Otter Tail Power Company
Class Cost of Service Study
South Dakota 2017 Test Year
13 MA All-In Version

SOUTH DAKOTA

Line No.	Item	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Rate Base	84,904,903	25,404,562	1,898,658	16,465,198	33,390,343	134,374	1,780,976	775,274	1,433,739	2,680,432	941,346
3	Total Available for Return	2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
5	Rate of Return Earned	2.41%	1.92%	3.44%	4.91%	2.01%	-4.28%	2.55%	0.32%	-2.26%	-0.75%	2.39%
7	Rate of Return Requested	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%
9	Operating Income Required	6,758,430	2,022,203	151,133	1,310,630	2,657,871	10,696	141,766	61,712	114,126	213,362	74,931
11	Total Available for Return	2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
13	Operating Income Defeciency	4,715,623	1,535,552	85,881	501,955	1,987,833	16,443	96,305	59,267	146,550	233,367	52,470
15	Incremental Taxes	1,262,487	411,105	22,993	134,386	532,191	4,402	25,783	15,867	39,235	62,478	14,048
17	Revenue Increase Required	5,978,110	1,946,656	108,874	636,341	2,520,024	20,845	122,088	75,134	185,785	295,845	66,518
19	Percentage Increase	19.50%	21.21%	16.26%	9.98%	21.06%	102.84%	20.59%	28.51%	54.35%	32.94%	19.52%
25		-0.15%	-1.07%	1.79%	4.57%	-0.90%	-12.74%	0.13%	-4.09%	-8.94%	-6.09%	-0.19%

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Line No.	Item	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Electric Plant in Service	162,858,425	48,951,508	3,667,538	31,652,996	63,631,037	266,926	3,489,448	1,486,276	2,808,128	5,104,726	1,799,840
2												
3	Accumulated Depreciation	(69,187,810)	(20,930,683)	(1,567,995)	(13,481,049)	(26,839,906)	(116,251)	(1,516,125)	(631,635)	(1,210,124)	(2,135,798)	(758,245)
4												
5	Net Plant Excluding Big Stone Plant Capitalized Items	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
6												
7	Net Capitalized Items - Big Stone Plant	0	0	0	0	0	0	0	0	0	0	0
8												
9	Net Electric Plant in Service	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
10												
11	Plant Held for Future Use	2,786	984	73	551	746	10	111	24	89	155	43
12												
13	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0
14												
15	Materials and Supplies	1,833,976	575,808	43,104	360,179	662,101	3,828	47,041	16,452	36,508	67,567	21,388
16												
17	Fuel Stocks	849,126	212,103	16,790	164,034	429,950	0	7,056	8,233	3,880	1,777	5,302
18												
19	Prepayments	(1,946,936)	(582,410)	(43,639)	(377,702)	(764,700)	(3,132)	(41,015)	(17,764)	(33,214)	(61,709)	(21,649)
20												
21	Customer Advances	(73,589)	(22,014)	(1,649)	(14,276)	(28,904)	(118)	(1,550)	(671)	(1,255)	(2,332)	(818)
22												
23	Cash Working Capital	2,531,644	777,818	52,569	481,214	998,631	2,354	48,025	23,506	33,810	85,209	28,508
24												
25	Accumulated Deferred Income Taxes	(12,421,053)	(3,715,660)	(278,407)	(2,409,664)	(4,878,634)	(19,980)	(261,670)	(113,328)	(211,901)	(393,690)	(138,119)
26												
27	Unamortized Holding Company Formation Expense	0	0	0	0	0	0	0	0	0	0	0
28												
29	Unamortized Rate Case Expense	458,334	137,107	10,273	88,916	180,020	737	9,656	4,182	7,819	14,527	5,097
30												
31												
32	**Total Average Rate Base**	84,904,903	25,404,562	1,898,658	16,465,198	33,390,343	134,374	1,780,976	775,274	1,433,739	2,680,432	941,346
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Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Plant in Service**												
2	A/C 101 & 106 - Direct MN	Direct MN	0	0	0	0	0	0	0	0	0	0	0
3	A/C 101 & 106 - Direct ND	Direct ND	0	0	0	0	0	0	0	0	0	0	0
4	A/C 101 & 106 - Direct SD	Direct SD	0	0	0	0	0	0	0	0	0	0	0
5	**Subtotal A/C 101 & 106 - Direct Assigned**		0	0	0	0	0	0	0	0	0	0	0
6	Production Plant												
7	A/C 101 & 106 - Base Demand	E1	48,171,620	11,355,945	936,232	9,134,665	25,263,050	0	417,112	468,663	257,754	0	338,199
8	Peak Demand	D1	16,045,316	5,016,208	341,552	3,354,576	6,826,029	0	108,274	153,209	17,209	183,803	44,457
9	Base Energy	E2	19,152,312	4,398,376	343,420	3,351,000	9,267,568	10,405	153,029	171,911	226,911	931,911	297,781
10													
11	**Subtotal A/C 101 & 106**		83,369,248	20,770,528	1,621,205	15,840,240	41,356,648	10,405	678,415	793,783	501,874	1,115,714	680,437
12													
13	A/C 114 - Base Demand	E1	121,229	28,578	2,356	22,988	63,577	0	1,050	1,179	649	0	851
14	Peak Demand	D1	27,140	8,485	578	5,674	11,546	0	183	259	29	311	75
15	Base Energy	E2	0	0	0	0	0	0	0	0	0	0	0
16													
17	**Subtotal A/C 114**		148,369	37,063	2,934	28,662	75,123	0	1,233	1,439	678	311	926
18													
19	**Total Production Plant**	P10	83,517,617	20,807,591	1,624,139	15,868,902	41,431,771	10,405	679,648	795,221	502,552	1,116,025	681,363
20													
21													
22	Transmission Plant												
23	A/C 101 & 106	D2	23,525,755	7,354,799	500,787	4,918,502	10,008,372	0	158,752	224,636	25,232	269,493	65,183
24	A/C 101 $ 106 (Direct FERC)	Direct FERC											
25	A/C 114	D2	5,355	1,674	114	1,120	2,278	0	36	51	6	61	15
26													
27	**Total Transmission Plant**		23,531,110	7,356,473	500,901	4,919,622	10,010,651	0	158,788	224,687	25,238	269,554	65,198
28													
29													
30	Distribution Plant												
31	Primary Demand	D3	16,560,992	3,485,941	468,711	3,254,699	6,198,158	118,735	217,227	126,132	466,570	1,744,236	480,584
32	Secondary Demand	D4	10,425,792	2,638,662	315,864	2,094,204	2,865,801	77,351	96,097	87,179	699,979	1,201,576	349,079
