Allocation of Revenues Year Ending December 31, 2014

2014 Billing	Determinants and Revenues
--------------	---------------------------

	Bill			714 Dining Determine				*****
Rate Class	Determinants	Kwh	KW	Base Rate	Energy	Demand	Fuel Rev	Total
Residential Service						:		
Rate 10	6,616	67,805,128	0.0	\$476,373	\$4,577,478	\$0	\$1,695,128	\$6,748,979
Rate 53	339	6,184,038	0.0	25,018	173,128	-	154,601	352,747
Total Residential	6,955	73,989,166	0.0	501,391	4,750,606	0	1,849,729	7,101,726
Small General Service								
Rate 20 Primary	1	5,333	0.0	137	340	0	133	610
Rate 20 Secondary	1,958	32,193,170	97,456.3	281,952	1,816,410	233,636	804,829	3,136,827
Rate 27	2	2,258	1,956.0	0	152	827	56	1,035
Rate 50	8	73,824	0.0	288	5,177	0	1,846	7,311
Subtotal	1,968	32,269,252	99,412.3	282,240	1,821,739	234,463	806,731	3,145,173
Rate 25	5	155,439	420.0	0	2,064	1,575	3,886	7,525
Rate 26	1	25,920	89.2	162	1,088	259	648	2,157
Total Small General	1,975	32,455,944	99,921.5	282,539	1,825,231	236,297	811,398	3,155,465
Large General Service								
Rate 30	112	37,625,195	144,106.8	20,160	1,212,609	720,534	940,630	2,893,933
General Space Heating Service								
Rate 54	103	4,233,440		10,546	101,755		105,836	218,137
Rate 56	32	727,461		1,152	38,414		18,187	57,753
Rate 32	135	4,960,901	0	11,698	140,169	0	124,023	275,890
Municipal Lighting						:		
Rate 41 Municipal	21	332,891		0	19,948	0 :	8,322	28,270
Rate 41 Company Owned	33	2,307,221		ō	154,090	0 :	57,681	211,771
Total Municipal Lighting	54	2,640,112	0.0	0	174,038	0	66,003	240,041
Rate 48 Municipal Pumping	50	1,431,970	5,403.0	7,232	30,745	27,026	35,799	100,802
Rate 24 Outdoor Lighting Service	576	818,111	0,0	0	47,832	0	20,453	68,285
Total South Dakota Electric	9,857	153,921,399	249,431.3	823,020	8,181,230	983,857	3,848,035	13,836,142

Total Pro Forma Revenues	\$13,836,142
Requested Revenue Increase	2,655,643
% Increase	19.19%
Overall ROR	7.588%

