

MEMORANDUM

TO: File
FROM: Billy Robinson
DATE: October 15, 2021
RE: **2022 NPS ADMINISTRATIVE AND GENERAL ALLOCATION STUDY**

The August period allocation study was approved October 15,2020.

The results are:

General Office Electric & Gas Allocation Study (August 2021)

Factors used were:

- 1. Rate-Based Plant Balances (August 2021)
- 2. Customers (August 2021)
- 3. Operations Labor (12ME August 2021)

The results are:

| | |
|----------------------|------------|
| Electric - | 58% |
| SD Gas - | 25% |
| NE Gas - | 17% |
| SD Electric - | 69% |
| SD Gas - | 31% |
| SD Gas - | 61% |
| NE Gas - | 39% |

Division Allocation Study (August 2021)

Factors used were:

- 1. Customers (by Area August 2021)
- 2. Distribution O&M (12ME August 2021)
- 3. Distribution Plant (by Area August 2021)

The results are:

| | <u>Electric</u> | <u>Gas</u> |
|--------------------------------|-----------------|-------------|
| North Division..... | 65% | 35% |
| Brookings District..... | 0% | 100% |
| South Division..... | 73% | 27% |
| Nebraska District..... | 0% | 100% |