33	Primary Customer	C2	6,754,392	5,074,966	211,804	1,337,536	20,569	15,010	22,793	66,154	2,224	1,668	1,668
34	Secondary Customer	C3	6,574,612	4,943,550	206,320	1,300,193	18,412	14,621	21,661	64,441	2,166	1,625	1,625
35	Streetlighting	C4	1,551,471	0	0	0	0	0	1,551,471	0	0	0	0
36	Area Lighting	C5	532,115	0	0	0	0	0	532,115	0	0	0	0
37	Meters	C6	2,392,774	611,190	94,019	825,011	71,683	10,958	9,392	25,833	431,569	236,518	76,602
38	Load Management	C9	854,217	150,093	4,384	2,296	209	1,044	0	0	442,556	213,554	40,081
39													
40	**Total Distribution Plant**	P60	45,646,364	16,904,402	1,301,102	8,813,940	9,174,831	237,718	2,450,754	369,738	2,045,064	3,399,176	949,639
41													
42													
43	General Plant												
44	Production	P10	2,884,612	718,673	56,096	548,095	1,431,011	359	23,474	27,466	17,358	38,546	23,534
45	Transmission	D2	1,190,853	372,294	25,349	248,970	506,615	0	8,036	11,371	1,277	13,641	3,300
46	Distribution	P60	2,299,044	851,414	65,532	443,927	462,103	11,973	123,436	18,622	103,003	171,204	47,830
47	Customer Accounts	OXC	1,441,666	948,625	37,954	347,855	10,652	2,307	4,473	17,134	44,953	21,641	6,072
48	Customer Service & Info	OXI	275,369	209,002	8,026	51,906	1,282	356	831	2,731	285	689	261
49	Load Management	C9	41,295	7,256	212	111	10	50	0	0	21,394	10,324	1,938
50													
51	**Total General Plant**	P90	8,132,840	3,107,264	193,169	1,640,864	2,411,673	15,046	160,250	77,324	188,270	256,046	82,934
52													
53													
54	Intangible Plant	P90	2,030,492	775,778	48,228	409,668	602,112	3,757	40,009	19,305	47,004	63,926	20,706
55													
56													
57	**Total Plant in Service**	EPIS	162,858,425	48,951,508	3,667,538	31,652,996	63,631,037	266,926	3,489,448	1,486,276	2,808,128	5,104,726	1,799,840
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1	Accumulated Depreciation												
2	Production Plant												
3	Base Demand	E1	(21,411,434)	(5,047,517)	(416,139)	(4,060,197)	(11,228,979)	0	(185,399)	(208,313)	(114,567)	0	(150,324)
4	Peak Demand	D1	(6,428,413)	(2,009,699)	(136,840)	(1,343,981)	(2,734,788)	0	(43,379)	(61,382)	(6,895)	(73,639)	(17,811)
5	Base Energy	E2	(6,282,269)	(1,442,738)	(112,647)	(1,099,182)	(3,039,913)	(3,413)	(50,196)	(56,390)	(74,431)	(305,682)	(97,677)
6													
7	**Total Production Plant**		(34,122,116)	(8,499,954)	(665,626)	(6,503,360)	(17,003,680)	(3,413)	(278,974)	(326,084)	(195,892)	(379,321)	(265,812)
8													
9													
10	Transmission Plant	D2	(10,527,777)	(3,291,273)	(224,102)	(2,201,030)	(4,478,747)	0	(71,041)	(100,524)	(11,291)	(120,598)	(29,169)
11	Transmission Plant (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
12	**TOTAL TRANSMISSION PLANT**		(10,527,777)	(3,291,273)	(224,102)	(2,201,030)	(4,478,747)	0	(71,041)	(100,524)	(11,291)	(120,598)	(29,169)
13													
14													
15	Distribution Plant	P60	(20,085,148)	(7,438,214)	(572,506)	(3,878,278)	(4,037,076)	(104,600)	(1,078,372)	(162,691)	(899,862)	(1,495,693)	(417,857)
16													
17													
18	General Plant	P90	(3,714,965)	(1,419,354)	(88,237)	(749,523)	(1,101,618)	(6,873)	(73,200)	(35,321)	(85,999)	(116,958)	(37,883)
19													
20													
21	Intangible Plant	P90	(737,803)	(281,888)	(17,524)	(148,858)	(218,785)	(1,365)	(14,538)	(7,015)	(17,080)	(23,228)	(7,524)
22													
23													
24	**Total Accumulated Depreciation**		(69,187,810)	(20,930,683)	(1,567,995)	(13,481,049)	(26,839,906)	(116,251)	(1,516,125)	(631,635)	(1,210,124)	(2,135,798)	(758,245)
25													
26													
27	Net Plant Excluding BSP Capitalized Items		93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
28													
29													
30	BSP Capitalized Items	P10	0	0	0	0	0	0	0	0	0	0	0
31													
32													
33	**Total Net Plant in Service**	NEPIS	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
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40													
41													
42	Plant Held for Future Use												
43	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
44	Transmission Plant	D2	830	260	18	174	353	0	6	8	1	10	2
45	Distribution Plant	P60	1,956	724	56	378	393	10	105	16	88	146	41
46	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
47	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
48													
49	**Total Plant Held for Future Use**		2,786	984	73	551	746	10	111	24	89	155	43
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1	Const Work-in-Progress - Direct Assigned												
2	Production Plant - Direct MN	P10	0	0	0	0	0	0	0	0	0	0	0
3	Production Plant - Direct ND	P10	0	0	0	0	0	0	0	0	0	0	0
4	Production Plant - Direct SD	P10	0	0	0	0	0	0	0	0	0	0	0
5	Production Plant - Direct FERC	Direct FERC											
6	Transmission Plant - Direct MN	D2	0	0	0	0	0	0	0	0	0	0	0
7	Transmission Plant - Direct ND	D2	0	0	0	0	0	0	0	0	0	0	0
8	Transmission Plant - Direct SD	D2	0	0	0	0	0	0	0	0	0	0	0
9	Transmission Plant - Direct FERC	Direct FERC											
10	Distribution Plant - Direct MN	P60	0	0	0	0	0	0	0	0	0	0	0
11	Distribution Plant - Direct ND	P60	0	0	0	0	0	0	0	0	0	0	0
12	Distribution Plant - Direct SD	P60	0	0	0	0	0	0	0	0	0	0	0
13	Distribution Plant - Direct FERC	Direct FERC											
14	General Plant - Direct MN	P90	0	0	0	0	0	0	0	0	0	0	0
15	General Plant - Direct ND	P90	0	0	0	0	0	0	0	0	0	0	0
16	General Plant - Direct SD	P90	0	0	0	0	0	0	0	0	0	0	0
17	General Plant - Direct FERC	Direct FERC											
