | |
| <input type="checkbox"/> 861000.5250.15070 | 8 | Rents | | .24 | |
| <input type="checkbox"/> 861000.5250.15100 | 8 | Maint. Supervision & Eng. | 608.98 | 7,386.03 | |
| <input type="checkbox"/> 861000.5250.15110 | 8 | Maintenance of Structures | 536.52 | 6,967.61 | |
| <input type="checkbox"/> 861000.5250.15123 | 8 | Maintenance of Boilers | 5,384.41 | 57,252.56 | |
| <input type="checkbox"/> 861000.5250.15131 | 8 | Maint. of Turbine & Gen. | 135.38 | 15,221.75 | |
| <input type="checkbox"/> 861000.5250.15140 | 8 | Maint. Of Misc. Steam Plant | 727.73 | 9,923.95 | |
| <input type="checkbox"/> 861000.5250.15560 | 8 | System Control & Load Disp. | 363.84 | 4,454.82 | |
| <input type="checkbox"/> 861TS1.5250.15700 | 8 | Maintenance of Station Eq. | | 460.81 | |
| <input type="checkbox"/> 861000.5250.4261000 | 8 | Charitable Donations | | 26.50 | |
| Total Object Account 5250 | | | 75,725.07 | 889,359.60 | |

11-92

Trial Balance By Object - Trial Balance by Object

EnterpriseOne Menu

Open Applications

Trial Balance by Object

Open New Window

▼ Favorites

Batch Review

Trial Balance By Object

▶ Main Menu

▼ Roles

All My Roles

▼ Actions

Help

My System Options

My System Profile

Work With Work Center

Submit Job

View Job Status

▶ Preferences

Trial Balance By Object - Trial Balance by Object

Select Find Close Row Tools

Object/Subsidiary Select / Skip To Period / Date

Company Montana Dakota Utilities Co. Thru Date

Ledger Type 1 General Ledger Type/Subledger

Ledger Type 2 General Ledger

Records 1 - 17

Customize Grid Default

| <input type="checkbox"/> Account Number | Level Of Detail | Account Description | General Ledger Period Balance | General Ledger Balance | Posting Edit Code |
|--|-----------------|------------------------------|-------------------------------|------------------------|-------------------|
| <input type="checkbox"/> 849C.5260.15000 | 8 | Operation Supervision & Eng. | 21,130.06 | 413,844.81 | |
| <input type="checkbox"/> 849C.5260.15011 | 8 | Fuel | 332,527.05 | 11,509,088.52 | |
| <input type="checkbox"/> 849C.5260.15014 | 8 | Fuel Handling | 1,649.66 | 24,070.90 | |
| <input type="checkbox"/> 849C.5260.15024 | 8 | Other Steam Operating Exp. | 66,089.19 | 744,227.08 | |
| <input type="checkbox"/> 849C.5260.15027 | 8 | Scrubber Oper - Reagent | 10,668.73 | 413,108.98 | |
| <input type="checkbox"/> 849C.5260.15054 | 8 | Elect. Oper. Supplies & Exp. | 36,308.04 | 437,884.73 | |
| <input type="checkbox"/> 849C.5260.15064 | 8 | Misc. Oper. Supplies & Exp. | 29,039.82 | 423,173.06 | |
| <input type="checkbox"/> 849C.5260.15070 | 8 | Rents | | 312.50 | |
| <input type="checkbox"/> 849C.5260.15100 | 8 | Maint. Supervision & Eng. | 15,475.38 | 195,129.54 | |
| <input type="checkbox"/> 849C.5260.15110 | 8 | Maintenance of Structures | 18,481.59 | 194,016.80 | |
| <input type="checkbox"/> 849C.5260.15124 | 8 | Maint. of Water Treatment | 208,832.25 | 1,486,765.29 | |
| <input type="checkbox"/> 849C.5260.15131 | 8 | Maint. of Turbine & Gen. | 6,772.95 | 185,971.52 | |
| <input type="checkbox"/> 849C.5260.15140 | 8 | Maint. Of Misc. Steam Plant | 22,432.25 | 280,335.43 | |
| <input type="checkbox"/> 849C.5260.15560 | 8 | System Control & Load Disp. | 6,889.73 | 82,676.76 | |
| <input type="checkbox"/> 849C.5260.15670 | 8 | Rents | | 11,182.65 | |
| <input type="checkbox"/> 849C.5260.4261000 | 8 | Charitable Donations | 2,697.50 | 3,540.63 | |
| Total Object Account 5260 | | | 720,914.56 | 16,406,329.20 | |