Inverse of Tax Rate 64.909%

Allocation of Revenues Year Ending December 31, 2014

Embedded					Allocation	i .				
						of Revenue	Percentage			
Rate Base	Op Inc	ROR	cos	Increase	% Іпсг	Increase	Increase	\$	%	ROR
						\$1,295,129	19.19%	\$1,295,273	19.2%	
						67,692	19.19%	67,663	19.2%	
\$20,459,008	\$653,214	3.19%	8,487,078	\$1,385,352	19.5%	1,362,821	19.19%	1,362,936	19.2%	7.5%
2,598	(150)	-5.77%	1,146	536	87.9%	117	19.18%	112	18.4%	
						601,957	19.19%			
						199	19.23%			
						1,403	19.19%			
8,707,631	451,030	5.18%	3,470,403	323,073	10.3%	603,559	19.19%	603,491	19.2%	9.7%
63.459	(4,732)	-7.46%	22.233	14.708	195.5%	1.444	19.19%	1.444	19.2%	-6.0%
•			•	,		414		414	19.2%	
8,773,688	446,148	5.09%	3,493,782	338,317	10.7%	605,534	19.19%	605,461	19.2%	9.6%
							:			
8,961,536	336,384	3.75%	3,423,316	529,383	18.3%	555,346	19.19%	555,173	19.2%	7.8%
						41 BGO	10 10%			
1,327,732	(51,681)	-3.89%	510,727	234,837	85.1%	52,943	19.19%	52,558	19.1%	-1.3%
							•			
00.007	4.000	0.000/	00.400	7.000	07.00/		45.4504			
	•		•					46.307	40.00/	40.50/
049,121	20,900	0.9476	240,302	0,321	3.5%	40,004	19.19%	46,307	19.5%	10.5%
385,185	(1,655)	-0.43%	148,379	47,577	47.2%	19,344	19.19%	19,344	19.2%	2.8%
403,956	(41,823)	-10.35%	179,941	111,656	163.5%	13,104	19.19%	13,101	19.2%	-8.2%
	• ,		, , , , , , , , , , , , , , , , , , ,	·				•		
41,160,226	1,399,487	3.40%	16,491,785	2,655,643	19.19%	2,655,156	19.19%	2,654,880	19.2%	7.6%
	2,598 8,707,631 63,459 8,773,688 8,961,536 1,327,732 92,927 756,194 849,121 385,185 403,956	\$20,459,008 \$653,214 2,598 (150) 8,707,631 451,030 63,459 (4,732) 8,773,688 446,148 8,961,536 336,384 1,327,732 (51,681) 92,927 1,930 756,194 56,970 849,121 58,900 385,185 (1,655) 403,956 (41,823)	Rate Base Op Inc ROR \$20,459,008 \$653,214 3.19% 2,598 (150) -5.77% 8,707,631 451,030 5.18% 63,459 (4,732) -7.46% 8,773,688 446,148 5.09% 8,961,536 336,384 3.75% 1,327,732 (51,681) -3.89% 92,927 1,930 2.08% 756,194 56,970 7.53% 849,121 58,900 6.94% 385,185 (1,655) -0.43% 403,956 (41,823) -10.35%	Rate Base Op Inc ROR COS \$20,459,008 \$653,214 3.19% 8,487,078 2,598 (150) -5.77% 1,146 8,707,631 451,030 5.18% 3,470,403 63,459 (4,732) -7.46% 22,233 8,773,688 446,148 5.09% 3,493,782 8,961,536 336,384 3.75% 3,423,316 1,327,732 (51,681) -3.89% 510,727 92,927 1,930 2.08% 36,160 756,194 56,970 7.53% 212,402 849,121 58,900 6.94% 248,562 385,185 (1,655) -0.43% 148,379 403,956 (41,823) -10.35% 179,941	Rate Base Op Inc ROR COS Increase \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 2,598 (150) -5.77% 1,146 536 8,707,631 451,030 5.18% 3,470,403 323,073 63,459 (4,732) -7.46% 22,233 14,708 8,773,688 446,148 5.09% 3,493,782 338,317 8,961,536 336,384 3.75% 3,423,316 529,383 1,327,732 (51,681) -3.89% 510,727 234,837 92,927 1,930 2.08% 36,160 7,890 756,194 56,970 7.53% 212,402 631 849,121 58,900 6.94% 248,562 8,521 385,185 (1,655) -0.43% 148,379 47,577 403,956 (41,823) -10.35% 179,941 111,656	Rate Base Op Inc ROR COS Increase % Incr \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 2,598 (150) -5.77% 1,146 536 87.9% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 63,459 (4,732) -7.46% 22,233 14,708 195.5% 8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 8,961,536 336,384 3.75% 3,423,316 529,383 18.3% 1,327,732 (51,681) -3.89% 510,727 234,837 85.1% 92,927 1,930 2.08% 36,160 7,890 27.9% 756,194 56,970 7.53% 212,402 631 0.3% 849,121 58,900 6,94% 248,562 8,521 3.5% 385,185 (1,655) -0.43% 148,379 47,577 47,2% 403,956 (41,823)	Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase \$1,295,129 57,692 \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 1,362,821 2,598 (150) -5.77% 1,146 536 87.9% 117 601,957 199 60,000 199.7 199.7 1,403 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 63,459 (4,732) -7.46% 22,233 14,708 195.5% 1,444 41,461 5.09% 3,493,782 338,317 10.7% 605,534 8,961,536 336,384 3.75% 3,423,316 529,383 18.3% 555,346 92,927 1,930 2.08% 36,160 7,890 27.9% 5,425 756,194 56,970 7.53% 212,402 631 0.3% 40,639 849,121 58,900 6.94% 248,562 8,521	Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Percentage Increase \$1,295,129 19.19% 51,295,129 19.19% 67,692 19.19% \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 1.362,821 19.19% \$2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% \$601,957 19.19% 19.23% 19.23% 19.23% 19.23% 19.23% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.23% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 19.19% 11.083 19.19% 19.19% 11.083 19.19% 19.19% <td>Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Increase Percentage Increase Revenue Increase \$1,295,129 19,19% \$1,295,273 \$7,692 19,19% \$1,295,273 67,663 \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 117 19.19% 13,362,936 \$2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% 112 \$601,957 19,19% 19.23% 19.9% 19.23% 19.9% 19.23% \$8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 \$63,459 (4,732) -7.46% 22,233 14,708 195.5% 1,444 19.19% 603,491 \$8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 605,534 19.19% 505,461 \$8,961,536 336,384 3,75% 3,423,316 529,383 18.3% 555,346<td>Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Percentage Increase Revenue Increase S % S20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 1,362,821 19.19% 51,295,273 19.2% 2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% 112 18.4% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 605,534 19.19% 603,491 19.2% 8,961,536 336,384 3.75% 3,423,316 529,383 18.3% 555,34</td></td>	Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Increase Percentage Increase Revenue Increase \$1,295,129 19,19% \$1,295,273 \$7,692 19,19% \$1,295,273 67,663 \$20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 117 19.19% 13,362,936 \$2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% 112 \$601,957 19,19% 19.23% 19.9% 19.23% 19.9% 19.23% \$8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 \$63,459 (4,732) -7.46% 22,233 14,708 195.5% 1,444 19.19% 603,491 \$8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 605,534 19.19% 505,461 \$8,961,536 336,384 3,75% 3,423,316 529,383 18.3% 555,346 <td>Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Percentage Increase Revenue Increase S % S20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 1,362,821 19.19% 51,295,273 19.2% 2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% 112 18.4% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 605,534 19.19% 603,491 19.2% 8,961,536 336,384 3.75% 3,423,316 529,383 18.3% 555,34</td>	Rate Base Op Inc ROR COS Increase % Incr of Revenue Increase Percentage Increase Revenue Increase S % S20,459,008 \$653,214 3.19% 8,487,078 \$1,385,352 19.5% 1,362,821 19.19% 51,295,273 19.2% 2,598 (150) -5.77% 1,146 536 87.9% 117 19.18% 112 18.4% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,707,631 451,030 5.18% 3,470,403 323,073 10.3% 603,559 19.19% 603,491 19.2% 8,773,688 446,148 5.09% 3,493,782 338,317 10.7% 605,534 19.19% 603,491 19.2% 8,961,536 336,384 3.75% 3,423,316 529,383 18.3% 555,34

=% increase

19.19%

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA Summary of Proposed Charges

				_		Demand Charges				
B / 01	Basic Service		Charges	Base		Energy	0-10		> 10	
Rate Class	Charge	Summer	Winter	Fuel	Summer	Winter	Summer	Winter	Summer	winter
Residential										
Rate 10	\$0.35									
1st 750		\$0.09017	\$0.09017	\$0.02500	\$0.11517					
Over 750		0.09017	0.06017	0.02500	0.11517	0.08517				
Rate 16	0.55									
On Peak	0.00	0.11907	0.08907	0.02500	0,14407	0.11407				
Off Peak		0.05500	0.05500	0.02500	0.08000	0.08000				
On tour		0.00000	0.0000	0.02000	0.00000	0.0000				
Rate 53	0.35	0.03598	0.03598	0.02500	0.06098	0.06098				
Small General Service										
Rate 20 - Primary Service	0.51						\$0.00	\$0.00	\$6.00	\$6.00
1st 2,000		0.07572	0.07572	0.02500	0.10072	0.10072				
Over 2,000		0.07572	0.05572	0.02500	0.10072	0.08072				
Data 20 Passadan Canina	0.54						0.00	0.00	6.00	6.00
Rate 20 - Secondary Service	0.54	0.07673	0.07679	0.02500	0.10172	0.10172	0.00	0.00	0.00	0.00
1st 2,000 Over 2,000		0.07672 0.07672	0.07672 0.05672	0.02500	0.10172	0.00172				
Over 2,000		0.01012	0,00072	0.02300	0.10172	0.00172				
Irrigation Rate 25	0.53	0.01747	0.01747	0.02500	0.04247	0.04247	5.00	2.50	5.00	2.50
TOD Rate 26										
Primary	0.60									
Off Peak		0.05089	0.05089	0.02500	0.07589	0.07589	0.00	0.00	0.00	0.00
On Peak		0.08089	0.07089	0.02500	0.10589	0.09589	0.00	0.00	7.00	5.00
Canada	0.05									
Secondary Off Peak	0.65	0.05189	0.05189	0.02500	0.07689	0.07689	0.00	0.00	0.00	0.00
On Peak		0.05169	0.05169	0.02500	0.10689	0.09689	0.00	0.00	7.25	5.25
Oli Feak		0.00:00	0.07 108	0.02300	0.10003	60060.0	0.00	0.00	1.20	0.20
Large General Service										
Rate 30 Primary Service	45.00	0.03560	0.03560	0.02500	0.06060	0.06060	7.25	6.25	7.25	6.25
Rate 30 Secondary Service	30.00	0.03660	0.03660	0.02500	0.06160	0.06160	8.25	7.25	8.25	7.25
Rate 33										
Primary Service	60.00									
On Peak	00.00	0.06196	0.05196	0.02500	0.08696	0.07696	7.50	6.00	7.50	6.00
Off Peak		0.03196	0.03196	0.02500	0.05696	0.05696	0.00	0.00	0.00	0.00
			0.00							
Secondary Service	60.00									
On Peak		0.06296	0.05296	0.02500	0.08796	0.07796	8.00	6.50	8.00	6.50
Off Peak		0.03296	0.03296	0.02500	0.05796	0.05796	0.00	0.00	0.00	0.00
Space Heating Rate 32										
Primary Service										
Three Phase	25.00	0.07572	0.03138	0.02500	0.10072	0.05638				
Single Phase	15.00	0.07572	0.03138	0.02500	0.10072	0.05638				
Secondary Service										
Three Phase	25.00	0.07672	0.03238	0.02500	0.10172	0.05738				
Single Phase	15.00	0.07672	0.03238	0.02500	0.10172	0.05738				
Municipal Lighting - Rate 41										
Company Owned		0.09364	0.09364	0.02500	0.11864	0.11864				
Municipal Owned		0.08527	0.08527	0.02500	0.11027	0.11027				
Maniopal Serios		,	0,0002,		I UNI	2				
Municipal Pumping - Rate 48	19.00	0.03603	0.03603	0.02500	0.06103	0.06103	7.00	5.00	7.00	5.00
Outdoor Lighting - Rate 24		0.07448	0.07448	0.02500	0.09948	0.09948				