18	Intangible Plant - Direct MN	P90	0	0	0	0	0	0	0	0	0	0	0
19	Intangible Plant - Direct ND	P90	0	0	0	0	0	0	0	0	0	0	0
20	Intangible Plant - Direct SD	P90	0	0	0	0	0	0	0	0	0	0	0
21	Intangible Plant - Direct FERC	Direct FERC											
22	**Total CWIP - Direct Assigned**		0	0	0	0	0	0	0	0	0	0	0
23													
24													
25	Const Work-in-Progress - Short-Term												
26	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
27	Transmission Plant	D2	0	0	0	0	0	0	0	0	0	0	0
28	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
29	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
30	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
31													
32	**Total CWIP - Short-Term**		0	0	0	0	0	0	0	0	0	0	0
33													
34													
35	Const Work-in-Progress - Long Term												
36	Production Plant (AFUDC Projects)	P10	0	0	0	0	0	0	0	0	0	0	0
37	Production Plant (Rider Projects)	P10											
38	Transmission Plant (AFUDC Projects)	D2	0	0	0	0	0	0	0	0	0	0	0
39	Transmission Plant (Rider Projects)	D2											
40	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
41	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
42	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
43													
44	**Total CWIP - Long Term**		0	0	0	0	0	0	0	0	0	0	0
45													
46													
47	**Total Construction Work-in-Progress**		0	0	0	0	0	0	0	0	0	0	0
48													
49													
50	Materials & Supplies												
51	Production	P10	615,956	153,459	11,978	117,036	305,566	77	5,013	5,865	3,706	8,231	5,025
52	Transmission	D2	497,786	155,622	10,596	104,071	211,769	0	3,359	4,753	534	5,702	1,379
53	Distribution	P60	720,234	266,727	20,530	139,071	144,766	3,751	38,669	5,834	32,268	53,634	14,984
54													
55	**Total Materials and Supplies**		1,833,976	575,808	43,104	360,179	662,101	3,828	47,041	16,452	36,508	67,567	21,388
56													
57													
58	Fuel Stocks												
59	Coal Stocks	E1	693,956	163,593	13,487	131,593	363,937	0	6,009	6,752	3,713	0	4,872
60	Fuel Oil Stocks	D1	155,170	48,510	3,303	32,441	66,013	0	1,047	1,482	166	1,777	430
61													
62	**Total Fuel Stocks**		849,126	212,103	16,790	164,034	429,950	0	7,056	8,233	3,880	1,777	5,302
63													
64													
65	Prepayments	NEPIS	(1,946,936)	(582,410)	(43,639)	(377,702)	(764,700)	(3,132)	(41,015)	(17,764)	(33,214)	(61,709)	(21,649)
66													
67	Customer Advances	NEPIS	(73,589)	(22,014)	(1,649)	(14,276)	(28,904)	(118)	(1,550)	(671)	(1,255)	(2,332)	(818)
68													
69	Cash Working Capital	OX	2,531,644	777,818	52,569	481,214	998,631	2,354	48,025	23,506	33,810	85,209	28,508
70													
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1	**Accumulated Deferred Income Taxes**												
2	Items SD Flows Through												
3	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
4	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
5	North Dakota	NPISN		0	0	0	0	0	0	0	0	0	0
6													
7	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
8													
9	All Other												
10	Federal	NEPIS	(12,421,053)	(3,715,660)	(278,407)	(2,409,664)	(4,878,634)	(19,980)	(261,670)	(113,328)	(211,901)	(393,690)	(138,119)
11	Federal (Direct FERC)	Direct FERC											
12	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
13	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
14													
15	**Subtotal**		(12,421,053)	(3,715,660)	(278,407)	(2,409,664)	(4,878,634)	(19,980)	(261,670)	(113,328)	(211,901)	(393,690)	(138,119)
16													
17	**Total Accumulated Deferred Income Taxes**		(12,421,053)	(3,715,660)	(278,407)	(2,409,664)	(4,878,634)	(19,980)	(261,670)	(113,328)	(211,901)	(393,690)	(138,119)
18													
19													
20	Unamortized Holding Company Formation Expense	NEPIS	0	0	0	0	0	0	0	0	0	0	0
21													
22													
23	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS	458,334	137,107	10,273	88,916	180,020	737	9,656	4,182	7,819	14,527	5,097
24													
25													
26													
27													
28	**Total Average Rate Base**		84,904,903	25,404,562	1,898,658	16,465,198	33,390,343	134,374	1,780,976	775,274	1,433,739	2,680,432	941,346
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Operating Revenues											
2	Sales of Electricity	30,650,015	9,175,901	669,522	6,378,987	11,967,979	20,270	593,033	263,510	341,830	898,267	340,716
3	Other Operating Revenue	1,731,348	543,877	37,631	326,654	672,685	2,268	28,363	15,829	25,206	58,860	19,976
4												
5	**Total Operating Revenue**	32,381,363	9,719,778	707,153	6,705,641	12,640,664	22,538	621,396	279,339	367,036	957,127	360,692
6												
7												
8	Operating Expenses											
9	Production Expenses	14,543,258	3,396,854	265,702	2,593,339	7,090,666	6,479	116,934	132,416	153,009	586,338	201,522
10	Transmission Expenses	2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
11	Distribution Expenses	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
12	Customer Accounting Expenses	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
13	Customer Service and Information Expenses	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
14	Sales Expenses	20,751	15,750	605	3,912	97	27	63	206	21	52	20
15	Administrative and General Expenses	4,003,827	1,470,361	93,909	812,078	1,241,268	6,313	133,126	37,869	73,683	98,811	36,409
16	Charitable Contributions	0	0	0	0	0	0	0	0	0	0	0