H-73

Trial Balance By Object - Trial Balance by Object

EnterpriseOne Menu

Open Applications Trial Balance by Object

Open New Window

Favorites

Batch Review

Trial Balance By Object

Main Menu

Roles

All My Roles

Actions

Help

My System Options

My System Profile

Work With Work Center

Submit Job

View Job Status

Preferences

Trial Balance By Object - Trial Balance by Object

Select Find Close Row Tools

Object/Subsidiary: 5260 Select / Skip To Period / Date

Company: 00001 Montana Dakota Utilities Co. Thru Date: 12/31/2014

Ledger Type 1: UG South Dakota Electric Type/Subledger

Ledger Type 2: AA General Ledger

Records 1-17

Customize Grid Default

| Account Number | Level Of Detail | Account Description | South Dakota Electric Period Balance | South Dakota Electric Balance | Posting Edit Code |
|--------------------------|-----------------|----------------------------------|--------------------------------------|-------------------------------|-------------------|
| <input type="checkbox"/> | | | | | |
| <input type="checkbox"/> | 8 | Operation Supervision & Eng. | 1,129.06 | 22,521.06 | |
| <input type="checkbox"/> | 8 | Fuel | 17,777.95 | 615,312.34 | |
| <input type="checkbox"/> | 8 | Fuel Handling | 88.19 | 1,286.90 | |
| <input type="checkbox"/> | 8 | Other Steam Operating Exp. | 3,531.40 | 40,457.84 | |
| <input type="checkbox"/> | 8 | Scrubber Oper - Reagent | 570.07 | 22,545.95 | |
| <input type="checkbox"/> | 8 | Elect. Oper. Supplies & Exp. | 1,940.08 | 23,806.21 | |
| <input type="checkbox"/> | 8 | Misc. Oper. Supplies & Exp. | 1,551.71 | 23,201.05 | |
| <input type="checkbox"/> | 8 | Rents | | 18.74 | |
| <input type="checkbox"/> | 8 | Maint. Supervision & Eng. | 826.90 | 10,683.07 | |
| <input type="checkbox"/> | 8 | Maintenance of Structures | 987.54 | 10,491.58 | |
| <input type="checkbox"/> | 8 | Maint. of Water Treatment | 11,158.70 | 80,583.53 | |
| <input type="checkbox"/> | 8 | Maint. of Turbine & Gen. | 361.91 | 10,063.10 | |
| <input type="checkbox"/> | 8 | Maint. Of Misc. Steam Plant | 1,198.64 | 15,275.70 | |
| <input type="checkbox"/> | 8 | System Control & Load Disp. | 368.14 | 4,507.50 | |
| <input type="checkbox"/> | 8 | Rents | | 597.53 | |
| <input type="checkbox"/> | 8 | Charitable Donations | 144.14 | 190.42 | |
| <input type="checkbox"/> | | Total Object Account 5260 | 38,531.01 | 881,542.52 | |