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Residential Electric Service - Rate 10 Year Ending December 31, 2014

	Billing Proforma				Proposed Rates			
Residential Service	Determinants	Rate		Revenue	Rat		Revenue	
Basic Service Charge 1/	6,616	\$6.00	per month	\$476,373	\$0.35	per day	\$845,194	
Energy								
Summer								
First 450	9,610,253	\$0.077396	per Kwh	743,795	\$0.09017	per Kwh	866,557	
Next 300	4,210,201	0.070336	per Kwh	296,129	0.09017	per Kwh	379,634	
Over 750	5,374,730	0.054936	per Kwh	295,266	0.09017	per Kwh	484,639	
	19,195,184		_	1,335,190		•	1,730,83	
Vinter								
First 450	19,323,399	\$0.077396	per Kwh	1,495,553	\$0.09017	per Kwh	1,742,391	
Next 300	8,951,245	0.070336		629,595		per Kwh	807,134	
Over 750	20,335,300	0.054936	•	1,117,140		per Kwh	1,223,575	
	48,609,944	2,00,000	pa. (111)	3,242,288	2,255,	pa, ,,,,,,	3,773,10	
Base Fuel	67,805,128	\$0.025000	per Kwh	1,695,128	\$0.02500	per Kwh	1,695,128	
Total Rate 10			••••	\$6,748,979			58,044,252	
Total Revenues Per Design Target Revenues Difference							\$8,044,252 8,044,108 \$144	
1/ Pro forma Basic Service Charge i	ncludes \$21 from l	Rate 95.						
Derivation of Rate:				· · · · · · · · · · · · · · · · · · ·				
Pro Forma Revenues				\$6,748,979				
Pro Forma Revenue Increase				1,295,129				
Total Revenue Requirement			_	\$8,044,108				
Less:								
Proposed Basic Service Charge Rev	enues/			845,194				
Projected Base Fuel				1,695,128				
Winter >750 differential	(\$0.03000)	20,335,300	Kwh	(610,059)				
Subtotal			_	1,930,263				
Net to be Collected Through Energy				\$6,113,845				
Total Kwh				67,805,128				
Summer Rate Per Kwh				\$0.09017				
Winter Rate Per Kwh - 1st 750				\$0.09017				
Milleton Over 750 Kirk				ድለ ሰራስተማ				

Winter Over 750 Kwh

\$0.06017

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Residential Electric TOD Service Rate 16 Year Ending December 31, 2014

		_		•					
			Based on	a Sample of	Rate 10 Billing Units				
	Billing	Pro For	ma @ Curre						
Residential Service	Determinants	Rat	e	Revenue	Ra	te	Revenue		
Basic Service Charge	286	\$13.00	per month	\$44,616	\$0.55	per day	\$57,415		
Energy Summer									
On-Peak Kwh	507,507	0.124046	per Kwh	62,954	0.11907	per Kwh	60,429		
Off Peak Kwh	655,646	0.016796	per Kwh	11,012	0.05500	per Kwh	36,061		
Subtotal	1,163,153								
Winter On-Peak Kwh Off Peak Kwh Subtotal Total Energy Base Fuel	775,025 1,400,956 2,175,981 3,339,134 3,339,134	0.124046 0.016796 0.02500	per Kwh per Kwh per Kwh	96,139 23,530 83,478	0.08907 0.05500 0.02500	per Kwh per Kwh	69,031 77,053 83,478		
Total Rate 16 Revenues	5			\$321,729			\$383,467		
Total Revenues Per Des Target Revenues Difference	sign						\$383,467 383,469 (\$2)		

Derivation of Rate:				
			_	Projected
Pro Forma Revenues				\$321,729
Pro Forma Revenue Increas	61,740			
Total Revenue Requireme	ent			\$383,469
Less:				
Basic Service Charge				\$57,415
Base Fuel				83,478
Off Peak set equal to	\$0.055	2,056,602	Kwh	113,113
Summer On-Peak Differ	\$0.030	507,507	Kwh	<u> 15,225</u>
				269,231
Net to be Collected Through	\$114,238			
Total On-Peak Kwh	1,282,532			
Winter On-Peak Rate Summer On-Peak				\$0.08907 \$0.11907

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Small General Electric Service Rate 20 Year Ending December 31, 2014