17	Depreciation Expense	5,037,485	1,495,164	110,900	977,101	2,026,005	6,968	94,770	46,332	78,377	148,470	53,397
18	Amortization of Big Stone Plant Capitalized Costs	0	0	0	0	0	0	0	0	0	0	0
19	Spiritwood Amortization	0	0	0	0	0	0	0	0	0	0	0
20	General Taxes	969,261	289,947	21,725	188,035	380,698	1,559	20,419	8,843	16,535	30,721	10,778
21												
22	**Total Operating Expenses**	31,042,392	9,477,023	652,486	5,923,899	12,282,250	31,806	590,114	287,625	429,265	1,021,832	346,093
23												
24												
25	**Net Operating Income Before Income Taxes**	1,338,971	242,756	54,668	781,742	358,414	(9,268)	31,282	(8,286)	(62,229)	(64,704)	14,599
26												
27												
28	Income Tax Expense											
29	Investment Tax Credit	(123,560)	(37,139)	(2,783)	(24,015)	(48,277)	(203)	(2,647)	(1,128)	(2,131)	(3,873)	(1,366)
30	Deferred Income Taxes	441,070	131,943	9,886	85,567	173,240	709	9,292	4,024	7,525	13,980	4,905
31	Income Taxes	(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
32												
33	**Total Income Tax Expense**	(703,836)	(243,896)	(10,584)	(26,933)	(311,625)	(3,521)	(14,179)	(10,731)	(29,805)	(44,700)	(7,862)
34												
35												
36												
37	**Net Operating Income**	2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
38												
39	Allowance for Funds Used During Construction	0	0	0	0	0	0	0	0	0	0	0
40	Allowance for Funds Used During Construction - MN Only	0	0	0	0	0	0	0	0	0	0	0
41	Allowance for Funds Used During Construction - SD Only	0	0	0	0	0	0	0	0	0	0	0
42	**Total Allowance for Funds Used During Construction**	0	0	0	0	0	0	0	0	0	0	0
43												
44												
45	**Total Available for Return**	2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
46												
47												
48												
49												
50		8.74	9.97	8.91	7.78	11.23	6.62	0.00				
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Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Operating Revenues												
2													
3	**Sales of Electricity**	R10	30,650,015	9,175,901	669,522	6,378,987	11,967,979	20,270	593,033	263,510	341,830	898,267	340,716
4													
5													
6	Other Operating Revenues												
7	Sales for Resale												
8	Municipalities												
9	Non-Associated Utilities, Co-Ops & OPA												
10	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
11	All Other Transactions												
12	Base Demand	E1	0	0	0	0	0	0	0	0	0	0	0
13	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
14	Base Energy	E2	448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
15	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
16													
17	**Total All Other Transactions**		448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
18													
19	**Total Sales for Resale**		448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
20													
21													
22	Other Electric Revenues												
23	Late Fees	C1	95,929	72,809	2,796	18,082	447	124	290	951	99	240	91
24	Connection Fees	C1	28,337	21,507	826	5,341	132	37	86	281	29	71	27
25	Rent from Electric Property	NEPIS	49,465	14,797	1,109	9,596	19,428	80	1,042	451	844	1,568	550
26	Rent from Electric Property - Big Stone	NEPIS	571	171	13	111	224	1	12	5	10	18	6
27	Rent from Electric Property - Coyote	NEPIS	1,035	310	23	201	407	2	22	9	18	33	12
28	Other Misc Electric Revenue	NEPIS	307,313	91,930	6,888	59,618	120,704	494	6,474	2,804	5,243	9,740	3,417
29	Other Misc Electric Revenue - MN	C1	0	0	0	0	0	0	0	0	0	0	0
30	Other Misc Electric Revenue - ND	C1	0	0	0	0	0	0	0	0	0	0	0
31	Other Misc Electric Revenue - SD	C1	626	187	14	122	246	1	13	6	11	20	7
32	ITA Deficiency Payments	NEPIS	111,730	33,423	2,504	21,675	43,884	180	2,354	1,019	1,906	3,541	1,242
33			2,249	673	50	436	883	4	47	21	38	71	25
34	Miscellaneous Services	NEPIS	0	0	0	0	0	0	0	0	0	0	0
35	Wheeling		0	0	0	0	0	0	0	0	0	0	0
36	Load Control and Dispatch	NEPIS	685,326	205,010	15,361	132,952	269,176	1,102	14,437	6,253	11,692	21,722	7,621
37	Load Control and Dispatch (Direct FERC)	Direct FERC											
38	Loan Pool Interest	C1	0	0	0	0	0	0	0	0	0	0	0
39													
40	**Total Other Electric Revenues**		1,282,581	440,817	29,584	248,135	455,532	2,024	24,777	11,801	19,889	37,024	12,998
41													
42	**Total Other Operating Revenues**		1,731,348	543,877	37,631	326,654	672,685	2,268	28,363	15,829	25,206	58,860	19,976
43													
44													
45	**Total Operating Revenues**		32,381,363	9,719,778	707,153	6,705,641	12,640,664	22,538	621,396	279,339	367,036	957,127	360,692
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Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Operating Expenses**												
2	Production Expenses												
3	Prod Expenses Excluding Purchased Power												
4	Base Demand	E1	1,536,322	362,171	29,859	291,329	805,706	0	13,303	14,947	8,220	0	10,786
5	Peak Demand	D1	396,294	123,892	8,436	82,853	168,592	0	2,674	3,784	425	4,540	1,098
6	Base Energy	E2	6,462,165	1,484,052	115,873	1,130,658	3,126,962	3,511	51,633	58,004	76,562	314,435	100,474
7	Peak Energy	D1	137,206	42,894	2,921	28,686	58,370	0	926	1,310	147	1,572	380
8	BASE DEMAND (Direct MN)	Direct MN											
9	PEAK DEMAND (Direct MN)	Direct MN											
10													
11	**Total Excluding Purchased Power**		8,531,987	2,013,010	157,089	1,533,525	4,159,631	3,511	68,536	78,045	85,355	320,547	112,738
12													
13													
14	Purchased Power												
15	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
16	for Retail												