HL-H

BIG STONE PLANT

2015 OPERATING & MAINTENANCE PROJECTIONS - MDU Share 22.7%

| TOTAL | | | | | | | |
|--|---------------------|--------------------|--------------------|-----------------------------|-----------------------------|---------------------------------|------------------------|
| NET GENERATION (MWh) | 526,419 | | | | | | |
| 36.66 Coal Burned Generation (Tons) | 344,645 | | | | | | |
| Coal Burned POET (Tons) | 9,084 | | | | | | |
| 3.39 Fuel Oil Burned for Generation (Gallons) | 26,041 | | | | | | |
| Coal Burned Generation (\$) | 12,634,670 | | | | | | |
| Coal Burned POET (\$) | 333,031 | | | | | | |
| Fuel Oil Burned for Generation (\$) | 88,277 | | | | | | |
| TOTAL FUEL EXPENSES | \$13,055,978 | | | | | | |
| TOTAL FUEL EXPENSES LESS POET | \$12,722,947 | | | | | | |
| Payroll and Other Expenses: | | AQCS 3 Months | Annualized | Total w/ Annualized AQCS | Project moved to Capital | New Total W/ Annualized AQCS | Major Outage Costs |
| 500 Operation Expenses | \$171,137 | | | \$171,137 | | \$171,137 | |
| 500GO General Office Payroll | \$90,800 | | | \$90,800 | | \$90,800 | |
| 501 Fuel Expenses (excluding coal & oil) | \$93,897 | | | \$93,897 | | \$93,897 | |
| 502 Steam Expenses | \$551,118 | \$ (364,335.00) | | \$186,783 | | \$186,783 | |
| Variable AQCS | | | \$ 1,017,868.91 | \$1,017,869 | | \$1,017,869 | |
| Fixed AQCS | | | \$ 439,471.09 | \$439,471 | | \$439,471 | |
| 505 Electric Expenses | \$377,555 | | | \$377,555 | | \$377,555 | |
| 506 Miscellaneous Steam Power Expenses | \$799,077 | | | \$799,077 | | \$799,077 | |
| 510 Maintenance Supervision & Engineering | \$180,999 | | | \$180,999 | | \$180,999 | |
| 511 Maintenance of Structures | \$221,712 | | | \$221,712 | | \$221,712 | \$ 90,800.00 |
| 512 Maintenance of Boiler Plant | \$2,140,436 | | | \$2,140,436 | \$ (408,600.00) | \$1,731,836 | \$ 797,822.37 |
| 513 Maintenance of Electric Plant | \$1,091,018 | | | \$1,091,018 | | \$1,091,018 | \$ 973,489.50 |
| 514 Maintenance of Misc. Steam Plant | \$258,792 | | | \$258,792 | | \$258,792 | \$ 85,579.00 |
| 556 Dispatching (Other Power Supply) | \$84,193 | | | \$84,193 | | \$84,193 | |
| Total Payroll and Other Expenses | \$6,060,734 | (\$364,335) | \$1,457,340 | \$7,153,739 | | \$6,745,139 | \$ 1,947,690.87 |
| TOTAL O&M EXPENSES | \$19,116,712 | | | | | | This is included in |
| TOTAL O&M EXPENSES LESS COAL FOR POET | \$18,783,681 | | | | | | the annualized amount |
| 456.3 Other Electric Revenue (POET) | (\$791,634) | | | | | | |
| 419-456 Miscellaneous Revenues | (\$29,194) | | | | | | |
| TOTAL REVENUE | (\$820,827) | | | | | | |
| 151-154 Asset Account Changes | \$0 | | | | | | |
| 165.4 Prepaid Insurance | \$998,178 | | | | | | |
| TOTAL PRODUCTION NET COSTS | \$19,294,063 | | | | | | |
| TOTAL PRODUCTION LESS POET NET COSTS | \$18,464,644 | | | | | | |
| TOTAL O&M W/O FUEL & REVENUES | \$5,572,937 | | | | | | |
| TOTAL O&M W/O FUEL & REVENUES W/O P | \$6,031,540 | | | | | | |
| Total Plant Expenses per MWh | \$36.31 | | | | | | |
| Total Gen. Exp. per MWh Less POET | \$35.68 | | | | | | |
| Fuel Cost per MWh | \$24.80 | | | | | | |
| Total Production Cost per MWh | \$36.65 | | | | | | |
| Total Generation Production Cost per MWh | \$35.08 | | | | | | |
| Total Generation W/O Fuel per MWh | \$11.46 | | | | | | |
| Total Plant W/O Fuel per MWh | \$10.59 | | | | | | |

14-75

**BIG STONE PLANT
2015 OPERATING & MAINTENANCE PROJECTIONS - MDU Share 22.7%**

TOTAL

FROM the "All by FERC" tab:

Payroll and Other Generation Expenses:

| | | |
|--|---------------------------------------|---------------------|
| 500 | Operation Expenses | \$753,910 |
| 500GO | General Office Payroll | \$400,000 |
| 501 | Fuel Expenses (excluding coal & oil) | \$413,642 |
| 502 | Steam Expenses | \$2,427,832 |
| 505 | Electric Expenses | \$1,663,237 |
| 506 | Miscellaneous Steam Power Expenses | \$3,520,162 |
| 510 | Maintenance Supervision & Engineering | \$797,350 |
| 511 | Maintenance of Structures | \$976,704 |
| 512 | Maintenance of Boiler Plant | \$9,429,235 |
| 513 | Maintenance of Electric Plant | \$4,806,247 |
| 514 | Maintenance of Misc. Steam Plant | \$1,140,053 |
| 556 | Dispatching (Other Power Supply) | \$370,896 |
| Total Payroll and Other Generation Exp. | | \$26,699,268 |