	Billing	Proforma			Proposed Rates			
Small General Service	Determinants	Ra	te	Revenue	Rate		Revenue	
Basic Service Charge								
Primary	1	\$11.40	per month	\$137	\$0.51	per day	\$186	
Secondary	1.958		per month	281,952		per day	385,922	
Rate 27	2		per month	0		per day	394	
Rate 50	8		per month	288		per day	1,577	
Total Base Rate	1,959		F =	282,377		, , , , ,	388,079	
Energy					4-			
Primary								
Summer								
First 2000	2,791	\$0.063676	•	178	\$0.07572		211	
Over 2000	0	\$0.063676	per Kwh	0	\$0.07572	per Kwh	0	
	2,791			178			211	
Winter								
First 2000	2,542	0.063676	per Kwh	162	0.07572	per Kwh	192	
Over 2000	0	0.063676	per Kwh	0	0.05572	per Kwh	0	
	2,542			162			192	
Subtotal	5,333			340			403	
Secondary - Summer								
First 2000	5 201 200	0.067026	nor Kwh	262 860	0.07679	per Kwh	400 CE4	
Next 8000	5,261,388 4,036,071	0.007020		352,650 183,060		per Kwh	403,654 309,647	
Over 10000	967,116	0.049396		38.400		per Kwh	309,647 74,197	
Subtotal	10,264,575	0.039700	per //wii	574,110	0.07072	per Kwii .	787,498	
	, . ,			,				
Secondary - Winter								
First 2000	11,873,512	0.067026		795,834	0.07672	per Kwh	910,936	
Next 8000	8,357,235	0.045356	•	379,051		per Kwh	474,022	
Over 10000	1,697,848	0.039706	per Kwh	67,415	0.05672	per Kwh	96,302	
Subtotal	21,928,595			1,242,300			1,481,260	
Rate 27								
Summer	411	0.067306	per Kwh	28	0.07672	per Kwh	32	
Winter						P		
First 2000	1,847	0.067306	per Kwh	124	0.07672	per Kwh	142	
Over 2000	0	0.067306	per Kwh	0	0.05672	per Kwh	0	
_	2,258			152			174	
Rate 50								
Summer	4,960	0.070126	per Kwh	348	0.07672	per Kwh	381	
Winter								
First 2000	22,917	0.070126	,	1,607		per Kwh	1,758	
Over 2000	45,947	0.070126	per Kwh	3,222	0.05672	per Kwh	2,606	
	73,824			5,177			4,745	
Secondary Total Energy	32,269,252			1,821,739		-	2,273,677	
Total Energy	32,274,585			1,822,079			2,274,080	

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Small General Electric Service Rate 20 Year Ending December 31, 2014

	Billing		Proform	ıa		Proposed F	Rates
Small General Service	Determinants	Ra		Revenue	Rate		Revenue
Demand							
Rate 20							
Primary							
Summer							
First 10 KW	0.0		per KW	0		per KW	0
Over 10 KW	0.0	5.00	per KW	0	6.00	per KW	0
Total	0.0			0			0
Winter			441.51		2.22		_
First 10 KW	0.0		per KW	0		per KW	0
Over 10 KW	0.0	5.00	per KW	0	6,00	per KW	0
Total	0.0			0			0
Secondary							
Summer							
First 10 KW	17,092.5	0.00	per KW	0	0.00	per KW	0
Over 10 KW	17,027.8		per KW	85,139		per KW	102,167
Total	34,120.3	0.00	permit	85,139	0.00	per itte	102,167
Winter	01,120.0			00,100			102,101
First 10 KW	33,636,6	0.00	per KW	0	0.00	per KW	0
Over 10 KW	29,699.4		per KW	148,497		per KW	178,196
Total	63,336.0	5.55	peritie	148,497	0.00	per itte	178,196
1015.	00,000.0			170,701			110,100
Rate 27							
First 5 HP	120	1.53	per HP	184	0.00	per KW	0
Over 5 HP	1,836		per HP	643		per KW	0
	1,956			827		P	0
	.,						_
Base Fuel	32,274,585	\$0.02500	per Kwh	806,864	\$0.02500	per Kwh	806,864
Total Rate 20 Revenues				CO 44E 700			eo 740 00c
Total Rate 20 Revenues				\$3,145,783			\$3,749,386
Total Revenues Per Design							\$3,749,386
Target Revenues							3,749,459
Difference							(\$73)
Desired as of Date:							
Derivation of Rate:							
Pro Forma Revenues				\$3,145,783			
Pro Forma Revenue Increase				603,676			
Total Revenue Requirement				\$3,749,459			
, _,_,				4011 (41,100			
Less:							
Proposed Basic Service Charge	Revenues			388,079			
Proposed Demand Charge Reve				280,363			
Projected Base Fuel				806,864			
Over 2,00 Winter differential	(0.02000)	10,101,030		(202,021)			
Secondary Rate Differential	0.00100	32,269,252		32,269			
Subtotal				1,305,554			
Net to be Collected Through End	ergy			\$2,443,905			
Total Kwh				32,274,585			
Summer Primary Rate per Kwh				ດ ດາຂາວ			
Winter Primary Rate 1st 2000 K	wb			0.07572 0.07572			
Winter Primary Rate 1st 2000 KWh	WIL			0.07572			
Summer Secondary Rate per Kv	мh			0.03572			
Winter Secondary Rate 1st 2008				0.07672			
Winter Secondary over 2000 kw				0.05672			
Times Codemany Sver 2000 NW	**			5,50072			

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Outdoor Lighting Service Rate 24 Year Ending December 31, 2014

	Billing Pro Forma			Proposed Rates			
Outdoor Lighting	Determinants	R	ate	Revenue	Ra	te	Revenue
Energy	818,111	\$0.058466	per Kwh	47,832	\$0.07448	per Kwh	60,933
Base Fuel	818,111	0.02500	per Kwh	20,453	0.02500	per Kwh	20,453
Total Revenue				\$68,285			\$81,386
Total Revenues Per Design Target Revenues Difference							\$81,386 81,389 (\$3)

Derivation of Rate:	
Pro Forma Revenues Pro Forma Revenue Increase Total Revenue Requirement	\$68,285 13,104 \$81,389
Less: Projected Base Fuel Subtotal	20,453 20,453
Net to be Collected Through Energy	60,936
Total Kwh Sales	818,111
Proposed Energy Charge	\$0.07448

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Irrigation Power Service Rate 25 Year Ending December 31, 2014

	Billing	Proforma				tes	
Irrigation Power Service	Determinants	Ra	te	Revenue	Ra	te	Revenue
Basic Service Charge	5				\$0.53	per day	\$967
Energy	155,439	\$0.013276	per Kwh	2,064	\$0.01747	per Kwh	2,716
Demand Summer Winter Base Fuel	140.0 280.0 155,439		per KW per KW per Kwh	525 1,050 3,886		per KW per KW per Kwh	700 700 3,886
Total Revenue				\$7,525			\$8,969
Total Revenues Per Design Target Revenues Difference							\$8,969 8,969 \$0

Derivation of Rate:	
Pro Forma Revenues Pro Forma Revenue Increase Total Revenue Requirement	\$7,525 1,444 \$8,969
Less: Proposed Basic Service Charge Revenues Proposed Demand Charge Revenues Projected Base Fuel Subtotal	967 1,400 3,886 6,253
Net to be Collected Through Energy	2,716
Total Kwh Sales	155,439
Proposed Energy Charge	\$0.01747

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Small General Optional Time-of-Day Electric Service Rate 26 Year Ending December 31, 2014