17	Base Demand	E1	548,821	129,379	10,667	104,072	287,823	0	4,752	5,339	2,937	0	3,853
18	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
19	Base Energy	E2	5,462,451	1,254,465	97,947	955,742	2,643,213	2,968	43,645	49,031	64,718	265,791	84,930
20	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
21													
22	**Total All Other Transactions**		6,011,271	1,383,844	108,614	1,059,814	2,931,035	2,968	48,398	54,370	67,654	265,791	88,784
23													
24	**Total Purchased Power**		6,011,271	1,383,844	108,614	1,059,814	2,931,035	2,968	48,398	54,370	67,654	265,791	88,784
25													
26	**Total Production Expenses**		14,543,258	3,396,854	265,702	2,593,339	7,090,666	6,479	116,934	132,416	153,009	586,338	201,522
27													
28													
29	Transmission Expenses	D2	2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
30	Transmission Expenses (Direct MN)	Direct MN											
31	Transmission Expenses (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
32	**TOTAL TRANSMISSION EXPENSES**		2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
33													
34													
35	Distribution Expenses												
36	Primary Demand	D3	548,386	115,430	15,520	107,773	205,240	3,932	7,193	4,177	15,450	57,757	15,914
37	Secondary Demand	D4	231,540	58,600	7,015	46,509	63,645	1,718	2,134	1,936	15,545	26,685	7,752
38	Primary Customer	C2	313,755	235,743	9,839	62,131	955	697	1,059	3,073	103	77	77
39	Secondary Customer	C3	214,785	161,500	6,740	42,476	601	478	708	2,105	71	53	53
40	Streetlighting	C4	177,419	0	0	0	0	0	177,419	0	0	0	0
41	Area Lighting	C5	9,996	0	0	0	0	0	9,996	0	0	0	0
42	Meters	C6	203,247	51,916	7,986	70,078	6,089	931	798	2,194	36,658	20,090	6,507
43	Load Management	C9	0	0	0	0	0	0	0	0	0	0	0
44													
45	**Total Distribution**	OXD	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
46													
47													
48	Customer Accounting Expenses												
49	Meter Reading	C7	548,127	304,181	11,386	158,435	6,678	501	1,536	7,780	35,760	17,162	4,708
50	Other	C8	605,125	454,666	18,976	119,830	1,843	1,345	2,042	5,927	199	149	149
51													
52	**Total Customer Accounts**	OXC	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
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Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Customer Service & Information Expense												
2	Conservation & DSM Rebates	C1	464,265	352,372	13,531	87,513	2,162	600	1,401	4,604	480	1,161	440
3	Other	C1	200,280	152,011	5,837	37,752	933	259	604	1,986	207	501	190
4													
5	**Total Customer Service & Information Expense**	OXI	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
6													
7													
8	Sales Expenses												
9	Off-Peak Development	C1	9,908	7,520	289	1,868	46	13	30	98	10	25	9
10	Other	C1	10,843	8,230	316	2,044	50	14	33	108	11	27	10
11													
12	**Total Sales Expenses**		20,751	15,750	605	3,912	97	27	63	206	21	52	20
13													
14													
15	Administrative & General Expenses												
16	Salaries, Supplies, Pensions & Benefits												
17	Production	OXPD	1,069,073	265,150	21,094	206,045	543,758	0	8,931	10,370	4,990	1,956	6,780
18	Transmission	D2	436,956	136,604	9,301	91,354	185,891	0	2,949	4,172	469	5,005	1,211
19	Distribution	OXD	839,782	308,007	23,279	162,590	136,673	3,833	98,505	6,665	33,523	51,729	14,977
20	Customer Accounts	OXC	524,930	345,407	13,820	126,659	3,878	840	1,629	6,239	16,368	7,880	2,211
21	Customer Service & Info	C1	99,975	75,880	2,914	18,845	466	129	302	991	103	250	95
22													
23	**Total Salaries, Supplies, Pensions, and Benefits**		2,970,715	1,131,048	70,408	605,492	870,665	4,802	112,315	28,438	55,453	66,820	25,274
24													
25	Load Management Expenses	C9	0	0	0	0	0	0	0	0	0	0	0
26													
27	Outside Services	NEPIS	91,664	27,420	2,055	17,783	36,003	147	1,931	836	1,564	2,905	1,019
28													
29	Property Insurance	NEPIS	170,348	50,958	3,818	33,047	66,908	274	3,589	1,554	2,906	5,399	1,894
30													
31	Injuries & Damages	NEPIS	173,976	52,044	3,900	33,751	68,333	280	3,665	1,587	2,968	5,514	1,935
32													
33	Regulatory Commission Expense	R10	246,934	73,926	5,394	51,393	96,421	163	4,778	2,123	2,754	7,237	2,745
34													
35	General Advertising	C1	3,103	2,355	90	585	14	4	9	31	3	8	3
36													
37	Miscellaneous, Rents, Maintenance	P90	347,088	132,610	8,244	70,028	102,924	642	6,839	3,300	8,035	10,927	3,539
38													
39	**Total Administrative & General Exp**		4,003,827	1,470,361	93,909	812,078	1,241,268	6,313	133,126	37,869	73,683	98,811	36,409
40													
41													
42	Charitable Contributions	C1	0	0	0	0	0	0	0	0	0	0	0
43													
44													
45													
46	**Total O & M Expenses**		25,035,646	7,691,912	519,861	4,758,763	9,875,547	23,279	474,924	232,449	334,353	842,640	281,918
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Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Depreciation Expense**												
2	Production												
3	Base Demand	E1	1,449,123	341,615	28,164	274,794	759,976	0	12,548	14,099	7,754	0	10,174
4	Peak Demand	D1	544,536	170,237	11,591	113,845	231,657	0	3,675	5,199	584	6,238	1,509
5	Base Energy	E2	792,153	181,920	14,204	138,600	383,313	430	6,329	7,110	9,385	38,544	12,316
6													
7	**Total Production**		2,785,811	693,772	53,960	527,239	1,374,946	430	22,552	26,408	17,723	44,782	23,999
8													
9													
