

Line		Adjusted	QF Contracts	Adjusted Test	Revenue	Adjusted Test	% Increase
		Test Year	Costs in	Year Revenues	Increase	Year Revenue with	of
		Revenues	Fuel Clause	with QF		Revenue Adj.	Retail Revenues
		(a)	(b)	(c)	(d)	Including QF	(f)
Operating Revenues							
1	Electric Sales Base Rates	\$ 73,396,293		\$ 73,396,293	\$ 40,687,309	\$ 114,083,602	30.06%
2	Fuel Revenues	\$ 44,843,447	\$ 8,314,709	\$ 53,158,156	(20,154,081)	\$ 33,004,075	-14.89%
3	Yankton Sioux Billing Credit	\$ (47,405)		\$ (47,405)		\$ (47,405)	0.00%
4	External Transmission Revenues	\$ 3,520,526		\$ 3,520,526		\$ 3,520,526	0.00%
5	Ad Valorem Revenues	\$ 5,340,668		\$ 5,340,668	386,085	\$ 5,726,753	0.29%
6	Wholesale Sales Revenue	\$ 1,190,132		\$ 1,190,132		\$ 1,190,132	0.00%
7	Other Revenues	\$ 2,603,377		\$ 2,603,377		\$ 2,603,377	0.00%
8	TOTAL Operating Revenues	\$ 130,847,038	\$ 8,314,709	\$ 139,161,747	\$ 20,919,313	\$ 160,081,060	15.45%
9	Total Retail Revenues	\$ 127,053,529	\$ 8,314,709	\$ 135,368,238	\$ 20,919,313	\$ 156,287,551	15.45%

Sources:

Line 8, Columns a through e: sum of lines 1-7

Line 9, Columns a through e: sum of lines 1-5

Column a, line 1: \$73,327,430 (Statement O, page 1) less \$339,137 (Statement M, page 1) = \$72,988,293 (per books) plus \$408,365 (PSJ-1, Sch 2 Adjustments to Retail Revenues)

Column a, lines 2-6: Statement O, page 1

Column a, line 7: PJS-1, Sch 2 Adjusted Test Year Other Operating Revenues

Column b, line 2: Company response to Staff DR 7-6 & PJS-1, Sch 1, column b, line 13

Column c, lines 1-7: column a plus column b

Column d, line 1: PJS-1, Sch 1, column b, line 16

Column d, line 2: PJS-1, Sch 1, column b, - line 13 + - line 14 & BAM-5 & Company response to Staff DR 7-6

Column d, line 5: PJS-1, Sch 1, column b, - line 15 & BAM-5 & Company response to Staff DR 7-6

Column e, lines 1-7: column c plus column d

Column f: column d divided by column c, line 9