Small General	Billing		Proforma			Proposed Ra	ites
Optional TOD Service	Determinants	Ra	ite	Revenue	Rati	В	Revenue
Basic Service Charge							
Primary	0	\$13.50	per month	\$0	\$0.60	per day	\$0
Secondary	1		per month	162		per day	237
,	1	, , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	162	0.0-	F-:,	237
Energy							
Summer Primary Service							
Off-Peak	0		per kwh	0		per kwh	0
On-Peak	0	0.10052	per kwh	D	0.08089	per kwh	0
Total Summer	0			0			0
Winter Primary Service							
Off Peak	0	0.03284	per kwh	0	0.05089	per kwh	0
On Peak	0		per kwh	0	0.07089	•	0
Total Winter	0		-	0			0
Durana Barra I Garaja							
Summer Secondary Service		0.004000		464	M 45	la :-	10.1
Off-Peak	8,880	0.021896	•	194		per kwh	461
On-Peak	3,080	0.097096	per kwn	299	0.08189	per kwn	252
Total Summer	11,960			493			713
Winter Secondary Service							
Off-Peak	10,120	0.021896	per kwh	222		per kwh	525
On-Peak	3,840	0.097096	per kwh	373	0.07189	per kwh	276
Total Winter	13,960			595			801
Total Energy	25,920			1,088			1,514
Demand							
Summer Primary Service							
Off-Peak Over 10 KW	0.0	1.80	per KW	0	0.00	Per KW	0
On-Peak Over 10 KW	0.0		per KW	ŏ		Per KW	ō
Total Summer Demand	0.0	1,,, 5	per 1144	0	7,44		0
Winter Primary Service							
Off-Peak Over 10 KW	0.0	1 80	per KW	0	0.00	Per KW	0
On-Peak Over 10 KW	0.0		per KW	0		Per KW	Ö
Total Winter Demand	0.0	7,75	per ittv	0	3,00	1 01 1111	
75147 ((7776) 251112							
Summer Secondary Service							
Off-Peak First 10 KW	0.0		per KW	0		per KW	0
Off-Peak Over 10 KW	23.4		per KW	44		per KW	0
On-Peak First 10 KW	0.0		per KW	0		per KW	0
On-Peak Over 10 KW	10.2	5.00	per KW	51	7.25	per KW	74
Total Summer Demand	33,6			95			74,0
Winter Secondary Service							
Off-Peak First 10 KW	0.0	0.00	per KW	0		per KW	0
Off-Peak Over 10 KW	37.0	1.90	per KW	70	0.00	per KW	0
On-Peak First 10 KW	0.0		per KW	0		per KW	C
On-Peak Over 10 KW	18.6	5,00	per KW	94_	5.25	per KW	98
Total Winter Demand	55.6			164			98
Total Demand	89.2			259			172
Base Fuel	25,920	0.025000	per Kwh	648	0.025000	per Kwh	648
Total Rate 26 Revenues			=	\$2,157			\$2,571
Total Bayanyan Bay Basina			-				\$2,571
Total Revenues Per Design							2,571
Target Revenues Difference							(\$0)
Directality							(50)

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Derivation of Rate and Reconciliation Small General Optional Time-of-Day Electric Service Rate 26 Year Ending December 31, 2014

Derivation of Rate:				
Pro Forma Revenues Pro Forma Revenue Increase				\$2,157 414
Total Revenue Requirement				\$2,571
Less:				
Proposed Basic Service Charge Reven	ues			\$237
Proposed Demand Revenues				172
Secondary Energy Differential	\$0.00100	25,920	Kwh	26
On-Peak Summer Energy Differential	0.03000	3,080		92
On-Peak Winter Energy	0.02000	3,840	Kwh	77
Off-Peak Differential	0.00000	19,000	Kwh	0
Base Fuel				648
Subtotal				1,252
Net to be Collected Through Energy				1,319
Total Kwh Sales				25,920
Proposed Energy Charges:				
Winter Primary Off-Peak				\$0.05089
Winter Primary On-Peak				0.07089
				0.01 000
Summer Primary Off-Peak				0.05089
Summer Primary On-Peak				0.08089
Winter Secondary Off-Peak				0,05189
Winter Secondary On-Peak				0.07189
Summer Secondary Off Book				n ne400
Summer Secondary Off-Peak Summer Secondary On-Peak				0.05189 0.08189
Summer Secondary Off-Peak				0.08189

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Large General Electric Service Rate 30 Year Ending December 31, 2014

	Billing		Pro Forma			Proposed Rate	9S
Large General Service 30	Determinants	Ra	te	Revenue	Rate	9	Revenue
Basic Service Charge							
Primary Service	0	\$15.00	per month	0	\$45.00	per month	0
Secondary Service	112		per month	20,160		per month	40,320
Total Basic Service Charge	112		F - · · · · · · · · · · · · · · · · · ·	20,160			40,320
Energy							
Primary Service							
Summer							
First 2000	0	\$0.04792	per kwh	0	\$0.03560	per kwh	0
Next 8000	0	0.03467	per kwh	0	0.03560	per kwh	0
Over 10000	0	0.02997	per kwh	0	0.03560	per kwh	0
Subtotal	0			0		,	0
Winter							
First 2000	0	0.04792	per kwh	0	0.03560	per kwh	0
Next 8000	G	0.03467	per kwh	0	0.03560	per kwh	0
Over 10000	0	0.02997	per kwh	0	0.03560	per kwh	0
Subtotal	0		•	0		•	0
Secondary Service							
Summer							
First 2000	822,299	0.047916	per kwh	39,401	0.03660	per kwh	30,096
Next 8000	2,695,463	0.034666	per kwh	93,441	0.03660	per kwh	98,654
Over 10000	8,287,282	0.029966	per kwh	248,337	0.03660	per kwh	303,315
Subtotal	11,805,044		,	381,179		•	432,065
Winter							
First 2000	1,678,715	0.047916	per kwh	80,437	0.03660	per kwh	61,441
Next 8000	5,866,044	0.034666	per kwh	203,352	0.03660	per kwh	214,697
Over 10000	18,275,392	0.029966		547,641	0.03660	per kwh	668,879
Subtotal	25,820,151		•	831,430		•	945,018
Total Energy	37,625,195			1,212,609			1,377,082
Demand Sanda Sanda		ec 00	16	0	ድግ ብሮ	K	0
Primary Service - Summer	0.0		per Kw	0		per Kw	0
Primary Service - Winter Subtotal	0.0	5.00	per Kw	0	6.20	per Kw	0
Secondary Service - Summer	46.300.4	5.00	per Kw	231,502	8.25	per Kw	381,978
Secondary Service - Winter	97,806.4		per Kw	489.032		per Kw	709,096
Subtotal	144,106.8		F=:,	720,534		•••••	1,091,074
Total Demand	144,106.8			720,534			1,091,074
Base Fuel							
Total Base Fuel	37,625,195	\$0.02500	per kwh	940,630	0.02500	per kwh	940,630
Total Rate 30				\$2,893,933			\$3,449,106
Target Revenues							3,449,279
Difference							(\$173)

MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Large General Electric Service Rate 30 Year Ending December 31, 2014

Derivation of Rate:			
Pro Forma Revenues Pro Forma Revenue Increase Total Revenue Requirement			\$2,893,933 555,346 \$3,449,279
Less: Proposed Basic Service Charge Re Proposed Demand Revenues	venues		40,320 1,091,074
Secondary Energy Differential Projected Base Fuel Subtotal	\$0.00100	37,625,195 Kwh	37,625 940,630 2,109,649
Net to be Collected Through Energy	1		\$1,339,630
Total Kwh Sales			37,625,195
Proposed Energy Charges: Rate 30- Primary Rate 30- Secondary			\$0.03560 \$0.03660

Derivation of Rate and Reconciliation General Space Heating Service Rate 32 Year Ending December 31, 2014

Basic Service Charge Primary Service Rate 54 - Single Phase	Propo Montino Bata 22	Billing		Pro Forma	- Coveres	m - i	Proposed Rate	
Primary Service Rate 64 - Single Phase 0 17.05 per month 0 25.00 per month 18.00 25.00 per month 18.00 25.00 per month 19.00 25.00	Space Heating Rate 32	Determinants	Ra	ite	Revenue	Rate	<u> </u>	Revenue
Raie 64 - Sharge Phase								
Rate 64 - Triver Phase 0 0 12.70 per month 0 25.00 per month 1 1	•	•	#7 cc			645.00		
Sacondary Service								0
Secondary Service							•	0
Secondary Service Rate 64 Time Phase 85 7.65 per month 7.803 15.00 per month 15.30 Rate 54 - Time Phase 18 12.70 per month 2.743 25.00 per month 5.40 Rate 58 32 3.00 per month 1.152 1/ per month 5.40 Rate 58 32 3.00 per month 1.152 1/ per month 5.40 Rate 58 32 3.00 per month 1.152 1/ per month 5.40 Rate 58 32 3.00 per month 1.159 1.159 1.159 2.070	Nate 50		3.00	per monar	Western Committee of the Committee of th	17	per month	<u>U</u>
Rate 54 - Single Phase	Secondary Service	J			J			U
Rate 54 - Three Phase 18 12.70 per month 2.743 25.00 per month 5.40		85	7 65	per month	7 803	15.00	ner month	15 300
Rate 58 32 3.00 per month 1,152 1/ per month 28,00 Total Basic Service Charge 135 11,898 28,70 Energy Primary Service Summer 0 0.024038 per Kwh 0 0.07572 per Kwh 1 0.03138 per Kwh 0 0.03138 per Kwh 1 1,877 Winter 0.004038 per Kwh 0.004038 per Kwh 1 0.03138 per Kwh 1 1,877 Winter 2,590.67 0.024036 per Kwh 95.528 0.03238 per Kwh 128,596 Rate 54 Summer 259,087 0.024036 per Kwh 95.528 0.03238 per Kwh 128,596 Winter 3,674,353 0.024036 per Kwh 95.528 0.03238 per Kwh 128,596 Winter 103,374,353 0.032308 per Kwh 101,755 0.03238 per Kwh 128,596 Winter 103,3340 0.032308 per Kwh 13,753 0.03238 per Kwh 19,477 Winter 103,3340 0.032308 per Kwh 140,189 177,711 Secondary Total 4,980,901 140,189 177,711 Total Energy 4,980,901 140,189 177,711 Base Fuel 4,980,901 0.025009 per kwh 124,023 0.02509 per kwh 124,023 Total Rate 32 5275,890 5328,431 Target Revenues 5275,890 5275,890 5275,890 Derivation of Rate: Prior Forma Revenue Increase 52,843 520,633 Total Rate 30 50,0000 4,575,675 Kwh 0 0 50,0000 4,575,676 Kwh 0 0 50,0000 4,575,6							•	5,400
135				•			F	6,000
Energy Primary Service Summer Winler 0 0.024038 per Kwh 0 0.07572 per Kwh 1.07572 Winler 0 0.024038 per Kwh 0 0.03138 per Kwh 1.0003138 pe				•	11,698			26,700
Primary Service Summer	Total Basic Service Charge	135			11,698			26,700
Primary Service Summer	Fnerav							
Summer								
Winter 0		0	0.024036	ner Kwh	0	0.07572	ner Kwh	0
Secondary Service Rate 54 Summer 259,087 0.024036 per Kwh 6,227 0.07672 per Kwh 19,877 Vinter 3,974,353 0.024036 per Kwh 95,528 0.03236 per Kwh 128,699 148,565 148,56				•				Ō
Rate 54 Summer			0.02.000	,		4.22,00	, , , , , , , , , , , , , , , , , , , ,	0
Winter 3.974_353 0.024036 per Kwh 95_528 0.03238 per Kwh 128_69		_			-			_
Winter 3.974,953 0.024036 per Kwh 95,528 0.03238 per Kwh 128,696	Summer	259,087	0.024036	per Kwh	6,227	0.07672	per Kwh	19,877
Rate 56 Summer	Winter	3,974,353			· ·		•	128,690
Summer 126,138 0.052806 per Kwh 6,661 0.07672 per Kwh 19,47		4,233,440		•			•	148,567
Summer 126,138 0.052806 per Kwh 6,661 0.07672 per Kwh 19,47	Rate 56							
Winler 601,323 0.052806 per Kwh 31,753 3,614 3,614 20,144		126 138	0.052806	ner Kwh	6 661	0.07672	nor Kwh	9 677
T27,461 38,414 29,14 Secondary Total								
Total Energy 4,960,901 0.025000 per kwh 124,023 0.02500 per kwh 124,023 Total Rate 32 \$275,890 \$3328,431 Target Revenues	***************************************		0.002000	por run.		0.00200	PC. (CIVII.	29,148
Total Energy 4,960,901 0.025000 per kwh 124,023 0.02500 per kwh 124,023 Total Rate 32 \$275,890 \$3328,431 Target Revenues	Secondary Total	4 960 901			14N 169			177 715
Base Fuel 4,960,901 0.025000 per kwh 124,023 0.02500 per kwh 124,023 Total Rate 32 \$275,890 \$338.431 Target Revenues Difference \$328,833 If Rate 56 Basic Service Charge Primary Customers - 0 single phase and 0 three phase Secondary Customers - 30 single phase and 2 three phase Derivation of Rate: Pro Forma Revenues Foroma Revenue Increase \$2275,890 Pro Forma Revenue Requirement \$328,833 Less: Proposed Basic Service Charge Revenues Secondary Energy Differential \$0.00100 4,960,901 Kwh 4,961 Winter Differential \$0.00000 4,575,676 Kwh 0 Summer at Rate 20 Projected Base Fuel \$124,023 Subtotal \$185,238 Net to be Collected Through Energy \$143,595 Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: Primary Winter \$0.00100 \$0.002000 Per kwh 124,023 Proposed Energy Charges: Primary Winter \$0.00100 Per kwh 124,023 Subotal \$4,575,676	•							
Same			0.025000	nar kuh		0.02600	por kwh	
Target Revenues 328,833 17 Rate 56 Basic Service Charge Primary Customers - 30 single phase and 0 three phase Secondary Customers - 30 single phase and 2 three phase Secondary Customers - 30 single phase Secondary Customers - 30 single phase and 2 three phase Secondary Customers - 30 single phase and 2 three phase Secondary Customers - 30 single phase and 2 three phase Secondary Customers - 30 single phase and 2 three phase Secondary Customers - 30 single phase Secondary Customers -		4,000,001	0.020000	perman		0,02,000	per kwa	
Difference Casses					9210,090		•	
Primary Customers - 0 single phase and 0 three phase Secondary Customers - 30 single phase and 2 three phase Derivation of Rate: Pro Forma Revenues Pro Forma Revenue Increase 52,943 Total Revenue Requirement \$328,633 Less: 26,700 Proposed Basic Service Charge Revenues 26,700 Secondary Energy Differential \$0.00100 4,980,901 Kwh 4,961 Winter Differential \$0.00000 4,575,676 Kwh 0 Summer at Rate 20 29,554 Projected Base Fuel 124,023 Subtotal 185,238 Net to be Collected Through Energy \$143,595 Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: Primary Winter \$0.03138							-	328,833 (\$395)
Derivation of Rate: Pro Forma Revenues \$275,890 Pro Forma Revenue Increase 52,943 Total Revenue Requirement \$328,833 Less: 26,700 Proposed Basic Service Charge Revenues 26,700 Secondary Energy Differential \$0.0010 4,960,901 Kwh 4,961 Winter Differential \$0.0000 4,575,676 Kwh 0 Summer at Rate 20 29,554 Projected Base Fuel 124,023 Subtotal 185,238 Net to be Collected Through Energy \$143,595 Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: \$0.03138	Primary Customers - 0 single pha							
S275,890		e phase and 2 three	phase					
Pro Forma Revenue Increase	Derivation of Rate:				<u> </u>			
Total Revenue Requirement \$328,833 Less: Proposed Basic Service Charge Revenues 26,700 Secondary Energy Differential \$0.00100 4,960,801 Kwh 4,961 Winter Differential \$0.00000 4,575,676 Kwh 0 Summer at Rate 20 29,554 Projected Base Fuel 124,023 Subtotal 124,023 Subtotal 185,238 Net to be Collected Through Energy \$143,595 Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: Primary Winter \$0.03138	Pro Forma Revenues				\$275,890			
Less: Proposed Basic Service Charge Revenues Secondary Energy Differential \$0.00100	Pro Forma Revenue Increase				52,943			
Proposed Basic Service Charge Revenues 26,700 Secondary Energy Differential \$0.00100 4,960,901 Kwh 4,961 Winter Differential \$0.00000 4,575,676 Kwh 0 Summer at Rate 20 29,554 Projected Base Fuel 124,023 Subtotal 185,238 Net to be Collected Through Energy \$143,595 Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: \$0.03138	Total Revenue Requirement				\$328,833			
Secondary Energy Differential So.00100 4,960,901 Kwh 4,961 Winter Differential So.00000 4,575,676 Kwh O Summer at Rate 20 29,554 Projected Base Fuel 124,023 185,238 Subtotal Subtotal Single Fuel Single Fuel Fuel Fuel Fuel Fuel Fuel Fuel Fu					90			
Winter Differential \$0.00000 4,575,676 Kwh 0 Summer at Rate 20 29,554 Projected Base Fuel 124,023 Subtotal 185,238 Net to be Collected Through Energy \$143,595 Fotal Winter Kwh Sales 4,575,676 Proposed Energy Charges: \$0.03138			4 000 00:	IZE				
Summer at Rate 20								
Projected Base Fuel 124,023 Subtotal 185,238 Net to be Collected Through Energy S143,595 Fotal Winter Kwh Sales 4,575,676 Proposed Energy Charges: S0.03138		\$0.00000	4,5/5,6/6	VMII				
Subtotal 185,238 Net to be Collected Through Energy \$143,595 Fotal Winter Kwh Sales 4,575,676 Proposed Energy Charges: Primary Winter \$0.03138								
Total Winter Kwh Sales 4,575,676 Proposed Energy Charges: Primary Winter \$0.03138	•							
Proposed Energy Charges: Primary Winter \$0.03138	Net to be Collected Through Energy				\$143,595			
Primary Winter \$0.03138	Total Winter Kwh Sales				4,575,676			
Primary Winter \$0.03138	Pronoced Energy Charges:							
	, ,,				\$0.03138			
perconnery yvanes Sci 03238	Secondary Winter				\$0.03238			