10	Transmission	D2	666,747	208,444	14,193	139,396	283,649	0	4,499	6,366	715	7,638	1,847
11	Transmission (Direct FERC)	Direct FERC											
12	**TOTAL TRANSMISSION**												
13													
14													
15	Distribution	P60	1,073,682	397,621	30,604	207,319	215,808	5,592	57,646	8,697	48,103	79,955	22,337
16													
17													
18	General	P90	240,654	91,945	5,716	48,554	71,362	445	4,742	2,288	5,571	7,577	2,454
19													
20													
21	Intangible	P90	270,590	103,383	6,427	54,594	80,239	501	5,332	2,573	6,264	8,519	2,759
22													
23													
24	**Total Depreciation Expense**		5,037,485	1,495,164	110,900	977,101	2,026,005	6,968	94,770	46,332	78,377	148,470	53,397
25													
26													
27													
28													
29													
30													
31	Big Stone Expense Offsets	P10	0	0	0	0	0	0	0	0	0	0	0
32													
33													
34	Spiritwood Amortization	P10	0	0	0	0	0	0	0	0	0	0	0
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	General Taxes	NEPIS	969,261	289,947	21,725	188,035	380,698	1,559	20,419	8,843	16,535	30,721	10,778
2	General Taxes (Direct FERC)	Direct FERC											
3	**TOTAL GENERAL TAXES**												
4													
5	Net Operating Income Before Tax (NOIBT)		1,338,971	242,756	54,668	781,742	358,414	(9,268)	31,282	(8,286)	(62,229)	(64,704)	14,599
6													
7	Investment Tax Credit												
8	Amortize Prior Years Credit	EPIS	(123,560)	(37,139)	(2,783)	(24,015)	(48,277)	(203)	(2,647)	(1,128)	(2,131)	(3,873)	(1,366)
9	Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
10													
11	**Total Investment Tax Credit**		(123,560)	(37,139)	(2,783)	(24,015)	(48,277)	(203)	(2,647)	(1,128)	(2,131)	(3,873)	(1,366)
12													
13	Deferred Income Taxes												
14	Items South Dakota Flows Through												
15	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
16	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
17	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
18													
19	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
20													
21	All Other												
22	Federal - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
23	Federal(NEPIS)	NEPIS	441,070	131,943	9,886	85,567	173,240	709	9,292	4,024	7,525	13,980	4,905
24	Total Federal												
25													
26	Minnesota - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
27	Minnesota(NPISN)	NPISM	0	0	0	0	0	0	0	0	0	0	0
28	Total Minnesota												
29													
30	North Dakota - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
31	North Dakota(NPISN)	NPISN	0	0	0	0	0	0	0	0	0	0	0
32	Total North Dakota												
33													
34	**Subtotal**		441,070	131,943	9,886	85,567	173,240	709	9,292	4,024	7,525	13,980	4,905
35													
36	**Total Deferred Income Taxes**		441,070	131,943	9,886	85,567	173,240	709	9,292	4,024	7,525	13,980	4,905
37													
38													
39	Current Income Taxes												
40	FEDERAL- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
41	Federal Current Income Taxes		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
42	Total Federal		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
43													
44	MINNESOTA- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
45	Minnesota Current Income Taxes		0	0	0	0	0	0	0	0	0	0	0
46	Total Minnesota		0	0	0	0	0	0	0	0	0	0	0
47													
48	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
49	North Dakota Income Taxes		0	0	0	0	0	0	0	0	0	0	0
50	Total North Dakota		0	0	0	0	0	0	0	0	0	0	0
51													
52	**Total Current Income Taxes**		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
53													
54	**Total Income Taxes**		(703,836)	(243,896)	(10,584)	(26,933)	(311,625)	(3,521)	(14,179)	(10,731)	(29,805)	(44,700)	(7,862)
55													
56													
57	**Net Operating Income**		2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
58													
59	AFDC	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
60	AFDC - MN Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
61	AFDC - SD Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
62	**Total AFDC**	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
63													
64	**Total Available for Return**		2,042,807	486,652	65,252	808,675	670,038	(5,747)	45,461	2,445	(32,424)	(20,005)	22,461
65													
66													
67	Rate of Return on Rate Base		2.41%	1.92%	3.44%	4.91%	2.01%	-4.28%	2.55%	0.32%	-2.26%	-0.75%	2.39%
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1	Development of Federal Income Tax Expense												
2													
3	Net Operating Income Before Tax (NOIBT)		1,338,971	242,756	54,668	781,742	358,414	(9,268)	31,282	(8,286)	(62,229)	(64,704)	14,599
4	Less: Interest Cost		2,477,693	741,355	55,407	480,487	974,396	3,921	51,972	22,624	41,839	78,220	27,470
5													
6	Net Income Before Tax		(1,138,722)	(498,599)	(739)	301,255	(615,982)	(13,189)	(20,690)	(30,910)	(104,068)	(142,924)	(12,871)
7													
8	Federal Schedule M Adjustments:												
9	Additional Tax Depreciation	NEPIS	2,711,562	811,142	60,777	526,039	1,065,024	4,362	57,123	24,740	46,259	85,944	30,152
10	Cost to Remove	NEPIS	236,726	70,815	5,306	45,924	92,979	381	4,987	2,160	4,039	7,503	2,632
11	Directly Assigned Schedule M Items	NEPIS	0	0	0	0	0	0	0	0	0	0	0
12	Accrued Vacation Pay	NEPIS	(2,048)	(613)	(46)	(397)	(804)	(3)	(43)	(19)	(35)	(65)	(23)
13	Charges - Operating Reserves	NEPIS	528,226	158,015	11,840	102,475	207,472	850	11,128	4,819	9,011	16,742	5,874