* NOTE Reagents included above in FERC 502 possibly eligible for Fuel Clause Recovery are itemized below

| | TOTAL | IDU Share 22.7' | Annualize *4 |
|--------------------------------------|--------------|------------------------|---------------------|
| Activated Carbon for Mercury Capture | 140,001 | 31,780 | 127,121 |
| Ammonia for SCR | 345,000 | 78,315 | 313,260 |
| Pebble Lime for FGD | 636,000 | 144,372 | 577,488 |
| | | <u>254,467</u> | <u>1,017,869</u> |

A-76

Coyote Station 2015 Operating & Maintenance Budget - MDU Share 25%

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| NET GENERATION (MWh) | 74,514 | 64,156 | 63,395 | 55,952 | 51,624 | 47,881 | 73,862 | 73,588 | 55,202 | 60,149 | 66,050 | 67,661 | 754,032 |
| Coal Burned (Tons) | 60,041 | 51,879 | 51,379 | 45,477 | 42,086 | 39,086 | 59,566 | 59,364 | 44,923 | 48,837 | 53,342 | 54,612 | 610,590 |
| Fuel Oil Burned (Gallons) | 7,079 | 6,095 | 10,143 | 5,316 | 4,904 | 7,661 | 7,017 | 6,991 | 8,060 | 10,225 | 6,275 | 6,428 | 86,193 |
| Reagent Consumed (Tons) | 296 | 255 | 251 | 222 | 205 | 190 | 293 | 292 | 219 | 239 | 262 | 268 | 2,991 |
| Activated Carbon Consumed (Pounds) | 0 | 20,000 | 20,000 | 10,000 | 20,000 | 10,000 | 20,000 | 30,000 | 10,000 | 20,000 | 20,000 | 20,000 | 200,000 |
| Coal Burned (\$) | 1,214,022 | 1,048,989 | 1,038,886 | 919,545 | 850,976 | 790,316 | 1,204,429 | 1,200,334 | 908,340 | 987,481 | 1,078,567 | 1,104,250 | 12,346,133 |
| Coal profit limit Section 8 payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fuel Oil Burned (\$) | 23,997 | 20,661 | 34,385 | 18,019 | 16,626 | 25,971 | 23,788 | 23,699 | 27,322 | 34,664 | 21,272 | 21,790 | 292,193 |
| Total Activated Carbon Expenses | 0 | 16,200 | 16,200 | 8,100 | 16,200 | 8,100 | 16,200 | 24,300 | 8,100 | 16,200 | 16,200 | 16,200 | 162,000 |
| Total Fuel Expenses | \$1,238,019 | \$1,085,851 | \$1,089,471 | \$945,664 | \$863,802 | \$824,387 | \$1,244,417 | \$1,248,333 | \$943,762 | \$1,038,345 | \$1,116,039 | \$1,142,241 | \$12,800,326 |
| Total Lime Reagent Expenses | \$35,767 | \$30,795 | \$30,429 | \$26,857 | \$24,780 | \$22,983 | \$35,454 | \$35,322 | \$26,497 | \$28,872 | \$31,704 | \$32,477 | \$361,935 |
| Payroll and Other Generation Expenses: | | | | | | | | | | | | | |
| 500 General Office Payroll Charges | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 6,750 | 81,000 |
| 500 Operation Supervision and Engineering | 25,438 | 28,686 | 26,283 | 30,781 | 31,352 | 30,556 | 27,156 | 28,303 | 28,025 | 28,369 | 28,792 | 25,878 | 339,620 |
| 501 Fuel Expenses (excluding coal & oil) | 1,898 | 1,932 | 1,613 | 2,134 | 1,997 | 2,350 | 2,332 | 2,666 | 1,821 | 2,261 | 2,473 | 2,484 | 25,960 |
| 502 Steam Expenses (excluding reagent) | 63,359 | 60,579 | 58,403 | 66,158 | 64,535 | 68,157 | 60,732 | 63,454 | 102,091 | 66,857 | 66,500 | 64,731 | 805,557 |
| 505 Electric Expenses | 42,126 | 41,837 | 39,522 | 40,230 | 40,305 | 39,415 | 40,588 | 40,849 | 41,600 | 40,614 | 41,915 | 41,582 | 490,583 |
| 506 Miscellaneous Steam Power Expenses | 44,865 | 53,224 | 56,531 | 34,395 | 37,789 | 38,186 | 34,507 | 31,989 | 33,370 | 41,711 | 47,797 | 39,593 | 493,956 |