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Large General Time-of-Day Electric Service Rate 33 Year Ending December 31, 2014

	Based on a Sample of Rate 30 Billing Units						
Large General	Billing		Forma @ Cu			Proposed Ra	
TOD Service (Rate 33)	Determinants	R	ate	<u> </u>	Ra	ite	Revenue
Basic Service Charge							
Primary Service	0	\$17 00	per month	\$0	seo oo	per month	\$0
Secondary Service	7		per month	1,428		per month	5,040
Total Base Rate	7		.	1,428		~	5,040
Energy							
Summer Primary Service Off-Peak	0	0.005646	nor Kush	0	0.02400		n
On-Peak	0	0.005616 0.048256	,	0 0		per Kwh per Kwh	0
Total Summer		0.040250	bei Vwii		0.00190	per Kwii	
, 412, 54,,,,,,	•			J			Ü
Winter Primary Service							
Off-Peak	0	0.005616	•	0		per Kwh	0
On-Peak		0.048256	per Kwh	0	0.05196	per Kwh	0
Total Winter	0			0			0
Summer Secondary Service	e						
Off-Peak	75,031	0.007986	per Kwh	599	0.03296	per Kwh	2,473
On-Peak	23,784	0.055366	•	1,317		per Kwh	1,497
Total Summer	98,815			1,916			3,970
Winter Secondary Service							
Off-Peak	325,153	0.007986	per Kwh	2,597	0.03296	per Kwh	10,717
On-Peak	186,492	0.055366		10,325	0.05296	per Kwh	9,877
Total Winter	511,645			12,922			20,594
Total Energy	610,460			14,838			24,564
Demand							
Summer Primary Service							
Off-Peak	0.0		per KW	0		per KW	0
On-Peak	0.0	4.75	per KW	0	7.50	per KW	0
Total Summer Demar	0.0			0			0
Winter Primary Service							
Off-Peak	0.0		per KW	0		per KW	0
On-Peak	0.0	4.75	per KW	<u>0</u>	6.00	per KW	0
	0.0			0			0
Summer Secondary Service							
Off-Peak	575.6		per KW	1,094		per KW	0
On-Peak Total Summer Demar	<u>425.5</u> 1.001.1	5.00	per KW	2,128	8.00	per KW	3,404
rotal Summer Demai	1,001.1			3,222			3,404
Winter Secondary Service							
Off-Peak	3,901.4	1.90	per KW	7,413		per KW	0
On-Peak	3,673.8	5.00	per KW	18,369_	6.50	per KW	23,880
	7,575.2			25,782			23,880
Total Demand	8,576.3			29,004			27,284
Base Fuel							
Secondary	610,460	0.02500	per Kwh	15,262	0.02500	per Kwh	15,262
Total Rate 33 Revenue				\$60,532			\$72,150
Total Revenues Per Design							\$72,150
Target Revenues							72,148
Difference							\$2