14	Provisions - Operating Reserves	NEPIS	(687,083)	(205,536)	(15,400)	(133,293)	(269,867)	(1,105)	(14,475)	(6,269)	(11,722)	(21,777)	(7,640)
15	Unbilled Revenues	NEPIS	0	0	0	0	0	0	0	0	0	0	0
16	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
17	Other Schedule M Items	NEPIS	937,447	280,430	21,012	181,863	368,202	1,508	19,749	8,553	15,993	29,713	10,424
18													
19	**Subtotal Federal Schedule M Adjustments**		3,724,830	1,114,253	83,489	722,611	1,463,006	5,992	78,470	33,985	63,545	118,060	41,419
20													
21	**Federal Adjusted Income Before Income Taxes**		(4,863,552)	(1,612,853)	(84,228)	(421,356)	(2,078,989)	(19,181)	(99,160)	(64,895)	(167,613)	(260,984)	(54,290)
22													
23	Less:												
24	Minnesota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
25	North Dakota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
26													
27	**Federal Taxable Income**		(4,863,552)	(1,612,853)	(84,228)	(421,356)	(2,078,989)	(19,181)	(99,160)	(64,895)	(167,613)	(260,984)	(54,290)
28	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
29													
30	Federal Income Tax Before Credits		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
31	Investment Tax Credit - Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	0	0	0	0	0	0	0	0
34	**Federal Income Taxes**		(1,021,346)	(338,699)	(17,688)	(88,485)	(436,588)	(4,028)	(20,824)	(13,628)	(35,199)	(54,807)	(11,401)
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1	Development of Minnesota State Income Tax Expense												
2													
3	**Federal Adjusted Income Before Income Taxes**		0	0	0	0	0	0	0	0	0	0	0
4													
5	Minnesota Adjustments to Federal Schedule M:												
6	PAYSOP Adjustment	NEPIS	0	0	0	0	0	0	0	0	0	0	0
7	Change in Excess Tax Depreciation - MN	NEPIS	0	0	0	0	0	0	0	0	0	0	0
8	Change in ACRS - Ordinary Loss	NEPIS	0	0	0	0	0	0	0	0	0	0	0
9	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
10	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
11													
12	**Total Minnesota Adjustments to Fed Schedule M**		0	0	0	0	0	0	0	0	0	0	0
13													
14	Minnesota Taxable Income		0	0	0	0	0	0	0	0	0	0	0
15	Minnesota Tax Rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16													
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
19	**Minnesota Income Tax**		0	0	0	0	0	0	0	0	0	0	0
20													
21													
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25													
26													
27	Development of North Dakota State Income Tax Expense												
28													
29	**Federal Adjusted Income Before Income Taxes**		0	0	0	0	0	0	0	0	0	0	0
30													
31	North Dakota Adjustments to Federal Schedule M:												
32	Change in Excess Tax Depreciation - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
33	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
34	Change in Income from ADR Property - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
35	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
36													
37	**Total North Dakota Adjustments to Fed Schedule M**		0	0	0	0	0	0	0	0	0	0	0
38													
39	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
40	Deduction of Federal Income Taxes		0	0	0	0	0	0	0	0	0	0	0
41													
42	**North Dakota Taxable Income**		0	0	0	0	0	0	0	0	0	0	0
43	North Dakota Tax Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44													
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
46	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
47	**North Dakota Income Tax**		0	0	0	0	0	0	0	0	0	0	0
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1	MWH Consumption at Generators - Partial	E1	440,126	103,755	8,554	83,460	230,819	0	3,811	4,282	2,355	0	3,090
2	Percentage		100.00000%	23.57393%	1.94353%	18.96275%	52.44385%	0.00000%	0.86589%	0.97290%	0.53507%	0.00000%	0.70207%
3													
4	MWH Consumption at Generators - Total	E2	476,716	109,479	8,548	83,409	230,677	259	3,809	4,279	5,648	23,196	7,412
5	Percentage		100.00000%	22.96525%	1.79310%	17.49658%	48.38877%	0.05433%	0.79901%	0.89760%	1.18477%	4.86579%	1.55480%
6													
7	Generation Demand Factor	D1	67,131	20,987	1,429	14,035	28,559	0	453	641	72	769	186
8	Percentage		100.00000%	31.26275%	2.12867%	20.90688%	42.54219%	0.00000%	0.67480%	0.95485%	0.10725%	1.14552%	0.27707%
9													
10	Transmission Demand Factor	D2	67,131	20,987	1,429	14,035	28,559	0	453	641	72	769	186
11	Percentage		100.00000%	31.26275%	2.12867%	20.90688%	42.54219%	0.00000%	0.67480%	0.95485%	0.10725%	1.14552%	0.27707%
12													
13	Distribution - Primary Demand Factor	D3	85,082	17,909	2,408	16,721	31,843	610	1,116	648	2,397	8,961	2,469
14	Percentage		100.00000%	21.04911%	2.83021%	19.65281%	37.42625%	0.71696%	1.31168%	0.76162%	2.81728%	10.53219%	2.90191%
15													
16	Distribution - Secondary Demand Factor	D4	114,568	28,996	3,471	23,013	31,492	850	1,056	958	7,692	13,204	3,836
17	Percentage		100.00000%	25.30899%	3.02964%	20.08676%	27.48761%	0.74192%	0.92172%	0.83618%	6.71392%	11.52503%	3.34823%
18													
19	Customer or Meter Factors												
20	Total Retail Customers	C1	11,597	8,802	338	2,186	54	15	35	115	12	29	11
21	Percentage		100.00000%	75.89894%	2.91455%	18.84970%	0.46564%	0.12934%	0.30180%	0.99164%	0.10348%	0.25006%	0.09485%
22													
23	Retail Service Locations	C2	12,150	9,129	381	2,406	37	27	41	119	4	3	3