| 510 Maintenance Supervision & Engineering | 14,421 | 18,639 | 15,910 | 19,968 | 23,498 | 13,766 | 12,209 | 12,639 | 12,669 | 14,021 | 15,476 | 14,144 | 187,360 |
| 511 Maintenance of Structures | 7,831 | 20,336 | 11,468 | 15,273 | 19,477 | 38,595 | 14,920 | 14,915 | 9,479 | 11,804 | 8,164 | 9,846 | 182,108 |
| 512 Maintenance of Boiler Plant | 61,379 | 67,548 | 192,754 | 101,520 | 84,282 | 366,954 | 62,542 | 60,937 | 205,945 | 73,042 | 69,537 | 173,932 | 1,520,373 |
| 513 Maintenance of Electric Plant | 9,953 | 13,932 | 41,363 | 25,461 | 26,674 | 46,436 | 12,207 | 9,764 | 18,727 | 14,638 | 13,592 | 7,467 | 240,214 |
| 514 Maintenance of Misc. Steam Plant | 24,996 | 34,928 | 28,523 | 24,236 | 23,534 | 38,683 | 19,663 | 26,866 | 23,595 | 23,049 | 22,702 | 25,392 | 316,168 |
| Total Payroll and Other Generation Expenses | \$303,016 | \$348,393 | \$479,120 | \$366,906 | \$360,194 | \$689,849 | \$293,605 | \$299,130 | \$484,071 | \$323,118 | \$323,698 | \$411,799 | \$4,682,900 |
| TOTAL STEAM GENERATION EXP. | \$1,576,802 | \$1,465,038 | \$1,599,020 | \$1,339,427 | \$1,268,775 | \$1,537,218 | \$1,573,476 | \$1,582,785 | \$1,454,329 | \$1,390,334 | \$1,471,441 | \$1,586,516 | \$17,845,162 |
| 556 Dispatching (Other Power Supply) | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 7,100 | 85,200 |
| 560-573 Transmission Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 7,250 | 0 | 0 | 0 | 0 | 0 | 7,250 |
| TOTAL O&M EXPENSES | \$1,583,902 | \$1,472,138 | \$1,606,120 | \$1,346,527 | \$1,275,875 | \$1,544,318 | \$1,587,826 | \$1,589,885 | \$1,461,429 | \$1,397,434 | \$1,478,541 | \$1,593,616 | \$17,937,612 |
| 408 Coal Conversion Tax | 48,703 | 43,203 | 45,923 | 43,092 | 42,980 | 41,074 | 48,540 | 48,471 | 42,905 | 45,112 | 45,617 | 46,989 | 542,608 |
| 419-456 Miscellaneous Revenue | (4,500) | (800) | (2,250) | (6,000) | (750) | (1,125) | (1,250) | (1,500) | (875) | (2,250) | (1,625) | (1,375) | (24,300) |
| 456 CDWW Revenue | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (12,500) | (150,000) |
| 151-165 Inventory changes & Insurance | 0 | 26,580 | 0 | 145,218 | 0 | 131 | 0 | 0 | 0 | 420 | 0 | 0 | 172,349 |
| TOTAL PRODUCTION COSTS | \$1,615,604 | \$1,528,621 | \$1,637,293 | \$1,516,337 | \$1,305,605 | \$1,571,899 | \$1,622,616 | \$1,624,356 | \$1,490,959 | \$1,428,216 | \$1,510,033 | \$1,626,731 | \$18,478,268 |
| O&M Expenses Without Fuel | \$345,883 | \$386,288 | \$516,649 | \$400,863 | \$392,073 | \$719,932 | \$343,409 | \$341,552 | \$517,668 | \$359,089 | \$362,503 | \$451,376 | \$5,137,285 |
| O&M Expenses per MWh | \$21.26 | \$22.95 | \$25.34 | \$24.07 | \$24.71 | \$32.25 | \$21.50 | \$21.61 | \$26.47 | \$23.23 | \$22.39 | \$23.55 | \$23.79 |
| Fuel Cost per MWh | \$16.61 | \$16.93 | \$17.19 | \$16.90 | \$17.12 | \$17.22 | \$16.85 | \$16.96 | \$17.10 | \$17.26 | \$16.90 | \$16.88 | \$16.98 |
| O&M Without Fuel per MWh | \$4.64 | \$6.02 | \$8.15 | \$7.16 | \$7.59 | \$15.04 | \$4.65 | \$4.64 | \$9.38 | \$5.97 | \$5.49 | \$6.67 | \$6.81 |

4-97

50 = 5,137,285