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MONTANA-DAKOTA UTILITIES CO. **ELECTRIC UTILITY - SOUTH DAKOTA**

Derivation of Rate and Reconciliation Large General Time-of-Day Electric Service Rate 33 Year Ending December 31, 2014

Based	on a	a Sample	of Rat	e 30 B	Billing 1	Jnits

Derivation of Rate:			0000 01. 0 00	The of the bo bining bines	
Pro Forma Revenues Pro Forma Revenue Increase				\$60,532 11,616	
Total Revenue Requirement				\$72,148	
Less:					
Proposed Basic Service Charge Revenues				5,040	
Proposed Demand Revenues				27,284	
Secondary Energy Differential	\$0.00100	610,460	Kwh	610	
On-Peak Summer Energy Differential	0.03000	23,784	Kwh	714	
On-Peak Winter Energy Differential	0.02000	186,492	Kwh	3,730	
Base Fuel				15,262	
Subtotal				52,640	
Net to be Collected Through Energy				\$19,508	
Total Kwh Sales				610,460	
Proposed Energy Charges:					
Winter Primary Off-Peak				\$0.03196	
Winter Primary On-Peak				0.05196	
Summer Primary Off-Peak				\$0.03196	
Summer Primary On-Peak				0.06196	
Winter Secondary Off-Peak				\$0.03296	
Winter Secondary On-Peak				\$0.05296	
Summer Secondary Off-Peak				\$0.03296	
Summer Secondary On-Peak				\$0.06296	

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Municipal Lighting Service Rate 41 Year Ending December 31, 2014

Municipal	Billing	Pro Forma		Proposed Rates			
Lighting Service	Determinants	Rate		Revenue	Ra	ite	Revenue
Energy							
Company	2,307,221	\$0.074186	per Kwh	171,160	\$0.09364	per Kwh	216,048
Municipal	332,891	0.065816	per Kwh	21,910	0.08527	per Kwh	28,386
Total Energy	2,640,112			193,070			244,434
Base Fuel							
Primary	2,640,112	\$0.02500	per Kwh	66,003	\$0.02500	per Kwh	66,003
Discount @ 10% - Excluding B							
Company	2,301,016			(17,070)			(21,547)
Municipal	298,138			(1,962)			(2,542)
Total Discount	2,599,154			(19,032)			(24,089)
Total Rate 41 Revenue				\$240,041			\$286,348
Total Revenues Per Design Target Revenues Difference							\$286,348 286,105 \$243

Derivation of Rate:			
Pro Forma Revenues Pro Forma Revenue Increase Total Revenue Requirement			\$240,041 46,064 \$286,105
Less: Municipal Owned Discount Projected Base Fuel	(\$0.00837)	332,891 Kwh	(2,786) 66,003
Subtotal			63,217
Net to be Collected Through Energy	9 У		\$222,888
Total Kwh Sales (Discounted at 9	0% of actual)		2,380,197
Proposed Energy Charges: Company Municipal			\$0.09364 0.08527

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Municipal Pumping Service Rate 48 Year Ending December 31, 2014

	Billing	Pro Forma			Proposed Rates		
Municipal Pumping Service	Determinants	Rati	e	Revenue	Rate		Revenue
Basic Service Charge	50	13.33	per month	7,998	19.00	per month	11,400
Energy	1,431,970	0.023836	per Kwh	34,132	0.03603	per Kwh	51,594
Demand							
Summer Winter	1,806.0 3,597.0		per KW per KW	10,041 19,999		per KW per KW	12,642 17,985
Total Demand	5,403.0			30,040			30,627.0
Base Fuel	1,431,970	0.02500	per Kwh	35,799	0.02500	per Kwh	35,799
Discounts Bills Energy Demand - Summer Demand - Winter	48 1,423,294 1,801.6 3,582.0			(768) (3,405) (1,002) (1,992)			(1,094) (5,128) (1,261) (1,791)
Total Discounted				(7,167)			(9,274)
Total Rate 48 Revenue				\$100,802			\$120,146
Total Revenues Per Design Secondary							120,146 \$120,146
Target Revenues Difference							120,146
Derivation of Rate:							
Pro Forma Revenues Pro Forma Revenue Increase Total Revenue Requirement				\$100,802 19,344 \$120,146			
Less: Proposed Basic Service Charge Proposed Demand Revenues Projected Base Fuel Subtotal	Revenues			10,306 27,575 35,799 73,680			
Net to be Collected Through Energ	gy			46,466			
Total Kwh Sales				1,289,641			
Secondary Energy Rate				\$0.03603			

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MONTANA-DAKOTA UTILITIES CO. ELECTRIC UTILITY - SOUTH DAKOTA

Derivation of Rate and Reconciliation Residential Electric Service Rate 53 Year Ending December 31, 2014

	Billing	Proforma			Proposed Rates		
Residential Service	Determinants	Rate		Revenue	Rate		Revenue
Basic Service Charge	339	\$6.15	per month	\$25,018	\$0.35	per day	\$43,307
Energy	6,184,038	\$0.027996	per Kwh	173,128	\$0.03598	per Kwh	222,502
Base Fuel	6,184,038	\$0.025000	per Kwh	154,601	\$0.02500	per Kwh	154,601
Total Rate 53			=	\$352,747			\$420,410
Total Revenues Per Design Target Revenues Difference							\$420,410 420,439 (\$29)
Derivation of Rate:							
Pro Forma Revenues Pro Forma Revenue Increas	se.			\$352,747 67,692			
Total Revenue Requireme			_	\$420,439			
Less:							
Proposed Basic Service Ch	arge Revenues			43,307			
Projected Base Fuel			_	154,601			
Subtotal				197,908			
Net to be Collected Through	n Energy			\$222,531			
Total Kwh				6,184,038			
Energy Rate per KW				\$0.03598			