24	Percentage		100.00000%	75.13580%	3.13580%	19.80247%	0.30453%	0.22222%	0.33745%	0.97942%	0.03292%	0.02469%	0.02469%
25													
26	Secondary Service Locations	C3	12,141	9,129	381	2,401	34	27	40	119	4	3	3
27	Percentage		100.00000%	75.19150%	3.13813%	19.77597%	0.28004%	0.22239%	0.32946%	0.98015%	0.03295%	0.02471%	0.02471%
28													
29	Street Lighting Factor	C4	628,203	0	0	0	0	0	628,203	0	0	0	0
30	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
31													
32	Area Lighting Factor	C5	329,414	0	0	0	0	0	329,414	0	0	0	0
33	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
34													
35	Meter Factor	C6	4,830,523	1,233,868	189,805	1,665,528	144,714	22,122	18,960	52,151	871,250	477,481	154,644
36	Percentage		100.00000%	25.54316%	3.92928%	34.47925%	2.99582%	0.45796%	0.39250%	1.07961%	18.03635%	9.88466%	3.20139%
37													
38	Meter Reading Factor	C7	16,416	9,110	341	4,745	200	15	46	233	1,071	514	141
39	Percentage		100.00000%	55.49464%	2.07724%	28.90473%	1.21832%	0.09137%	0.28021%	1.41935%	6.52412%	3.13109%	0.85892%
40													
41	System Service Locations	C8	12,150	9,129	381	2,406	37	27	41	119	4	3	3
42	Percentage		100.00000%	75.13580%	3.13580%	19.80247%	0.30453%	0.22222%	0.33745%	0.97942%	0.03292%	0.02469%	0.02469%
43													
44	Load Management Factor	C9	4,092	719	21	11	1	5	0	0	2,120	1,023	192
45	Percentage		100.00000%	17.57087%	0.51320%	0.26882%	0.02444%	0.12219%	0.00000%	0.00000%	51.80841%	25.00000%	4.69208%
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1	Gross Plant in Service												
2	Production Plant	P10	83,517,617	20,807,591	1,624,139	15,868,902	41,431,771	10,405	679,648	795,221	502,552	1,116,025	681,363
3	Percentage		100.00000%	24.91401%	1.94467%	19.00066%	49.60842%	0.01246%	0.81378%	0.95216%	0.60173%	1.33627%	0.81583%
4													
5	Distribution Plant	P60	45,646,364	16,904,402	1,301,102	8,813,940	9,174,831	237,718	2,450,754	369,738	2,045,064	3,399,176	949,639
6	Percentage		100.00000%	37.03340%	2.85040%	19.30918%	20.09981%	0.52078%	5.36900%	0.81001%	4.48023%	7.44676%	2.08043%
7													
8	General Plant	P90	8,132,840	3,107,264	193,169	1,640,864	2,411,673	15,046	160,250	77,324	188,270	256,046	82,934
9	Percentage		100.0000%	38.2064%	2.3752%	20.1758%	29.6535%	0.1850%	1.97040%	0.95077%	2.31493%	3.14829%	1.01974%
10													
11													
12	Electric Plant in Service	EPIS	162,858,425	48,951,508	3,667,538	31,652,996	63,631,037	266,926	3,489,448	1,486,276	2,808,128	5,104,726	1,799,840
13	Percentage		100.00000%	30.05771%	2.25198%	19.43590%	39.07138%	0.16390%	2.14263%	0.91262%	1.72428%	3.13446%	1.10516%
14													
15	Net Electric Plant in Service	NEPIS	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
16	Percentage		100.00000%	29.91421%	2.24141%	19.39984%	39.27713%	0.16086%	2.10666%	0.91239%	1.70598%	3.16954%	1.11198%
17													
18	Operation and Maintenance Expense												
19	Production Expense (Excl Energy)	OXPD	2,481,437	615,443	48,961	478,253	1,262,121	0	20,729	24,070	11,582	4,540	15,737
20	Percentage		100.00000%	24.80186%	1.97310%	19.27324%	50.86252%	0.00000%	0.83537%	0.97002%	0.46675%	0.18294%	0.63420%
21													
22	Distribution Expense	OXD	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
23	Percentage		100.00000%	36.67700%	2.77204%	19.36095%	16.27487%	0.45642%	11.72989%	0.79365%	3.99189%	6.15980%	1.78347%
24													
25	Customer Accounts Expense	OXC	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
26	Percentage		100.00000%	65.80059%	2.63268%	24.12866%	0.73884%	0.16003%	0.31025%	1.18851%	3.11811%	1.50113%	0.42119%
27													
28	Customer Service & Information Expense	OXI	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
29	Percentage		100.00000%	75.89894%	2.91455%	18.84970%	0.46564%	0.12934%	0.30180%	0.99164%	0.10348%	0.25006%	0.09485%
30													
31	Other Deferred Income Tax Factor												
32	Minnesota	NPISM	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
33	Percentage		100.00000%	29.91421%	2.24141%	19.39984%	39.27713%	0.16086%	2.10666%	0.91239%	1.70598%	3.16954%	1.11198%
34													
35	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
36	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
37													
38	Excluding South Dakota	NPMNR	93,670,615	28,020,825	2,099,543	18,171,947	36,791,132	150,675	1,973,323	854,642	1,598,004	2,968,928	1,041,595
39	Percentage		100.00000%	29.91421%	2.24141%	19.39984%	39.27713%	0.16086%	2.10666%	0.91239%	1.70598%	3.16954%	1.11198%
40													
41	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
42	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
43													
44	Revenue	R10	30,650,015	9,175,901	669,522	6,378,987	11,967,979	20,270	593,033	263,510	341,830	898,267	340,716
45	Percentage		100.00000%	29.93767%	2.18441%	20.81235%	39.04722%	0.06613%	1.93485%	0.85974%	1.11527%	2.93072%	1.11163%
46													
47	Labor and Related Expense	LRE	12,953,073	4,894,750	302,515	2,639,766	4,046,906	16,773	378,657	123,898	192,905	260,790	96,114
48	Percentage		100.00000%	37.78833%	2.33547%	20.37945%	31.24282%	0.12949%	2.92330%	0.95651%	1.48926%	2.01334%	0.74201%
49													
50	Total O & M Expense	OX	25,035,646	7,691,912	519,861	4,758,763	9,875,547	23,279	474,924	232,449	334,353	842,640	281,918
51	Percentage		100.00000%	30.72384%	2.07648%	19.00795%	39.44595%	0.09298%	1.89699%	0.92847%	1.33551%	3.36576%	1.12607%
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